

ANTI TERRORISM POLICY PRAAJAK

1. Background

As an NGO operating in various districts of West Bengal, PRAAJAK recognises 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.

PRAAJAK recognises that, as other sectors (e.g. financial sector) are tightening their safeguards against terrorist abuse, there is a risk that terrorist organisations may focus more attention to our sector.

PRAAJAK recognises 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.

PRAAJAK 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.

PRAAJAK has developed this policy to ensure that PRAAJAK'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 support PRAAJAK to implement its activities in line with its mission statement and core principles.

PRAAJAK will use its best practices and principles to ensure that our programmes are conducted in the context of these laws and obligations.

This policy therefore articulates PRAAJAK'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

PRAAJAK renounces all forms of terrorism and will never knowingly support, tolerate or encourage terrorism or the activities of those who embrace and or finance terrorism. Consistent with numerous United Nations Security Council resolutions, including S/RES/1269 (1999), S/RES/1368 (2001), and S/RES/1373 (2001).

PRAAJAK is firmly committed to the international fight against terrorism, and in particular, against the financing of terrorism.

PRAAJAK will 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.

PRAAJAK 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.

PRAAJAK reiterates that organisation will not ally with individuals, donors or any organisation whose ideology support any kind of terrorism activity, especially financing of terrorism.

PRAAJAK recognises the regulations by which donor countries abide.

PRAAJAK also recognises relevant domestic legislation related to counterterrorism mainly the **Unlawful Activities (prevention) Act, 2019 (UAPA)** and any other such laws currently in place passed by various state governments.

Scope

This policy applies to all PRAAJAK governance members, staff, consultants, 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 PRAAJAK funding.

3. Mechanisms to fight terrorism

3.1 Approach

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

1. Conducts annual 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 state governments, as well as donor policies and industry standards (if any) from other sectors. It also includes security analyses, including stakeholder analyses (armed groups, state and non-state actors), 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 organisations with a strong reference point to anti-diversion and a statement on financial transactions with armed groups.
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 PRAAJAK has or plans to have a contractual link to ensure these individuals are not associated with terrorism.

4.2 Enforcement

1. HO staffs and Focal points are responsible for:
 - Ensuring that PRAAJAK and all staff members, volunteers & interns and contractors comply with all relevant legislation, and policies of Praajak.
 - Ensuring that all partner organisations and their board members, staff members, volunteers and contractors implementing aid and development projects funded by or through PRAAJAK comply with all relevant legislation and policies.
 - Reporting to the 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. PRAAJAK Human Resources Department is responsible for:
 - Recruitment of employees, volunteers & interns, and any additional Third-party reference checks;
 - Ensuring that each member of staff abides by PRAAJAK Human Resource Policy
 - Ensuring adherence to relevant data protection legislation;
 - Providing support to managers and other staff during any complaint or dismissal process.
4. PRAAJAK Security & Safety Focal Point will be the Administrative Officer and s/he will be responsible for:
 - Maintaining financial records and tracking all expenses and incomes: PRAAJAK 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 PRAAJAK funds: through internal control mechanism as outlined in PRAAJAK's Finance policy and procedures;
- Selection of banks/financial institutions: following a due diligence check, incl. third party reference check;
- Bank management: authorised 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 PRAAJAK's finance policy and procedures, no commitment of expense can be done without authorisation, 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 PRAAJAK, a confirmation of the receipt of funds is systematically requested.
 - Donations can only be accepted - as any other source of funding going through PRAAJAK - upon HO review and validation.
 - No donation can be done by PRAAJAK to an external entity without HO review and validation, due diligence of the entity and signature of a contract.
 - Administering ethical procurement rules for suppliers; as mentioned in the Finance Policy.
 - Compliance with PRAAJAK procedures including Finance policy, Anti-Bribery 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, PRAAJAK:

1. Encourages stakeholders to report suspected terrorist activity using confidential means through praajak.kol@gmail.com

2. Investigates according to PRAAJAK's Finance policy, Anti-Bribery and Corruption Policy and takes action accordingly;
3. Notifies the donor immediately if any link is discovered between funds, an assisted organisation and a terrorist-related organisation.
