



# MUSLIM PEACE NETWORK (MPN) NIGERIA

## OPERATIONAL MANUAL & FINANCIAL GUIDELINES

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## **SECTION A: INTRODUCTION**

### **1. Background**

The Muslim Peace Network (MPN) Nigeria is a registered nonprofit organization under the Corporate Affairs Commission (CAC/IT/NO 149004) and holds Special Consultative Status with the United Nations Economic, Social, and Cultural Council (ECOSOCC). Founded in Kaduna, Nigeria, MPN is committed to fostering peace, resilience, social justice, and sustainable development through faith-based and technology-driven interventions.

The organization operates at the intersection of peacebuilding, governance, gender equality, and digital innovation, providing inclusive platforms for interfaith dialogue, countering violent extremism, promoting tolerance, and empowering marginalized communities particularly women, youth, and vulnerable groups.

MPN's work aligns with the United Nations Sustainable Development Goals (SDGs) especially SDG 16 (Peace, Justice, and Strong Institutions), SDG 5 (Gender Equality), and SDG 13 (Climate Action) and reflects global best practices in nonprofit governance, transparency, and community resilience.

Over the years, MPN has developed strong partnerships with local and international organizations including the Interfaith Mediation Centre (IMC), Kaduna State Peace Commission, BAOBAB for Women's Human Rights, and the Rotary Club of Kaduna, among others. These partnerships strengthen its institutional capacity, programmatic reach, and impact across Northern Nigeria and beyond.

### **2. Purpose**

The purpose of this Operational Manual and Financial Guidelines is to establish a unified framework that governs how MPN operates institutionally, programmatically, and financially.

It aims to:

- Ensure standardized operating procedures across departments and programs.
- Promote accountability, transparency, and compliance with national laws and international donor requirements.
- Provide a clear structure for decision-making, planning, reporting, and resource utilization.
- Foster a culture of integrity, efficiency, and performance excellence within the organization.
- Strengthen MPN's institutional credibility and enhance donor confidence by aligning internal systems with international best practices in nonprofit management.



This manual serves as a living document that will be reviewed periodically to adapt to emerging realities, donor regulations, and operational dynamics.

### 3. Scope

This manual applies to:

- All staff members (full-time, part-time, and contract).
- Board of Trustees and Executive Management Team.
- Volunteers and interns engaged in MPN activities.
- Implementing partners and consultants working under MPN-funded projects.
- Donor-funded, self-funded, and collaborative projects under the MPN umbrella.

All stakeholders are required to familiarize themselves with the content of this manual and adhere strictly to the operational, ethical, and financial policies contained herein. Non-compliance may result in disciplinary action, termination of contracts, or loss of partnership privileges.

### 4. Guiding Principles

The operational and financial systems of MPN are anchored on the following core principles:

- **Accountability:**  
MPN upholds accountability in all activities by ensuring responsible use of resources, accurate reporting, and answerability to beneficiaries, donors, and regulatory bodies.
- **Transparency:**  
Decision-making processes, financial transactions, and program outcomes are conducted openly, with clear documentation and accessibility of information.
- **Integrity:**  
Ethical behavior and honesty are central to MPN's operations. Staff and partners must act with fairness, impartiality, and respect for organizational values.
- **Inclusion:**  
MPN promotes diversity and inclusiveness by ensuring equal participation and representation across gender, religion, age, and socio-economic backgrounds.
- **Professionalism:**  
All MPN staff and representatives are expected to perform duties with competence, efficiency, respect, and dedication, adhering to international standards of organizational conduct.



## **SECTION B: ORGANIZATIONAL STRUCTURE AND GOVERNANCE**

### **1. Governance Framework**

The Muslim Peace Network (MPN) Nigeria operates under a well-defined governance framework designed to ensure transparency, accountability, and effective decision-making. The framework aligns with international nonprofit governance standards and Nigeria's regulatory requirements under the Corporate Affairs Commission (CAC).

The governance structure is composed of three main levels:

1. **Board of Trustees** (Strategic and Policy Oversight)
2. **Executive Management Team (EMT)** (Operational Leadership)
3. **Programmatic and Administrative Units** (Implementation and Coordination)

This tiered structure ensures that policy direction, administrative oversight, and field implementation are clearly delineated, minimizing conflicts of interest and ensuring effective performance.

### **2. The Board of Trustees**

The Board of Trustees serves as the highest governing body of MPN. It provides strategic direction, ensures compliance with legal and ethical standards, and safeguards the organization's vision and mission.

#### **Roles and Responsibilities**

- Approve strategic plans, annual budgets, and major organizational policies.
- Ensure adherence to the organization's constitution, laws, and donor regulations.
- Oversee the Executive Director's performance and approve senior management appointments.
- Approve audited financial statements and ensure fiscal integrity.
- Provide oversight on risk management, ethical conduct, and sustainability.
- Serve as ambassadors of MPN to external stakeholders and partners.
- Facilitate resource mobilization and institutional growth.

#### **Composition**

The Board shall consist of not fewer than five (5) and not more than nine (9) members with diverse expertise in peacebuilding, finance, law, gender, and community development.

#### **Tenure and Meetings**

- Members serve a renewable three-year term.



- The Board meets at least twice annually, or as needed.
- Decisions are made by majority vote, with the Chairperson having a casting vote in case of a tie.

### **Offices of the Board**

- **Chairperson** – provides overall leadership and chairs board meetings.
- **Vice Chairperson** – supports the Chairperson and acts in their absence.
- **Secretary** – keeps official records, minutes, and correspondence.
- **Treasurer** – oversees financial accountability and reports to the Board.

### **3. Executive Management Team (EMT)**

The Executive Management Team is responsible for implementing the Board’s strategic direction and managing day-to-day operations of the organization. It ensures that MPN’s goals are achieved efficiently and in alignment with donor and regulatory standards.

#### **Composition**

- Executive Director (ED) – Chief Executive Officer of MPN.
- Director of Programs
- Director of Finance and Administration
- Director of Monitoring, Evaluation, Accountability & Learning (MEAL)
- Head of Communications and Digital Innovation
- Human Resource & Compliance Officer

#### **Roles and Responsibilities**

- Translate the strategic plan into actionable programs and annual workplans.
- Manage staff, budgets, and donor-funded projects.
- Oversee monitoring, evaluation, and reporting systems.
- Maintain donor relations, strategic partnerships, and advocacy engagements.
- Uphold organizational policies and staff code of conduct.
- Submit quarterly and annual reports to the Board.

#### **Decision-Making Process**

- EMT meetings are held monthly to review progress and address operational issues.
- Decisions are reached through consensus; where not possible, majority voting applies.
- The Executive Director is accountable to the Board and reports directly to the Chairperson.



#### 4. Organizational Departments and Units

MPN’s operations are organized into key departments and support units for efficient coordination and specialization:

1. **Programs Department:**
  - Designs and implements peacebuilding, governance, gender, and resilience projects.
  - Develops proposals, manages donor relations, and coordinates implementing partners.
2. **Finance and Administration Department:**
  - Oversees budgeting, accounting, procurement, and logistics.
  - Ensures compliance with financial regulations and donor requirements.
3. **Monitoring, Evaluation, Accountability, and Learning (MEAL) Department:**
  - Tracks project performance, impact measurement, and data-driven learning.
  - Facilitates accountability to beneficiaries and donors.
4. **Communications and Digital Innovation Unit:**
  - Manages MPN’s public relations, visibility, digital advocacy, and social media.
  - Develops digital tools to enhance peacebuilding and civic engagement.
5. **Human Resource and Compliance Unit:**
  - Handles recruitment, staff welfare, capacity building, and disciplinary matters.
  - Ensures adherence to labor laws, internal policies, and safeguarding standards.
6. **Partnerships and Resource Mobilization Unit:**
  - Builds relationships with local, regional, and international donors.
  - Leads proposal writing, fundraising campaigns, and partnership development.

#### 5. Reporting and Accountability Lines

Level	Reports To	Key Accountability Areas
Board of Trustees	CAC & Donors	Strategic direction, compliance, oversight
Executive Director	Board Chairperson	Overall management, policy implementation
Directors (Programs, Finance, MEAL, etc.)	Executive Director	Program and operational performance
Project Managers & Coordinators	Respective Directors	Project execution, reporting
Support Staff & Volunteers	Project Managers /	Daily tasks, logistics, and field



Level	Reports To	Key Accountability Areas
	Admin	support

All reporting must follow approved formats, with quarterly, semi-annual, and annual reports submitted through proper channels.

## 6. Organizational Integrity and Ethics

MPN upholds the highest standards of integrity and ethics in governance and management. All leaders and staff must:

- Avoid conflicts of interest.
- Declare any affiliations that may influence decision-making.
- Maintain confidentiality of organizational information.
- Adhere to MPN’s Code of Conduct, Anti-Corruption Policy, and Safeguarding Policy.

Violations of these ethical standards are subject to disciplinary action, which may include suspension, termination, or legal recourse depending on the severity.



## SECTION C: HUMAN RESOURCE MANAGEMENT AND ADMINISTRATION

### 1. Introduction

The Human Resource (HR) Management and Administration Policy of the Muslim Peace Network (MPN) Nigeria is designed to attract, develop, and retain qualified, motivated, and ethical personnel who will drive the organization's mission and values.

This section provides comprehensive guidance on recruitment, staff welfare, performance evaluation, discipline, and development in line with international NGO standards, Nigeria's Labour Act (2004), and donor compliance frameworks.

The HR Department ensures that MPN remains a fair, inclusive, and dynamic workplace promoting professional excellence, accountability, and gender equity.

### 2. Recruitment and Selection

#### 2.1 Recruitment Principles

MPN's recruitment process is:

- **Merit-based:** Selection is based on qualifications, skills, and competencies.
- **Transparent:** All vacancies are publicly advertised to ensure equal opportunity.
- **Inclusive:** Encourages applications from women, youth, and persons with disabilities.
- **Non-Discriminatory:** Prohibits discrimination based on gender, ethnicity, religion, or background.

#### 2.2 Recruitment Process

1. **Needs Assessment:** Departmental head submits a staffing request to HR.
2. **Approval:** The Executive Director authorizes recruitment after confirming budget availability.
3. **Advertisement:** Positions are advertised on MPN's website, social media, and job boards.
4. **Shortlisting and Interview:** Conducted by an HR panel with representation from at least two departments.
5. **Reference and Background Checks:** Includes verification of credentials and previous employment.
6. **Offer and Onboarding:** Successful candidates receive an official employment offer and orientation package.

#### 2.3 Employment Categories

- **Full-Time Staff:** Permanent employees with full benefits.



- **Part-Time Staff:** Fixed schedule employees entitled to proportional benefits.
- **Contract Staff/Consultants:** Short-term hires for specific projects.
- **Volunteers and Interns:** Individuals offering time and skills under agreed terms.

### 3. Orientation and Induction

All new employees must undergo a formal induction process that introduces them to:

- MPN's history, mission, and structure.
- Core policies (HR, Finance, Safeguarding, and Code of Conduct).
- Reporting lines and work ethics.
- Workplan development and performance expectations.

Each new employee must sign:

- Code of Conduct and Confidentiality Agreement
- Conflict of Interest Declaration Form
- Acknowledgement of Organizational Policies

### 4. Employment Terms and Conditions

#### 4.1 Work Hours

- The standard working week is Monday to Friday, 8:00 AM to 4:00 PM (40 hours).
- Flexible working arrangements may be approved for project needs or field operations.

#### 4.2 Probation Period

- New employees serve a six-month probation period before confirmation.
- Performance evaluations determine confirmation or termination.

#### 4.3 Remuneration and Benefits

- Salaries are based on MPN's approved salary scale reviewed annually.
- Staff are entitled to:
  - Monthly salary (paid on or before the 25th of each month).
  - Health insurance or medical allowance.
  - Pension contribution (as per Nigerian Pension Reform Act 2014).
  - Annual leave allowance.
  - Per diem and transport allowance during official travel.



## **5. Leave Policies**

### **5.1 Annual Leave**

- Staff are entitled to 20 working days of annual leave after 12 months of continuous service.
- Leave must be scheduled and approved by the line manager and HR.

### **5.2 Sick Leave**

- Staff are entitled to 12 working days of paid sick leave annually.
- Sick leave requests must be supported by a medical certificate.

### **5.3 Maternity and Paternity Leave**

- Female staff: 12 weeks of maternity leave with full pay.
- Male staff: 10 working days of paternity leave.

### **5.4 Compassionate Leave**

- Granted in cases of bereavement or emergency (maximum of 5 working days).

### **5.5 Public Holidays**

- MPN observes all officially recognized Federal Government holidays in Nigeria.

## **6. Performance Management**

### **6.1 Objectives**

The performance management system aims to:

- Align staff goals with MPN's strategic objectives.
- Promote accountability and continuous improvement.
- Identify high-performing staff for recognition and promotion.

### **6.2 Performance Review Cycle**

Performance reviews are conducted twice yearly:

1. Mid-Year Review (June)
2. Annual Appraisal (December)

Performance is assessed based on:



- Achievement of Key Performance Indicators (KPIs)
- Professional conduct and teamwork
- Adherence to organizational values and deadlines

### **6.3 Performance Improvement**

Where performance gaps are identified:

- A Performance Improvement Plan (PIP) is initiated.
- Regular coaching and follow-up sessions are conducted by supervisors.

## **7. Staff Conduct and Discipline**

### **7.1 Code of Conduct**

All staff must uphold MPN's values of honesty, respect, and professionalism. Prohibited behaviors include:

- Corruption, fraud, or misuse of funds.
- Sexual exploitation or harassment.
- Discrimination, hate speech, or violence.
- Breach of confidentiality.

### **7.2 Disciplinary Measures**

Depending on severity, violations may result in:

1. Verbal or Written Warning
2. Suspension without Pay
3. Termination of Employment
4. Legal Action (in cases of criminal misconduct)

### **7.3 Grievance Redress Mechanism**

Staff may lodge complaints through:

- Immediate Supervisor
- HR Department
- Executive Director or Anonymous Whistleblower Channel

All complaints are investigated confidentially, and retaliation is strictly prohibited.



## 8. Capacity Building and Staff Development

MPN is committed to building a learning organization through:

- **Annual Training Plans** aligned with project and personal goals.
- **Workshops and Seminars** on peacebuilding, digital literacy, and leadership.
- **Mentorship and Coaching** for emerging leaders.
- **Support for Further Education** through scholarships or study leave (subject to budget availability).

## 9. Staff Exit and Clearance

### 9.1 Resignation

- Employees must submit a written resignation giving one month's notice.
- HR issues a clearance form to be completed before final payment.

### 9.2 Termination

- MPN reserves the right to terminate employment for non-performance or misconduct following due process.

### 9.3 End-of-Contract Procedures

- Upon completion, staff must return all MPN property (ID cards, laptops, documents).
- HR conducts an exit interview to capture feedback and lessons learned.



## SECTION D: FINANCIAL MANAGEMENT AND ACCOUNTABILITY

### 1. Introduction

The Financial Management and Accountability Policy of the Muslim Peace Network (MPN) Nigeria is designed to ensure that all financial transactions are conducted with transparency, accuracy, and efficiency in line with international financial reporting standards (IFRS), Nigeria's Financial Regulations, and donor-specific requirements.

This section provides the framework for budgeting, accounting, procurement, internal controls, and auditing to safeguard the organization's assets and ensure the responsible use of donor and organizational funds.

Financial integrity is at the core of MPN's operations ensuring that every naira or dollar received is properly accounted for and utilized to achieve the organization's mission and objectives.

### 2. Financial Management Objectives

The main objectives of MPN's financial management system are to:

- Ensure accountability and transparency in all financial operations.
- Maintain accurate and timely financial records.
- Promote efficient use of resources and prevent waste, fraud, and mismanagement.
- Comply with donor and statutory requirements, including audits and reporting deadlines.
- Support strategic decision-making through sound financial data.
- Strengthen stakeholder confidence through responsible stewardship of funds.

### 3. Financial Governance Structure

<b>Position</b>	<b>Role/Responsibility</b>
<b>Board of Trustees (Treasurer)</b>	Provides oversight, approves budgets and audited accounts.
<b>Executive Director</b>	Overall financial accountability and authorization of expenditures.
<b>Director of Finance &amp; Administration</b>	Manages day-to-day financial operations, reporting, and compliance.
<b>Finance Officer/Accountant</b>	Handles bookkeeping, cash management, and reporting.
<b>Project Managers</b>	Manage project budgets and ensure proper documentation of expenditures.
<b>Auditors (Internal &amp; External)</b>	Review financial records, systems, and controls for integrity and compliance.



All financial transactions must be authorized, supported with documentation, and recorded in accordance with MPN's accounting policies.

## **4. Budgeting and Planning**

### **4.1 Budget Development**

- The Finance and Administration Department coordinates the annual budgeting process.
- Each department submits its annual workplan and cost estimates to the Finance Director.
- Budgets are reviewed by the Executive Management Team (EMT) and approved by the Board of Trustees.

### **4.2 Types of Budgets**

1. **Organizational Annual Budget** – covers all operational costs.
2. **Project/Program Budgets** – specific to donor-funded or internally funded activities.
3. **Capital Expenditure Budget** – for procurement of assets or infrastructure.

### **4.3 Budget Monitoring**

- Monthly budget variance reports are prepared to compare actual vs. planned expenditures.
- Deviations exceeding 10% variance must be justified in writing.
- Adjustments require prior approval from the Executive Director or donor (for project budgets).

## **5. Accounting and Record Keeping**

### **5.1 Accounting System**

- MPN operates on an accrual accounting system, recognizing income and expenditure when incurred, not when cash changes hands.
- All records are maintained in Naira (₦), with foreign currency transactions recorded using the prevailing Central Bank of Nigeria (CBN) exchange rate.

### **5.2 Books of Accounts**

MPN maintains the following:

- Cashbook
- General Ledger
- Petty Cash Register



- Bank Reconciliation Statements
- Payroll Register
- Fixed Asset Register

### **5.3 Documentation**

All financial transactions must be supported by original documents such as:

- Receipts and invoices
- Payment vouchers
- Timesheets (for project personnel)
- Travel authorizations and liquidation forms
- Contracts and Memoranda of Understanding (MoUs)

Records must be retained for at least seven (7) years and made available for audit or regulatory review upon request.

## **6. Banking and Cash Management**

### **6.1 Bank Accounts**

- All MPN bank accounts must be opened in the organization's legal name with reputable banks approved by the Board.
- Each account must have at least two authorized signatories, including the Executive Director and the Finance Director.

### **6.2 Receipts and Deposits**

- All income (donations, grants, and project funds) must be deposited intact in the official bank account.
- Cash receipts must be documented with a numbered receipt voucher and deposited within 48 hours.

### **6.3 Disbursements**

- Payments must be authorized through payment vouchers supported by relevant documents.
- Cheque or bank transfer is the preferred mode of payment.
- Petty cash should not exceed ₦100,000 at any time and replenished upon submission of receipts.



## 6.4 Bank Reconciliation

- Monthly reconciliation of bank statements must be performed and reviewed by the Finance Director and approved by the Executive Director.

## 7. Procurement Management

### 7.1 Procurement Principles

MPN's procurement policy ensures:

- **Value for Money** – best quality at the lowest cost.
- **Fairness and Transparency** – competitive bidding and documented decisions.
- **Accountability** – clear documentation of approvals and vendor selection.
- **Integrity** – avoidance of conflict of interest and favoritism.

### 7.2 Procurement Procedures

1. **Requisition:** Department submits a purchase request with justification.
2. **Quotation:** At least three quotations are obtained for purchases above ₦200,000.
3. **Evaluation:** The Procurement Committee reviews quotations and recommends a vendor.
4. **Approval:** Executive Director or delegate authorizes purchase.
5. **Delivery and Verification:** Items/services are received and checked for conformity.
6. **Payment:** Made only upon submission of invoice, delivery note, and approval.

### 7.3 Procurement Committee

Composed of:

- Director of Finance & Administration (Chair)
- Program Director
- Procurement Officer
- One representative from another department

## 8. Internal Controls

MPN employs robust internal control mechanisms to prevent fraud, ensure accuracy, and maintain accountability.



## 8.1 Control Measures

- **Segregation of Duties:** No individual should initiate, approve, and disburse the same transaction.
- **Authorization Levels:** Each expenditure must be approved according to financial limits.
- **Periodic Audits:** Conducted quarterly (internal) and annually (external).
- **Asset Control:** All assets tagged and recorded in the Fixed Asset Register.
- **Expense Liquidation:** All advances must be retired within seven (7) working days after activity completion.

## 8.2 Approval Limits

Authority	Approval Limit (₦)
Project Manager	Up to ₦250,000
Director of Department	Up to ₦500,000
Executive Director	Up to ₦2,000,000
Board of Trustees	Above ₦2,000,000

## 9. Financial Reporting

### 9.1 Internal Reporting

- Monthly financial statements (income & expenditure, cash flow, and bank reconciliation).
- Quarterly budget variance reports to the Executive Management Team.
- Semi-annual and annual financial summaries to the Board.

### 9.2 Donor Reporting

- Project-specific financial reports submitted according to donor format and schedule.
- Reports must be certified by the Finance Director and Executive Director before submission.

## 10. Audit and Compliance

### 10.1 Internal Audit

- The Internal Auditor conducts periodic reviews of systems, procedures, and compliance.
- Findings and recommendations are submitted to management for corrective action.



## **10.2 External Audit**

- Conducted annually by an independent, Board-approved auditing firm.
- The audited financial statement is submitted to the Board, donors, and relevant authorities.

## **10.3 Compliance with Legal Requirements**

MPN ensures compliance with:

- Corporate Affairs Commission (CAC) filing obligations.
- Federal Inland Revenue Service (FIRS) for tax compliance.
- SCUML (Special Control Unit Against Money Laundering) regulations.
- Donor contractual agreements and anti-terrorism financing laws.

## **11. Fraud Prevention and Reporting**

MPN enforces a zero-tolerance policy for fraud, corruption, or misuse of funds.

- Staff must report suspicious activity via the Whistleblower Mechanism (anonymous if desired).
- Investigations are conducted confidentially.
- Proven cases may result in termination, legal action, and reporting to authorities or donors.

## **12. Financial Sustainability**

To ensure long-term viability, MPN pursues:

- Diversified funding sources (grants, donations, partnerships).
- Investment in technology for efficient operations.
- Strong donor relations and transparency in fund utilization.
- Capacity building in proposal development and resource mobilization.



## **SECTION E: RISK MANAGEMENT & INTERNAL CONTROL**

### **1. Purpose**

This section establishes a structured framework for identifying, assessing, mitigating, monitoring, and reporting risks that may affect the achievement of MPN’s mission and objectives.

The purpose is to ensure that risks are managed proactively, decisions are evidence-based, and operations remain transparent, compliant, and resilient.

### **2. Objectives of Risk Management**

The main objectives of MPN’s risk management system are to:

- Strengthen the organization’s ability to anticipate and respond to potential threats.
- Minimize the impact of operational, financial, reputational, and strategic risks.
- Safeguard the organization’s assets, staff, data, and public trust.
- Ensure compliance with donor, statutory, and internal control requirements.
- Support informed decision-making through regular risk assessment and monitoring.

### **3. Risk Management Policy Statement**

The Muslim Peace Network (MPN) recognizes that risk is an inherent part of its operations. MPN shall therefore:

- Identify and evaluate all significant risks before committing resources.
- Integrate risk management into planning, budgeting, program design, and reporting.
- Assign specific responsibilities for risk identification and mitigation.
- Maintain a continuous risk review process to respond to emerging threats.
- Report critical risks to the Board of Trustees for oversight and action.

### **4. Risk Categories**

MPN classifies risks into the following categories:

<b>Risk Type</b>	<b>Examples</b>	<b>Mitigation Strategies</b>
<b>Operational Risks</b>	Inadequate staffing, poor logistics, technology failure, data loss.	Develop SOPs, regular staff training, maintain IT backups, contingency



Risk Type	Examples	Mitigation Strategies
		plans.
<b>Financial Risks</b>	Misappropriation, weak internal controls, currency fluctuation, funding delays.	Strict financial controls, dual signatories, budget monitoring, donor diversification.
<b>Legal &amp; Compliance Risks</b>	Breach of contract, non-compliance with CAC, tax or donor laws.	Regular legal review, compliance audits, legal counsel engagement.
<b>Reputational Risks</b>	Miscommunication, ethical breaches, poor donor relations, media backlash.	Clear communication policy, staff code of conduct, stakeholder engagement plan.
<b>Security Risks</b>	Staff threats, theft, civil unrest, cyberattacks.	Security protocols, insurance coverage, IT firewalls, staff safety training.
<b>Strategic Risks</b>	Poor governance, loss of key partnerships, weak program alignment.	Board oversight, strategic reviews, stakeholder mapping.
<b>Programmatic Risks</b>	Low participation, project delays, poor monitoring.	Community engagement, strong M&E, adaptive management.

## 5. Risk Management Process

MPN adopts a five-step continuous process for risk management:

### 1. Risk Identification

Each department shall identify potential risks that could affect program delivery or institutional integrity.

### 2. Risk Assessment and Prioritization

Risks are evaluated based on their likelihood (probability) and impact (severity) using a 3-level scale:

- *High* – Immediate and significant impact.
- *Medium* – Manageable with mitigation measures.
- *Low* – Minimal impact, monitored periodically.

### 3. Risk Mitigation Planning

For each identified risk, a mitigation plan is developed specifying preventive and corrective actions, responsible persons, and timelines.

### 4. Implementation and Monitoring

Departmental heads ensure mitigation actions are executed and tracked through periodic reviews.

### 5. Reporting and Review

- Risk reports are prepared quarterly by the Finance and Administration Department.
- Critical risks are escalated to the Executive Director and Board of Trustees.
- Annual organizational risk assessments are conducted and documented.



## 6. Internal Control Framework

MPN maintains an internal control system to safeguard assets, ensure data integrity, and promote operational efficiency.

The internal control framework covers:

1. **Segregation of Duties**
  - No single staff member should control all aspects of any financial transaction.
  - Initiation, approval, and recording of transactions must be done by different officers.
2. **Authorization and Approval Controls**
  - All expenditures require prior written approval according to MPN's Financial Authority Matrix.
  - Procurement and payments above approved thresholds must be endorsed by the Executive Director and reviewed by the Finance Manager.
3. **Documentation and Recordkeeping**
  - Every transaction must be supported by verifiable documentation (receipts, invoices, contracts, etc.).
  - Records must be maintained in both physical and digital formats for a minimum of seven (7) years.
4. **Bank and Cash Controls**
  - All payments are made via bank transfer; cash transactions are limited to petty cash disbursements.
  - Bank reconciliations are performed monthly and reviewed by the Executive Director.
5. **Asset and Inventory Control**
  - Fixed assets are registered, tagged, and periodically verified.
  - Disposal of assets must be approved by the Board and recorded in the Asset Disposal Register.
6. **Information and Communication Controls**
  - Financial and programmatic data are treated as confidential and shared only with authorized personnel.
  - Data backups are maintained in secure, cloud-based systems.
7. **Compliance and Audit Controls**
  - Periodic internal audits are conducted to assess financial integrity and operational compliance.
  - External auditors review MPN's accounts annually in accordance with IPSAS standards.



## **7. Fraud Prevention and Detection**

- MPN maintains a zero-tolerance policy toward fraud, corruption, bribery, and misuse of funds.
- All staff must sign the Code of Conduct and Anti-Fraud Declaration annually.
- A Whistleblowing Mechanism allows staff, partners, and beneficiaries to confidentially report suspected fraud.
- Reported cases are promptly investigated by the management and referred to the Board for disciplinary or legal action where necessary.

## **8. Risk Monitoring and Reporting**

- Each department shall maintain a Risk Register detailing identified risks, mitigation measures, and status updates.
- The Finance and Administration Department consolidates risk data into a quarterly Organizational Risk Report.
- The Executive Director presents the risk report during quarterly management meetings and annual board sessions.
- Lessons learned shall inform program adjustments and policy updates.

## **9. Review and Continuous Improvement**

- The Risk Management and Internal Control framework shall be reviewed annually or in response to major operational or external changes.
- Feedback from audits, donor reviews, and staff input shall inform continuous improvement.
- Updated frameworks shall be approved by the Board of Trustees and communicated to all staff and partners.

## **10. Key Compliance References**

MPN's Risk Management and Internal Control systems are consistent with:

- ISO 31000:2018 – International Risk Management Standard
- COSO Framework for Internal Control (Committee of Sponsoring Organizations)
- Nigerian Financial Regulations (2019)
- Donor-specific compliance manuals (UNDP, EU, USAID, DFID)
- Muslim Peace Network's internal policies and code of ethics



## SECTION F: MONITORING, EVALUATION, ACCOUNTABILITY & LEARNING (MEAL)

### 1. Purpose

The purpose of the MEAL system within Muslim Peace Network (MPN) Nigeria is to ensure that all programs and projects are effectively monitored, evaluated, and guided by data-driven decisions.

It enables the organization to measure progress, assess outcomes, promote accountability to stakeholders, and continuously learn to improve performance and impact.

The MEAL framework ensures that MPN's interventions are relevant, efficient, effective, and sustainable, contributing to long-term peacebuilding and resilience objectives.

### 2. Objectives of the MEAL System

The specific objectives of MPN's MEAL framework are to:

- Track the implementation and performance of all programs and projects.
- Ensure accountability to beneficiaries, donors, partners, and the public.
- Generate credible data to support decision-making and strategic planning.
- Promote learning, reflection, and adaptation across all program areas.
- Strengthen compliance with donor and regulatory reporting requirements.

### 3. MEAL Framework

MPN's MEAL system operates across four interconnected pillars:

1. **Monitoring** – Continuous tracking of project activities, inputs, and outputs to ensure they align with planned objectives and timelines.
2. **Evaluation** – Systematic and periodic assessment of program outcomes, impacts, and effectiveness.
3. **Accountability** – Ensuring transparency, responsiveness, and answerability to project beneficiaries and stakeholders.
4. **Learning** – Collecting and analyzing lessons from implementation to improve program design and sustainability.

### 4. Roles and Responsibilities

Role	Responsibility
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Role	Responsibility
<b>Board of Trustees</b>	Reviews and approves annual MEAL strategy and reports.
<b>Executive Director</b>	Provides overall leadership and ensures integration of MEAL in all programs.
<b>Monitoring &amp; Evaluation (M&amp;E) Officer / Unit</b>	Designs MEAL tools, collects data, analyzes performance, and prepares reports.
<b>Project Managers / Coordinators</b>	Ensure project-level monitoring and timely submission of progress data.
<b>Field Officers / Volunteers</b>	Support data collection, community feedback, and activity documentation.
<b>Partners and Donors</b>	Participate in joint monitoring, provide feedback, and review findings.

## 5. Monitoring System

### 1. Planning and Indicators

- Each project must have a *Logical Framework (Logframe)* or *Results Framework* outlining objectives, indicators, targets, and means of verification.
- Indicators shall be SMART (Specific, Measurable, Achievable, Relevant, and Time-bound).

### 2. Monitoring Tools

- Data collection tools may include:
  - Activity monitoring forms
  - Attendance sheets and field logs
  - Beneficiary feedback forms
  - Photo evidence and GPS data
- Tools such as KoboToolbox, ODK, Excel, and Power BI may be used for digital data management.

### 3. Frequency

- Monitoring shall be continuous throughout project implementation.
- Field monitoring visits shall be conducted monthly, and findings reviewed during quarterly coordination meetings.

### 4. Data Quality Assurance

- The M&E Officer ensures all data meet the 5 key quality dimensions: accuracy, completeness, reliability, timeliness, and integrity.
- Data verification shall include spot checks, triangulation, and partner validation.



## 6. Evaluation

### 1. Purpose

- Evaluations help MPN and donors understand whether programs achieved their intended results and how future interventions can be improved.

### 2. Types of Evaluations

- **Baseline Evaluation:** Conducted at project start to establish benchmarks.
- **Mid-term Evaluation:** Conducted midway to assess progress and make adjustments.
- **Endline / Final Evaluation:** Conducted at the end of the project to assess achievements, impact, and lessons learned.
- **Impact Evaluation:** Conducted for large-scale or multi-year projects to measure long-term changes.

### 3. Methodology

- Both quantitative (surveys, data analysis) and qualitative (focus group discussions, interviews, case studies) methods shall be used.
- Evaluations must adhere to ethical research standards (confidentiality, informed consent, and non-harm principles).

### 4. External Evaluation

- Independent consultants or firms may be engaged for evaluations funded by external donors to ensure objectivity and credibility.

## 7. Accountability Framework

### 1. Accountability to Beneficiaries

- MPN is committed to ensuring that beneficiaries have access to information, can voice their opinions, and are treated with dignity and respect.

### 2. Information Sharing

- Key information (project goals, target groups, timelines, and contact persons) shall be displayed in local languages on notice boards, websites, and social media.

### 3. Feedback and Complaints Mechanism

- Beneficiaries and partners can provide feedback through:
  - Suggestion boxes
  - Toll-free lines or SMS numbers
  - Community meetings
  - Dedicated email: [feedback@muslimpeacenet.org.ng](mailto:feedback@muslimpeacenet.org.ng)
- Complaints are logged, reviewed, and resolved within 14 working days.

### 4. Protection and Confidentiality

- All feedback and complaints shall be handled confidentially, especially those related to sexual exploitation, abuse, or fraud.
- Whistleblowers shall be protected from retaliation in accordance with MPN's safeguarding and anti-fraud policies.



## 8. Learning and Knowledge Management

### 1. Learning Objectives

- To promote adaptive management and organizational growth by capturing and disseminating lessons learned.

### 2. Learning Activities

- After-action reviews
- Reflection workshops
- Documentation of success stories and best practices
- Peer learning exchanges and cross-project visits

### 3. Knowledge Sharing

- Learning products (reports, briefs, videos) shall be shared internally and externally via MPN's website, social media, newsletters, and partners' platforms.
- The M&E Unit maintains a Knowledge Repository for storing program data and reports.

### 4. Integration into Planning

- Lessons learned from MEAL processes are used to refine strategic plans, improve project design, and inform donor proposals.

## 9. Data Protection and Ethics

- All data collection and storage shall comply with Nigeria Data Protection Act (NDPA 2023) and international privacy standards (GDPR).
- Consent shall be obtained from all respondents before data collection.
- Personal data shall not be shared with third parties without authorization.
- Data shall be securely stored with password protection and access control.

## 10. Reporting and Dissemination

- **Monthly:** Internal project monitoring updates.
- **Quarterly:** Consolidated MEAL report shared with management and donors.
- **Annually:** Comprehensive performance review presented to the Board and partners.
- Evaluation reports must include executive summaries, key findings, recommendations, and lessons learned.

## 11. Review and Continuous Improvement

- The MEAL framework shall be reviewed annually or after major organizational or donor policy changes.



- MPN shall regularly train staff and partners on MEAL tools, data ethics, and adaptive learning practices.
- Feedback from evaluations and stakeholder input shall guide system improvement.

## **12. Key Compliance References**

MPN's MEAL framework aligns with the following standards:

- OECD-DAC Evaluation Criteria (Relevance, Effectiveness, Efficiency, Impact, Sustainability).
- Sphere Standards for Accountability and Quality.
- Core Humanitarian Standard (CHS) on Quality and Accountability.
- UN Results-Based Management (RBM) Framework.
- EU Results-Oriented Monitoring (ROM) Guidelines.



## SECTION G: COMMUNICATION & VISIBILITY

### 1. Purpose

This section provides guidelines for ensuring effective communication, information sharing, and visibility of the Muslim Peace Network (MPN) Nigeria's activities, achievements, and partnerships. It aims to promote MPN's image, foster transparency, and enhance stakeholder engagement through strategic communication and consistent branding.

### 2. Objectives

- To maintain consistent and professional internal and external communication.
- To enhance MPN's visibility and reputation among donors, partners, government agencies, and communities.
- To ensure that all public communications align with MPN's mission, values, and strategic priorities.
- To promote transparency and accountability through timely dissemination of information.
- To build trust and engagement among stakeholders through accurate and ethical communication.

### 3. Communication Structure

- **Executive Director:** Oversees all official communication and serves as the principal spokesperson for MPN.
- **Communication Officer / Media Desk:** Responsible for content creation, media engagement, branding, and social media management.
- **Project Leads:** Provide project updates, stories, and reports for publication.
- **Administrative Unit:** Ensures all outgoing communication meets MPN's standards and approval protocols.

### 4. Internal Communication

- Regular staff meetings (monthly or as needed) shall be held to share updates, challenges, and progress reports.
- Digital communication tools such as email, WhatsApp groups, and internal bulletins shall be used for efficient coordination.
- Confidentiality must be maintained in all internal communication, especially regarding donor information, project data, and staff records.



## 5. External Communication

All communication with external stakeholders (e.g., media, donors, partners, and the public) shall:

- Reflect MPN's mission, core values, and professional image.
- Be approved by the Executive Director or designated representative before release.
- Ensure factual accuracy and cultural sensitivity.
- Avoid sharing unverified or confidential information.

## 6. Branding and Visibility Guidelines

To maintain consistent organizational identity:

- All materials (print, digital, or audiovisual) must display MPN's logo, name, and website ([www.muslimpeacenetwork.org.ng](http://www.muslimpeacenetwork.org.ng)) in accordance with brand guidelines.
- When co-branded with partners or donors, logo placement should follow the agreed visibility protocol in project contracts.
- Official colors, fonts, and visual identity elements should be applied uniformly across documents, banners, and online platforms.
- Staff should use official email addresses (e.g., [name@muslimpeacenetwork.org.ng](mailto:name@muslimpeacenetwork.org.ng)) for all professional correspondence.

## 7. Media Engagement

- Media interviews or press statements must be approved by the Executive Director.
- Press releases should follow a standardized format, highlighting project impact and key messages.
- MPN shall cultivate positive relationships with media houses, journalists, and communication partners to amplify its work.
- Crisis communication shall follow a clear internal approval and response protocol to protect MPN's reputation.

## 8. Digital Communication and Social Media

- Official social media accounts include:
  - **Facebook:** [facebook.com/muslimpeacenetworkng](https://www.facebook.com/muslimpeacenetworkng)
  - **Twitter/X:** [twitter.com/MPN\\_Nigeria](https://twitter.com/MPN_Nigeria)
  - **Instagram:** [instagram.com/muslimpeacenetworkng](https://www.instagram.com/muslimpeacenetworkng)
  - **YouTube:** Muslim Peace Network Nigeria



- Social media content should reflect MPN’s values peace, tolerance, inclusion, and professionalism.
- Staff must refrain from posting unauthorized information or using MPN platforms for personal or political opinions.
- Digital security measures, including password protection and two-factor authentication, must be maintained for all accounts.

## **9. Visibility in Project Implementation**

- All donor-funded projects must adhere to visibility requirements as specified in grant agreements.
- Project reports, photos, success stories, and audio-visual materials should be documented and shared with stakeholders.
- Signboards, banners, and publications must display both MPN and donor logos according to visibility guidelines.
- MPN will prioritize storytelling and community engagement to showcase impact and lessons learned.

## **10. Monitoring and Evaluation of Communication**

- MPN shall periodically assess communication effectiveness through feedback mechanisms, analytics, and partner surveys.
- Lessons learned from communication outcomes will inform strategy updates.
- Quarterly visibility reports will be included in the overall organizational M&E framework.

## **11. Confidentiality and Ethical Communication**

- All staff, partners, and volunteers must adhere to ethical standards in communication, avoiding misinformation, hate speech, or biased narratives.
- Information related to beneficiaries, project participants, or vulnerable groups shall be treated with sensitivity and consent-based sharing.

## **12. Review and Update**

This communication and visibility policy shall be reviewed annually or as required to reflect organizational growth, digital trends, and donor requirements.



## SECTION H: SAFEGUARDING AND CODE OF CONDUCT

### 1. Purpose

This section outlines the safeguarding framework and code of conduct guiding all staff, volunteers, consultants, and partners of the Muslim Peace Network (MPN). It ensures that MPN upholds the highest standards of protection, respect, and integrity in all its operations, with a zero-tolerance approach to abuse, exploitation, harassment, or misconduct.

### 2. Policy Statement

Muslim Peace Network (MPN) is committed to safeguarding the dignity, rights, and safety of all individuals particularly children, women, persons with disabilities, and other vulnerable groups. All representatives of MPN must act responsibly, uphold ethical behavior, and protect beneficiaries and colleagues from harm, in line with national laws and international best practices.

### 3. Guiding Principles

- **Do No Harm:** Every action and decision must prioritize safety and protection.
- **Zero Tolerance:** MPN will not tolerate any form of sexual exploitation, abuse, neglect, or harassment (SEAH).
- **Accountability:** All staff are accountable for their actions and behavior, both in and outside work.
- **Confidentiality:** Safeguarding concerns are handled with utmost sensitivity and discretion.
- **Non-Discrimination:** Everyone, regardless of gender, religion, ethnicity, disability, or status, deserves respect and equal protection.

### 4. Scope

This policy applies to:

- All MPN staff, board members, volunteers, and interns.
- Consultants, contractors, and implementing partners.
- Any individual engaged in MPN-supported activities or representing the organization in any capacity.

### 5. Safeguarding Standards



MPN expects all representatives to:

1. Treat every individual with respect, dignity, and fairness.
2. Create and maintain an environment free from any form of abuse or exploitation.
3. Report any safeguarding concerns or suspicions of misconduct immediately through the appropriate channels.
4. Uphold child protection standards and avoid any behavior that could be misinterpreted as abusive or exploitative.
5. Ensure that program design, implementation, and communication do not endanger or stigmatize participants.

## **6. Code of Conduct**

All MPN personnel must adhere to the following behavioral standards:

### **a. Professional Integrity**

- Perform duties honestly, responsibly, and in good faith.
- Avoid conflicts of interest and declare any potential or perceived conflict immediately.
- Refrain from any fraudulent or corrupt practices.

### **b. Respect and Non-Discrimination**

- Show equal respect to people of all faiths, ethnicities, genders, and abilities.
- Avoid any language or behavior that could be perceived as harassment, bullying, or hate speech.

### **c. Protection from Sexual Exploitation and Abuse (PSEA)**

- Do not engage in any sexual activity with beneficiaries or exploit a position of power for sexual gain.
- Do not exchange money, employment, goods, or services for sexual favors.
- Always obtain informed consent for interactions involving images, stories, or data of program participants.

### **d. Child Protection**

- Never harm, abuse, or exploit children in any way.
- Avoid physical contact that could be misunderstood or cause discomfort.
- Ensure children's safety in all project activities and communication materials.

### **e. Use of Organizational Resources**



- Use MPN property, information, and resources responsibly and only for organizational purposes.
- Protect confidential information and avoid unauthorized disclosure.

## 7. Reporting and Response Mechanism

- MPN maintains confidential and accessible channels for reporting safeguarding or misconduct concerns.
- Reports may be made via:
  - **Email:** info@muslimpeacenet.org.ng
  - **Phone/Hotline:** +2348152667224
  - **In-person:** To the designated Safeguarding Focal Person or Executive Director.
- All reports will be acknowledged, investigated promptly, and handled with fairness, confidentiality, and without retaliation.
- Disciplinary actions, including suspension, termination, or legal referral, will apply for proven violations.

## 8. Roles and Responsibilities

- **Executive Director:** Provides leadership and ensures compliance with safeguarding policies across MPN operations.
- **Safeguarding Focal Person:** Serves as the primary contact for concerns, coordinates training, and ensures timely response.
- **Supervisors and Project Leads:** Monitor staff behavior and integrate safeguarding into project design and delivery.
- **All Staff and Volunteers:** Responsible for knowing, understanding, and adhering to safeguarding and conduct standards.

## 9. Safeguarding in Partner and Donor Relationships

- All implementing partners and contractors must agree to uphold MPN's safeguarding standards through signed partnership agreements.
- Partners must have their own safeguarding policies or agree to operate under MPN's policy.
- MPN reserves the right to terminate contracts with any partner found in violation of safeguarding principles.



## **10. Training and Awareness**

- All new staff and volunteers must undergo safeguarding orientation during induction.
- Refresher trainings shall be held at least once per year.
- Awareness materials (posters, leaflets, digital messages) shall be displayed in MPN offices and project sites.

## **11. Confidentiality and Whistleblowing Protection**

- All reports and investigations shall be treated confidentially, with details shared strictly on a need-to-know basis.
- Whistleblowers will be protected from retaliation, discrimination, or any form of reprisal.

## **12. Breach of Conduct**

- Any violation of this Safeguarding and Code of Conduct Policy shall result in disciplinary measures, which may include verbal/written warning, suspension, termination, or referral to law enforcement authorities.

## **13. Policy Review**

This policy shall be reviewed every two (2) years or as needed, in line with organizational growth, donor requirements, and emerging safeguarding standards.



## SECTION I: REVIEW & APPROVAL

### 1. Purpose

This section establishes the framework for the regular review, validation, and approval of the Operational and Financial Manual of the Muslim Peace Network (MPN). It ensures that the document remains relevant, effective, and compliant with evolving laws, donor requirements, and organizational priorities.

### 2. Review Process

The manual shall be reviewed periodically to reflect:

- Changes in national laws, tax regulations, or nonprofit governance standards.
- Updates in donor policies, reporting requirements, or international accounting standards.
- Modifications in MPN's organizational structure, strategic direction, or program priorities.
- Lessons learned from audits, evaluations, or internal control assessments.

The Executive Director, in collaboration with the Director of Finance and Administration, shall initiate the review process, ensuring that all relevant stakeholders, board members, staff, and key partners are consulted.

### 3. Frequency of Review

- The manual shall undergo a comprehensive review every two (2) years, or sooner if required by regulatory or donor obligations.
- Minor updates or amendments (such as changes in job titles, bank signatories, or approval thresholds) may be approved as interim revisions without a full policy overhaul.

### 4. Amendment Procedure

Any proposed amendment to the manual shall follow these steps:

1. **Initiation** – The review is triggered by management, auditors, or donors identifying a need for revision.
2. **Drafting** – The responsible department (usually Finance or Administration) prepares an updated draft reflecting the proposed changes.
3. **Internal Consultation** – The draft is shared with relevant staff and units for comments, ensuring inclusiveness and alignment.



4. **Legal and Policy Validation** – The reviewed draft is assessed for compliance with Nigerian laws, MPN’s Constitution, and donor regulations.
5. **Approval by Management** – The Executive Director reviews the final draft and presents it to the Board for endorsement.
6. **Board Approval** – The **Board of Trustees** formally approves and authorizes the updated manual for implementation.
7. **Dissemination** – The approved version is circulated to all staff, uploaded to MPN’s official records, and stored both electronically and in print.

## 5. Documentation and Version Control

- Each version of the manual shall be clearly dated and assigned a version number (e.g., Version 1.0 – October 2025).
- The manual shall indicate the date of adoption, effective date, and next review date.
- Previous versions shall be archived but remain accessible for audit or historical reference.

## 6. Roles and Responsibilities

Role	Responsibility
<b>Board of Trustees</b>	Approves final version of the manual and ensures alignment with governance framework.
<b>Executive Director</b>	Oversees the review process and ensures operational compliance.
<b>Director of Finance &amp; Administration</b>	Leads technical updates and ensures financial procedures are accurate and up to date.
<b>Program Managers &amp; Department Heads</b>	Review and provide input from a programmatic and operational perspective.
<b>Auditors/External Consultants</b>	Provide technical feedback and compliance verification.

## 7. Communication of Updates

- Upon approval, staff shall be informed through official email communication, internal memos, or staff meetings.
- Orientation sessions or refresher trainings shall be conducted to ensure all staff understand the new or revised provisions.
- Donors and partners shall be notified when revisions affect grant management or reporting processes.



## 8. Enforcement

Once approved, compliance with the manual becomes mandatory for all MPN staff, board members, and affiliates.

Failure to adhere to the provisions of this manual shall be considered a breach of policy and may attract disciplinary action as provided in the Human Resource and Administrative guidelines.

## 9. Effective Date

This version of the Operational and Financial Manual of the Muslim Peace Network (MPN) takes effect on 1st November 2025, following formal approval by the Board of Trustees.

## 10. Approval

This Operational and Financial Manual has been reviewed and approved by the Board of Trustees of the Muslim Peace Network (MPN) Nigeria.

<b>Name</b>	<b>Position</b>	<b>Signature</b>	<b>Date</b>
Imam Hussain Mankanjuola	Executive Director	_____	_____
Suleiman Isah	Director, Monitoring & Evaluation	_____	_____
Abdul lateef Opoola	Secretary	_____	_____