



GOVERNANCE LINKS TANZANIA (GLT)

ANT-CORRUPTION POLICY. 2024 version 2026

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Governance Links Tanzania
Maendeleo House, Plot 374 Block A
P.O. Box 1923 Mwanza-Tanzania
Tel: +255 754 830 828
E-mail: governance.links@gmail.com

APPROVAL

APPROVED BY THE BOARD OF DIRECTORS

James Njelwa

BOARD CHAIR

5th APRIL 2024

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1.0 BACKGROUND AND INTRODUCTION

1.1 About Governance Links Tanzania Programme

Governance Links Tanzania (GLT) is a non-Governmental Organisation that envision a society committed to social, economic and environmental sustainability through participatory governance. The mission of Governance Links Tanzania is to improve the quality of life of marginalised communities through promotion of effective governance and ensuring social, economic and environmental sustainability. Governance Links Tanzania was registered in 2008, with Certificate of Compliance Number 0904 of December 2008.

1.2 Purpose of Anti-Fraud, Bribery and Corruption Policy

Governance Links Tanzania Anti- Corruption Policy is designed to promote an anti-fraud culture and consistent organizational behavior across the organization when dealing with cases of suspected fraud, bribery, or corruption. It sets out responsibilities for fraud prevention and detection; and provides clear guidelines and procedures for reporting cases of suspected fraud and corruption and for the conduct of investigations.

2.0 SCOPE OF POLICY

This policy applies to Executive Director and all staff, whether permanent, fixed term, or temporary and to any consultants and sub-contractors working on behalf of Governance Links Tanzania.

3.0 DEFINITIONS

Governance Links Tanzania will apply the following definitions to express the concepts relevant to this policy:

3.1 Fraud

The main law governing anti-corruption/bribery in Tanzania is the Prevention and Combating of Corruption Act, 2007, (PCCA) which applies in conjunction with other related laws, like the Anti Money Laundering Act, 2006, the Economic and Organized Crimes Control Act, [Cap 200 R.E 2002], Criminal Procedure Act, 1985 which establish, among others, three main offences of fraud, along with their maximum sentences and/or defined fines.

The three offences are:

- i. Fraud by false representation,
- ii. Fraud by failing to disclose information or
- iii. Fraud by abuse of position.

The following actions are among those which fall within the definition of fraud:

- i. Theft of organization property, including information,
- ii. Misappropriation or use of organization assets for personal gain,
- iii. False accounting - dishonestly destroying, defacing, concealing, or falsifying any account, record or document required for any accounting purpose,
- iv. Forgery or alteration of organization documents,
- v. Willful destruction or removal of organization records,
- vi. Any computer-related activity involving the alteration, destruction, forgery, or manipulation of data for fraudulent purposes or misappropriation of Governance Links Tanzania- owned software,
- vii. Knowingly generating or paying false claims or invoices,
- viii. Unauthorized disclosure of confidential information to third parties e.g., confidential details of current business activities or of bids or activities that the organization is contemplating.

3.2 Bribery

Bribery is the offer, promise, giving, demanding or acceptance of an advantage as an inducement for an action which is illegal, unethical or a breach of trust. Bribes can take many different forms, but typically they involve corrupt intent.

A bribe could be:

- i. The direct or indirect promise of anything of value

- ii. The offer of a fee, reward, or other advantage iii) the giving of a donation

3.3 Corruption

Corruption is the misuse of power for private gain. The laws governing anti-corruption in Tanzania make bribery and corruption a criminal offence and hold companies liable for failing to prevent acts of bribery or corruption by those working for or on its behalf no matter where the act takes place.

4.0 POLICY STATEMENT

Governance Links Tanzania expects high standards of conduct and probity from Executive Director and staff always requires them to act honestly, with integrity and to safeguard the resources for which they are responsible. The organization also expects its suppliers, delivery partners and sub-contractors to maintain the same high standards of conduct and probity.

Governance Links Tanzania is committed to developing an anti-fraud culture and actively seeks to deter and prevent fraud and corruption by ensuring that risks are identified and managed effectively. Governance Links Tanzania will not accept any level of fraud, bribery or corruption and will investigate thoroughly all suspected cases. Staff involved in an impropriety of any kind will be subject to the organization's disciplinary procedures and legal action will be taken where appropriate.

To ensure that this policy is implemented effectively, Governance Links Tanzania will:

- i. Identify and include fraud and corruption risks within its risk management processes,
- ii. Develop and maintain appropriate control systems to reduce the risk of fraud and corruption,
- iii. Encourage a culture of prevention and deterrence,
- iv. Ensure that responsibilities are clearly defined and communicated at all levels,
- v. Encourage staff to be vigilant and report any genuine suspicions of fraudulent activity,
- vi. Ensure that if fraud occurs, a prompt and thorough investigation takes place, without regard to a position held or length of service of employees concerned,
- vii. Take appropriate disciplinary and legal action in all cases, where justified,
- viii. Review systems and procedures to prevent similar fraud,
- ix. Ensure that anti-fraud considerations are built into tendering and sub-contracting processes.

5.0 ROLES AND RESPONSIBILITIES

Executive Director and Management team for Governance Links are responsible for establishing and maintaining a sound system of internal control to manage the whole range of risks that Governance Links faces. The Risk Management Committee made up of at least 3 non-executive directors appointed by the Board, is responsible for reviewing the effectiveness of the organization's internal controls and risk management systems, the Confidential Disclosure ('Whistleblowing') Policy and organization procedures for detecting fraud.

5.1 Executive Director Responsibilities

In addition to other roles and responsibilities, the Executive Director is responsible for:

- i. Identification and evaluation of risks and risk management,
- ii. Notifying supply-chain partners/sub-contractors of the nature of any investigation relating to a case of suspected fraud involving one or more of their employees,
- iii. Reporting significant incidents of fraud to the Governance Links Tanzania Board (for example, where a significant sum of money is involved or if there is likely to be public interest because of the nature of fraud).

5.2 Finance and Administration Manager Responsibilities

In addition to other roles and responsibilities, the Finance Manager is responsible for:

- i. Identification and evaluation of risks and risk management,
- ii. Developing and implementing fraud prevention and detection measures,
- iii. The regular review of the organization's financial regulations and accounting procedures
- iv. Arranging for the internal audit of the organization's financial regulations and accounting procedures to ensure compliance,
- v. Providing advice and assistance to managers on control issues,
- vi. Ensuring that disciplinary action is taken against perpetrators of fraud,
- vii. Preparing the response to requests for references for any member (or former member) of staff who has been disciplined or prosecuted for fraud.

5.3 Risk Management Officer Responsibilities

In addition to other roles and responsibilities, the designated Risk Management Officer is responsible for:

- i. Development and regular review of the Anti-fraud, Bribery and Corruption policy,
- ii. Ensuring that all managers and staff are aware of Governance Links Tanzania Anti-fraud, Bribery and Corruption Policy through the dissemination of information and provision of relevant training,
- iii. Providing advice and assistance to managers in the application of the policy should a case of suspected fraud occur,
- iv. Heading up an investigation team in response to a report of suspected fraud, when required to do so by the Risk Management Committee,
- v. Reporting to the Risk Management Committee on the progress of any investigation.

5.4 All Staff Members' Responsibilities

All Staff Members are responsible for:

- i. Being alert to the possibility of fraud and taking special care if unusual events or transactions occur,
- ii. Reporting details immediately if they suspect that fraud is taking/has taken place or if they see any suspicious acts or events,
- iii. Co-operating fully with any internal checks, reviews, or investigations,
- iv. Co-operating fully with audits or investigations by external bodies and contracting bodies who may invoke their right to conduct audits as set out in the contract between the contracting body and Governance Links.

6.0 CONFLICTS OF INTEREST

Employees are required to fully disclose any situation in which his or her personal interests may conflict with those of the organization. Any employee who is or might be influenced by personal considerations which may hinder objective decision-making must seek advice from an appropriate senior manager - The Procurement Policy refers.

7.0 GIFTS AND HOSPITALITY

Employees and their families must not accept, directly or indirectly, any money, gifts or hospitality which could influence or appear to influence decisions they make on behalf of the organization. Staff responsible for the purchase of supplies, equipment or services must take particular care to ensure that there can be no criticism that unequal treatment has been given to suppliers involved in tendering processes, through the acceptance of gifts or other benefits.

Employees who are offered a gift as an inducement for preferential treatment must decline or return it as appropriate, with a suitably courteous letter explaining organization policy. Employees should not give any gift or hospitality with the expectation that they and/or the organization will benefit from it, since this may constitute a bribe. The acceptance and/or offer of small gifts and/or casual hospitality such as business lunches, dinners or invitations to events, is acceptable within reasonable grounds, as long as it is a normal and appropriate expression of business courtesy and that the recipient is not placed under any obligation. If a member of staff is in any doubt as to the propriety of giving or receiving any gift or hospitality, then he/she must consult his/her line manager. The Procurement of Supplies & Services Policy & Framework refers.

8.0 CORRUPTION AND CENTRAL OR LOCAL GOVERNMENT OFFICIALS

Contacts with and/or gifts to or from central or local government officials can be particularly sensitive. Employees must not offer or provide, either directly or indirectly, any pecuniary or other advantage to or for a public or corporate official in order to obtain or retain business or secure any improper business advantage. Any employee who is asked by a government or corporate official to circumvent these rules must immediately report the matter to the Executive Director.

9.0 POLITICAL CONTRIBUTIONS

Employees should not make any contributions to either individual politicians or political parties to secure political or commercial influence on behalf of the organization. (This does not preclude private donations to political parties made by individual employees which otherwise would be lawful).

10.0 COMMUNICATION AND TRAINING

This policy is communicated to all staff via the normal organization channels, including Prospectus and the organization intranet and is introduced to all new staff at induction.

11.0 INTERNAL CONTROLS AND AUDIT

Internal control systems are subject to regular audits to provide assurance that they are effective in countering fraud, bribery, and corruption. The organization's external auditors review the internal financial control systems on an annual basis as part of their statutory audit. Any control issues arising or recommendations for improvement are set out in the Key Issues

Memorandum which is presented by the external auditors to the Audit Committee. Internal audits of the organization's financial controls are carried out periodically by senior members of the finance team and the designated Risk Management Officer who are not directly involved in the area being reviewed.

12.0 REPORTING A SUSPICION OF FRAUD

Fraud may be discovered in several ways, including the following:

- i. Through planned audit work,
- ii. Through the operation of management and control procedures,
- iii. A concern may be raised by a member of the public,
- iv. A concern may be raised by the employee.

Staff are encouraged to report any suspicion of fraud, bribery, corruption or any other form of malpractice. The Confidential Disclosure ('Whistleblowing') Policy makes clear that staff can report suspicious confidentially and without fear of victimization or subsequent discrimination or disadvantage, whatever the outcome of an investigation.

13.0 Openness and transparency

We will report any evidence or reasonable suspicion of violations of the Anti-corruption Policy. Maximum openness and transparency are key to fighting corruption. We will ensure that all business partners are aware of our zero tolerance and that zero tolerance of corruption means that any employee who suspects or knows of specific cases of corruption involving other employees, business partners, partners in programmes or projects, volunteers and others with whom Governance Links Tanzania collaborates, is obliged to immediately inform their unit manager/director directly.

In case of suspicion or knowledge of specific cases of corruption such as bribery, management makes the decision to notify the relevant authorities - including reporting to the police. This applies to cases in Tanzania and abroad, regardless of how the information came to Governance Links Tanzania's knowledge. Reporting on corruption should follow the procedures provided in the organisation's Whistleblowing policy. Formal contacts in the organisation are provided below:

14.0 Procedures for handling corruption reports

1. Governance Links designates a compliance Focal person with both confidential and open e-mail and mobile phone number for receiving reports.
2. Anonymous reports are accepted to enable thorough investigations. Individuals are encouraged to provide details and contacts for follow ups
3. All reports received through official channels must be acknowledged

Official contacts for reporting:

<i>Contact title</i>	<i>Telephone</i>	<i>E-mail</i>
Chairperson of the board	+255 754 469 973	njelwa@hotmail.com
Executive Director-	+255754830828	kasongidonald@gmail.com
Head of Finance and Administration	+255 765 853 741	mwaminimtunge@gmail.com
Compliance Focal person	+ 255 769 377 691	Josephinemihama@yahoo.com

15.0 POLICY REVIEW

This policy will be reviewed after every three years or in the event of any change in related government policy.