

PEACE OF MIND ASSOCIATION – POMA GLOBAL

ANTI-CORRUPTION POLICY

July 2023

PURPOSE

While POMA as an organization is committed to the fight against corruption, it has to undertake measures to mitigate the risk of corruption within its own ranks. POMA is a donor-funded organization, and ensuring proper and transparent use of its funds is a key priority. Therefore, POMA has developed this Anti-Corruption Policy to strengthen oversight of funds spent for the operations of the organization.

POLICY STATEMENT

1. It is our policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly, and with integrity in all our relationships and business dealings in implementing and enforcing effective systems to counter bribery.
2. We will uphold all laws and regulations relevant to countering bribery and corruption. We remain bound by the internal POMA policies with respect to our conduct.
3. The purpose of this policy is to:
 - a) set out the responsibilities of all employees in observing and upholding our position on bribery and corruption; and
 - b) provide information and guidance to those working for us on how to recognize and deal with bribery and corruption issues.
4. Bribery and corruption are punishable for individuals based on POMA's human-resources manual and/or relevant policies if individuals are found to have taken part in corruption.
5. In this policy, **third party** means any individual or organization a POMA employee may come into contact with during the course of his or her work for POMA, and includes actual and potential clients, customers, suppliers, and distributors; business contacts; agents; government and public bodies, including their advisors, representatives, and officials; politicians; political parties; and any other person or entity, Afghan or international, that has dealings with POMA.



WHO IS COVERED BY POLICY?

This policy applies to all individuals working for POMA at all levels and grades, including full-time and contracted employees.

WHAT IS CORRUPTION?

Administrative corruption has been described as the abuse of public properties for personal benefit and sometimes construed as taking bribes. But corruption exists in many other forms. For instance, these include, but are not limited to, nepotism, cronyism, intercession, influencing actions to gain personal benefits, not paying taxes, money laundering, theft of public properties, and embezzlement.

Administrative corruption is against international laws. Corruption adversely affects the people and society, whether it is perpetrated by government officials, corrupt bands, or individual persons. Corruption also hampers economic and social development and causes deviations from the law and social injustices.

Corruption is defined as the misuse of entrusted power for private gain. It affects everyone whose life, livelihood, or happiness depends on the integrity of people in positions of authority. It threatens the stability and security of societies, and it undermines democratic institutions and values.

Corruption is best known in the form of bribery, fraud, embezzlement, or extortion. However, corruption does not exclusively involve money changing hands; it may also include providing services to gain advantages, such as favorable treatment, special protection, extra services, or the more rapid processing of administrative, judicial, or other official matters and/or cases.



DEFINED TERMS

Administrative corruption is defined as follows:

1. Bribery
2. Embezzlement
3. Stealing of documents
4. Unauthorized destruction of official records
5. Exceeding the limits of legal scope of authority
6. Misusing of duty power
7. Impeding the implementation of justice
8. Using government facilities and official work hours for personal affairs
9. Refusing and abstention to perform duty without legal justification
10. Concealing the truth
11. Illegal increase in assets
12. Forgery of documents
13. Misrepresentation of authority (falsely representing to have certain executive authority to grant or deny approval).
14. Receiving any kind of gifts in order to perform or refrain from performing official actions.
15. Delaying the execution of assigned duties
16. Violating the code of ethics of the POMA office
17. Involving ethnic, regional, religious, party, gender and personal consideration in performing entrusted duties.

WHAT DOES 'ANTI-CORRUPTION' MEAN TO YOU?

Corruption can take place in many types of activities. It usually is designed to obtain financial benefits or other personal gain. For example, bribes are intended to influence behavior – they could be in the form of money, a privilege, an object of value, an advantage, or merely a promise to influence a person in an official or public capacity. Usually, two people are involved and both will benefit. Examples of a bribe include:

- Offer or receipt of cash in the form of a kickback, loan, fee, or reward
- Giving of aid, assistance, or donations to exert improper influence



The areas of business where corruption, including bribery, can most often occur include:

1. Gifts, Entertainment, and Hospitality
2. Facilitation Payments
3. The Procurement Process
4. Political, Community, and Charitable Contributions

SAFEGUARDING THE USE OF POMA'S FUNDS

Funds are received from donors in POMA's bank account as part of its project and core budget and the daily transactions/expenditures are governed by internal policies. Day-to-day operations are managed by the financial controller and finance and admin officer, and all transactions are approved by the Executive Director. For example, bank checks and bank transfers are signed by the Executive Director or by the other authorized signatory. While each of these modalities may still have different risk profiles, having an anti-corruption policy, along with the other policies, increases the effectiveness of POMA's operations and the transparency of its expenditures.

POMA's risk-management approach is based on the organization's current policies and manuals and POMA's Anti-Corruption Policy is tailored to the portfolio of the organization.

The following steps have already been taken to ensure that POMA maintains a strong focus on corruption in its activities:

1. All staff at POMA are required to adhere to the code of conduct.
2. All staff handling payments and cash or working with POMA funds will complete mandatory training in the organization's policies.

POMA PRACTICE IN HANDLING CORRUPTION CASES

1. All cases where there are suspicions of irregularities, fraud, corruption, or another kind of misuse of POMA's funds will be reported as corruption cases.
2. The Executive Director will be notified in all cases filed by or against employees. The board of trustees will be informed in all significant cases and if Executive Director is involved in misuse of funds or resources.
3. The Executive Director or the Board of Trustees may suspend without pay the employment of an individual involved in corruption until the investigation is completed.
4. Based on POMA's policies, individuals involved in corruption may lose their employment.



REPORTING CORRUPTION

Confidentiality:

POMA's senior management will treat your report confidentially and ensure that it will only be handled by the relevant people in the organization.

The Process:

When we process your information, we may find it necessary to ask you additional questions regarding the activities under suspicion in order to substantiate the case. If additional information is needed to complete the case, you will be contacted by phone, email, or in person to address the issue(s).