



AHEAD INITIATIVES

Anti-Terrorism Policy

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1. Background

As an NGO dependent on donations and funds from individuals and institutions in India and abroad, AHEAD Initiatives recognizes that there may be a risk of its funds being diverted by staff, contractors, financial service providers and partners to finance or support terrorist activities.

AHEAD recognizes that, as other sectors (e.g. financial sector) are tightening their safeguards against terrorist abuse, there is a risk that terrorist organizations may focus more attention on our sector.

AHEAD recognizes that different countries have different approaches and levels of regulation and safeguards. We have developed this policy to ensure that we are consistent in our approach.

AHEAD 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.

AHEAD has developed this policy to ensure that AHEAD's and donor funds and resources are not being used directly or indirectly to support terrorist activities and to provide a clear guide on what to do if terrorist activity is suspected. More broadly, this policy will enable AHEAD to support sustainable development and reputation in delivering sustainable aid, as well as ensure continued community support for projects.

Our donors have extensive legislation around anti-terrorism and national security. International and national bodies impose strict obligations on funding recipients to ensure that funds do not support terrorist activities. AHEAD will use its best practices and principles to ensure that our programmes are conducted in the context of these laws and obligations.

Failure to comply with donor requirements could significantly impact the reputation of AHEAD as well as expose the organization to potential penalties. This policy therefore articulates AHEAD's commitment to avoid



involvement in terrorist activities and terrorist financing and outlines processes and procedures aimed at preventing, stopping, and punishing terrorism financing that has the capacity to result in the diversion of humanitarian aid or assistance.

2. Policy Statement

AHEAD renounces all forms of terrorism and will never knowingly support, tolerate or encourage terrorism or the activities of those who embrace terrorism. Consistent with numerous United Nations Security Council resolutions, including S/RES/1269(1999),S/RES/1368(2001), and S/RES/1373 (2001), AHEAD is firmly committed to the international fight against terrorism and in particular against the financing of terrorism. It is the policy of AHEAD 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, AHEAD 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.

3. Scope

This policy applies to all AHEAD board members, staff, service providers, consultants, contractors and private donors (suppliers, service providers and consultants).

This policy also applies to all partner organizations, their board members, staff, financial service providers, contractors and sub-grantees implementing projects with AHEAD funding.

4. Sources of Authority

International and national regulations: AHEAD recognizes the regulations by which donor countries abide. AHEAD also recognizes relevant legislation related to data protection.

AHEAD's own rules and regulations: refer <https://aheadinitiatives.in/pdf/policies>



5. Procedures

5.1. Approach

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

1. Conducts regular risk analysis concerning anti-terrorism activities. The risk analyses typically include a view of the relevant legal requirements of donor governments, and host state governments, as well as donor policies and industry standards (if any) from other sectors. It also includes security analyses, including stakeholder analyses to determine the risk of terrorism targeting or undermining our operations.
2. Enforces a strict code of conduct among its staff and staff of partner organizations with a strong reference point to anti-diversion.
3. Maintains comprehensive financial records which account for all expenditure and publishes annual financial statements with detailed breakdown of incomes and expenditures.
4. Conducts annual external audit of all expenses as well as external audits of specific projects.
5. Reserves the right to carry out Third Party reference checks on individuals with whom AHEAD has a contractual link to ensure these individuals are not associated with terrorism and do not appear on sanctions 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 the sanctions lists.
7. Applies a "know your supplier" principle for procurements.



5.2. Enforcement

Senior Managers are responsible for

- Ensuring that AHEAD and all staff members, and contractors comply with all relevant legislation, AHEAD Code of Conduct and AHEAD policies;
- Ensuring that all partner organizations and their board members, staff members, and contractors implementing aid and development projects funded by or through AHEAD comply with all relevant legislation and policies.

Managers are responsible for

- Ensuring compliance with relevant legislation and AHEAD policies;
- Communicating this policy to all partner organizations and their board members, staff members, volunteers and contractors implementing projects funded by or through AHEAD and ensuring that they comply with all relevant legislation and policies;
- Approving activities after all conditions have been met;
- Providing the Board of Directors with all relevant information which relates to breaches of this policy

All employees and volunteers are responsible for:

- Complying with this policy and other relevant legislation.

AHEAD HR Department is responsible for

- Recruitment of employees and volunteers, and any additional Third party reference checks which may be employed insensitive and/or high risk countries;



- Ensuring that each member of staff abides by AHEAD Code of Ethics and other policies;
- Ensuring adherence to relevant data protection legislation
- Providing support to managers and other staff during any complaint or dismissal process.

AHEAD **Finance Department** is responsible for

- Maintaining financial records and tracking all expense and incomes: AHEAD maintains a multicurrency accounting system that allow tracking any expenses or incomes with a unique reference (voucher number) in the system. Each expense is linked to as pacific project, contract and donor.
- Controlling the use of AHEAD funds: through internal control mechanism at project area and HO levels, performed on a daily basis and reported from field to HO on a monthly basis.
- 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: 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, as per procedure as to be followed with identity check of the person coming to collect the payment at the office.
- Following any payment by AHEAD, a confirmation of the receipt of funds is systematically requested.
- Donations can only be accepted-as any other source of funding going through AHEAD–upon HO review and validation.
- No donation can be done by AHEAD to an external entity without HO review and validation, due diligence of the entity and signature of a contract. Foreign donations must strictly adhere to FCRA rules.

AHEAD Procurement and IT Departments are responsible for

- Procurement and contractor/supplier management based on the "know your supplier" principle which includes Third Party Reference check to ensure that contractors does not appear on sanctions lists;
- Administering Ethical Procurement Policy for suppliers.
- Controlling the use of AHEAD as sets and stocks through internal control mechanism at project and HO levels and performed regularly and reported from field to HO.
- **AHEAD Programme Department** is responsible for
- Due diligence and selection of partner organizations;
- Training and oversight of partner organizations (with support of above departments);
- Project cycle management, incl. monitoring and evaluation to improve the relevance, quality and accountability of AHEAD's programmes;
- Ensuring beneficiaries are selected in line with pre-established beneficiary criteria;



- Management of the beneficiary complaints and response mechanism. AHEAD Internal **Audit and Compliance Department** is responsible for
- Compliance with AHEAD's Financial Policy and its own rules and regulations
- Monitoring of this policy and adherence by staff, partner organisations and contractors to this policy;
- Providing an independent assurance perspective with regard to all AHEAD operations.

5.3. Reporting Requirements and Consequences for Violations

Anyone with concerns, suspicions or knowledge of incidents regarding violations of this Policy is obligated to immediately report them to the Managing Director who will ensure adequate confidentiality and allow for anonymous reporting. AHEAD staff can follow the Whistle blower Policy.

Nobody who reports suspected violations or submits information regarding such violations with honest intent, needs to fear any disadvantage or other consequences, even if the report later turns out to be unfounded. It is not the responsibility of staff, contributors or reporters to conduct investigations, search for evidence, or determine whether a violation of this Policy took place.

Deliberately false accusations will not be tolerated. The failure to report a suspected violation of this Policy constitutes a violation of AHEAD's Policies and Code of Ethics.

Violations of this Policy may result disciplinary measures, up to and including immediate termination and/or the annulment of contracts. AHEAD reserves the right to report criminal offences in compliance with applicable laws.

