

Anti-Terrorism Policy

**Development Wheel (DEW)
13-A/4-A (3rd floor), Block-B, Babar Road
Mohammadpur, Dhaka-1207
Bangladesh
www.dewbd.org**

Development Wheel (DEW)

Anti-Terrorism Policy

1. Background

As an national level non-governmental organization (NGO) operating in different parts of country, Development Wheel (DEW) recognizes that there may be a risk of its donor funds being diverted by staff, contractors, financial service providers and partners to finance or support terrorist activities.

DEW believes that strong effective governance, financial and partner management are key to preventing abuse. This policy highlights the mechanisms in place. The issue of diversion of aid and contravention of counter-terrorism legislation is viewed as an internal control and risk management issue alongside fraud, bribery and corruption.

DEW has developed this policy to ensure that DEW's and donor funds and resources are not being used directly or indirectly to support any kind of terrorist activities and to provide a clear guide on what to do if terrorist activity is suspected. More broadly, this policy will support DEW to implement its activities in line with its mission statement and core principles.

2. Policy Statement

DEW renounces all forms of terrorism and will never knowingly support, tolerate or encourage terrorism or the activities of those who embrace terrorism. It is the policy of DEW to seek to ensure that none of its and its donor funds are used, directly or indirectly, to provide support to individuals or entities associated with terrorism. In accordance with this policy, DEW undertakes to use reasonable efforts to ensure that none of its or its donor funds are used to provide support to individuals or entities associated with terrorism because DEW hate terrorist and terrorism.

3. Scope of this Policy

This policy applies to all DEW governance members, staff, interns and volunteers, financial service providers and contractors (suppliers, service providers and consultants).

This policy also applies to all partner organisations, their board members, staff, volunteers & interns, financial service providers, contractors and sub-grantees implementing projects with DEW funding.

4. Mechanisms to fight against terrorism

4.1 Approach

DEW's procedures have a strong emphasis on "deter, detect, prevent, and respond". To minimize the risk of aid diversion, and in particular terrorism financing, DEW employs the following approach:

1. Conducts regular risk analysis concerning anti-terrorism activities. The risk analysis typically includes a review of the relevant legal requirements of donor governments, transit governments (e.g., territories through which goods or services are transferred), and host government, as well as donor policies. It also includes security analyses, including stakeholder analyses to determine the risk of terrorism targeting or undermining our operations.
2. Maintains comprehensive financial records which account for all expenditure and publishes annual financial statements with detailed breakdown of incomes and expenditures.
3. Conducts annual external audit of all expenses as well as external audits of specific projects.
4. Regularly trains its staff and partners on anti-fraud and corruption, procedures and practices.
5. Reserves the right to carry out Third Party reference checks on individuals with whom DEW has or plans to have a contractual link to ensure these individuals are not associated with terrorism and do not appear on counter-terrorism lists.
6. Conducts an in-depth due diligence of partners and sub-grantees, including Third Party Reference Check to ensure the partner/sub-grantee does not appear on counter-terrorism lists.
7. Applies a "know your supplier" principle for procurements for all tenders.

4.2 Enforcement

1. Manager Finance and Admin/Project Coordinators of DEW are responsible for:
 - Ensuring that DEW and all staff members, volunteers & interns and contractors comply with all relevant legislation, DEW Code of Conduct and DEW policies;
 - Ensuring that all partner organisations and their board members, staff members, volunteers and contractors implementing aid and development projects funded by or through DEW comply with all relevant legislation and policies.
 - Reporting to the Executive Director any information which could relate to breaches of this policy.

2. All employees, volunteers & interns are responsible for:

- Complying with this policy and other relevant legislation.

3. DEW Finance Department is responsible for:

- Maintaining financial records and tracking all expenses and incomes: DEW maintains a multicurrency accounting system that allows tracking any expenses or incomes with a unique reference (voucher number) in the system. Each direct cost is linked to a specific project, contract and donor;
- Controlling the use of DEW funds: through internal control mechanism as outlined in DEW's Finance manual and procedures;
- Selection of banks/financial institutions: following a due diligence check, incl. third party reference check;
- Bank management: authorized levels to carry out financial operations, segregation of duties, signatures, monthly bank reconciliations contribute to having a clear picture on the use of funds and avoid misuse of funds;
- Cash management: cash keeping processes, segregation of duties, monthly cash checking, contribute to having a clear picture on the use of funds and avoid misuse of funds;
- Money transactions:
 - Control done before payment: as defined in DEW's finance manual and procedures, no commitment of expense can be done without authorization, must be documented with both internal (validation of the expense beforehand, including purpose of the transaction and link to the budget line of the donor's contract) and external documentation (bill, receipt, proof that the service or good has been provided). Then only the expense can be done and booked in the system.
 - Bank transfers are preferred. In case of payment to be done in cash, a specific procedure has to be followed with identity check of the person coming to collect the payment at the office.
 - Following any payment by DEW, a confirmation of the receipt of funds is systematically requested.
 - Donations can only be accepted - as any other source of funding going through DEW - upon Head Office review and validation.
 - No donation can be done by DEW to an external entity without HO review and validation, due diligence of the entity and signature of a contract.

- Recruitment of employees, volunteers & interns, and any additional Third party reference checks;
- Ensuring that each member of staff abides by DEW Code of Conduct;
- Ensuring adherence to relevant data protection legislation;
- Providing support to managers and other staff during any complaint or dismissal process.
- Ensuring that up to date risk assessments and contextual analysis are provided for each area of intervention to determine risks (of aid diversion).
- Procurement and contractor/supplier management based on the “know your supplier” principle
- Administering Ethical Procurement Policy for suppliers;
- Compliance with DEW procedures including Anti-Fraud and Corruption Policy;
- Monitoring of this policy and adherence by staff, volunteers, partner organisations and contractors to this policy.

4.3 Reporting

In case of suspected terrorism related activity any DEW staff, staff member is encouraged to report to dewsalam@gmail.com or to the supervisory body that will:

- Investigates according to DEW’s Anti-Fraud, Bribery and Corruption Policy and takes action accordingly;
- Notifies the donor immediately if any link is discovered between funds, an assisted organisation and a terrorist-related organisation.
- If any evidence or clue related to terrorism identified by any staff members of DEW then it should be report to the local police station or anti-terrorism wing of the police department.