OWH Anti Corruption Policy



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1. Introduction

Established in Afghanistan in 2017, the Organization for Welfare and Humanitarian (OWH) stands as a non-governmental, non-political, non-profit, and independent entity. Founded by individuals motivated by shared concerns, OWH endeavors to address societal needs and challenges.

Registered with key Afghan regulatory bodies such as the Ministry of the Economy, Ministry of Finance, Ministry of Refugee and Repatriation, and Ministry of Public Health, OWH demonstrates its commitment to operating within the country's legal framework.

OWH actively engages in pivotal Health, Education, and Nutrition Clusters, significantly contributing to these sectors throughout Afghanistan. Since its inception, OWH has effectively executed diverse projects spanning Health, Training, Research, Pandemic/Disaster Management, Education, and other essential domains.

Bolstered by an experienced team, OWH prides itself on a successful track record of implementing projects supported by prominent international donors operating in Afghanistan. Its extensive experience spans across diverse regions of Afghanistan, enabling substantial contributions to a wide spectrum of developmental initiatives.

OWH holds a profound understanding of Afghanistan's regions and possesses extensive experience operating in various provinces, providing a comprehensive approach to addressing the country's diverse needs.

1.1 Vision Statement

"A Developed, Educated, Prosperous, and Healthy community, with equal access for all."

1.2 Mission Statement

"OWH provides quality services, blending ancient wisdom with modern expertise, for an accessible and proud community."

2. OWH Anti-Corruption Policy

OWH is committed to maintain a high level of integrity in order to ensure that our work is conducted transparently and efficiently and to make sure that our status as a neutral humanitarian organization is never compromised.

2.1 Definition of Corruption

OWH defines corruption as the misuse of entrusted power for private gain.
This definition covers both monetary and non-monetary corruption, manifested as facilitation payments, bribery, kickbacks, favoritism, extortion, embezzlement and other forms of fraud. There are various definitions of corruption and it can in practice be difficult to differentiate between corruption and other related offences. Therefore, OWH employs the same disciplinary rules and regulations on corruption-related offences as on other breaches of OWH policies and procedures, local and Afghanistan legislation, and the OWH Code of Conduct.

2.2 OWH Anti-Corruption Principles

- It is the obligation of OWH staff to be familiar with our anti-corruption policy and procedures, to comply with these, and to bring forward any issues or doubts;
- OWH does not tolerate corruption within our own ranks and proven instances of corruption will be treated as a violation of duty and will be dealt with accordingly;
- OWH does not tolerate corruption by our beneficiaries of any assistance provided by OWH and proven instances of corruption will lead to exclusion from OWH assistance;
- OWH will seek to recover any assets lost due to corruption;
- OWH is committed to prevent corruption by assessing and reviewing the risk of corruption in our work and designing our interventions accordingly. OWH is committed to develop the necessary tools and support for risk assessments;
- OWH is committed to use transparent and simple procedures, monitoring and documentation in order to avoid corruption in our work;
- OWH is committed to avoid conflicts of interests;
- OWH is committed to operate easily accessible complaints mechanisms for staff and beneficiaries;
- OWH is committed to investigate all bona fide allegations of corruption according to transparent and fair procedures. OWH is aware of the risk of unfounded allegations of corruption being used adversely and such knowingly false accusations will be treated as violation of duty and dealt with accordingly;
- OWH will protect staff members from pressures to violate this policy and will ensure

that unchecked discretion is not awarded to any member of staff;

- OWH will not compromise the safety of staff members in instances of extortion, but will report any such instances internally and seek to avoid that members of staff become victims of such situations;
- OWH will work to avoid that our beneficiaries will be victims of corruption;
- OWH will inform our beneficiaries on their entitlements;
- OWH will, as an element of our aim to support the capacity of governments and civil society, help relevant stakeholders to avoid corruption;
- OWH will inform our partners, suppliers, and contractors of our policy and will not accept breaches;
- OWH will systematically asses and work to reduce the risks of corruption when working with suppliers and through partners and contractors;
- OWH will adhere to the legislation in the countries of operation and the rules and regulations of our donors. When local law set lower standards than the OWH Code of Conduct or administrative procedures, these internal procedures are to be used, unless this is in direct conflict with local legislation;
- OWH will never invite to solutions which are not legal or transparent and always follow formal procedures;

OWH management will review the anti-corruption program implementation annually.

2.3 Our Values

The work of OWH is based on humanitarian principles and human rights. Corruption has profound adverse effects on social, economic and political development; avoiding corruption is a priority of OWH, as corruption often disproportionately affects the poor and vulnerable, including WOMEN AND Childs, and distorts the fair and efficient conduct of our work. Any direct or indirect engagement in corrupt activities thus could seriously compromise the integrity and credibility of OWH and could severely harm our beneficiaries. Corruption poses a direct threat to the values of OWH and the ability to conduct our work according to the humanitarian imperative.

2.4 We Care About Entrusted Means

As OWH is handling entrusted means, we have an obligation towards our public and private

donors to do our utmost to avoid corruption in our activities. Therefore, working to avoid corruption related to OWH activities is a responsibility that implies to all OWH staff.

2.5 Corruption is a Threat

Corruption is a constant threat in many of the environments where OWH operates and poses a risk both internally in the organization and externally in the interaction with beneficiaries, governments, partners, suppliers and contractors. OWH is working in areas where the responsible states often have low capacity to deal with corruption. OWH will thus strive to avoid that the assistance given reinforces existing corruption possibilities or creates new opportunities for corruption.

3. Integrated Anti-Corruption Efforts

OWH believes that anti-corruption should be an integrated part of our work and the general anti-corruption principles are thus implemented through our administrative, financial and monitoring procedures and guidelines.

3.1 Investigation Procedures

It is the responsibility of the OWH Management Team to investigate any suspicion of fraud or corruption. It is important that such investigations are dealt with in a discrete way and in a speedy manner.

If further investigation is to be undertaken/documentation to be found, the Head of Project will initiate a task force with the purpose of providing support to the Field in their investigation and to conduct any investigations required from OWH Headquarters.

All investigations are to be carried out in accordance with the following procedures;

- The procedure of suspected corruption shall be conducted with objectivity, impartiality and fairness throughout the investigation. Furthermore, anyone conducting the investigation shall perform his or her activities competently and with the highest level of integrity;
- The procedure in its entirety must be treated with the strictest confidentiality;
- The legal rights and the identity of the person or persons involved in the investigation, including the person or persons providing information in good faith, shall be carefully protected throughout the entire procedure;

- The investigation is to be carried out by collecting information and documents, as well as by hearing persons suspected of corruption and persons who have gained information of an alleged internal or external corruption case;

As a general rule, all cases of fraud/corruption are to be reported to the relevant authorities. There might, however, be circumstances where this is inadvisable and therefore all such reporting is to be carried out in agreement with OWH Board of Trustees.

3.2 Red Flags

It can be difficult in the daily management of a project to determine where to focus the attention and where to direct the energy and efforts. This section provides guidance on some of the "symptoms" that could be a potential bearer of the corruption. This is not to say that the existence of the symptoms automatically means that fraud is going on, but recognizing symptoms can be a tool for determining where to focus the attention in order to prevent that fraud is committed.

The symptoms often seen are:

- Consistent delays in all kinds of deadlines (cashbooks, donor reports, project applications)
- Vouchers not submitted to HQ regularly or with serious backlog
- Cashbooks often late and with many basic mistakes, e.g. constructed cash-counts
- Questions on administrative and financial issues from HQ not replied to or only replied to after several reminders
- Large number of re-bookings
- Quality and order of vouchers are not up to standard or entirely missing
- Excessive use of un-cashed cheques and advances to suppliers or staff
- No regular stock counts carried out
- General financial documentation not in order, for instance authorizations sheets, coversheets for vouchers etc.
- General mess and untidiness in the field office, poor cleaning etc.
- Filing system disorganized and messy, concerning both finance, HR, grants management or procurement documentation
- General bad mood and grievances among staff members in the field office, often expressed during de- briefing interviews
- Large turnover of staff

- Holidays are not taken by staff
- General disregard of rules and procedures, e.g. safety and driving rules, log books, vacation, R&R etc., as well as a disregard of national legislation.

3.3 Contextual Risks

Some Red Flags are generic and well known characteristics of operational conditions that are prone to present a higher risk level for fraud, theft and corruption. These Red Flags are often related to the context of the Projector by the Project characteristics itself. For instance:

- When a project has many local/implementing partners. The risks here are that it is difficult to field monitor all partners, that the administrative capacity of partners varies and that monitoring can be very time consuming and complicated.
- When the project involves a large amount of procurement, either large sums or just a lot of frequent procurement. The main risks are the temptation generated by the large sums involved and the complexity and requirements of the paperwork and procedures involved.
- Limited field access for staff to monitor activities and beneficiaries: The risks here are that staff, beneficiaries, suppliers or local stakeholders can engage in extortion, corruption, kickback, bribes, theft and fraud as it is difficult to control that the paper trail corresponds to the reality.
- Governing laws and institutions unclear and often changing: The risk here is that authorities speculate in violations of changing laws and legal clarity and present OWH with claims related to questionable violations.

When a OWH Operation is faced with contextual risks it is of utmost importance that the General Director work systematically with risk mitigation, e.g. via developing a local risk catalogue, doing compliance self- checks and using the tools available for frequent reviews of key procedures.

3.4 Positions with Increased Risk-profiles

Some positions in OWH are generally more exposed to risks of extortion, bribes, fraud, theft and corruption. People who hold a position which involves access to money, larger financial decisions or other significant resources are generally more at risk of experiencing external or internal pressure to extort the system to gain unauthorized benefits. It is important to remember

that it is not the person that has the risk profile but the specific position.

It is the responsibility of OWH to minimize the risks of its staff members to become subject to extortion, temptations and pressure from others to engage in corrupt activities.

The positions identified as being most at risk are

- Procurement Officers
- Finance Managers
- HR Managers
- Warehouse Managers

Risks related to high-risk positions can be mitigated by the following actions

- Strict adherence to and control of the relevant procedures in the Operations Handbook
- Clear segregation of duties
- Frequent rotation of staff from and to high-risk positions
- Regular control and monitoring of the work area in question

Positions with an increased risk- profile should be subject to clear segregation of duties and closer monitoring and follow up from the management side.

3.5 Gifts and hospitality

As a general rule, no OWH employee should give or accept personal gifts or other advantages to or from beneficiaries, suppliers, partners, donors or authorities.

Hospitality is only acceptable within the framework of OWH ’s policy on representation costs and should never be accepted or offered in cases where it can be seen as excessive or attempting to exert undue influence on any party.

If it is not possible for a OWH staff member to reject a gift in a manner which will not compromise his/her safety or ability to positively work with the gift provider in the future, all gifts received should be reported and handed in to the General Director and shall become the property of OWH.

The General Director must ensure that

- any gifts accepted are used appropriately for the benefit of OWH,
- are not seen as excessive,
- and that hospitality is modest and take place under a standard business framework.

Gifts in the form of cash or representing more than token value can in no circumstances be accepted. This also applies to gifts that can be seen as an attempt to seek undue advantage.

OWH employees involved in procurement, partner and beneficiary selection should observe

enhanced care and must under no circumstances accept gifts or hospitality or engage in other activities or relations that can be seen as compromising their neutrality and adherence to OWH policy and guidelines.

OWH must seek to use any gifts received for a purpose which can benefit the target group of OWH, e.g. either through donation to a relevant project activity or to replace costs which would have been allocated to a donor project's operational costs.

4. Reporting Channels

The Organization for Welfare and Humanitarian (OWH) is dedicated to upholding the highest standards of ethical conduct and transparency in all of its operations. In line with this commitment, OWH has implemented a robust anti-corruption policy, and the organization is actively utilizing the following reporting channels:

4.1 Anti-Corruption Hotline

OWH has established a dedicated 24/7 hotline for reporting corruption concerns. Anyone, including employees, beneficiaries, and stakeholders, can report incidents anonymously by calling our confidential hotline at +93 (0) 20 250 31 30.

4.2 Email Reporting

For those who prefer to report incidents via email, OWH maintains a secure and confidential email address: reportcorruption@owh.org.af . Email communications are encrypted to ensure the privacy and security of whistleblowers.

4.3 Online Reporting Portal

Our organization has developed a secure web portal on our official website www.owh.org.af to facilitate anonymous reporting of corruption concerns. This portal employs advanced encryption measures to safeguard the identity of those who choose to report through this channel.

4.4 Physical Drop Boxes

OWH has placed tamper-proof physical drop boxes in accessible locations within our offices and project sites. These drop boxes come with clear instructions on how to submit anonymous

reports.

4.5 Reporting through Supervisors or Managers

Employees are encouraged to report corruption concerns directly to their supervisors or managers if they feel comfortable doing so. OWH has established clear guidelines for handling and escalating such reports as necessary.

4.6 External Reporting Mechanisms

OWH provides information about external reporting mechanisms, including contact details for local law enforcement, government anti-corruption agencies, and relevant international organizations. Whistleblowers are informed of their rights and protections when reporting externally.

4.7 Whistleblower Protection

Our organization places a high priority on protecting whistleblowers from any form of retaliation. We have robust policies in place to ensure the confidentiality and safety of individuals who report corruption.

4.8 Regular Awareness Training

OWH conducts periodic training sessions and awareness campaigns to educate all stakeholders about our reporting channels and the significance of combating corruption. We reinforce our zero-tolerance policy for corruption during these sessions.

4.9 Reporting Follow-Up

We have established a dedicated committee responsible for investigating and addressing corruption reports promptly. This committee diligently documents and takes appropriate actions based on the findings of each investigation.

4.10 Reporting Transparency

OWH maintains transparency in the reporting process by periodically publishing summarized reports on the outcomes of corruption investigations. This demonstrates our organization's unwavering commitment to combating corruption while safeguarding the identities of

whistleblowers.

The Organization for Welfare and Humanitarian (OWH) reaffirms its dedication to maintaining the highest ethical standards, transparency, and a strong anti-corruption stance in all our endeavors. We are committed to ensuring that our reporting channels are effective and accessible to all, and we actively encourage individuals to come forward with any concerns related to corruption without fear of reprisal.

5. Message by the Management Team

OWH management team is thankful to all the employees for their effort in the finalization of the policy and for bringing the Organization to this position.

Thank you for everything you do for making OWH a successful and terrific place to work.

OWH believes that all the rules and regulation must be formed to the best interest of the Organization, the sector of its operation and to the wider population.

6. Revision of the Policy

OWH reserves the right to revise, modify any or all clauses of this policy depending upon the need of the day and after making discussion in the board meetings.

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