



**Uttaran**

# Anti-Fraud, Bribery and Corruption Policy

**Community Mobilization**

**Poverty Eradication**

**Environmental Justice**

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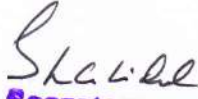
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Date: 30 September 2014 Approved by on behalf of executive board	<b>Shahidul Islam</b> Director	<b>Dr Nazrul Islam</b> Chairman
Update – 1 Date: June 2017 Approved by on behalf of executive board	<b>Shahidul Islam</b> Director	<b>Dr Nazrul Islam</b> Chairman
Update – 2 Date: November, 2020 Approved by on behalf of executive board	<b>Shahidul Islam</b> Director	<b>Sarder MD Rezaul Karim</b> Chairman
Recommended by	<b>Haridas Malakar,</b> Coordinator (Accounts and Finance)	

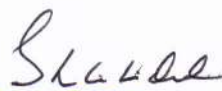
  
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## Contents

<b>INTRODUCTION</b> .....	1
A. Policy Declaration.....	1
B. Uttaran's Anti-Fraud bribery and Corruption Principles.....	1
<b>INTERPRETATION AND APPLICATION</b> .....	1
Clause 1 – Scope of application .....	1
Clause 2 – Definitions.....	2
Clause 3 – Purpose of the Policy .....	3
<b>GENERAL GUIDELINES</b> .....	3
Clause 4 -“DO NOTs” – .....	3
Clause 5-“DOs” – .....	4
Clause 6-“IF YOU NOTICE SOMETHING, DO SOMETHING” .....	4
Clause 7-“ ‘Raise hand’ .....	4
<b>ANTI-FRAUD, BRIBERY AND CORRUPTION MECHANISMS</b> .....	5
Clause 8 – Prohibition of all acts of corruption.....	5
A. Mechanisms of prevention .....	5
Clause 9 – Prevention and identification mechanisms .....	5
B. Duty to report .....	5
Clause 10- Reporting obligation.....	5
C. Conduct in the event of corruption.....	6
Clause 11 – Conduct in the event of attempted corruption.....	6
D. Uttaran's investigations mechanisms .....	7
Clause 12 – investigation by Uttaran.....	7
Clause 13 – investigation authority.....	8
Clause 14 – specific audits of corruption and financial irregularity.....	8
E. Law enforcement mechanism of corruption .....	8
Clause 15 – measures following fraud, bribery or corruption investigations .....	9
<b>Implementation of the policy</b> .....	9
Clause 16 – implementation date of the policy .....	9
Clause 17 – adherence to the policy .....	9

  
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## INTRODUCTION

UTTARAN is committed to shape practices and influence policies in humanitarian and development settings in order to positively Uttaran lives of people and their communities. UTTARAN aims to enable better and more effective decision making by generating and promoting knowledge, tools and practices for humanitarian and development stakeholders.

### A. Policy Declaration

Uttaran adopts a zero tolerance approach towards corruption and is committed to respecting the highest and in terms of efficiency, responsibility and transparency in its activities. To this end, Uttaran's Anti-fraud, Bribery and Corruption Policy:

- Mechanisms of prevention;
- Promotes detection;
- Arrangement of investigation procedure;
- Define mechanism of sanctions.

This policy is aimed at guiding Uttaran staff and the other entities referred to in Clause 1 of this policy, and must be considered together with:

- Uttaran's Code of Conduct;
- Uttaran's Child Protection Policy;
- Uttaran's data protection policy;
- Uttaran's conflict of interest policy;
- Uttaran's safeguarding policy;
- Uttaran's policy on anti sexual harassment and discrimination;
- Uttaran's procedures, manuals and handbooks e.g. Finance, logistics, human resources, grants management;
- Uttaran's Security and Safety Guidelines.

### B. Uttaran's Anti-Fraud bribery and Corruption Principles

Uttaran is guided by three main principles related to anti-fraud bribery and corruption:

- Anti-fraud bribery and corruption: Uttaran refuses to support fraudulent actions directly or indirectly and undertakes to minimize risks of corruption in the implementation of its activities.
- Transparency and accountability: Uttaran commits to be fully accountable and transparent towards its beneficiaries, partners and financial donors, by providing access to information regarding the allocation and management of its funds. Uttaran undertakes to have in hand all necessary tools to ensure the correct management of its operations.
- Professionalism: Uttaran bases its design, implementation, management and evaluation of programmes on high standards of professionalism, and capitalises on its experience in order to maximize efficiency and resources.

## INTERPRETATION AND APPLICATION

### Clause 1 – Scope of application

The principles and definitions in this policy also extend to relationships Uttaran's Entities have with third parties (including, without limitation, implementing partners,

  
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contractors and donors, stakeholders, beneficiaries).


## Clause 2 – Definitions

1. **Corruption:** Under the terms of this policy, “corruption” is a dishonest conduct that consists of seeking, soliciting, accepting or receiving – directly or indirectly – all unjustified payment, gift or benefit for having undertaken, or, alternatively, for having abstained from professional obligations.

Corruption can take many forms such as:

- i. “Bribes”: payments to all persons to perform in a more flexible and favourable manner, or refrain from performing, an act falling within their function.
  - ii. “Misappropriation of funds”: theft of resources (money, supplies, goods, etc.) by UTTARAN staff, as well as the other entities referred to in Clause 1 of this policy, resources given to ghost people (staff, suppliers, beneficiaries), etc
  - iii. “Fraud”: falsification of data, reports, invoices, etc.
  - iv. “Favoritism”, “Nepotism”, “Collusion”: the practice of giving unfair preferential treatment to one person or group at the expense of another.
  - v. . “Extortion”: money obtained through coercion or force
  - vi. . “Facilitation payment”: unofficial payments of small amounts intended to facilitate or ensure the smooth running of simple procedures or necessary acts that the payer is entitled to expect, whether on a legal or other basis.
2. **Beneficiaries:** Under the terms of this policy, the term “beneficiary” refers to any person who benefits, directly or indirectly, from the programmes of uttaran, including persons of concern such as survey respondents.
  3. **Consultant:** Under the term of this policy, a “consultant” is a third party, individual or group, with or without legal personality, who directly or indirectly provides any type of consulting services to uttaran, whether for a fee or not.
  4. **Associated Entities:** Under the term soft his policy, “associated entities” are legal person sunder private or public law who play an active role in the implementation of the project but are not responsible for managing any budget.
  5. **Governance :** Under the terms of this policy, the term “governance” refers to any person elected by decision making bodies to participate in the managerial and administrative bodies of Uttaran.

  
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6. Implementing partners: Under the term soft his policy, an“ implementing partner” is a partner to whom the implementation of one or more projects or activities has been delegated, and to whom a budget has been allocated for this purpose. In particular, this refers to international NGOs and/or national NGOs and/or public institutions.
7. Stakeholders: Under the terms of this policy, “stakeholders” are individuals or groups, with or without a legal personality, who directly or indirectly, voluntarily or involuntarily, contribute to, participate in or benefit, in any way, from the actions, programmes and activities of Uttaran.
8. Uttaran staff: under the terms of this policy, the term “Uttaran staff” refers to any person employed by Uttaran. the interns and volunteers of Uttaran are considered to fall within this category, for the purposes of this policy.
9. Sub-grantee: Under the terms of this policy, a “sub-grantee” is an individual or group, with or without a legal personality, who receives a budget to carry out a project or activity.
10. Supplier: Under the term of this policy, a “supplier” is a third party, individual or group, with or without legal personality, who directly or indirectly provides any type of goods and/or services to Uttaran, whether for a fee or not.

### Clause 3 – Purpose of the Policy

The purpose of this policy is to:

1. Implement anti-fraud, bribery and corruption mechanisms through prevention, reporting, action, investigation and sanction procedures for Uttaran staff and the other entities referred to in Clause 1 of this policy.
2. Specify the rules on anti-fraud, bribery and corruption that Uttaran staff and the other entities referred to in clause 1 of this policy must observe.
3. Inform third parties of the conduct that they are entitled to expect from Uttaran staff and the other entities referred to in Clause 1 of this policy.

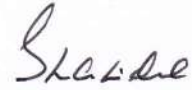
### GENERAL GUIDELINES

We value long-lasting relationships, and we deal with our suppliers, programme partners, regulators, governmental agencies, public officials, political figures and other stakeholders on the basis of merit, professionalism, trust and integrity - never illicit payments, unlawful “favors” or other actions that could expose us to the many risks of financial loss, operational impairment, dependency, blackmail, extortion, legal sanction and reputational harm.

### Clause 4 -“DO NOTs” –

We prohibit all forms of fraud and corruption with a zero-tolerance policy.

  
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Do not make or receive any payments or gifts, or provide or receive other favors, to or from any public official, political figure, representative of a regulatory body or government agency, nor to or from any of our suppliers, programme partners or any other party (whether public or private) in order to influence or reward any act or decision to grant a license or regulatory approval, obtain or retain business, or to seek any other unlawful or improper purpose of advantage.

- This prohibition excludes gifts and hospitality of minor value which are in keeping with general business practices and which are not subject to reasonable interpretation as an improper inducement. Offices may wish to maintain a register of gifts and hospitality.

#### Clause 5-“DOs” –

In critical situations, act as follows:

- Ignore or reject any hints at committing an act of fraud or corruption;
- Try to have someone as your witness to support you;
- Agree to nothing improper, even if the suggestion includes a “charitable donation”;and
- Maintain fair and accurate records, documenting the details of any requested, attempted or actual act of fraud or corruption, as soon as possible after the event.

#### Clause 6-“IF YOU NOTICE SOMETHING, DO SOMETHING”

- Report all suspected, requested, attempted or actual act so far odor corruption to our own or other more senior manager, or use the Safe call confidential reporting service. Safe call can be contacted via country specific tale phone numbers, on-line or viae-mail.

#### Clause 7-“ ‘Raise hand’

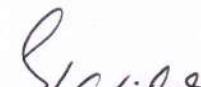
The following examples of general ‘red flags’ (which is not an exclusive list) may raise suspicion and be helpful indicators of fraud and corruption risk:

- Financial record-keeping and accounting discrepancies, such as:
  - absent, vague, inconsistent or false transaction descriptions or account allocations;
  - absent, false or unusual record of the identity of the payee / agent /counter-party;
  - excessive or unusually high compensation without supporting detail;
  - unusual payment patterns or structures, use of shell companies or other financial arrangements;
  - general purpose or miscellaneous accounts that can be used to hide improper payments; or
  - over-invoicing; false or inaccurate invoices, travel and/or expense forms; unrecorded accounts or transactions;
- A third party does not appear to be qualified to perform the duties for which it/he/she is engaged;



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- A third party refuses to certify, or provide information about its/her/his governmental relationships to verify, its compliance with anti-corruption requirements;
- Requests for commission to be paid in a third party country, to a third party, or in cash or untraceable funds;
- Heavy reliance by a party on political or government contacts as opposed to knowledgeable staff and investment of time to promote our interests;
- A desire to keep third party representation secret;
- Lack of written agreements, anti-bribery policies, training or code of conduct at target company; or
- Misrepresentation or failure of the target company to cooperate in due diligence process.

## **ANTI-FRAUD, BRIBERY AND CORRUPTION MECHANISMS**

### **Clause 8 – Prohibition of all acts of corruption**

1. Uttaran staff and other entities referred to in clause 1 of this policy must not engage, directly or indirectly, in any act of corruption or fraud within the meaning of this policy.
2. In no event shall Uttaran staff and other entities referred to in clause 1 of this policy take undue advantage of their professional position for their personal benefit.

#### **A. Mechanisms of prevention**

### **Clause 9 – Prevention and identification mechanisms**

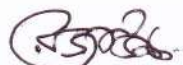
Uttaran developed a number of mechanisms aiming at preventing corruption, such as:

- Providing Uttaran staff and the other entities referred to in clause 1 of this policy, with a clear sense of purpose and direction and inspiring them to be guided by Uttara's core values and policies;
- Putting in place appropriate controls, in particular accounting controls, and checking that such controls are working - in a way that empowers field staff to make good judgments. This also means providing staff with the training;
- Identifying risk factors throughout the project or programme cycle and throughout the supply chain; recognizing their likelihood, understanding the consequences; and setting up appropriate countermeasures;
- Making sure that field staff maintain a respectful dialogue with beneficiaries and any other stakeholders. Accountability to beneficiaries is a particularly effective way of reducing the risk of corruption;
- Setting up training for managers and staff most exposed to the risks of corruption, fraud and influence peddling;

#### **B. Duty to report**

### **Clause 10- Reporting obligation**

1. Uttaran has adopted an approach that promotes and ensures transparency within the organization and has appointed a focal point who can be reached via a specific email address



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2. Uttaran staff and other entities referred to in clause 1 of this policy, which believe that they are required to act unlawfully, improperly or unethically, which may be in violation of this policy or other wise inconsistent with this policy, should report it to their line manager and in any case through email address
3. Uttaran staff and the other entities referred to in clause 1 of this policy must report to their line manager and/or the Uttaran's focal point and in any case through [uttaran.head.office@uttaran.net](mailto:uttaran.head.office@uttaran.net) any evidence, allegation or suspicion of illegal activity concerning uttaran of which they are aware in or as part of the exercise of their duties. The investigation of the reported facts is conducted by uttaran in accordance with clause 12 of this policy.
4. If it is not appropriate to report to the line manager, uttaran staff should report to senior management of their team or department and in any case through [uttaran.head.office@uttaran.net](mailto:uttaran.head.office@uttaran.net)
5. Uttaran may, within the framework of its contractual and/or legal obligations, be obliged to inform concerned donors and, if necessary, relevant external authorities, of cases of corruption after these have been proven as such by an internal investigation.
6. Uttaran must ensure that Uttaran staff who reports a case as described above on the basis of reasonable suspicions and in good faith does not suffer from any harm as a result.
7. Cases of misuse of complaint mechanisms may be subject to sanctions.
8. Uttaran must take necessary measure to guarantee the confidentiality of threat hooper report and other persons concerned.

#### C. Conduct in the event of corruption

#### Clause 11 – Conduct in the event of attempted corruption

1. Since Uttaran staff and the other entities referred to in clause 1 of this policy are generally the only ones who know if they are confronted with an attempt at bribery, they are personally liable for:
  - Being attentive to any actual or potential corruption;
  - Taking measures to avoid such an act;
  - In accordance with clause 10 of this policy, informing his or her line manager and/or the Uttaran focal point and in any case @uttaran-initiatives.org of any act of corruption as soon as he or she becomes aware of it;
  - Complying with any final decision requiring him/her to withdraw from the situation giving rise to such an act.
2. If Uttaran staff and other entities referred to in Clause 1 of this policy are offered an undue advantage, they must take the following measures to ensure their protection:

  
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- refusing the undue advantage; it is not necessary to accept it in order to use it as evidence;
  - try to identify the person who made the offer;
  - avoid prolonged contact, although knowledge of the reason for the offer may be useful in a statement;
  - if the gift cannot be refused or returned to the sender, it must be kept and handled as little as possible;
  - try to have witnesses, for example colleagues working in the vicinity;
  - draw up as soon as possible a written report on this attempt and communicate it to his or her line managers;
  - in accordance with Clause 10 of this policy, report the attempt as soon as possible to his line manager and in any case through [uttaran.head.office@uttaran.net](mailto:uttaran.head.office@uttaran.net);
  - continue to work normally, in particular on the case on which then due advantage was offered.
3. Any significant gifts that could not be refused must be given to Uttaran with an explanatory note.
4. It should be noted that in the event of a direct request for facilitation of payments, the following mechanisms may be put in place:
- Explain that this type of practice is contrary to Uttaran's policy;
  - Refuse to pay;
  - Record the proposer's name and request an official card;
  - Report the fraud/corruption attempt to the coordination and in any case to [uttaran.head.office@uttaran.net](mailto:uttaran.head.office@uttaran.net).
5. Uttaran must ensure that Uttaran staff and other entities referred to in clause 1 of this policy who report a case as described above on the basis of reasonable suspicions and in good faith do not suffer from any harm as a result.
6. Uttaran considers the security and safety of its staff to be of paramount importance. In situations of serious coercion and in the event of serious and imminent danger to the physical integrity or safety of persons, Uttaran staff and other entities referred to in clause 1 of this policy must not endanger themselves or others by strictly complying with this policy. Uttaran strives to prevent its staff from becoming victim of such situations. However, if they do occur, these incidents should be reported in a timely manner to Uttaran's focal point and, in any case, through [uttaran.head.office@uttaran.net](mailto:uttaran.head.office@uttaran.net).

#### D. Uttaran's investigations mechanisms

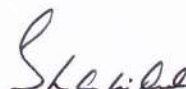
##### Clause 12 – investigation by Uttaran

1. In accordance with clause 10 of this policy, Uttaran staff and other entities referred to in clause 1 of this policy must inform their line manager and/or the Uttaran focal point and in any case through [@uttaran-initiatives.org](mailto:@uttaran-initiatives.org) of any suspicions of corruption.



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2. An e-mail reply is sent byuttaran.head.office@uttaran.net upon receipt of the complaint, that:
  - Inform soft he for seeable time and the necessity to examine its admissibility and the modalities according to which the reporter is informed of the follow up to their report;
  - Details the process to be followed in cases of suspected corruption;
  - Requests, where appropriate, more information to clarify and assess the complaint.
3. The management of the complaint is carried out either at the filed, or Uttaran head office level according to the assessment of the complaint. This evaluation is carried out by the focal point at uttaran head offices upon receipt of the complaint onuttaran.head.office@uttaran.net.
4. Uttaran staff and other entities referred to in clause 1 of this policy shall:
  - Cooperate with any investigation conducted by Uttaran;
  - Keep record so fan alleged involvement in the case that it may be required for an investigation;
  - Maintain the confidentiality of all allegations.
5. Uttaran records the details of each proven case of fraud/corruption and the action taken in a register of fraud cases and corruption.

#### Clause 13 – investigation authority

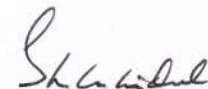
The focal point is responsible for the independent oversight of Uttaran’s anti-fraud, bribery and corruption policy and irresponsible for its implementation and for promoting transparency with in the organization. In particular, the transparency focal point is responsible for managing all corruption issues with in Uttaran.

#### Clause 14 – specific audits of corruption and financial irregularity

1. Audits on specific frauds and financial irregularities are intended to verify the existence and extent of suspected fraud and financial irregularities. These investigations may be carried out at the request of the transparency focal point or any other member of chq management group.
2. These investigations can be conducted at the filed or Uttaran office, depending on the evaluation of the complaint by the focal point at uttaran’s head offices
3. The investigation team, led by the transparency focal point or by any other member of the head office management group of Uttaran, shall exercise the utmost discretion when carrying out an audit on fraud or financial irregularity.
4. All inquiries will be communicate din writing to the transparency focal point at Uttaran head quarters.

#### E. Law enforcement mechanism of corruption

  
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## Clause 15 – measures following fraud, bribery or corruption investigations

Investigations conducted under this policy may have the following consequences:

- **Disciplinary sanctions:** the violation of the present policy, which constitutes in particular a violation of Uttaran's code of conduct, may result in sanctions ranging from warning to termination of the employment contract for serious misconduct, with no notice and no payment of compensation.
- **Loss compensation:** where Uttaran has suffered losses, the total restitution of any undue profits or benefits obtained and the recovery of costs will be sought from the individual(s) or organization(s) responsible for the loss. In the event that the individual or organization is unable or unwilling to make good the damage, civil proceedings will be considered to recover the losses.
- **Criminal prosecution:** Uttaran may refer fraud cases to relevant lawmen for cement truth or it ices to in iterate legal proceedings. The local context as well as the human rights consequences following the implementation of such lawsuits against those involved will be taken into account. In all cases, the final decision on whether or not to take legal action will be taken by the executive Director.
- **Lessons learned and improvement of internal controls:** a fraud investigation can potentially point to supervisory errors and/or a loophole and/or lack of control; all the measures to be taken to improve systems must be documented in the investigation report and implemented when the report is finalized.

### Implementation of the policy

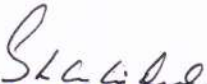
#### Clause 16 – implementation date of the policy

This anti-fraud, bribery and corruption policy comes into effect after approval by the executive committee of Uttaran on November, 2020.

#### Clause 17 – adherence to the policy

Uttaran staff and the other entities referred to in clause 1 of this policy certify that they adhere to these principles by signing the Uttaran policy acceptance form and/or by signing their employment contract.

  
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