



**NGO**  
**«UKRAINIAN NUCLEAR SOCIETY»**

**(«UKRNS»)**

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**GRANT POLICIES AND PROCEDURES OF THE  
NGO "UKRAINIAN NUCLEAR SOCIETY"**

## **1. Financial Management Manual**

### **1.1 General Provisions**

This manual defines the basic principles of financial management, accounting, and internal control for the grant projects of the NGO "Ukrainian Nuclear Society" (hereinafter - the Organization).

### **1.2 Accounting and Reporting**

- The Organization maintains accounting records in accordance with the National Regulations (Standards) of Accounting in Ukraine.
- A separate bank account (or a separate sub-account) is opened for each grant project for the targeted use of funds to avoid mixing budgets.
- Financial reporting is prepared monthly/quarterly and undergoes a mandatory review by the Financial Manager and approval by the head of the organization before being submitted to the grantor.
- All expenses must be supported by original primary documents (contracts, acceptance acts, invoices, receipts, bank statements).

### **1.3 Internal Control and Segregation of Duties**

To prevent errors, abuse, and conflicts of interest, the Organization applies a strict principle of segregation of duties:

<b>Process</b>	<b>Initiator</b>	<b>Approval/Authorization</b>	<b>Execution (Payment)</b>
Procurement of services or goods	Project Coordinator	Project Manager	Financial Manager / Accountant
Payroll calculation and payment	Direction Head	Executive Secretary	Chief Accountant

## 2. Sub-grantee Assessment and Due Diligence Policy

The Organization conducts a thorough due diligence of potential implementing partners before signing sub-grant agreements to ensure the targeted use of donor funds.

### 2.1 Partner Capacity Assessment Criteria

1. **Legal Status:** Official registration as a non-profit organization or a relevant business entity in accordance with the legislation of Ukraine.
2. **Financial Capacity:** Availability of bank accounts, a transparent accounting system, and prior proven experience in managing targeted grant funds.
3. **Human Resources:** Availability of a qualified team to implement project tasks.
4. **Reputational Risks:** Absence of ties to sanctions lists, fraud-related legal proceedings, and absence of conflicts of interest.

## 3. Sub-grant Agreement Template

SUB-GRANT AGREEMENT No. [Number]  
Kyiv "[Date]" [Month] 202\_

The NGO "Ukrainian Nuclear Society", represented by [Position, Full Name], acting on the basis of the Statute (hereinafter - the Grantor), and [Full name of the partner organization], represented by [Position, Full Name] (hereinafter - the Sub-grantee), have concluded this agreement on the following:

### 1. SUBJECT OF THE AGREEMENT

1.1 The Grantor provides the Sub-grantee with targeted funding for the implementation of the sub-project "[Name of the sub-project]" in the amount of [Amount in numbers and words].

1.2 The funds are provided exclusively for the performance of tasks specified in Annex 1 (Budget and Action Plan).

### 2. REPORTING AND MONITORING

2.1 The Sub-grantee is obliged to submit narrative and financial reports by the [Number] day of each month following the reporting month.

2.2 The Grantor reserves the right to conduct financial audits and monitoring visits.

### 3. SANCTIONS AND LIABILITY

3.1 In case of misuse of funds, the Sub-grantee is obliged to return the full amount of non-targeted expenses upon the Grantor's request within 10 (ten) banking days.

3.2 In case of violation of the anti-corruption policy, the agreement shall be terminated unilaterally.

## **4. Anti-Corruption and Fraud Prevention Policy**

### **4.1 "Zero Tolerance" Principle**

The Organization adheres to the "zero tolerance" principle and strictly prohibits any forms of bribery, kickbacks, fraud, embezzlement, and corruption among its employees, as well as among implementing partners, suppliers, and contractors.

### **4.2 Whistleblowing Mechanism**

Any employee, partner, or beneficiary who suspects the presence of corrupt or fraudulent activities is obliged to immediately report it to the management or the Board. The Organization guarantees the protection of whistleblowers against any harassment or retaliation.