



**Glorious United For
Rural Development**

GURD RWANDA

ANTI CORRUPTION POLICY

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DATE 03rd August 2025



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1. INTRODUCTION

Background and Rationale

GURD-Rwanda recognizes that **corruption is a major barrier to development, equality, and justice**, and it undermines public trust, distorts decision-making, and drains resources intended to improve the lives of vulnerable communities. As a civil society organization dedicated to advancing social empowerment and inclusive development, GURD-Rwanda must lead by example in ensuring **transparency, integrity, and accountability**.

In recent years, Rwanda has made significant strides in combating corruption through a robust legal and institutional framework, earning regional and global recognition. However, corruption remains a risk in all sectors including civil society especially in the form of:

- Misuse of donor or public funds
- Favoritism and nepotism in recruitment and procurement
- Bribery for access to services or benefits
- Fraudulent reporting or manipulation of data
- Extortion, collusion, and conflict of interest

GURD-Rwanda acknowledges its responsibility to actively **prevent, detect, report, and address** any corrupt practices that may arise in its operations, partnerships, or among its personnel and stakeholders.

Purpose of the Policy

The purpose of this Anti-Corruption Policy is to:

- Promote a **culture of ethics and integrity** throughout the organization
- Define and prohibit all forms of corruption and corrupt behavior
- Set clear expectations and responsibilities for employees, partners, suppliers, and contractors
- Establish procedures for **reporting, investigating, and responding** to corruption
- Ensure full compliance with:
 1. Rwanda's national anti-corruption legislation
 2. International legal frameworks such as the UN Convention Against Corruption (UNCAC) and AU Convention on Preventing and Combating Corruption
 3. Donor requirements and codes of conduct

Legal and Policy Alignment

This policy is aligned with and informed by the following key instruments of the Rwanda National Legal Framework

1. Law No. 54/2018 of 13/08/2018 on Fighting Against Corruption:

- Criminalizes both active and passive bribery, embezzlement, illicit enrichment, and abuse of office.
- Requires both public and private institutions to implement preventive measures and report offenses.

2. Law No. 68/2018 Determining Offenses and Penalties in General (Penal Code):

- Provides penalties for individuals involved in corruption, fraud, collusion, and financial mismanagement.

GURD-Rwanda's Commitment

GURD-Rwanda adopts a **zero-tolerance policy** toward corruption in all its forms. This means that:

- No bribes or unofficial payments shall be accepted by any member of the organization;
- All decisions, from hiring to procurement, must be based on **fairness, transparency, and merit**;
- Financial management shall be subject to **strict controls, regular audits, and external reviews**;
- All suspected or confirmed incidents of corruption must be reported and will be dealt with definitively following the GURD Policies.

The organization's leadership is committed to creating a **safe, confidential, and supportive environment** where staff and partners can raise concerns without fear of retaliation. Corruption weakens the trust of beneficiaries, donors, and the public, GURD-Rwanda will uphold its integrity at all levels.

2. SCOPE (Narrative and Expanded Explanation)

This Anti-Corruption Policy applies comprehensively to all individuals and entities who are directly or indirectly associated with GURD-Rwanda. The organization acknowledges that corruption risks can emerge at multiple levels and through diverse actors. Therefore, to ensure a corruption-free environment and reinforce ethical responsibility, this policy extends to all personnel, operations, transactions, and relationships conducted in the name of GURD-Rwanda.

Firstly, the policy applies to all employees, regardless of their role or employment status. Whether a person is employed full-time, part-time, under short-term contracts, or on a temporary basis, they are equally bound by the principles and obligations set forth in this policy. Each employee carries an individual responsibility to act with honesty, avoid conflicts of interest, report unethical conduct, and protect the organization's integrity.

In addition to employees, **the policy equally binds GURD-Rwanda's Board of Directors and any advisors**. These individuals are entrusted with strategic oversight and governance responsibilities. As stewards of the organization's mission and reputation, they must ensure that all decisions particularly those involving finance, hiring, or partnerships are made transparently and without personal interest.

Volunteers and interns, though not salaried, are integral to GURD-Rwanda's daily operations and represent the organization in the field and to the public. Therefore, they are also covered by this policy. Volunteers who engage with communities, manage sensitive data, or handle logistical tasks must do so with ethical discipline and accountability.

Furthermore, **consultants and contractors hired by GURD-Rwanda** whether for training, assessments, technical work, or supplies are expected to uphold the same standards. Their contracts will include explicit clauses regarding compliance with this Anti-Corruption Policy. Any contractor found to be engaged in unethical or illegal conduct may face termination and legal consequences.

Suppliers and service providers who deliver goods, equipment, construction services, or logistical support to GURD-Rwanda must operate transparently. Procurement decisions must never be influenced by bribes, kickbacks, or favors. All bidders and suppliers must undergo fair, competitive vetting processes. Corruption in procurement is among the most common risks in NGOs and must be actively managed.

Additionally, **the policy applies to donor partners and implementing partners** who work with GURD-Rwanda through subgrants, collaborative projects, or shared initiatives. These partners are expected to align their operations with this policy's principles. Any form of collusion, misrepresentation of expenditures, or falsified reporting within partnerships shall be treated as a breach of trust.

Significantly, **community stakeholders and beneficiaries are also within the scope of this policy**, especially in programs where resources such as cash assistance, vocational toolkits, or educational sponsorships are disbursed. Community leaders or field agents who are delegated to support program implementation must act without favoritism, extortion, or undue influence. Any exploitation of power at the grassroots level can severely undermine the organization's mission and must be prevented through awareness, checks, and complaint mechanisms.

From an operational perspective, the Anti-Corruption Policy applies across all **functional areas within GURD-Rwanda**, as corruption can infiltrate various processes if not addressed proactively.

In **Human Resources**, for example, hiring decisions must be strictly merit-based. Recruitment influenced by nepotism, bribery, or favoritism is a violation of the policy and threatens organizational performance and fairness.

In the **Finance department**, this policy enforces rigorous controls over budget planning, fund disbursement, bookkeeping, and financial reporting. All monetary transactions must be traceable and supported by valid documentation. The organization commits to regular internal and external audits and to full cooperation with financial reviews by regulatory bodies or donors.

Procurement and logistics operations must be guided by principles of competition, value for money, and impartiality. Staff involved in purchasing decisions are prohibited from accepting gifts or commissions from bidders or suppliers. Records of quotations, evaluations, and supplier selection must be properly documented and stored.

The policy also governs the **management of partnerships**. Any organization or individual selected to implement projects with or on behalf of GURD-Rwanda must demonstrate good governance and compliance with anti-corruption principles. This includes adherence to procurement standards, transparent financial management, and truthful performance reporting.

In the area of **program implementation**, corruption can emerge in the form of bias in distributing resources or services, such as favoring certain groups for scholarships, vocational tools, or income-generating support based on personal relationships or bribery. The policy prohibits such practices and promotes clear eligibility criteria, verification procedures, and public disclosure of selection results.

Monitoring and Evaluation (M&E) is another critical area of application. Program data including indicators of performance, beneficiary feedback, and financial reports must be collected and reported honestly. Manipulating or fabricating results to create a false image of success undermines donor confidence, misguides decision-making, and can be considered fraudulent behavior.

Geographically, this policy is binding across all locations where GURD-Rwanda operates now and in the future. Whether in urban or rural program areas, or during national-level advocacy and networking efforts, the same principles of transparency, ethical conduct, and accountability must be upheld. This also includes instances when GURD-Rwanda staff or representatives engage in international activities such as attending conferences, conducting donor visits, or managing cross-border collaborations.

The scope of this policy is **broad, inclusive, and proactive**. It acknowledges the complexity of corruption risks and the diversity of actors involved. Every individual connected to GURD-Rwanda whether internally employed or externally partnered has a **legal and moral duty** to reject corruption and act in the best interests of the organization, its mission, and the communities it serves.

3. DEFINITIONS

To ensure clarity and common understanding among all stakeholders, the following key terms are defined in alignment with **Rwandan legislation**, particularly *Law No. 54/2018 on Fighting Against Corruption*, and international frameworks such as the **United Nations Convention Against Corruption (UNCAC)** and the **African Union Convention on Preventing and Combating Corruption (AUCPCC)**. These definitions form the legal and ethical foundation of the Anti-Corruption Policy.

Corruption

Refers to the abuse of entrusted power for personal or organizational gain. This includes any act or omission that violates ethical obligations, public trust, or legal norms for the purpose of obtaining undue advantage for oneself or others. Under Rwandan law (Article 2 of Law No. 54/2018), corruption encompasses a range of offenses, including bribery, embezzlement, and influence peddling. Corruption may be active (offering a bribe) or passive (receiving or soliciting a bribe).

Bribery

It is a core form of corruption involving the offering, giving, receiving, or soliciting of anything of value (such as money, gifts, favors, or services) to influence the actions of an individual in a position of trust. Bribery undermines fairness, skews decision-making, and violates the principle of merit. Both direct and indirect forms of bribery for example, through intermediaries are prohibited.

Embezzlement

It is the unauthorized use or misappropriation of funds or property entrusted to a person by virtue of their position. It often involves diverting organizational or donor resources for private gain. In Rwanda, embezzlement is a criminal offense punishable under the Penal Code and is considered a grave breach of fiduciary duty.

Fraud

It involves deception, concealment, or misrepresentation of facts with the intention of gaining an unlawful or unfair advantage. Examples include submitting false reports, inflating prices, tampering with documents, and impersonation. Fraud may occur internally (by staff) or externally (by suppliers, beneficiaries, or partners).

Conflict of Interest arises when an individual's private interests interfere or appear to interfere with their professional responsibilities. This includes situations where a staff member stands to benefit personally or through family or associates from a decision they are involved in. Even the perception of a conflict of interest can erode trust and must be disclosed and properly managed.

Nepotism and Favoritism refer to giving unfair advantage in hiring, procurement, or service delivery to family members, friends, or close associates, regardless of merit. These practices violate the principle of equal opportunity and are prohibited under this policy.

Facilitation Payments are small, unofficial payments made to speed up or “facilitate” routine administrative processes (e.g., expediting a permit or customs clearance). Although they may be common in some countries, such payments are illegal under Rwandan law and unacceptable under GURD-Rwanda’s standards.

Extortion involves the use of threats, coercion, or force to extract bribes or other benefits. For instance, a staff member threatening to withhold services unless paid is engaging in extortion. This is a criminal offense and a severe breach of both law and ethics.

Whistleblowing is the act of reporting suspected corruption, unethical conduct, or illegal activities by individuals within or affiliated with the organization. Whistleblowers play a vital role in accountability and must be protected from retaliation, victimization, or dismissal.

Retaliation refers to any adverse action taken against a person who has reported wrongdoing or cooperated with an investigation. Retaliation can include dismissal, demotion, threats, harassment, or exclusion. It is prohibited under this policy, and any staff member found engaging in retaliation will be subject to disciplinary measures.

4. POLICY STATEMENTS

This section sets out GURD-Rwanda’s core commitments and ethical boundaries in preventing and addressing corruption. These policy statements define the organization’s expectations for behavior, reinforce legal obligations, and articulate the practical consequences of engaging in corrupt acts.

GURD-Rwanda’s Zero-Tolerance Commitment

GURD-Rwanda adopts a **zero-tolerance approach** to all forms of corruption. This means that any act of bribery, fraud, embezzlement, abuse of power, conflict of interest, or unethical favoritism will not be condoned under any circumstance, regardless of the rank, role, or intention of the individual involved.

This zero-tolerance stance is not merely symbolic. It translates into tangible actions including proactive prevention, mandatory reporting, transparent investigation, and decisive disciplinary or legal measures. GURD-Rwanda believes that there can be **no excuse for corruption** not pressure to meet targets, not resource constraints, not cultural norms, and certainly not personal gain.

All individuals covered by this policy, from board members to volunteers, are required to act in accordance with these standards. There are no exemptions. Ignorance of the policy will not be accepted as a defense for non-compliance.

Prohibited Conduct

The following behaviors are explicitly **prohibited** and constitute a breach of this policy. Many of these are also punishable under Rwandan criminal law and international anti-corruption conventions:

1. **Offering or accepting bribes** in any form including cash, gifts, favors, or promises with the intent to influence decisions, gain advantages, or reward past actions.
2. **Embezzling funds**, property, or resources belonging to the organization, partners, donors, or beneficiaries.
3. **Submitting fraudulent documentation** — including false receipts, manipulated budgets, or fake beneficiary data — to mislead or gain resources improperly.
4. **Engaging in conflicts of interest** without full disclosure and mitigation. This includes making decisions that benefit family members, close friends, or personal business interests.
5. **Practicing nepotism or favoritism** in hiring, procurement, or distribution of benefits.
6. **Paying or soliciting facilitation payments**, even if small or seemingly customary, in exchange for speeding up or bypassing routine procedures.
7. **Colluding with external parties** such as suppliers, contractors, or community leaders to manipulate bidding processes or influence resource allocation.
8. **Threatening or retaliating against whistleblowers** or anyone who participates in an investigation in good faith.
9. **Failing to report known or suspected corruption** by colleagues, partners, or third parties.

Each of these actions is considered serious misconduct and will result in disciplinary procedures, including possible dismissal, termination of contracts, restitution of stolen assets, and referral to legal authorities.

Duty to Act with Integrity

Every member of GURD-Rwanda whether staff, board, partner, or volunteer has a **duty of integrity**. This duty includes not only refraining from corruption but also taking proactive steps to prevent it. This means:

- Acting with honesty and fairness in all dealings
- Ensuring transparency in decisions and communications
- Avoiding any conduct that creates an appearance of impropriety
- Keeping accurate and complete records of financial and operational activities

- Refusing and reporting bribes or undue pressure from internal or external sources

Integrity is not only a legal requirement but a core organizational value. Staff and stakeholders are expected to lead by example and build a culture where corruption is not tolerated, even in private conversations or informal arrangements.

Consequences of Non-Compliance

Violating this Anti-Corruption Policy is grounds for serious disciplinary action. The specific consequences may include:

- **For employees:** written warnings, suspension, dismissal, legal action, or recovery of funds
- **For board members:** removal from position and public accountability
- **For contractors or consultants:** immediate termination of contract and blacklisting
- **For partners or suppliers:** cancellation of agreements, demand for repayment, and referral to legal authorities
- **For volunteers or interns:** immediate termination of assignment and disqualification from future involvement

Where criminal behavior is identified, GURD-Rwanda will not hesitate to refer the matter to the **Rwanda Investigation Bureau (RIB)**, or other relevant law enforcement agencies. The organization will also cooperate fully with audits and investigations by donors, regulators, or independent bodies.

5. CONFLICT OF INTEREST

Understanding Conflict of Interest

A **conflict of interest** arises when an individual's personal interests financial, familial, or otherwise interfere with or could reasonably be perceived to interfere with their ability to perform their duties impartially and in the best interest of the organization. The essence of a conflict is not whether improper action occurs, but whether **there is a risk of bias or undue influence**, whether real or perceived.

Under both **Rwandan law** and international standards, the mere appearance of conflict is sufficient to require disclosure and mitigation. Article 3 of Rwanda's Law No. 54/2018 defines a conflict of interest as "any situation where a person has a private interest which may influence or appear to influence the impartial and objective performance of his or her duties."

In the context of GURD-Rwanda, such conflicts can occur in multiple situations, including but not limited to recruitment, procurement, evaluation, budgeting, and partnership decisions.

Common Examples of Conflict of Interest

1. A procurement officer awarding a contract to a company in which they or their spouse hold shares.
2. A project manager allocating resources to a cooperative managed by a family member.
3. A board member lobbying for funding to an organization they also lead or advise.
4. A field staff receiving gifts or favors from suppliers, beneficiaries, or community leaders that could bias their judgment.

Each of these cases creates either a real or perceived conflict and must be addressed transparently.

GURD-Rwanda's Policy on Conflict of Interest

GURD-Rwanda prohibits all undisclosed or unmanaged conflicts of interest in its operations. The organization acknowledges that conflicts may sometimes arise unintentionally due to personal relationships or community ties, especially in local program contexts. However, the key principle is that such conflicts **must be immediately disclosed** and not allowed to influence decision-making.

Any individual working with or on behalf of GURD-Rwanda has a **legal and ethical obligation to disclose** any potential, actual, or perceived conflict of interest. This includes situations involving family members, financial interests, political ties, or personal benefits.

Disclosure and Management Procedure

All staff, board members, and consultants are required to sign a **Conflict of Interest Declaration Form** annually and update it whenever a new potential conflict arises. This disclosure must be made in writing to the line manager or the designated ethics or compliance officer.

Upon receiving the disclosure, management must assess the level of risk and determine appropriate actions, may be taken.

In sensitive cases, GURD-Rwanda reserves the right to **suspend or terminate** the individual's involvement in the activity or project if the conflict cannot be reasonably mitigated.

Organizational Transparency

To strengthen trust and accountability, GURD-Rwanda commits to maintaining a **Conflict of Interest Register** that is accessible to internal auditors and governance bodies. The organization also reserves the right to conduct spot-checks and audits to ensure proper disclosure is practiced.

Furthermore, GURD-Rwanda will **train staff and partners** on recognizing and handling conflicts of interest as part of its onboarding and annual integrity workshops. Awareness is the first line of defense against corruption, and everyone must be empowered to act ethically.

GIFTS AND HOSPITALITY

Ethical Principles

Gifts and hospitality such as meals, transport, souvenirs, or tokens of appreciation can be part of social and professional interactions. However, if not managed properly, they may lead to undue influence, biased decisions, favoritism, or perceptions of corruption. GURD-Rwanda is committed to ensuring that **all gifts and hospitality are handled with transparency, moderation, and integrity.**

The key principle is that gifts and hospitality must **never be offered, requested, or accepted** with the intent or effect of influencing decisions, securing favoritism, or rewarding unethical conduct. Even when well-intentioned, such exchanges can distort professional judgment and undermine public trust.

Rwandan Legal Context

Under **Article 5 of Rwanda's Law No. 54/2018 on Fighting Against Corruption**, offering or receiving any benefit monetary or otherwise in return for favorable treatment is considered corruption. The law criminalizes both the giver and the receiver if there is intent to influence or be influenced. This includes subtle forms of bribery, such as expensive gifts or personal favors in exchange for contract awards, job appointments, or priority access to services.

Acceptable and Unacceptable Gifts

GURD-Rwanda prohibits the solicitation or acceptance of gifts or hospitality that could be reasonably seen as:

- Influencing a business, hiring, or programmatic decision
- Creating a sense of obligation or reciprocal expectation
- Occurring during a bidding process, evaluation, or grant award

However, not all gifts are inherently corrupt. Some forms of low-value, culturally symbolic, or ceremonial gifts may be acceptable if they meet **all** of the following conditions:

1. They are offered **openly** and not in secret.
2. They are of **modest value** (e.g., under RWF 20,000 or equivalent).
3. They are **not related to a pending decision** or official process.
4. They are **declared and approved** through the organization's formal process.

Acceptable gifts may include:

- A small basket of fruit during a community visit

- Branded mugs, pens, or calendars during a public training
- Lunch offered after an official program meeting

Unacceptable gifts include:

- Cash or cash equivalents (e.g., mobile money transfers, gift cards)
- Electronics, personal clothing, or valuable jewelry
- Travel tickets, hotel stays, or vacation packages
- Favors such as paying school fees or medical bills
- Any gift during or immediately before a procurement or hiring process

Approval and Declaration

Any staff or representative who is **offered a gift** must immediately inform their line manager or designated ethics officer. A **Gift & Hospitality Declaration Form** must be completed, and management will determine whether: The gift should be accepted, shared publicly, or declined.

If a gift is declined due to ethical concerns, the refusal should be polite, respectful, and documented in writing where possible.

Likewise, when GURD-Rwanda hosts external guests or stakeholders, any hospitality offered (e.g., refreshments or modest transport reimbursement) must be reasonable, documented, and not intended to influence decisions or gain favor.

Bribes Disguised as Gifts

GURD-Rwanda recognizes that bribes are often disguised as legitimate looking gifts. For example, someone may offer a “thank you” envelope after receiving services or ask to provide “support” to staff handling a procurement file. These actions are forms of **illicit enrichment** and are strictly prohibited.

All staff are empowered to refuse and report such offers. Saying “No” to an inappropriate gift is not rude it is a sign of ethical strength.

Consequences of Non-Compliance

Failure to declare or improperly accepting a gift or hospitality item may result in:

- Internal disciplinary action (e.g., warning, suspension, or dismissal)
- Termination of contracts for suppliers or partners
- Referral to law enforcement if corruption is suspected

GURD-Rwanda holds both the **giver and the receiver** accountable in such incidents and will take strong measures to protect its integrity.

7. PROCUREMENT AND FINANCIAL PRACTICES

Ensuring Transparency in Resource Management

Procurement and financial management are critical functions in the operations of GURD-Rwanda. They involve the acquisition of goods and services, disbursement of funds, budgeting, and the oversight of financial transactions. Because these areas deal directly with monetary assets, they are also among the most vulnerable to **corruption, collusion, fraud, and misuse of funds** if not properly governed.

This section of the policy aims to ensure that all procurement and financial transactions are **transparent, accountable, and aligned with ethical and legal standards**, including:

- **Rwanda's Law No. 12/2007 on Public Procurement**
- **The Law on Fighting Against Corruption (No. 54/2018)**
- International donor standards (e.g., USAID, UN agencies, EU compliance frameworks)
- GURD-Rwanda's internal financial policies and procurement manuals

Procurement Principles and Controls

GURD-Rwanda's procurement activities including the purchase of equipment, training materials, consultancy services, and construction work must adhere to the following core principles:

- 1. Fairness and Competition:** All procurement must be conducted in a manner that gives equal opportunity to all eligible suppliers. Competitive bidding is required for most purchases, and no bidder may be favored based on personal relationships, past favors, or informal agreements.
- 2. Transparency:** Procurement decisions must be documented and justified in writing. Bid evaluations, contract awards, and purchase approvals must follow a traceable, verifiable process.
- 3. Value for Money:** All purchases must aim to deliver the best combination of quality, cost-effectiveness, and long-term benefit. GURD-Rwanda discourages wasteful or luxury spending, especially with donor funds or grants targeting community beneficiaries.
- 4. Accountability:** Procurement roles must be clearly separated. No single individual should be able to initiate, approve, and pay for a purchase. This **segregation of duties** helps prevent corruption and promotes shared responsibility.
- 5. Documentation and Record-Keeping:** All procurement transactions must be supported by written quotations, signed contracts, delivery notes, and receipts. Missing documents will be treated as a financial irregularity, even if the goods or services were provided.

Red Flags and Prohibited Practices

GURD-Rwanda strictly prohibits the following practices in procurement and financial management:

- Awarding contracts to companies owned by staff, board members, or close relatives (without prior disclosure and recusal)
- Receiving kickbacks, commissions, or “gifts” from vendors in exchange for favorable treatment
- Falsifying receipts, inflating prices, or charging for goods never delivered
- Splitting procurement to avoid bidding thresholds (known as **bid splitting**)
- Tampering with bids, leaking information to preferred bidders, or fabricating competition
- Approving payments without verifying delivery, inspection, or completion

These actions constitute corruption under both **Rwandan criminal law** and GURD-Rwanda’s internal policy and may lead to criminal prosecution.

Financial Integrity and Controls

All financial practices at GURD-Rwanda including cash disbursement, mobile money transfers, staff advances, donor reporting, and asset management must be handled with transparency and in line with professional accounting standards.

To safeguard financial integrity, GURD-Rwanda implements:

- **Dual signatories** on all bank transactions
- **Monthly reconciliations** of accounts and expenditures
- **Internal audits** conducted quarterly and **external audits** annually
- **Budget controls**, ensuring spending aligns with approved plans and donor agreements
- **Asset registers** that track all equipment and organizational property
- **Advance retirement policies**, where staff must reconcile funds within a set time

Financial documents and reports must never be altered to hide overspending, underperformance, or unauthorized use. Transparency is not only about avoiding fraud it builds credibility with donors, partners, and communities.

Partner and Sub-Grantee Obligations

When GURD-Rwanda partners with local organizations or subcontractors to implement projects, those entities must **comply fully with this policy**. Before disbursing funds, GURD-Rwanda will

assess the financial management capacity of each partner and may require corrective action or joint controls.

Any misuse of funds, procurement violations, or lack of documentation by a partner may result in:

- **Immediate suspension of disbursements**
- **Repayment** of the misused amounts
- **Termination** of the partnership agreement
- **Referral** to donors or authorities if criminal conduct is suspected

Reporting and Oversight

All GURD-Rwanda employees and partners are obligated to report any suspected financial or procurement irregularities to the designated **Anti-Corruption Focal Person, Internal Auditor, or Executive Director**. Anonymous reports can be submitted through the organization's confidential whistleblowing channel (to be detailed in Section 8).

The **Finance and Audit Committee of the Board** has ultimate oversight responsibility for financial integrity and may initiate investigations or recommend disciplinary action in response to confirmed misconduct.

8. REPORTING CORRUPTION AND WHISTLEBLOWER PROTECTION

Encouraging a Culture of Reporting

At GURD-Rwanda, **everyone has a responsibility** to speak up when they suspect corruption, fraud, or unethical behavior. Timely reporting is crucial to protecting the integrity of the organization and ensuring donor and community trust. However, fear of retaliation, stigma, or lack of confidence in the system often prevents individuals from coming forward.

To address this, GURD-Rwanda commits to creating a **safe, confidential, and accessible reporting environment** — aligned with Rwanda's national law and international standards such as the **United Nations Convention Against Corruption (UNCAC)** and **OECD Guidelines**.

Under Rwanda's Law No. 54/2018 on Fighting Corruption, particularly **Article 18**, all institutions must ensure **protection for whistleblowers**, defined as individuals who report corruption in good faith, even if the report later proves unfounded.

What to Report

The following types of misconduct should be reported through the organization's internal or external reporting channels:

- Bribery, kickbacks, or extortion

- Theft or misuse of organizational or donor funds
- Fraudulent procurement or inflated pricing
- Falsification of documents or reporting
- Conflicts of interest not disclosed
- Favoritism, nepotism, or collusion in recruitment or procurement
- Sexual exploitation and abuse involving financial or power-related coercion
- Retaliation against staff or beneficiaries who raise concerns

Reports can relate to staff, board members, consultants, partners, or any actor working with or on behalf of GURD-Rwanda.

Internal Reporting Channels

GURD-Rwanda maintains the following **confidential channels** for reporting corruption:

1. **Designated Anti-Corruption Focal Person:** A senior staff member trained to receive and document reports confidentially.
2. **Internal Auditor:** Reports may be submitted directly to the auditor, who will assess financial or procedural irregularities.
3. **Executive Director or Board Chair:** For sensitive cases involving senior management or systemic issues.
4. **Whistleblower Email or Hotline:** A confidential and anonymous email address or phone number will be published on GURD-Rwanda noticeboards, website, and staff manuals (to be operationalized by the end of the current fiscal year).
5. **Suggestion Boxes:** Anonymous reporting may also be facilitated through secure drop-boxes at field offices.

Reports can be submitted **in person, in writing, or electronically**, and may be anonymous or signed, depending on the comfort of the whistleblower.

Investigation Process

Once a report is received, the following procedure will be followed:

- **Acknowledgment** (if identity is known): The reporter will receive confirmation within 3 working days.
- **Preliminary Assessment:** The Anti-Corruption Focal Person and Internal Auditor will review the report to determine if it is credible and merits investigation.

- **Investigation Committee:** If warranted, a formal investigation will be initiated by a small, neutral team. In complex or high-risk cases, external experts may be engaged.
- **Confidentiality:** All investigations will be handled with the utmost confidentiality. Only individuals directly involved in the case will be informed of the details.
- **Findings and Recommendations:** A report with conclusions and recommendations will be submitted to the Executive Director and/or the Board. Appropriate action including restitution, disciplinary sanctions, or legal reporting will follow.

Protection for Whistleblowers

GURD-Rwanda strictly prohibits retaliation direct or indirect against any individual who reports wrongdoing in good faith. Retaliation includes dismissal, demotion, harassment, exclusion from opportunities, threats, or social shaming.

Any staff member found retaliating against a whistleblower will be subject to **immediate disciplinary action**, including possible termination.

To further support whistleblowers:

- GURD-Rwanda may provide **psychosocial support**, especially in cases of threats or emotional stress.
- When needed, **temporary reassignment or confidentiality protections** may be put in place to protect identities.
- If criminal retaliation is suspected, the organization will refer the matter to **Rwanda Investigation Bureau (RIB)** or appropriate authorities.

Even if a report turns out to be inaccurate, the whistleblower will be protected **provided the report was made honestly** and without malicious intent.

However, **malicious or knowingly false reports** made to harm others will result in disciplinary measures against the reporting party.

Public Interest and Donor Notification

Where corruption is substantiated and donor funds are involved, GURD-Rwanda will notify the relevant funding agencies and provide an audit report or restitution plan. In certain cases, disclosure may be required by donor contracts or international compliance obligations.

9. INVESTIGATION AND DISCIPLINARY MEASURES

Investigation Principles

When corruption, fraud, or ethical violations are suspected or reported at GURD-Rwanda, the organization follows a formal **investigation process** rooted in fairness, confidentiality, and due process. Investigations are governed by internal procedures and must align with **Rwanda's Labor Law (Law No. 66/2018)** and **Law No. 54/2018 on Fighting Corruption**, particularly Articles 20 and 22, which allow for administrative and criminal sanctions depending on the nature of the offense.

The investigation process is designed to establish facts objectively, safeguard the rights of both the accused and the complainant, and ensure institutional learning.

Steps of the Investigation

1. **Initiation:** An investigation begins when a credible complaint, tip, or audit finding is reported through internal channels.
2. **Preliminary Assessment:** A designated team (e.g. Internal Auditor, Anti-Corruption Focal Person) determines whether a full investigation is warranted.
3. **Appointment of an Investigative Committee:** A neutral and qualified body is appointed by management, and may include HR, legal counsel, or external professionals in sensitive cases.
4. **Fact-Finding Process:** This includes document reviews, interviews, financial audits, and review of procurement or activity records. Digital communications and field reports may also be examined.
5. **Confidentiality and Fairness:** The process is confidential. The accused is given a chance to respond to allegations — a principle of **audi alteram partem** (“listen to the other side”) upheld in both Rwandan and international legal standards.
6. **Reporting:** A written investigation report is produced with evidence, findings, conclusions, and recommended action. This report is submitted to the Executive Director or the Board of Directors for final decision.

Disciplinary Measures

Depending on the severity of the offense and its legal implications, disciplinary actions may include:

- **Written warnings**
- **Suspension without pay**

- **Demotion or reassignment**
- **Termination of contract**
- **Recovery of lost funds**
- **Blacklisting from future partnerships**
- **Reporting to the Rwanda Investigation Bureau (RIB) for potential prosecution**

These sanctions apply not only to staff but also to service providers, consultants, or partner organizations found complicit in corrupt practices.

10. PARTNER AND STAKEHOLDER COMPLIANCE

As GURD-Rwanda often works with community-based organizations (CBOs), cooperatives, vocational training centers, and government partners, this policy also applies to **third parties** involved in the implementation of GURD-Rwanda's programs.

All partners are expected to:

- Adhere to GURD-Rwanda's anti-corruption policy
- Sign compliance agreements before fund disbursement or contract execution
- Disclose potential conflicts of interest or misconduct
- Cooperate with audits and investigations

GURD-Rwanda reserves the right to **terminate funding, cancel contracts, or initiate legal action** where corruption is detected or where partners fail to adhere to expected integrity standards.

To foster preventive practices, GURD-Rwanda commits to offering **capacity building**, including training and orientation sessions for partners on ethical conduct and anti-corruption.

11. TRAINING, MONITORING, AND EVALUATION

Training and Awareness

GURD-Rwanda believes that **prevention is more effective than punishment**. As such, the organization invests in building a culture of integrity through education. All staff, board members, and contractors must undergo mandatory **anti-corruption orientation** upon joining. Annual refresher sessions are also conducted.

Topics covered include:

- Ethical decision-making

- Conflict of interest
- Reporting and whistleblower mechanisms
- Procurement and financial integrity
- Gender and corruption risks (e.g. sextortion)

Customized trainings may also be held for specific departments such as finance, procurement, or field teams.

Monitoring and Compliance

The organization will integrate anti-corruption checks into its broader **Monitoring, Evaluation, Accountability, and Learning (MEAL)** system. This includes:

- Quarterly compliance spot-checks
- Internal audit reports
- Integrity indicators in project evaluations
- Annual corruption risk assessments
- Feedback from beneficiaries and partners

Results from these tools are used to strengthen systems, train staff, and revise policies as necessary.

12. REVIEW AND REVISION OF THE POLICY

This Anti-Corruption Policy is a **living document**. It will be reviewed at least **once every three years**, or sooner if required by changes in Rwandan law, international standards, or donor requirements.

The Executive Director, in consultation with the Board and program teams, is responsible for initiating the review process. Staff and partners may also submit recommendations for improvement through formal channels.

Any major amendments must be approved by the Board of Directors and shared across the organization through training and official communications.

13. CONCLUSION

Corruption undermines everything GURD-Rwanda stands for **equity, empowerment, and dignity for vulnerable communities**. It diverts resources from those in need, erodes public trust, and damages the organization's reputation. Therefore, anti-corruption is not just a compliance requirement it is a **core value** of our mission.

This policy affirms GURD-Rwanda's commitment to zero tolerance for corruption. It empowers every individual from community mobilizers to board members to act ethically, report wrongdoing, and protect the integrity of our work.

The organization calls on all stakeholders staff, volunteers, partners, donors, and beneficiaries to join in this shared responsibility. Together, through transparency, accountability, and moral courage, we can ensure that GURD-Rwanda remains a **trusted force for social justice, equality, and development in Rwanda.**

Approved by:

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Legal Representative



NTAKIYIMANA Elie

Secretary



UMUHIRE Maria Gloriose

Deputy Legal Representative

