



EDUCATION
HUNAR AND RELIEF
DEVELOPMENT FOUNDATION

FINANCIAL MANAGEMENT POLICY

This policy outlines EHRDF's framework for transparent and accountable financial management. It sets procedures for budgeting, accounting, reporting, and controls to ensure responsible fund use, safeguard assets, and uphold integrity and efficiency in all financial operations.

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Approved by:	Board of Directors
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		Title			
EHRDF-FM-PO-05	1.0		1 May 26	01 of 04	Company Secretary
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1. Introduction

The Financial Manual of the **Education Hunar Relief Development Foundation (EHRDF)** serves as a foundational guide outlining the principles, procedures, and internal controls that govern the organization’s financial management. As a growing organization committed to education, skills development, and humanitarian relief, EHRDF adopts this manual to ensure transparency, accountability, and compliance with relevant laws and donor expectations, while supporting sound decision-making and responsible stewardship of resources.

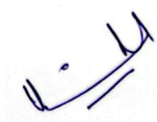
2. Objectives

- To establish clear policies and procedures for budgeting, accounting, reporting, and financial control.
- To ensure the prudent, transparent, and efficient use of financial resources in alignment with EHRDF’s mission and strategic priorities.
- To maintain accurate and auditable financial records for internal oversight, regulatory compliance, and external reporting.
- To foster integrity, accountability, and ethical financial conduct across all organizational levels.

3. Governance and Oversight

- **Board of Trustees:** Provides strategic oversight of EHRDF’s financial operations, including the approval of annual budgets, financial policies, and significant expenditures or contracts.
- **Finance Committee:** Comprised of selected board members and senior leadership, this committee advises on financial planning, reviews performance, and supports risk mitigation strategies.

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4. Financial Planning and Budgeting

- **Annual Budgeting:** EHRDF will prepare a detailed annual budget estimating income, expenses, and capital requirements in line with the organization’s operational plan.
- **Approval Process:** The budget must be reviewed by the Finance Committee and approved by the Board of Trustees before implementation.
- **Monitoring and Adjustments:** Financial performance will be monitored regularly, with adjustments made as necessary to respond to unforeseen developments or funding changes.

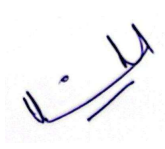
5. Financial Controls and Procedures

- **Authorization Protocols:** All financial transactions must be reviewed and approved by authorized personnel in accordance with delegated authority levels.
- **Segregation of Duties:** Key financial functions (e.g., approval, payment processing, and record-keeping) will be separated to reduce risks of error and fraud.
- **Documentation:** All financial transactions must be supported by proper documentation, including receipts, invoices, contracts, and reconciliations.
- **Internal Controls:** EHRDF will implement internal controls to safeguard assets, ensure the integrity of financial reporting, and prevent misuse of funds.

6. Accounting and Reporting

- **Financial Statements:** Accurate and timely financial statements including the balance sheet, income and expenditure statement, and cash flow statement will be prepared in accordance with applicable accounting standards.
- **External Audit:** An independent audit of EHRDF’s financial statements will be conducted annually to assess accuracy, compliance, and transparency.
- **Transparency:** EHRDF will share relevant financial information with stakeholders, including donors, partners, and regulatory bodies.

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7. Compliance and Risk Management

- **Regulatory Compliance:** EHRDF will comply with applicable national and international laws and financial regulations, including donor requirements and tax obligations.
- **Risk Management:** Financial risks such as fraud, loss, mismanagement, and cyber threats will be proactively assessed and mitigated through documented policies and contingency planning.

8. Ethics and Integrity

- **Code of Conduct:** All employees, volunteers, and financial handlers are expected to uphold high ethical standards, including honesty, transparency, and diligence in financial activities.
- **Conflict of Interest:** Any individual involved in financial decision-making must disclose potential conflicts of interest and refrain from participation in related decisions.

9. Conclusion

This Financial Manual lays the foundation for effective and ethical financial management within Education Hunar Relief Development Foundation (EHRDF). As a new and mission-driven organization, EHRDF commits to continuously strengthening its financial systems to support growth, build donor trust, and achieve long-term impact.

Approved by the Board of Directors May 01, 2026

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