



WOTE INITIATIVE
FOR DEVELOPMENT EMPOWERMENT



WIDE

**FRAUD | BRIBERY | CORRUPTION
POLICY**



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Policy Title:	Fraud, Bribery and Corruption
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Author:	Gerald John Kasanda (Secretary General and Organization Legal Officer)
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INTRODUCTION

WIDE (WIDE) strictly prohibit bribery, fraud and all other corrupt business practices at WIDE. We expect employees and volunteers at all times to obey the law and maintain high ethical standards as stated in our organization constitution.

WIDE will uphold laws relevant to countering fraud, bribery and corruption in all of the jurisdictions in which we operate, particularly laws that are directly relevant to specific business, financial and procurement practices. Losses due to fraud, bribery and all other corrupt business practices can be more than just financial in nature: they can also cause damage to the organization's reputation. The reputation of WIDE for lawful and responsible business behaviour is of paramount importance.

OBJECTIVE

The purpose of this policy is to set out the responsibilities of the organisation in observing and upholding our position on bribery, fraud and other corrupt business practices.

To achieve this commitment WIDE will:

- Develop and maintain effective controls to prevent bribery, fraud and other corrupt business practices;
- Ensure that any suspected, alleged, attempted or actual instances of bribery, fraud or other corrupt business practices are investigated appropriately, regardless of the position held or length of service of any individual implicated;
- Take appropriate disciplinary action in all cases where investigation has proven attempted or actual instances of bribery, fraud or other corrupt practices. All significant cases shall be reported to the organization's legal function who will report them in the appropriate manner; and,
- Operate a lessons learnt process to review incidents, systems and procedures to prevent similar instances occurring and embed responsible business behaviours within WIDE.

WIDE recognises that market practice varies across the territories in which it does business and what is normal and acceptable in one place may not be in another. This policy prohibits any inducement which results in a personal gain or advantage to the recipient or any person or body associated with them, and which is intended to influence them to take action which may not be solely in the interests of the organisation or of the person or body employing them or whom they represent.

Payments to public officials to carry out or speed up a process ("facilitation payments") are prohibited – but WIDE understands that employees should not put their lives, liberty or property at risk. If employees are coerced or extorted into making a payment they must report the payment to their line manager and local Ethics and Compliance Officer as soon as possible.

WIDE strictly prohibits:

- the offering, solicitation or the acceptance of any bribe, whether cash or other inducement;
- to or from any person or company, wherever they are located in the world, and whether they are a private person or company or a public official or body;
- by any individual employee, agent or other person or body acting on the organisation's behalf;
- to gain any commercial, contractual or regulatory advantage for the organisation in a way which is unethical;
- Or to gain any personal advantage, financial or otherwise, for the individual or anyone connected with the individual.

SECTION I

I.1 POLICY STATEMENT

WIDE (WIDE) has a **“zero tolerance”** policy towards fraud, bribery and corrupt practices (see definitions below).

All WIDE employees, partners and vendors have a duty to protect the assets of WIDE and to comply with relevant laws (including The Prevention and Combating of Corruption Act 2007).

SECTION 2

2.1 PRINCIPLES

2.1.1 WIDE policy on Fraud, Bribery and Corruption is guided by the principles of:

- Integrity – WIDE will act in a principled and honest fashion.
- Legitimacy – WIDE will abide by all applicable laws relating to fraud, bribery and corruption.
- Fairness – WIDE will investigate allegations of fraud, bribery or corruption in an even-handed way.
- Timeliness – WIDE staff will report suspicions of fraud, bribery or corruption in a timely manner.

2.1.2 WIDE maintains systems and procedures to ensure that the risks of fraud, bribery and corrupt practices are minimised and that any incidents are detected, investigated, reported and dealt with effectively where they do occur.

2.1.3 Where fraud, bribery or corrupt practices are detected, WIDE will investigate and take appropriate action against staff, consultants, volunteers, partners, vendors and any other implicated party.

2.1.4 WIDE staff, consultants, contractors, third parties, interns and volunteers **must immediately report** any suspicion of fraud, bribery or corrupt practices to the

Executive Director), to the Program Manager or to a member of the senior leadership team.

If they do not feel able to report directly to their Executive Director, staff can report to their line manager or to info@woteinitiative.org cc; woteinitiative@gmail.com For further details about how to report, please see visit <http://www.woteinitiative.org/>

2.1.5 Failure to report fraud, bribery or corruption will be treated as a serious issue and may result in disciplinary measures being taken.

2.1.6 Attempted fraud, bribery or corruption will be treated with the same seriousness as actual fraud, bribery or corruption under this policy.

2.1.8 **Partners and suppliers** must report to WIDE and take action against fraud, bribery or corruption occurring in their organisation and **must immediately report** to their contact at WIDE any suspicion of fraud, bribery or corruption within WIDE.

SECTION 3

3.1 DEFINITIONS

Word/Term	Definition
“Bribery” or “corrupt practices” or “corruption”	<p>Offering, giving, receiving or soliciting a financial or other advantage in connection with the performance of a position of trust or a function that is expected to be performed impartially or in good faith.</p> <p>Behaviour which amounts to bribery and corrupt practices includes but is not limited to:</p> <ul style="list-style-type: none">• <u>Paying or offering a bribe</u> – where an individual improperly offers, gives or promises any form of material benefit or other advantage, whether in cash or in kind, to another person in order to influence their conduct in any way.• <u>Receiving or requesting a bribe</u> – where an individual improperly requests, agrees to receive or accepts any form of material benefit or other advantage, whether in cash or in kind, which influences or is designed to influence his or her conduct in any way.• <u>Receiving a so-called ‘graft’ or ‘facilitation’ payment</u> – where an individual improperly receives something of value from another party for performing a service or other action that they were required by their employment to do anyway. For example: where a member of staff at a partner refuses to issue the required travel authorisations without a personal payment also being made.• <u>Nepotism or patronage</u> – where an individual improperly uses their employment to favour or materially benefit friends, relatives or other associates in some way. For example, through the awarding of contracts, jobs or other material advantages.

	<ul style="list-style-type: none"> • <u>Embezzlement</u> - where an individual improperly uses funds, property, resources or other assets that belong to WIDE or a connected organisation or individual. For example, a member of staff using building contractors who have been employed to work on a WIDE project to work on their own personal property. • <u>Receiving a so-called 'kick-back' payment</u> – where an individual improperly receives a share of funds or a commission from a supplier as a result of their involvement in a corrupt bid or tender process. • <u>Collusion</u> – where an individual improperly colludes with others to circumvent, undermine or otherwise ignore WIDE rules, policies or guidance. For example, where an individual tries to fix the level of a tender in order to bring it below a certain threshold which has been set by WIDE. • <u>Abuse of a position of trust</u> – where an individual improperly uses their position within WIDE or a connected partner organisation to materially benefit themselves or any other party. For example, an individual intentionally accessing confidential material they are not entitled to or passing confidential information (such as the contents of a tender bid) to a third party.
<p>“Fraud”</p>	<p>An act of deception intended for personal gain or to cause loss to another party (even if no such gain or loss is in fact caused). Behaviour which amounts to fraud includes but is not limited to:</p> <ul style="list-style-type: none"> • False invoicing – where an individual knowingly creates or uses invoices that are false in any way. • Expenses fraud - where an individual dishonestly uses the expenses system to pay money or other benefits that the recipient is not entitled to. • Procurement fraud - where an individual engages in any dishonest behaviour relating to procurement or tendering process, e.g. falsely created bids or quotes. • Supply chain fraud - where an individual misdirects or steals goods, forges stock records, or creates fictitious companies through which to channel payments. • Payroll fraud - where an individual dishonestly manipulates the payroll system to make unauthorised payments to him or herself or another. For example, by creating 'ghost' employees or dishonestly increasing one's own salary. • Tax or duty evasion – where an individual knowingly avoids payment of a tax or other duty that he or she is aware should be paid. • False accounting - where an individual deliberately enters false or misleading information into any form of accounting or financial record.

	<ul style="list-style-type: none"> • Forgery - where an individual dishonestly creates or alters a document so that the information contained in it is incorrect or in any way misleading. • Bank or cheque fraud - where an individual dishonestly manipulates any banking system or record (such as a cheque, bank statement or electronic transfer). • Brand fraud - where an individual dishonestly uses Wote Initiative for Development Empowerment name, branding or documentation for unauthorised or illegitimate ends. • Conflict of interest - where an individual knowingly has an undisclosed business interest in an entity involved in a commercial relationship with WIDE. • Theft – where an individual dishonestly takes or appropriates any item of property that belongs to another.
“Individual”	In the definitions above this may include but is not limited to an employee, consultant, contractor, intern, third parties or volunteer of WIDE, its implementing partners and suppliers.

3.2 CLOSURE

This policy is not meant to prohibit the following practices providing they are customary in a particular market, are proportionate and are properly recorded:

- normal and appropriate hospitality;
- the giving of a ceremonial gift on a festival or at another special time;
- the use of any recognised fast-track process which is available to all on payment of a fee; or
- the offer of resources to assist the person or body to make the decision more efficiently provided that they are supplied for that purpose only.

3.3 SUPPORTING/RELATED DOCUMENTATION

Links to Supporting Documentation	
1.	4.PreventionandCombatingofCorruption Act CAP 329.pdf
2.	WIDE-ANTI_BRIBERY, FRAUD AND CORRUPTION_DECLARATION_FORM.doc

4. REPORTING AND RESPONSE

Any employee who discovers or suspects bribery or fraudulent activity should normally raise any concerns through their line manager. Alternatively, you may raise your concerns with your local Ethics and Compliance Manager or the organization Finance and Human Resources function.

However, it is recognised that individuals may feel inhibited in certain circumstances. In this case, employees are encouraged to raise concerns about any instance of malpractice at the earliest possible stage through our confidential and independent whistleblowing section.

5. SCOPE

This policy applies to all organization legal entities which Wote Initiative for Development Empowerment (WIDE) wholly owns, has a majority stake in or overall operational control of. This policy is concerned with internal and external bribery, fraud and other corrupt business practices, committed by employees, temporary staff, agents, suppliers and contractors.

CONTACTS

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