



I M R O Rwanda

Ihorere Munyarwanda Organization

B.P.2802 KIGALI

Mob : +250 788304999 - +250 784495829

Webmail : info@imrorwanda.org

Website: www.imrorwanda.org

IMRO Rwanda ANTI-BRIBERY POLICY

MARCH 2024

Contents

- 1. Background of Ihorere Munyarwanda Organization (IMRO Rwanda) 3
 - 1.1 IMRO Rwanda Vision..... 3
 - 1.2 IMRO Rwanda Mission 4
 - 1.3 Core Values..... 4
- Introduction..... 4
- Purpose 5
- 4. Definition..... 5
- 5. Policy statement..... 6
- 6. Scope..... 6
 - 6.1. Who is covered by the policy? 6
 - 6.2. Who is responsible for the policy?..... 7
- 7. What is Acceptable and NOT Acceptable..... 7
 - 7.1. Bribes 7
 - 7.2. Gifts and hospitality..... 8
 - 7.3. Facilitation Payments and Kickbacks 9
 - 7.4 Political Contributions..... 10
 - 7.5 Charitable Contributions..... 10
- 8. Employees’ Responsibilities 11
- 9. Record-keeping 11
- 10. How to raise a concern: whistle blowing procedure 11
- 11. What to do if you are a victim of bribery or corruption 12
- 12. Protection 12
- 13. Training and communication..... 13
- 14. Investigation Process..... 13
- 15. Disciplinary Process 16
- 16. Monitoring and review 19

1. Background of Ihorere Munyarwanda Organization (IMRO Rwanda)

Ihorere Munyarwanda Organization (IMRO Rwanda) is a Non-Governmental Organization that was founded in 1999 and legally operating in Rwanda. It was granted legal personality No 03/11 and have fulfilled all requirements for compliance with the new Law number 04/2012 of 17th February 2012 governing the Organization and Functioning of National Non-Governmental Organizations/RGB-Rwandan Law. IMRO has 23 years' experience implementing interventions in the context of Poverty Alleviation, Gender Equality, Nutrition, GBV, HIV, Education, Environment, Peace Building, Health Promotion, accountability, Advocacy and Networking in order to improve lives of IMRO Rwanda's beneficiaries at individual, family and, community levels for sustainable social economic development. This is achieved through broad consultation, partnership and transparent management with different Stakeholders. The organization works towards the vision of IMRO Rwanda as a national organization of excellence in harmonization and synergy for a healthy society, targeting Women Adolescents, Youth, Key Populations, Women with Low income and other vulnerable populations to have Access to services with Human Right based approach.

1.1 IMRO Rwanda Vision

IMRO works towards the vision as a National Organization of excellence in harmonization and synergy for a healthy society by targeting General Population, Women, Youth, Children, Key Populations and vulnerable groups with Human Rights based approach in Rwanda and beyond.

1.2 IMRO Rwanda Mission

IMRO's ultimate mission is to serve the general population by implementing socio-economic interventions, advocacy, and networking and by promoting sustainable socio-economic development.

1.3 Core Values

IMRO Rwanda's core values are:

- Gender Sensitive
- Good Governance
- Creativity and innovation
- Human rights based
- Self-confident and team work
- Integrity and commitment
- Time consciousness and management
- Equal opportunities and equity
- Equal opportunities and equity
- Ready to work together with interested partners
- Transparency, accountability and responsibility.

2. Introduction

IMRO Rwanda Anti-Bribery Policy represents IMRO Rwanda's commitment under IMRO Rwanda's regulations to attain good governance through preventing and fighting bribery. It is based on the staff, and the management commitment to building a culture of justice and fairness. IMRO Rwanda is establishing an environment where integrity is valued and bribery is abhorred and rejected. IMRO Rwanda Anti-Bribery Policy aims at supporting national development by inculcating right morals into people that are under

the care of IMRO Rwanda, and who are the agents of change in society. IMRO Rwanda will build a strong base of ethical future leaders who will be able to sustain a better quality of life for the people of Rwanda and establish a strong effective and efficient state that is bribery free. IMRO Rwanda will demonstrate justice and fairness in and through the work of its staff, and those who engage in bribery practices will not have a place in IMRO Rwanda. IMRO Rwanda Anti-Bribery Policy will contribute to the achievement of public service that embraces integrity, upholds transparency and accountability, and ensures full compliance with regulatory and legal frameworks.

3. Purpose

The purpose of this policy is to establish controls to ensure compliance with all applicable anti-bribery regulations, and to ensure that the Company's business is conducted in a socially responsible manner.

4. Definition

Bribery refers to the act of offering, promising, giving, asking, agreeing, receiving, accepting or soliciting something of an advantage so to induce or influence an action or decision which is illegal or a breach of trust. A bribe is an inducement, reward or object/item of value offered to another individual, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.

However, bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also in breach of this policy.

5. Policy statement

It is our policy to conduct all of our business in an honest and ethical manner. We take a zero- tolerance approach to bribery and corruption. IMRO Rwanda is committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery. Bribery and corruption are punishable for individuals under Rwandan laws. IMRO Rwanda therefore, takes its legal responsibilities very seriously.

Employees must not engage in any form of bribery, whether it be directly, passively (as described above), or through a third party (such as an agent or distributor). They must not accept bribes in any degree and if they are uncertain about whether something is a bribe or a gift or act of hospitality, they must seek further advice from the company's Human Resources manager.

IMRO Rwanda is committed to conducting business in an ethical and honest manner, and is committed to implementing and enforcing systems that ensure bribery is prevented. IMRO Rwanda has zero-tolerance for bribery and corrupt activities. IMRO Rwanda is committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever it operates.

6. Scope

6.1. Who is covered by the policy?

In this policy, third party means any individual or organization IMRO Rwanda Staff come into contact with during the course of their work for IMRO Rwanda , and includes actual and potential, clients, customers, suppliers, distributors, business contacts, agents, advisers, beneficiaries and government and public bodies, including their advisors, representatives.

This policy applies to all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants,

contractors, interns, trainees, home workers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as employees in this policy).

6.2. Who is responsible for the policy?

IMRO's Human Resource Officer has overall responsibility for ensuring that this policy complies with our legal and ethical obligations, and that all those under our control comply with it. IMRO Rwanda's Human Resource Officer has primary and day-to-day responsibility for implementing this policy; for monitoring its use and effectiveness and dealing with any queries on its interpretation. IMRO Rwanda Management at all levels are responsible for ensuring those reporting to them is made aware of and understand this policy and are given adequate and regular training on it.

7. What is Acceptable and NOT Acceptable

This section of the policy refers to 4 areas:

- i. Bribes;
- ii. Gifts and hospitality;
- iii. Facilitation payments;
- iv. Political contributions;
- v. Charitable contributions.

7.1. Bribes

Employees must not engage in any form of bribery, either directly or through any third party (such as an agent or distributor). Specifically, employees must not bribe a foreign public official anywhere in the world.

7.2. Gifts and hospitality

It is acceptable for employees to receive normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:

- It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favors or benefits;
- It is not made with the suggestion that a return favor is expected;
- It is in compliance with local law;
- It is given in the name of the company, not in an individual's name.
- It does not include cash;
- It is appropriate for the circumstances (e.g. giving small gifts around Christmas or as a small thank you to a company for helping with a large project upon completion);
- It is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift;
- It is given/received openly, not secretly;
- It is not selectively given to a key, influential person, clearly with the intention of directly influencing them;
- It is not above a certain excessive value.

Where it is inappropriate to decline the offer of a gift (i.e. when meeting with an individual of a certain religion/culture who may take offence), the gift may be accepted so long as it is declared to the Human Resources manager, who will assess the circumstances.

IMRO Rwanda recognizes that the practice of giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ from a country to another.

As good practice, gifts given and received should always be disclosed to the Human Resources manager. Gifts from suppliers should always be disclosed. The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of the Human Resources manager should be sought.

Employees may not accept any gift or hospitality from our partners if:

- i. It is in cash; or
- ii. There is any suggestion that a return favor will be expected or implied. If it is not appropriate to decline the offer of a gift, the gift may be accepted, provided it is then declared to the employee's manager and donated to charity.

IMRO Rwanda agrees that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable.

The intention behind the gift should always be considered. Within these parameters, local management may define specific guidelines and policies to reflect local professional and industry standards.

7.3. Facilitation Payments and Kickbacks

Facilitation payments are a form of bribery made for the purpose of expediting or facilitating the performance of a public official for a routine governmental action, and not to obtain or retain business or any improper business advantage. Facilitation payments tend to be demanded by low level officials to obtain a level of service which one

would normally be entitled to. Our strict policy is that facilitation payments must not be paid.

However, IMRO Rwanda recognizes that its employees may be facing situations where there is a risk to the personal security of an employee or his/her family and where a facilitation payment is unavoidable, in which case the following steps must be taken:

- i. To keep any amount to the minimum;
- ii. To create a record concerning the payment; and
- iii. To report it to your Finance manager. In order to achieve our aim of not making any facilitation payments, each business of the organization will keep a record of all payments made, which must be reported to IMRO's Finance Manager, in order to evaluate the business risk and to develop a strategy to minimize such payments in the future.

7.4 Political Contributions

IMRO does not make donations, whether in cash or of any other kind, in support of any political parties or candidates, as this can be perceived as an attempt to gain an improper business advantage.

7.5 Charitable Contributions

Charitable support and donations are acceptable (and indeed are encouraged), whether through services, knowledge, time, or direct financial contributions; and agrees to disclose all charitable contributions it makes. However, employees must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery. We only make charitable donations that are legal and ethical under Rwandan laws and practices. No donation must be offered or made without the prior approval of IMRO Rwanda National Coordinator. All charitable contributions should be publicly disclosed.

8. Employees' Responsibilities

Employees must ensure that they read, understand and comply with this policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for IMRO. All employees are required to avoid any activity that might lead to, or suggest, a breach of this policy. They must notify IMRO Rwanda's Human Resource Officer or IMRO Rwanda National Coordinator as soon as possible if they believe or suspect that a conflict with or breach of this policy has occurred, or may occur in the future. Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. IMRO Rwanda reserve its right to terminate the contractual relationship with other employees if they breach this policy.

9. Record-keeping

IMRO Rwanda must keep detailed and accurate financial records and have appropriate internal controls in place to act as evidence for all payments made. IMRO Rwanda must also declare and keep a written record of the amount and reason for hospitality or gifts accepted and given, and understand that gifts and acts of hospitality are subject to managerial review. It must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure. All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

10. How to raise a concern: whistle blowing procedure

If you suspect that there is an instance of bribery or corrupt activities occurring within IMRO Rwanda, you are encouraged to raise your concerns at the earliest stage possible. If you are

uncertain whether a certain action, behavior or a particular act constitutes bribery, or if you have any other queries or concerns, you should speak to your department manager, or the Human Resources manager or IMRO Rwanda National Coordinator.

11. What to do if you are a victim of bribery or corruption

It is important that you tell your department manager and Human Resource manager as soon as possible if you are offered a bribe by a third party, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt or unlawful activity.

12. Protection

Employees who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform Human Resource Officer immediately. If the matter is not remedied, and you are an employee, you should raise it formally using the company's other remedies.

If an employee refuses to accept or offer a bribe or he/she reports a concern relating to potential act(s) of bribery or corruption, IMRO understands that he/she may feel worried about potential

repercussions. IMRO will support anyone who raises concerns in good faith under this policy; even if investigation finds that they were mistaken.

IMRO will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption. Detrimental treatment refers to dismissal, disciplinary action, or unfavorable treatment in relation to the concerned individual.

If an employee has strong reasons to believe that he/she has been subjected to unjust treatment as a result of a concern or refusal to accept a bribe, you should inform the Human Resources manager or your department manager immediately.

13. Training and communication

Training on this policy forms part of the induction process for all new employees. All existing employees will receive regular, relevant training on how to implement and adhere to this policy. In addition, all employees will be asked to formally accept conformance to this policy on an annual basis. Our zero-tolerance approach to bribery must be communicated to all beneficiaries, suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.

14. Investigation Process

To investigate an anti-Bribery case, these steps shall be followed;

Note: During the investigation process the suspect shall be suspended.

The steps include;

- **Report Suspected Bribery**

Anyone who suspects bribery, should report their concerns to their immediate supervisor, the Human Resources manager, or IMRO Rwanda's Executive Director.

- **. Document the Concern:**

When a report is received, the recipient shall document all the relevant details, including the nature of the concern, the individuals involved, any evidence or supporting information, and the date and location of the alleged incident.

- **Initiate an Initial Assessment:**

The Human Resource Officer or designated investigator shall conduct an initial assessment to determine the credibility and seriousness of the report. This step may involve reviewing the information provided, interviewing the person making the report, and collecting any relevant evidence.

- **Maintain Confidentiality:**

Ensure that the investigation process maintains the confidentiality of the reporter and the accused parties to protect individuals involved and prevent potential retaliation.

- **Designate an Investigator:**

An experienced investigator shall be appointed, preferably from the internal audit or compliance team, to lead the investigation. This person shall have no conflicts of interest and should be trained in conducting fair and impartial investigations.

- **Investigate Thoroughly:**

The designated investigator shall conduct a comprehensive investigation, which may include: interviewing witnesses, if any, and collecting their statements. Reviewing relevant documents and records, such as financial records and communications. Examining any available electronic evidence (e.g., emails or messages). Analyzing the alleged bribery or corruption scheme, including the intent, the individuals involved, and the impact.

- **Report Findings:**

The investigator shall compile a report of their findings, outlining the facts and evidence discovered during the investigation. This report shall be objective, unbiased, and detailed.

- **Determine Action:**

Based on the investigation's findings, IMRO Rwanda's management or the responsible department shall decide on the appropriate actions to be taken, which may include:

- Taking disciplinary action against employees found guilty of bribery.

- Implementing preventive measures to avoid future incidents. - Reporting the incident to relevant authorities if it involves a violation of local laws.

- **Follow-Up:**

After taking action, follow up on the implementation of corrective measures and confirm that the issue has been resolved.

- **Communication:**

Notify the whistleblower (if applicable) and the individuals involved of the outcome of the investigation, while respecting privacy and confidentiality.

- **Documentation:**

Maintain detailed records of the investigation, including the initial report, the investigator's findings, the actions taken, and any follow-up activities.

- **Continuous Improvement:**

Regularly review the effectiveness of the investigation process and the anti-bribery policy. Make necessary improvements based on lessons learned from each case and employee feedback.

- **Legal Counsel:**

Consult with legal counsel if necessary to ensure that the investigation and subsequent actions align with local laws and regulations.

NB: IMRO Rwanda can also launch an investigation on any employee, manager or partner on its own accord.

15. Disciplinary Process

- **Preliminary Assessment:**

When an incident of suspected bribery is reported or identified, the Human Resource Officer or designated investigator initiates a preliminary assessment to gather information and assess the seriousness of the alleged violation.

- **Investigative Process:**

If the preliminary assessment suggests a potential policy violation, a formal investigation is launched as described in the investigation process provided earlier.

- **Investigation Findings:**

Once the investigation is complete, the investigator compiles a detailed report with findings, including evidence, witness statements, and a summary of the incident.

- **Review by Management:**

The investigation report is reviewed by IMRO Rwanda's management or a designated review committee to determine the appropriate disciplinary action.

- **Disciplinary Options:**

Based on the investigation's findings, the

- **Employee's Right to Respond**

The accused employee is given the opportunity to respond to the investigation findings and present their side of the story. This response is considered in the decision-making process.

- **Decision and Notification:**

Management makes a final decision regarding the disciplinary action to be taken. The decision is communicated to the accused employee in writing, clearly stating the reasons for the decision and the expected outcomes.

- **Implementation of Disciplinary Action:**

The chosen disciplinary action is implemented promptly, and any necessary corrective measures are put in place. This may include removing the employee from their current responsibilities, changing reporting structures, or imposing other appropriate sanctions.

- **Appeal Process:**

Provide an avenue for the accused employee to appeal the disciplinary action, allowing for a fair and transparent review of the decision, especially in cases of termination.

- **Follow-Up:**

After disciplinary action is taken, monitor the employee's compliance with the policy and any corrective measures. Ensure they understand the consequences of future violations.

- **Record-Keeping:**

Maintain detailed records of the disciplinary process, including investigation reports, decision documents, communication with the employee, and any follow-up actions taken.

- **Continuous Improvement:**

Regularly review and evaluate the effectiveness of the disciplinary process to identify areas for improvement and ensure that it aligns with the organization's anti-bribery objectives.

- **Training and Prevention:**

Use each disciplinary case as an opportunity to reinforce the organization's commitment to anti-bribery principles through training and communication, reminding all employees of their responsibilities.

- **Reporting to Authorities:**

In cases where a policy violation involves a breach of local laws or regulations, IMRO Rwanda may report the incident to relevant authorities while ensuring compliance with legal requirements.

- **Legal Counsel:**

Seek legal counsel if necessary to ensure that the disciplinary process aligns with local laws and regulations, particularly in cases of termination or legal implications. This disciplinary process ensures that policy violations are addressed consistently and fairly, promoting a culture of integrity and ethics within IMRO Rwanda

while complying with legal requirements and protecting employees' rights to due process.

16. Monitoring and review

IMRO Human Resource Officer will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption. All employees are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.

Employees are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to IMRO Rwanda's Human Resource Officer. This policy does not form part of any employee's contract of employment and it may be amended at any time.

Approved by;

Aimable MWANANAWAWE

IMRO Rwanda Executive Director



Flavienne NDAYISHIMIYE

Legal Representative

A handwritten signature in blue ink, appearing to read 'Flavienne', written over a set of horizontal lines.