TURATHUNA

OFFICE OF THE CHAIRMAN OF THE BOARD OF TRUSTEES

EXECUTIVE DIRECTIVE: Partnership Guidelines Policy

Directive Number: TF-DIR-2026-014

Date of Issuance: May 18, 2026

Effective Date: June 1, 2026

1. PURPOSE & RATIONALE

In alignment with the Turathuna Foundation's commitment to institutional excellence, rigorous governance, and compliance with the standards required by our international partners and donors, the Board of Trustees has formally approved the **Partnership Guidelines Policy**.

The implementation of this policy is essential to ensure that our operations remain transparent, ethically sound, and fully aligned with global best practices in cultural heritage preservation and humanitarian action.

2. MANDATORY COMPLIANCE

Pursuant to the authority vested in the Chairman of the Board of Trustees, and in accordance with the Foundation's bylaws, all personnel—including Board members, management, staff, volunteers, consultants, and implementing partners—are hereby directed to adhere strictly to the guidelines and procedures set forth in the attached policy.

3. IMPLEMENTATION & ENFORCEMENT

- **Effective Date:** This policy shall come into full force and effect starting **June 1, 2026**.
- **Responsibilities:** Department heads and Project Managers are responsible for the immediate dissemination of this policy to their respective teams and for conducting necessary training to ensure full understanding and operational alignment.
- **Compliance:** Failure to adhere to the provisions of this policy may result in disciplinary action, as outlined in the *Code of Ethics and Professional Conduct*.

4. REVIEW & UPDATES

This policy shall be subject to periodic review by the Board of Trustees to ensure its ongoing effectiveness in the face of evolving operational challenges. Any proposed amendments must be submitted to the Board for formal approval.

5. ATTACHMENTS

Attached to this directive is the full version of the **Partnership Guidelines Policy**, which serves as the official operational guide for the Foundation.

BY ORDER OF THE BOARD OF TRUSTEES:

Lama Abboud
Chair of the Board of Trustees
Turathuna Foundation

Cc:

- Executive Director
- Finance Department
- HR Department
- Project Managers
- Central Policy Repository

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1. PURPOSE AND SCOPE

The Turathuna Foundation believes that safeguarding Syrian cultural heritage and empowering local communities cannot be achieved in isolation. We actively seek to collaborate with local civil society organizations, community-based groups, academic institutions, and specialized heritage collectives.

The purpose of this policy is to establish a standardized, transparent, and rigorous framework for identifying, vetting, managing, and monitoring Sub-Grantees and Implementing Partners. It ensures that funds entrusted to Turathuna by international donors are managed responsibly by third parties, and that all partners align strictly with our ethical, financial, and operational standards.

This policy applies to all Turathuna staff involved in the selection, management, and oversight of sub-grants and partnerships.

2. DEFINITIONS

- **Implementing Partner / Sub-Grantee:** A non-profit, academic, or community-based entity that receives a portion of Turathuna's grant funding to carry out specific programmatic activities (e.g., a local youth group implementing a neighborhood heritage awareness campaign). Partners share the responsibility for achieving the project's objectives.

- **Vendor / Contractor:** A commercial entity or individual engaged to provide specific goods or services (e.g., a company selling building materials or an independent artisan hired for restoration). Vendors are governed by the *Financial Management and Procurement Policy*, not this document.

- **Sub-Grant Agreement (SGA) / Memorandum of Understanding (MoU):** The legally binding document outlining the scope of work, budget, reporting requirements, and compliance obligations between Turathuna and the Partner.

3. CORE PRINCIPLES OF PARTNERSHIP

All partnerships entered into by the Turathuna Foundation are guided by the following principles:

- **Shared Vision:** Partnerships must be rooted in a mutual commitment to heritage preservation, cultural diversity, and sustainable community development.
- **Transparency and Accountability:** Both parties must commit to open communication, honest financial reporting, and the mutual disclosure of challenges or risks.
- **Capacity Sharing:** Turathuna is committed to not only funding but also building the institutional capacity of smaller, grassroots Syrian organizations to foster long-term local resilience.
- **"Do No Harm":** Partners must ensure their activities do not exacerbate local tensions, cause environmental damage, or put vulnerable populations at risk.

4. PARTNER IDENTIFICATION AND VETTING (DUE DILIGENCE)

Before entering into any partnership or disbursing any funds, a rigorous due diligence process must be completed to protect the Foundation's reputation and ensure legal compliance.

- **Capacity Assessment:** The Foundation's management team will conduct a Partner Capacity Assessment (PCA) to evaluate the potential partner's governance structure, financial management capabilities, past project experience, and internal policies.
- **"Know Your Partner" (KYP) and Sanctions Screening:** In strict accordance with our *Financial Integrity and AML/CTF Policy*, the potential partner, its key board members, and executive directors must be screened against international sanctions lists (e.g., UN, EU, OFAC).
- **Conflict of Interest Check:** Any existing relationships between Turathuna staff/board members and the potential partner must be formally declared and managed according to the *Conflict of Interest Policy*.

5. SUB-GRANT AGREEMENTS AND COMPLIANCE

Once a partner is selected and vetted, a formal, written Sub-Grant Agreement (SGA) or MoU must be signed by the authorized representatives of both organizations (as per the *Delegation of Authority Policy*).

- **Mandatory Policy Adoption:** The SGA must legally bind the Sub-Grantee to adhere to the Turathuna Foundation's core ethical frameworks. The partner must formally sign and agree to abide by the:
  - *Code of Ethics and Professional Conduct*
  - *Safeguarding and Protection Policy*
  - *Health, Safety, Social, and Environmental (HSSE) Policy*
- **Budgeting:** The SGA will include a detailed, approved, and inflexible line-item budget. Partners cannot reallocate funds between major budget lines without prior written approval from Turathuna.

6. FINANCIAL MANAGEMENT AND DISBURSEMENT

Sub-Grantees must manage Turathuna funds with the highest degree of integrity and transparency.

- **Separate Accounting:** Partners are strongly encouraged to maintain a separate bank account or a strictly segregated ledger for the sub-grant funds to prevent commingling with their general operational funds.
- **Tranche Disbursements:** Funds will not be provided in a single upfront lump sum. Disbursements will be made in strategic tranches (installments) linked to the successful completion of project milestones and the submission of verified financial reports.
- **Document Retention:** Partners must maintain all original financial records, receipts, and invoices related to the sub-grant for a minimum of seven (7) years and make them available to Turathuna and its international donors for auditing upon request.

7. MONITORING, EVALUATION, ACCOUNTABILITY, AND LEARNING (MEAL)

Turathuna retains the ultimate responsibility for ensuring that the project achieves its intended impact.

- **Reporting:** The partner must submit regular narrative (programmatic) and financial reports according to the schedule defined in the SGA.
- **Site Visits:** Turathuna project managers and MEAL officers will conduct regular, and occasionally unannounced, monitoring visits to the partner's project sites (e.g., a local restoration site or community workshop) to verify progress, check safety conditions, and interview beneficiaries.
- **Financial Spot Checks:** Turathuna's finance team holds the right to conduct periodic spot checks of the partner's accounting books and petty cash funds related to the project.

8. MANAGING UNDERPERFORMANCE AND TERMINATION

If a partner fails to meet programmatic targets or breaches compliance rules:

- **Corrective Action Plan:** For programmatic delays or minor administrative errors, Turathuna will work collaboratively with the partner to develop a Corrective Action Plan, providing capacity-building support to resolve the issue.
- **Immediate Termination:** Turathuna reserves the right to immediately suspend funding and terminate the partnership agreement in the event of gross negligence, suspected fraud, money laundering, a severe HSSE violation, or any breach of the Safeguarding Policy.

9. PARTNERSHIP CLOSURE

At the end of the project cycle, a formal closure process will take place. This includes the submission of a final narrative and financial report, the return of any unspent funds to Turathuna, and a joint "Lessons Learned" meeting to evaluate the successes and challenges of the partnership for future reference.