



IPHR-Uganda ANTI-FRAUD POLICY

Policy Title:	ANTI-FRAUD POLICY FOR HOPE RESTORATION SOUTH SUDAN
Effective Date:	05/05/2023
Scheduled Review Date:	05/05/2027
Supersedes:	All previous Policies and/or Statements
Approved by:	HRSS BOARD OF DIRECTORS
Signed:	

POLICY APPROVAL

Following deliberation by the board on the Anti fraud , and other related policies held on this day 05/05/2023 in Kampala.

I, Namaganda Hadija as the Executive Director, and Secretary to the board of Directors for Integration and Katongole Sulaiman Chairperson Board of Directors for Peace and Hope Restoration Uganda do here by submitting the above policy documents for approval by the board members.

Name

Namaganda Hadija

Executive Director

Name

Katongole Sulaiman
Chair Person B.O.D



1. INTRODUCTION

The **IPHR-Uganda** has developed this document to underscore its stated position of **ZERO TOLERANCE** for all forms of fraud and corruption in the organization.

2. PURPOSE AND SCOPE

2.1 The purpose of this Anti-Fraud and Corruption policy is to minimize the chances of occurrence of fraud and corruption in **IPHR-Uganda** as well as with partners working with **IPHR-Uganda** in implementation of humanitarian programs in all areas of operation. It is meant to ensure that the funds and the assets that have been raised are protected from fraud and corruption-related losses.

The policy aims to:

1. Ensure that financial and other resources are used solely for the intended purposes.
2. Promote a culture of honesty and openness among the staff and management of **IPHR-Uganda**.
3. Ensure that vulnerable populations are not disadvantaged or exploited by staff members or their associates who commit fraudulent and corrupt acts; and
4. Assure members of staff and target populations that they can safely and confidently raise and report all serious concerns about unethical conduct, suspected fraud and corruption.

3. DEFINITIONS

For the purpose of this policy statement, the terms ‘fraud’ and ‘corruption’ are defined as follows:

1. Corruption is the “offering, giving, soliciting or acceptance of an inducement or reward which may improperly influence the action of any person”
2. Fraud is an intentional distortion, deceit, trickery, and perversion of truth or breach of confidence, relating to an organization’s financial, material, or human resources, assets, services and/or transactions, generally for the purpose of personal gain or benefit. **Fraud** is a criminal deception or the use of false representations to gain an unjust advantage.

The definitions above equally apply to all malpractice and unethical behavior, including (this list is not exhaustive):

- a. Embezzlement- theft of organization’s resources for own use. It may involve only one person or more.
 - b. Misuse and misappropriation of funds;
 - c. Collusion and bribery. Bribery means that a person, organization or institution improperly provides goods or services against some form of improper remuneration. This involves (at least) two parties
1. Obstruction of justice;
 2. Sharing of profits / kick backs, cuts, discounts for personal benefits; and

3. Abuse or misuse of power.
4. Extortion - the act of obtaining something by force, threats or undue demands.
5. Favoritism is the unfair favoring of one person or a group with something at the expense of others.
6. Nepotism is favoritism shown to relatives in conferring offices or privileges.

4. APPLICATION

This Policy applies to all **IPHR-Uganda** employees (full time, part time, temporary and casual), **IPHR-Uganda** members, and also to non- **IPHR-Uganda** implementing partners who work with **IPHR-Uganda** on project-specific tasks.

The policy covers all bona fide concerns raised relating to the following:

1. Financial misconduct, including criminal acts such as theft of cash and false accounting thereof.
2. Abuse of resources which belong to **IPHR-Uganda** and those provided by, or purchased using funds raised by the **IPHR-Uganda** donor partners. Abuse of resources can include theft and computer crimes where a computer or network is the source, tool, target, or place of a crime (e.g., unauthorized access, suppression of data, electronic fraud, etc.).
3. Use of improper means, such as bribery, kickbacks or so-called 'facilitation' payments, by someone to induce
 4. another person to act or to refrain from acting in the exercise of her/his duties, in order to obtain or retain an undue advantage.
5. Any action or omission, including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation.
6. Threatened or actual illegal actions such as personal injury or damage to property, in order to obtain an undue advantage or to avoid an obligation.
7. Collusion in improper procurement or contracting activities.
8. Any attempts to suppress or conceal any of the above.

5. POLICY PRINCIPLES

IPHR-Uganda Anti-Fraud and Corruption Policy is zero tolerance.

IPHR-Uganda governing body shall not tolerate the fraudulent and corrupt use of funds and resources by IPHR-Uganda staff, members, or by the external implementing partners of IPHR-Uganda members. IPHR-Uganda is equally committed to maintaining its reputation as a humanitarian organization that will not tolerate abuse of position for personal or organizational gain.

1. The IPHR-Uganda Anti-fraud and corruption policy will be complementary to IPHR-Uganda partners' own policy where one exists.
2. The management and governance of IPHR-Uganda are determined to uphold their duty and obligation to ensure proper management of funds and resources entrusted to it by the donors for the purpose of assisting those affected by disasters and emergencies.
3. IPHR-Uganda is therefore committed to the prevention, detection and investigation of all forms of fraud and corruption, whether these are attempted from within or outside the organization.
4. IPHR-Uganda is committed to ensuring that concerns raised by IPHR-Uganda donors, members of staff at all levels of the organization, as well as complaints registered by the target population, are considered and investigated fairly, equally and in a responsible manner.
5. Contracts and agreements with employees, partners and consultants shall be consistent with this policy

6. IPHR-Uganda will publish this Anti-Fraud and Corruption Policy to all agents and sub-contracting partners as well as other interested parties.
7. Guidelines for procedures designed to deter any fraudulent or corrupt action will be an integral part of the

IPHR-Uganda Manual

ENFORCEMENT

It shall be incumbent of all **IPHR-Uganda** staff from all levels to ensure strict adherence to this policy and to report, either anonymously or otherwise, to the Board of Trustees any incident that deviates from the policy guidelines. Reporting incidences of fraud should be done confidentially and shall be guided by the **IPHR-Uganda** Human Resources Policies & Procedures.