KARAMOJA TUMAINI NETWORK · KTN

Conflict of Interest Policy

Deciding for children, never for ourselves

Policy Category Governance Policy · Classification: Public
Adopted by the Board of Directors April 2026
Status Version 1.0 · Effective April 2026 · Next review April 2029

OUR COMMITMENT

Karamoja Tumaini Network commits to deciding every matter on its merits, for the children it serves, and never for private gain. We will declare our interests openly, step back from decisions they touch, and record what we declared and what we did. We will neither offer nor accept gifts or hospitality that could bend a judgement, and we will keep the registers that prove it.

We hold everyone to this, from the boardroom to the newest volunteer. We will manage conflicts fairly when they arise, because having an interest is human; hiding one is the breach. We will measure our performance, report it to our Board, and improve year on year.

WHY IT MATTERS

KTN is led by people from the community it serves. That is its greatest strength, and it means family ties, clan ties, business interests and friendships will regularly touch KTN's decisions about jobs, suppliers, partners and money. Left unmanaged, those interests quietly redirect resources meant for children and destroy the trust of donors and communities. Managed openly, they are simply part of being rooted.

WHERE IT APPLIES

Every person who works for or with KTN: board members, staff, volunteers, consultants, partners and suppliers. Every decision about money, people, procurement, partnerships and programmes, at every office and field location, regardless of the source of funding.

HOPE · HEAL · EMPOWER

An interest declared is an interest disarmed.

CONFLICT OF INTEREST POLICY · KARAMOJA TUMAINI NETWORK

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Policy Approval

This Conflict of Interest Policy was considered and approved by the Board of Directors of Karamoja Tumaini Network in April 2026 and takes effect from that date as a governance instrument of the organisation. Compliance with it is mandatory for everyone within the scope set out in Chapter 2. It is the policy by which KTN keeps its decisions clean, declaring and managing the private interests that could otherwise bend them, and it applies to the Board itself as much as to anyone. The resolution reference and the signatures below complete the formal record of adoption.

Field	Detail
Policy status	Approved
Approval authority	Board of Directors
Approval date	April 2026
Effective date	April 2026
Version	1.0
Board resolution reference	KTN/BRD/RES/2026/______

The Board Secretary enters the resolution number from the minutes of the approving meeting before the signed copy is filed.

APPROVAL SIGNATURES

Chairperson, Board of Directors
Karamoja Tumaini Network · April 2026

A Statement of Commitment from the Board

This Board wants one thing understood before anything else in this policy is read. In Karamoja, and in an organisation that deliberately recruits from the communities it serves, conflicts of interest are not a sign that something has gone wrong. They are the ordinary consequence of being close to the people you work for. Almost everyone here is somebody's relative, neighbour or former neighbour, and a policy written as though that were unusual would simply be ignored.

So the duty this policy creates is narrow and it is absolute: declare. Declaring an interest costs a person nothing and is never held against them. Concealing one is the wrongdoing, and it is treated as such. Where a conflict is declared, someone else decides, the reason is recorded, and the decision stands up to being looked at later by an auditor, a donor or a parent.

The Board applies this to itself first. Its own members declare on appointment and every year, declare again at the start of every meeting, and step out of the room when a matter touches them. The Register of Interests is reviewed by the Finance and Audit Sub-Committee, not by management, because a register nobody independent ever reads is not a control. A board that exempted itself from this would have no standing to ask it of anyone else.

Chairperson, Board of Directors

Karamoja Tumaini Network

Adopted by resolution of the Board of Directors, April 2026.

Document Control

Field	Detail
Policy title	Conflict of Interest Policy
Registered name	Karamoja Tumaini Network Limited, a company limited by guarantee without share capital, Reg. No. 80034272074698, incorporated on 1 July 2025 under the Companies Act, 2012 (Cap. 106); permitted to operate as a Non-Governmental Organisation by the National Bureau for Non-Governmental Organisations under permit number INDP000745-NB, file number MIA/NB/2026/06/7454
Version	1.0
Status	Approved and adopted by the Board of Directors
Approval date	April 2026
Effective date	April 2026
Policy owner	Karamoja Tumaini Network, acting through its Board of Directors.
Policy custodian	The Executive Director, working with the Board's Finance and Audit Sub-Committee, supported by the register custodian the Executive Director appoints to maintain the Register of Interests.
Applies to	All board members, staff, volunteers, peer educators, interns, consultants and contractors, and anyone else who makes or influences a decision for KTN, together with the interests of their connected persons, in every part of the organisation's work.
Related policies	The Strategic Plan 2026 to 2030; the Code of Conduct; the Whistleblowing and Protected Disclosure Policy; the Finance and Anti-Fraud Policy; the Procurement and Asset Management Policy; the Data Protection and Privacy Policy; the IT and AI Use Policy; the Human Resources and People Management Policy; and the Volunteer, Internship and Partnership Policy.
Related legislation	The Anti-Corruption Act, 2009 (Cap. 116); the Leadership Code Act, 2002 (Cap. 33); the Companies Act, 2012 (Cap. 106), including the duties of directors; the Non-Governmental Organisations Act, 2016 (Cap. 109); the Data Protection and Privacy Act, 2019 (Cap. 97); and Uganda's wider anti-corruption and good-governance framework.
Related standards	Recognised international standards for non-profit governance, integrity and anti-corruption, including the conflict-of-interest, declaration and register practices applied by leading international NGOs and donor-funded institutions.
Definitions	Key terms are defined in Chapter 2; acronyms and abbreviations are listed at the front of this document.
Review frequency	Every two years, or earlier where required by a change in law, a donor requirement, organisational change, an audit or investigation finding, or the direction of the Board (Chapter 9).
Next scheduled review	April 2029

Version Control Register

Version	Date	Description of change	Approved by
1.0	April 2026	First edition. Developed as a governance instrument: benchmarked against recognised non-profit governance and anti-corruption standards; aligned with Ugandan law and the KTN Strategic Plan 2026 to 2030; structured with numbered, auditable requirements, declaration and register controls and a control environment; reviewed and adopted by the Board of Directors.	Board of Directors

Amendment History Register

No.	Date	Section(s) affected	Summary of amendment	Approved by
			Completed by the policy custodian as amendments are approved under Chapter 9. Until an amendment is made, this register intentionally remains blank.	

Distribution List

Recipient	Format	Date issued
Board of Directors	Electronic copy and one signed print copy for the corporate record	April 2026
Executive Director and all staff	Electronic copy; included in the staff induction pack	April 2026
Board, senior staff and identified decision-makers	With the annual declaration of interests (Annex A) for completion	Annually
Consultants and contractors	Relevant extracts issued with each engagement	With each engagement
Donors	Full copy in due diligence and assessment packs	On request
Public	Published on the KTN website, www.karamojatumaini.org	From adoption

The policy custodian keeps this list current. The authoritative version of this document is the signed copy held by the custodian; electronic copies carry the same text.

Contact Information

Field	Detail
Policy owner	Karamoja Tumaini Network
Policy custodian	The Executive Director, with the Board's Finance and Audit Sub-Committee
Declare an interest or a conflict	The register custodian appointed by the Executive Director (Annexes A and B)
Report a suspected undeclared conflict	Any route in the Whistleblowing and Protected Disclosure Policy
Review of the Register of Interests	The Board's Finance and Audit Sub-Committee
Kampala office	Da Joy House, Room JS05A, Waliggo Road, Komamboga, P.O. Box 10066, Kampala
Napak office	C/o Matany Trading Centre, Matany Town Council, Napak District
Email	info@karamojatumaini.org
Website	www.karamojatumaini.org

Acronyms and Abbreviations

Acronym	Meaning
AI	Artificial Intelligence
CoI	Conflict of Interest
DPA	Data Protection and Privacy Act, 2019 (Cap. 97)
ED	Executive Director
FASC	Finance and Audit Sub-Committee of the Board
KTN	Karamoja Tumaini Network
NGO	Non-Governmental Organisation
RACI	Responsible, Accountable, Consulted, Informed
SHIELD	Safeguard, Heal, Integrate, Empower, Lead, Data: the framework of the KTN Strategic Plan

Executive Summary

This is Karamoja Tumaini Network's authoritative framework for keeping its decisions clean. It defines what a conflict of interest is, creates the duty to declare one, and sets out how a declared conflict is managed so that it does not influence the decision concerned. It binds everyone who makes or influences a decision for KTN, and it treats the interests of a person's connected persons as that person's own.

The binding requirements are at Chapter 4, numbered from PR-001 so they can be audited. They cover recognising conflicts, actual, potential and perceived, financial and non-financial; the duty to declare on appointment, annually, as a conflict arises, and at the start of every decision-making meeting, including a nil return so the record is complete; how a conflict is managed, by stepping back, leaving the room where the interest is significant, and never deciding on one's own conflict; gifts, hospitality and bribery; technology, artificial intelligence and supplier decisions, which are singled out because vendor relationships form quickly in fast-moving markets; and the confidential Register of Interests, reviewed independently by the Finance and Audit Sub-Committee.

The test the policy applies is deliberately external: whether a reasonable, informed outsider could believe a private interest might influence the decision, not only whether it actually did. A perceived conflict is therefore managed with the same care as an actual one, because the trust KTN depends on turns on how decisions look as well as on how they are made.

Chapters 5 to 9 set the roles and the three lines of defence, five procedures with the control and record at each stage, a risk register, the compliance indicators, and the enforcement matrix. The distinction that matters runs through all of them: a late or incomplete declaration is a minor matter to be corrected, while taking part in a decision with an undeclared interest is serious, and concealment or retaliation against someone who raises a concern is treated as serious misconduct.

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CHAPTER ONE

INTRODUCTION

Why undivided loyalty sits at the heart of KTN's duty of care, and how this policy is organised.

1 Introduction

Why this policy exists, the context it serves, and how it fits the wider governance of Karamoja Tumaini Network.

1.1 Organisational Context

Karamoja Tumaini Network (KTN) is a Karamojong-led, child-focused organisation registered in Uganda. It works to break the cycle that pushes children from the Karamoja sub-region onto the streets of Kampala and other towns, under the six pillars of the SHIELD framework of the Strategic Plan 2026 to 2030: Safeguard, Heal, Integrate, Empower, Lead and Data.

KTN makes decisions every week that carry real value and real trust: who is recruited, who is bought from, who receives support, and how donated resources are used. The credibility of those decisions depends on their being made on merit. This policy keeps private interests from bending them.

74.2%
monetary poverty rate in Karamoja, over four times the national average (Uganda Bureau of Statistics, 2023/24)

100%
of decisions on recruitment, procurement and support that this policy requires to be made on merit alone

9 in 10
of KTN's staff and leaders are Karamojong, often within the same close communities the work serves

Figure 1. The context this policy serves: scarce resources, close-knit communities, and decisions that must stay clean.

1.2 Rationale for this Policy

A conflict of interest can quietly undermine a sound decision, not because people are dishonest, but because a private interest can pull a decision off course without anyone intending it. In a small, Karamojong-led organisation, where staff and the communities served are often closely connected, conflicts will arise often. The answer is not to pretend they do not exist, but to declare and manage them openly.

POLICY STATEMENT

Every decision made for KTN is made on merit and in the interests of the children and communities it serves. Anyone with a private interest in a decision declares it and steps back. Declaring a conflict is not an admission of wrongdoing; failing to declare one is the wrongdoing.

1.3 Strategic Alignment

This policy protects the integrity on which the whole Strategic Plan depends, and gives particular effect to the Lead and Data pillars.

SHIELD pillar	What this policy protects
Safeguard	Decisions about who works with children are kept free from the influence of private interest.
Heal and Integrate	Support reaches children and families on the basis of need, not personal connection.
Empower	Recruitment and opportunity are awarded on merit, building genuine Karamojong capacity.
Lead	Visible, well-managed conflict handling demonstrates the integrity that lets KTN convene and lead.

SHIELD pillar	What this policy protects
Data	Decisions on technology, software and AI suppliers are made on merit and on what is safe for children's data.

Table 1. Alignment of this policy with the SHIELD framework of the Strategic Plan 2026 to 2030.

1.4 How to Use this Document

This is a governance instrument. Chapters 1 to 3 set context, purpose and the governance framework. Chapter 4 sets the binding requirements, each numbered (PR-001 onward) so it can be audited. Chapters 5 to 9 set roles, procedures, risk, compliance, enforcement, improvement and review. Chapter 10 holds the declaration forms and registers.

> *A leader shall not put themselves in a position in which their personal interest conflicts with their duty.*
>
> **PRINCIPLE OF THE LEADERSHIP CODE ACT, 2002**

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CHAPTER TWO

PURPOSE, OBJECTIVES AND SCOPE

What this policy is for, who and what it binds, and the words it uses precisely.

2 Purpose, Objectives and Scope

What this policy is for, the measurable objectives it sets, who and what it covers, and the terms on which it is interpreted.

2.1 Purpose

This policy sets out what a conflict of interest is, the duty to declare one, and how KTN manages conflicts when they arise, so that every decision stays sound and the trust placed in KTN is protected.

2.2 Policy Objectives

This policy is designed to achieve the following objectives, against which its effectiveness is measured under Chapter 8.

Ref	Objective
OBJ-01	Everyone who decides for KTN can recognise a conflict of interest, in themselves and in others.
OBJ-02	Conflicts are declared openly, on appointment, annually, as they arise, and at the start of meetings.
OBJ-03	Declared conflicts are managed so that they do not influence the decision concerned.
OBJ-04	A complete, confidential Register of Interests is kept and independently reviewed.
OBJ-05	Decisions on recruitment, procurement, support and technology are made on merit and value alone.
OBJ-06	Undeclared conflicts and related wrongdoing are detected, reported and corrected.

Table 2. Policy objectives.

Performance against these objectives is monitored and reported under Chapter 8.

2.3 Scope and Applicability

This policy applies to everyone who makes or influences a decision for KTN, and to the interests not only of those people but of their connected persons.

Dimension	In scope	Treated elsewhere
People	Board members, staff, volunteers, peer educators, interns, consultants and contractors, and anyone who makes or influences a KTN decision.	Routine personal matters with no bearing on any KTN decision.
Connected persons	A spouse or partner, close family, close friends and associates, and any business or organisation in which the person holds a position or financial interest.	Not applicable
Decisions	Recruitment and personnel, procurement and suppliers, technology and AI adoption, selection for support, grants, and any decision involving KTN's money, assets, information or position.	Decisions with no scope for private interest to influence them.

Table 3. Scope and applicability.

Compliance is mandatory for everyone within scope.

2.4 Precedence and Interpretation

RULES OF PRECEDENCE

Law prevails.
Where the law of Uganda, including the Anti-Corruption Act and the Leadership Code Act, is stricter than this policy, the law applies.

Declare when in doubt.
Where it is unclear whether an interest is a conflict, it is declared and assessed, not assumed away.

Appearance counts.
A perceived conflict is managed in the same way as an actual one, because trust depends on how decisions look as well as how they are.

Silence is referred upward.
Where this policy is silent, the principles in Chapter 3 govern and the matter is referred to the Executive Director or the Finance and Audit Sub-Committee.

2.5 Definitions

Term	Meaning
Conflict of interest	Any situation in which a private interest could improperly influence, or could reasonably appear to influence, a decision or action taken for KTN.
Actual conflict	A private interest is directly at stake in a decision being made.
Potential conflict	A private interest could come into play in a future decision.
Perceived conflict	A reasonable outsider could believe a private interest might influence a decision, even if it does not.
Connected person	A person or body linked to someone at KTN: a spouse or partner, close family, a close associate, or a business in which they have an interest.
Declaration of interests	A written statement of the interests a person holds that could give rise to a conflict (Annex A).
Register of Interests	The confidential record in which declarations and the management of conflicts are kept (Annex C).
Recuse	To step back from a decision because of a conflict, taking no part in making it.

Table 4. Definitions of key terms.

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CHAPTER THREE

GOVERNANCE FRAMEWORK

Who owns this policy, from the Board to the focal point, and how its decisions travel.

3 Governance Framework

The principles, structures and authorities through which KTN governs conflicts of interest.

3.1 Governance Principles

Principle	What it requires in practice
Merit and best interests	Every decision is made on merit and in the interests of the children and communities KTN serves.
Openness	Interests are declared honestly and on time; a hidden conflict is the real fault.
Manage, do not hide	Conflicts are managed in the open, by stepping aside and recording, not avoided by silence.
Appearance matters	Perceived conflicts are managed as carefully as actual ones.
Independence of review	The Register of Interests is reviewed by the Finance and Audit Sub-Committee, independently of management.
Confidentiality	Declarations and the register are kept confidential and handled under the Data Protection and Privacy Act, 2019 (Cap. 97).

Table 5. Governance principles applied throughout this policy.

3.2 Governance Structure

Body or role	Mandate under this policy
Board of Directors	Adopts and reviews the policy; declares and manages its own conflicts openly; holds ultimate accountability for integrity.
Finance and Audit Sub-Committee	Reviews the Register of Interests, looks for patterns, and reports to the Board.
Executive Director	Owns the policy operationally; ensures declarations are collected and conflicts managed; declares own conflicts to the Chairperson.
Register custodian	Maintains the confidential Register of Interests and the gifts and hospitality register.
All decision-makers	Recognise, declare and step back from conflicts; raise undeclared conflicts they observe.

Table 6. Governance structure for conflicts of interest.

3.3 Decision and Management Authority

Situation	Who manages it	Recorded in
A conflict declared by a staff member	The person's manager, or the Executive Director	Register of Interests
A conflict declared by the Executive Director	The Chairperson of the Board	Register and Board minutes
A conflict declared by a Board member	The Board, with the member stepping aside	Board minutes and register
A conflict in a meeting	The chair of the meeting	Minutes

Situation	Who manages it	Recorded in
A suspected undeclared conflict	The Executive Director or the Finance and Audit Sub-Committee	Investigation record

Table 7. Conflict management authority matrix.

3.4 Delegation of Authority

DELEGATION PRINCIPLES

The Board may delegate the day-to-day management of conflicts to the Executive Director and managers, but never the accountability for integrity, which it retains. No person manages their own conflict alone: an independent person always decides. The Finance and Audit Sub-Committee's review of the register is independent of management and reports directly to the Board.

3.5 Governance of this Policy

The Executive Director owns this policy on behalf of the Board, supported by the Finance and Audit Sub-Committee. The register custodian maintains its records. The Board adopts the policy and any amendment, and reviews it under Chapter 9.

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CHAPTER FOUR

POLICY REQUIREMENTS

The numbered, auditable requirements every person at KTN is held to.

4 Policy Requirements

The binding requirements of this policy. Each is numbered, observable, auditable and enforceable.

This chapter sets the requirements with which everyone must comply. Each requirement carries a unique reference (PR-001 onward), is monitored under Chapter 8 and enforced under Chapter 9.

4.1 Recognising Conflicts of Interest

POLICY STATEMENT
A conflict of interest may be actual, potential or perceived, and financial or non-financial. All four are recognised and managed under this policy.

Ref	Requirement
PR-001	Everyone shall recognise actual, potential and perceived conflicts of interest, whether financial or non-financial, affecting any decision made for KTN.
PR-002	A conflict shall be assessed by whether a reasonable, informed outsider could believe a private interest might influence the decision, not only by whether it actually does.
PR-003	The interests of a person's connected persons shall be treated as that person's own for the purpose of this policy.

Table 8. Recognising conflicts of interest.

4.2 The Duty to Declare

POLICY STATEMENT
The core duty of this policy is simple: declare. A conflict is declared as soon as a person is aware of it and before they take part in the decision concerned.

Ref	Requirement
PR-004	Board members, senior staff and others KTN identifies shall complete a written declaration of interests on appointment and at least once a year (Annex A).
PR-005	Any specific conflict arising between annual declarations shall be declared as soon as the person is aware of it and before they take part in the decision (Annex B).
PR-006	At the start of every Board, committee and decision-making meeting, those present shall declare any interest in the items to be discussed, and the declaration shall be recorded in the minutes.
PR-007	A nil return shall be made where a person has no interest to declare, so that the record is complete.

Table 9. The duty to declare.

4.3 Managing a Conflict

Ref	Requirement
PR-008	A person with a conflict shall provide enough detail for it to be understood and shall take no part in making the decision concerned.

Ref	Requirement
PR-009	Where the conflict is significant, the person shall leave the room while the matter is discussed and decided, and shall not vote on it.
PR-010	The decision shall be made by those without a conflict, on the merits, and the conflict and the way it was handled shall be recorded, in the minutes for a Board or committee decision.
PR-011	Where a conflict is so central that it cannot be managed by stepping aside, the person shall not take the role or task that creates it.
PR-012	No person shall manage or decide on their own conflict; an independent person shall always decide.

Table 10. Managing a conflict.

4.4 Gifts, Hospitality and Anti-Bribery

Ref	Requirement
PR-013	No one connected with KTN shall offer, give, solicit or accept any bribe, kickback or improper payment, in any form, to or from any person.
PR-014	No one shall accept a gift or hospitality that could influence, or appear to influence, a decision, and nothing of value shall be accepted from the people KTN serves.
PR-015	Modest, openly given tokens of appreciation shall be recorded in the gifts and hospitality register and declared (Annex D).

Table 11. Gifts, hospitality and anti-bribery.

4.5 Technology, AI and Supplier Decisions

POLICY STATEMENT

KTN adopts software, artificial intelligence tools and connected devices to work better for children. These markets move fast and relationships with vendors can form quickly, so they carry a heightened risk of conflict and are governed with particular care.

Ref	Requirement
PR-016	Decisions to acquire or adopt technology, software or artificial intelligence tools, and the choice of suppliers, shall be made on merit, value for money, and what is safe for the children and data involved, never on personal connection.
PR-017	Anyone with a personal or financial interest in, or a relationship with, a technology or other supplier shall declare it and step back from the decision.
PR-018	Technology and supplier decisions shall follow the Procurement and Asset Management Policy and the safeguards of the Data Protection and Privacy Policy and the IT and AI Use Policy.

Table 12. Technology, AI and supplier decisions.

4.6 The Register of Interests and Data Protection

Ref	Requirement
PR-019	KTN shall keep a confidential Register of Interests recording declarations and how each conflict was managed (Annex C), held by a person the Executive Director appoints.

Ref	Requirement
PR-020	The Register of Interests shall be reviewed by the Board’s Finance and Audit Sub-Committee, which shall also look for any pattern that needs attention.
PR-021	Declarations and the register shall be handled under the Data Protection and Privacy Act, 2019 (Cap. 97), with access limited to those who need it.
PR-022	Anyone who becomes aware of an undeclared conflict affecting KTN shall raise it, including through the Whistleblowing and Protected Disclosure Policy where appropriate.

Table 13. The Register of Interests and data protection.

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CHAPTER FIVE

ROLES, RESPONSIBILITIES AND ACCOUNTABILITIES

Who is responsible and accountable for what, made explicit.

5 Roles, Responsibilities and Accountabilities

Who is responsible and accountable for declaring and managing conflicts of interest, expressed through a RACI matrix.

5.1 Governance Roles

Role	Mandate under this policy
Board of Directors	Adopts and reviews the policy; declares and manages its own conflicts; holds ultimate accountability for integrity.
Finance and Audit Sub-Committee	Independently reviews the Register of Interests and reports to the Board.
Executive Director	Owns the policy; ensures declarations are collected and conflicts managed; declares own conflicts to the Chairperson.
Register custodian	Maintains the confidential register and the gifts and hospitality register.
Managers	Manage conflicts declared by their staff; ensure declarations are made at meetings they chair.
All decision-makers	Declare and step back from their own conflicts; raise undeclared conflicts they observe.

Table 14. Governance roles and mandates.

5.2 RACI Matrix

Responsibilities are assigned using the RACI convention: R (Responsible), A (Accountable), C (Consulted), I (Informed). In KTN's lean structure one officer may hold several roles.

Activity	Board	FASC	ED	Custodian	All
Adopt and review this policy	A	C	R	I	I
Complete declarations of interest	R	R	R	C	R
Declare a conflict at a meeting	R	R	R	I	R
Manage a declared conflict	A	C	R	I	C
Maintain the Register of Interests	I	C	A	R	I
Review the register independently	A	R	C	C	I
Report an undeclared conflict	I	C	C	I	R

Table 15. RACI matrix.

The Finance and Audit Sub-Committee holds Responsible status for the independent review of the register, exercised separately from management.

5.3 Three Lines of Defence

Line	Who	Role
First line	All decision-makers and their managers	Recognise, declare and manage conflicts day to day.
Second line	Executive Director and register custodian	Maintain the register, set standards and monitor compliance.

Line	Who	Role
Third line	Finance and Audit Sub-Committee and the Board	Provide independent assurance that conflicts are being managed.

Table 16. Three lines of defence for conflict-of-interest management.

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CHAPTER SIX

PROCEDURES AND OPERATIONAL REQUIREMENTS

The step-by-step procedures that turn requirements into daily practice.

6 Procedures and Operational Requirements

The procedures that put the policy into practice, with the control and record at each stage.

Each procedure is presented as a process table: stage, activity, responsible officer, control and records generated.

6.1 Annual Declaration

Stage	Activity	Responsible	Control	Records
1. Issue	Issue the declaration form to those in scope	Register custodian	All in scope receive the form	Issue list
2. Complete	Complete and sign the declaration, including nil returns	Each person	Signed within the deadline (PR-004)	Declaration (Annex A)
3. Record	Enter declarations in the register	Register custodian	Held in confidence	Register (Annex C)
4. Review	Review declarations for conflicts and patterns	FASC	Independent review	Review note

Table 17. Annual declaration procedure.

6.2 Disclosure of a Conflict as it Arises

Stage	Activity	Responsible	Control	Records
1. Recognise	Recognise a conflict in a pending decision	Any person	Recognised before taking part	None at this stage
2. Disclose	Complete the disclosure form before the decision	Person concerned	Declared in time (PR-005)	Disclosure (Annex B)
3. Decide management	Decide how the conflict is managed	Independent decider	No self-management (PR-012)	Management note
4. Record	Record the conflict and its management	Register custodian	Recorded in the register	Register (Annex C)

Table 18. Conflict disclosure procedure.

6.3 Declaration at Meetings

Stage	Activity	Responsible	Control	Records
1. Call	Call for declarations at the start of the meeting	Meeting chair	Standing agenda item	Agenda
2. Declare	Declare any interest in the items	Each member	Declared before discussion (PR-006)	Minutes
3. Manage	Member steps aside for the relevant item	Meeting chair	No participation or vote (PR-009)	Minutes
4. Record	Record the declaration and management	Secretary	Captured in the minutes	Minutes

Table 19. Declaration at meetings procedure.

6.4 Managing a Declared Conflict

Stage	Activity	Responsible	Control	Records
1. Assess	Assess how significant the conflict is	Independent decider	Proportionate management	Assessment
2. Step aside	The conflicted person withdraws from the decision	Person concerned	No part in the decision (PR-008)	Record
3. Decide	Unconflicted persons decide on the merits	Decision-makers	Decision on merit (PR-010)	Decision record / minutes
4. Record	Record the conflict and its handling	Register custodian	Entered in the register	Register (Annex C)

Table 20. Managing a declared conflict procedure.

6.5 Maintaining the Register

Stage	Activity	Responsible	Control	Records
1. Maintain	Keep the register current and confidential	Register custodian	Access limited (PR-021)	Register (Annex C)
2. Review	Review the register for conflicts and patterns	FASC	Independent review (PR-020)	Review note
3. Report	Report findings to the Board	FASC	Reported at least annually	Board paper
4. Retain	Retain records under the retention schedule	Register custodian	Lawful handling (DPA)	Retention log

Table 21. Register maintenance procedure.

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CHAPTER SEVEN

RISK MANAGEMENT AND INTERNAL CONTROLS

The risks this policy manages and the controls that hold them.

7 Risk Management and Internal Controls

The conflict-of-interest risks KTN manages, the controls that manage them, and how risk is rated and escalated.

7.1 Risk Management Approach

KTN manages conflict-of-interest risk within the wider risk governance of the Strategic Plan, under which the Board holds ultimate responsibility for risk. Risks are identified, rated by likelihood and impact, controlled, and escalated to the level able to manage them. The most significant are reported to the Board through the Finance and Audit Sub-Committee.

7.2 Conflict-of-Interest Risk Register

Risk	Description	L	I	Inh.	Key controls	Res.	Owner	Escalation
Undeclared conflict	A private interest bends a decision without being declared	M	H	High	Declarations, meeting declarations, register, whistleblowing	Med	ED	FASC / Board
Procurement bias	A supplier chosen on connection, not merit	M	H	High	Procurement policy, declarations, independent decision	Low	ED	FASC
Technology / AI vendor	Fast vendor relationships skew tech and data decisions	M	M	Med	Tech-decision rules, data safeguards, declarations	Low	ED	FASC
Nepotism	Recruitment or support influenced by family or friendship	M	M	Med	Panel decisions, declarations, recusal	Low	ED	Board
Bribery / gifts	Improper payment or influential gift	L	H	Med	Anti-bribery rules, gifts register, audit	Low	ED	Board
Data exposure	Misuse of confidential declaration data	L	M	Low	Access controls, DPA handling	Low	Custodian	ED

Table 22. Conflict-of-interest risk register.

Likelihood (L) and impact (I) are rated H, M or L; Inh. is the inherent rating and Res. the residual rating. Risks are reviewed at least annually by the Finance and Audit Sub-Committee.

7.3 Key Controls Register

Control objective	Control activity	Owner	Evidence	Frequency	Assurance
Interests are known	Annual declarations of interest	Register custodian	Signed declarations (Annex A)	Annual	FASC review
Conflicts are declared in time	Disclosure and meeting declarations	All decision-makers	Disclosure forms; minutes	As arising	FASC review
Conflicts do not decide	Recusal and independent decision	Independent decider	Minutes; decision records	Per decision	Audit

Control objective	Control activity	Owner	Evidence	Frequency	Assurance
Decisions are clean	Merit-based procurement and recruitment	ED	Procurement and panel records	Per decision	Audit
Gifts are controlled	Gifts and hospitality register	Register custodian	Gifts register (Annex D)	Ongoing	FASC review

Table 23. Key controls register.

7.4 Risk Rating and Escalation

Each risk is rated by likelihood and impact; the combination sets the attention it receives. A rising or materialised risk is escalated promptly to the Executive Director, and the most serious to the Finance and Audit Sub-Committee and the Board.

Impact \ Likelihood	Low	Medium	High
High	Medium	High	High
Medium	Low	Medium	High
Low	Low	Low	Medium

Table 24. Risk rating scale (likelihood against impact).

8

CHAPTER EIGHT

COMPLIANCE, MONITORING AND REPORTING

How performance is measured, reported and assured.

8 Compliance, Monitoring and Reporting

How compliance with this policy is assured, what is monitored, and how it is reported.

8.1 Compliance Obligations

Obligation	Source	Owner	Monitoring	Evidence
Avoid and manage conflicts	Leadership Code Act; Companies Act	ED	Register review	Register (Annex C)
Prevent corruption and bribery	Anti-Corruption Act, 2009 (Cap. 116)	ED	Gifts and procurement review	Registers; audit
Operate lawfully as an NGO	NGO Act, 2016	ED	Governance review	Records
Process declaration data lawfully	Data Protection and Privacy Act, 2019 (Cap. 97)	Register custodian	Access review	Access logs
Uphold this policy	This policy	ED	Annual review	Compliance review

Table 25. Compliance obligations matrix.

8.2 Monitoring and Indicators

KTN tracks a small set of honest indicators, reviewed by the Finance and Audit Sub-Committee.

Indicator	Target	Frequency
Those in scope with a current signed declaration of interests	100%	Annual
Decision-making meetings with conflicts declared as a standing item	100%	Per meeting
Declared conflicts recorded and managed in the register	100%	As arising
Register reviewed independently by the Finance and Audit Sub-Committee	Yes	At least annually
Undeclared conflicts identified and acted on	All	As arising

Table 26. Monitoring indicators.

8.3 Reporting

Report	Prepared by	Audience	Frequency
Register of Interests review	Finance and Audit Sub-Committee	Board	At least annually
Gifts and hospitality summary	Register custodian	Finance and Audit Sub-Committee	Annually
Conflict incidents and management	Executive Director	Finance and Audit Sub-Committee	As arising
Annual compliance review	Executive Director	Board	Annual

Table 27. Reporting matrix.

8.4 Internal Review and Audit

Compliance is checked through the Finance and Audit Sub-Committee's review of the register, the annual compliance review, and KTN's wider audit arrangements. Reporting is honest, including where a conflict was missed or mishandled, so that the control environment improves.

8.5 Accountability and Transparency

KTN is accountable to its Board, donors, regulators and the communities it serves for the integrity of its decisions. It is transparent about how it manages conflicts, while protecting the personal data in the register.

8.6 Records, Audit Trail and Retention

This policy is only as good as its record. A conflict declared but not written down cannot be shown to have been managed, and a decision that cannot be shown to have been made on the merits is, for audit purposes, a decision that was not. Section 6.5 already requires the register to be maintained, reviewed and retained; this section sets out what the audit trail must contain and how long each record is kept.

The audit trail

Recorded when it happens. A declaration is entered in the Register of Interests when it is made, not at the end of the year. A conflict arising between annual declarations is recorded before the decision it touches, because a record made afterwards cannot show that the person stepped back in time.

Nil returns are records too. A person with nothing to declare makes a nil return under PR-007, and it is filed. Without it, an absent declaration and an absent interest look identical.

Every decision, with its reason. The register records not only the interest but how it was managed: who decided, on what basis, and whether the person withdrew from the discussion as well as the vote. For a Board or committee matter the same facts appear in the minutes, so the two records can be checked against each other.

The independent decision is visible. Because no one may manage their own conflict under PR-012, the record names the independent decider. A management note with no name on it does not satisfy this policy.

Meetings carry a standing item. Declarations at the start of each meeting are minuted whether or not anything is declared, so the absence of a declaration is itself evidenced.

No silent edits. Entries are not altered after the fact. A correction is made as a new dated entry that explains what was wrong, so the sequence of what was known and when survives.

Held in confidence, logged on access. The register holds personal data and is handled under PR-021. Access is limited to those who need it, and where it is held electronically the system records who opened and changed each entry.

Retention periods

The periods below are minimums. Where a donor agreement, an open investigation, an audit query, a matter before the authorities, or a legal claim requires longer, the longer period applies and nothing is disposed of until the matter is closed. All of it is personal data and is handled under the Data Protection and Privacy Act, 2019 (Cap. 97).

Record	Minimum retention	Held by
Register of Interests	10 years from the end of the financial year	Register custodian
Annual declaration of interests (Annex A), including nil returns	7 years from the end of engagement	Register custodian
Conflict disclosure form (Annex B) and the management note	7 years from the decision concerned	Register custodian
Minutes recording declarations and recusals	Permanent	Board Secretary
Decision records for procurement, recruitment or support where a conflict was managed	7 years from the decision	Executive Director
Gifts and hospitality register (Annex D)	10 years from the end of the financial year	Register custodian

Investigation file for a suspected undeclared conflict	10 years from closure	Executive Director, or the Sub-Committee where it concerns the Executive Director
Finding of corrupt conduct, and any referral to the authorities	25 years from the finding	Board, through the policy custodian
Finance and Audit Sub-Committee review notes and Board reports	Permanent	Board Secretary
System access and edit logs for the register	12 months, with 3 months immediately retrievable	Whoever holds the information technology function

Table 28. Minimum retention periods.

Protection, review and disposal

Protected while held. The register and the declarations behind it are confidential. Paper is held under lock by the register custodian and electronic copies are restricted to those who need them, under the access control in the register at Section 7.3.

Reviewed once a year. The register custodian reviews the records against this schedule annually and confirms to the Finance and Audit Sub-Committee that the review has been done, alongside the Sub-Committee's own review of the register's content.

Disposed of so it cannot be recovered. Paper is shredded and electronic records are deleted from live systems and backups. What was destroyed, when, and on whose authority is itself recorded, and that record is kept.

9

CHAPTER NINE

ENFORCEMENT, IMPROVEMENT AND REVIEW

What happens when this policy is broken, how lessons become changes, and the review that keeps it current.

9 Enforcement, Improvement and Review

How breaches of this policy are categorised, enforced and corrected, and how concerns are raised and protected.

9.1 Breach Categories

Category	Examples	Severity
Minor	A late or incomplete declaration, promptly corrected	Low: guidance and correction
Serious	Taking part in a decision with an undeclared interest	High: decision set aside; disciplinary action
Corrupt	Bribery, kickbacks, or use of position for private gain	Critical: dismissal and referral to the authorities
Concealment	Hiding a conflict, or retaliating against a person who raises one	Critical: treated as serious misconduct

Table 29. Breach categories and severity.

9.2 Enforcement and Consequences

Breaches are handled fairly, proportionately and consistently. The person is told the concern, given a fair opportunity to respond, and treated with respect.

Who	Breach	Consequence	Authority
Anyone	Minor	Guidance and prompt correction of the record	Manager / ED
Staff member	Serious	Decision remade; disciplinary action up to dismissal	ED
Board member	Serious	Decision remade; matter to the full Board	Board
Anyone	Corrupt conduct	Dismissal or removal; referral to the authorities	Board / ED
Anyone	Concealment or retaliation	Treated as serious misconduct	ED / Board

Table 30. Enforcement matrix.

Conduct that is a criminal offence under the Anti-Corruption Act is reported to the authorities irrespective of any internal process. The same standard applies to everyone, whatever their role or seniority.

9.3 Raising Concerns and Whistleblowing

Anyone who suspects that a conflict has not been declared, or that a decision has been improperly influenced, may raise it with the Executive Director, the Chairperson, or the Finance and Audit Sub-Committee, or through the Whistleblowing and Protected Disclosure Policy, including routes that do not depend on their manager.

PROTECTION FROM RETALIATION

No one who raises a concern in good faith shall suffer any disadvantage for doing so. Retaliation against a person who reports in good faith is itself a serious breach of this policy and is treated accordingly. Concerns are looked into fairly and proportionately, with confidentiality maintained as far as possible.

9.4 Corrective Action and Records

Where a concern is upheld, KTN takes proportionate corrective action: remaking the decision, action under this chapter, or wider improvements to practice. Records of conflicts and breaches are kept securely so that patterns can be seen and integrity protected over time.

9.5 Sources of Learning

Source	What it informs
Register reviews by the Finance and Audit Sub-Committee	Recurring conflicts and weak points
Conflict incidents and how they were managed	Where the policy or controls need strengthening
Audit and donor findings	Independent views on integrity
Whistleblowing reports	Hidden conflicts and cultural issues
Benchmarking against peer organisations	How KTN compares with recognised practice

Table 31. Sources of learning for continuous improvement.

9.6 Benchmarking

KTN benchmarks its conflict-of-interest practice against recognised non-profit governance and anti-corruption standards and against peer organisations, adapting rather than copying so that its systems remain proportionate to its size and context.

9.7 Capability Building

KTN builds the capability the policy depends on, including the understanding of conflicts among board members, managers and decision-makers, so that the framework is matched by the judgement to apply it well.

9.8 Review Schedule and Triggers

This policy is a living governance instrument, reviewed at least once every two years, with the next scheduled review in April 2029, and earlier where a trigger requires it.

Trigger	Action
Scheduled review date reached	Full review by the custodian and Finance and Audit Sub-Committee
Change in Ugandan anti-corruption or governance law	Targeted review and amendment
A serious conflict or corruption incident	Review of the relevant controls
An audit, donor or investigation finding	Review and corrective amendment
Organisational restructuring or growth	Review of roles, authorities and scope

Table 32. Review triggers and the action each requires.

9.9 Amendment Procedure

Amendments are prepared by the Executive Director with the Finance and Audit Sub-Committee, and approved by the Board. Until an amendment is approved, the current version stands and everyone within scope applies it.

9.10 Version Control

Every amendment is recorded in the Document Control and Amendment History records at the front of this document. The current approved version is the one held by the custodian and published on the KTN website.

> *Clean decisions are how a small organisation keeps the trust it is given.*
>
> **KARAMOJA TUMAINI NETWORK**

10

CHAPTER TEN

ANNEXES

The working tools: forms, registers and checklists for daily use.

10 Annexes

The operational tools that support this policy: declaration and disclosure forms, the registers and the glossary.

10.1 Annex A: Annual Declaration of Interests

Completed on appointment and once a year by board members, senior staff and others KTN identifies. List any interest, of your own or of a connected person, that could give rise to a conflict. If you have none, write "none". Held in confidence in the Register of Interests.

Field	To complete
Full name	
Role at KTN	
Employment, consultancy or other paid work outside KTN	
Directorships or board memberships of other organisations	
Business or financial interests, including in possible suppliers	
Interests in technology, software or AI suppliers to KTN	
Close family or associates connected to KTN, its partners or suppliers	
Any other interest that could be seen as a conflict	
Signature and date	

Table 33. Annual declaration of interests.

10.2 Annex B: Conflict Disclosure Form

Used to declare a specific conflict as soon as it arises, before taking part in the decision concerned.

Field	To complete
Your name and role	
Date of this disclosure	
The decision or matter concerned	
The nature of your interest (personal, family, financial, other)	
Could it influence, or appear to influence, the decision?	
How you propose the conflict be managed (for example, stepping aside)	
Signature and date	

Field	To complete
Noted by (independent decider) and date	

Table 34. Conflict disclosure form.

10.3 Annex C: Register of Interests

The confidential record in which declarations and the management of conflicts are kept. Held by the register custodian and reviewed by the Finance and Audit Sub-Committee.

Name and role	Nature of the interest	Date and how it was managed

Table 35. Register of Interests.

10.4 Annex D: Gifts and Hospitality Register

Records modest, openly given gifts and hospitality offered or received, so that there is never any doubt. Reviewed by the Finance and Audit Sub-Committee.

Date	Person and role	Gift or hospitality, and from or to whom	Value (est.)	Action (kept / declined / recorded)

Table 36. Gifts and hospitality register.

10.5 Annex E: Glossary of Key Terms

Term	Meaning
Conflict of interest	A situation in which a personal interest could improperly influence, or appear to influence, a decision made for KTN.
Connected person	A person or body linked to someone at KTN, such as a spouse or partner, close family, a close associate, or a business in which they have an interest.
Actual, potential and perceived conflict	A conflict that is present now, one that could arise later, and one that a reasonable outsider could believe exists.
Declaration of interests	A written statement of the interests a person holds that could give rise to a conflict.
Register of Interests	The confidential record in which declarations and the management of conflicts are kept.
Recuse	To step back from a decision because of a conflict, taking no part in making it.

Table 37. Glossary of key terms.

SHIELDING PASTORALIST CHILDREN · BUILDING FUTURES · LEADING CHANGE

Behind every number is a child with a name.

KTN is small, and in Karamoja almost everyone is somebody's relative. A conflict of interest is not proof of bad faith here. Concealing one is. This policy asks for the declaration, not for the impossible.

Karamoja Tumaini Network

Hope · Heal · Empower

info@karamojatumaini.org · www.karamojatumaini.org

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