



Anti-Fraud & Bribery Policy

Dalit Vikas Abhiyan Samit(DVAS)

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- <https://www.instagram.com/dalitmovement.dvas?r=nametag>

Anti-Fraud & Bribery Policy

- Dalit Vikas Abhiyan Samiti (DVAS) with its own organization requires contextualization, discussion, and checking.
- Dalit Vikas Abhiyan Samit (DVAS) If you want to follow that idea, we have consolidated two separate documents.
- Section 1 refers to recruitment and procurement procedures. The requirements and declaration forms in this policy are embedded in other process documents as appropriate.
- Sections 14 and 15 of the policy reference other policies (disciplinary and grievance) that have been developed.
- Section 16 of the policy contains clauses/wording for contracts, which have been embedded in other documents to implement this policy.

Part I

1 Scope of this policy

1.1 This policy applies to all concerned of Dalit Vikas Abhiyan Samiti (DVAS). Relevant persons include staff, board members, volunteers and short-term volunteers.

1.2 Part I contains sections which are useful to all concerned and have been made available and publicly available on the website of Dalit Vikas Abhiyan Samiti (DVAS).

1.3 Part II contains sections that are used for the Board and Senior Leadership Team (SLT) to respond to fraud allegations and incidents and to build an anti-fraud culture.

2 definitions of corruption, fraud and bribery

2.1 The definitions of corruption, fraud and bribery are given in Appendix I.

2.2 Making an informal payment (known as a 'grease' or 'facilitation' payment) to a public official to secure or expedite a routine action to which you may feel entitled is also a bribe. For example, you pay a small "fee" to a public official to expedite the issuance of the letter.

2.3 Some examples of fraud and bribery related to Dalit Vikas Abhiyan Samiti (DVAS) are described in Appendix II.

3. Zero tolerance on fraud or bribery

3.1 Dalit Vikas Abhiyan Samiti's (DVAS) position on fraud and bribery is a zero-tolerance approach, and we are committed to adopting this approach in its operational practices for the following reasons:

- Dalit Vikas Abhiyan Samiti (DVAS) recognizes the significant risk of fraud and bribery in achieving its goals and objectives. Any money that is lost to fraud or bribery is money that cannot be used to further our mission.
- Corrupt practices also seriously damage our reputation. Eliminating fraud and bribery in the way we operate is vital to safeguarding the trust and confidence of our stakeholders.

We owe it to our communities to condone fraud or bribery. Corruption creates unstable societies. It destroys public and business standards and forces ordinary people to use ill-advised resources in their interactions with the government and other public bodies

- 1.1 All members of staff and the board, together with volunteers and contractors, are required to sign the zero-tolerance declaration form Appendix III during induction and annually after that on April 1.
- 1.2 We support the application of the zero-tolerance policy by providing:
- **Direction** and rules to establish appropriate and expected behaviour.
 - Effective **deterrents** to inappropriate behaviour in the form of meaningful consequences.
 - **Prevention** measures to reduce the risk of fraud or bribery occurring.
 - **Detection** measures to identify fraud or bribery if it happens, including whistleblower lines.
 - **Response** measures to ensure we react well to suspicions, allegations, and proven incidents of fraud and bribery, including protection and fair treatment for the accusers and accused.
 - **Measurement** processes to evaluate the impact and success of our anti-fraud and bribery policy and management of risk.
 - Deliberate proactive steps to embed anti-fraud & bribery thinking into our **culture**, including staff training and awareness.
 - Anyone found guilty of fraud or bribery will be subject to disciplinary measures, which ordinarily include dismissal, prosecution, and recovery of losses.

2 Anti-Bribery Policy

- 2.1 Dalit Vikas Abhiyan Samiti (DVAS) employs all legal and safe tactics to avoid and resist paying bribes to public officials, even if it results in denials, delays, inconvenience, and increased cost to our operations.
- 2.2 No person is authorized to pay a bribe on behalf of Dalit Vikas Abhiyan Samiti (DVAS) or use Dalit Vikas Abhiyan Samiti (DVAS) funds.
- 2.3 In extreme cases, the Institution may authorize payment of contribution amount for legal work only with the permission of the Board, if all other options have been exhausted. In such a situation, the minutes of the meeting should document the matter and all steps taken before reaching this decision and the lessons learned to avoid similar situations arising in future. Payments should be recorded in the accounting system in a fair and transparent manner and reported to the appropriate parties (e.g., donors).
- 2.4 Individuals are not expected to resist bribery to the point of putting themselves or others at real risk of personal harm or injury. A payment under such circumstances is considered extortion rather than bribery.

3 Conflicts of Interest

- 3.1 A conflict of interest exists where an employee or a board member has an interest, relationship, or friendship which could, or could be seen to, interfere with their ability to decide an issue in the best interests of Dalit Vikas Abhiyan Samiti (DVAS)
- 3.2 The purpose of this policy is to ensure that all conflicts of interest are **declared**, declared conflicts are **managed** to mitigate the associated risks, and that decisions and actions are **documented** to ensure transparency and accountability.
- 3.3 Examples of conflicts of interest include (but are not limited to):
 - Relationships between members of the Senior Leadership Team, accounts staff, procurement staff, HR staff or board members, and any other staff member.
 - Relationships between any person and their line manager
 - Relationships between Dalit Vikas Abhiyan Samiti (DVAS) staff or board members and suppliers, donors, grantees, beneficiaries, or job applicants.
 - A 'relationship' in this context could include family, romantic relationships, being a bank signatory, advisor, or board member.
- 3.4 The existence or discovery of a conflict of interest does not constitute a breach of policy as long as it is disclosed promptly.

- 3.5 The following people are required to make annual conflict of interest declarations using the form in Appendix IV.
- Board members
 - Senior Leadership Team members
 - Staff in finance (accounting), procurement, and HR
- 3.6 All staff (including those listed above) are required to disclose conflicts of interest as soon as they arise, or the staff member becomes aware of the conflict of interest. Examples of such disclosures would include:
- A close friend of a staff member applies for a job with Dalit Vikas Abhiyan Samiti (DVAS)
 - A potential supplier presented to the procurement committee is a company where a committee member is a board member.
- 3.7 The recruitment conflict of interest declaration form in Appendix V should be signed by all relevant persons involved in the development or design of selection tools, those with access to the selection tools, and those involved in the selection process. It should be signed as soon as all the applications are received and before any short listing.
- 3.8 The Procurement Committee meeting agenda should always include a clear listing of all suppliers on the approved suppliers list, and all who have provided quotes for the purchases under consideration. All members present should be required to declare that they have no interests in any of the suppliers under consideration at that meeting, and this should be recorded in the minutes.
- 3.9 If a conflict arises or is discovered, it should be immediately declared using the form in Appendix VI.
- 3.10 Appropriate actions should be taken to resolve the conflict of interest, which may be temporary or permanent, for example:
- A procurement committee member is removed from a particular supplier selection decision in which they are conflicted.
 - A staff member ceases to act as a board member, signatory, or advisor which is causing the conflict.
 - A conflicted staff member is removed from all aspects of the recruitment and selection process.
 - One person in a romantic relationship within the Dalit Vikas Abhiyan Samiti (DVAS) leaves.
- 3.11 The steps taken to manage the conflict of interest and mitigate the risk of conflicted decision taking should be documented on the declaration form.

4 Gifts and Entertainment

4.1 Gifts and entertainment should never be used or allowed to influence business decision-making.

4.2 When offers of gifts and entertainment are made or accepted in situations where they are inappropriate, they can look like, or may be, bribes. They can expose us to accusations of unfairness or even break the law and can put our reputation for ethical behavior at risk.

4.3 Positive, healthy, normal business practices can include accepting and making offers of gifts and entertainment, which develop and maintain positive and strong business relationships. We should be able to accept and make offers of gifts and entertainment ONLY when they are appropriate, i.e., when they:

- are proportionate in the context; and
- do not create any sense of expectation or obligation on the recipient or the giver
And no, the donor's amount is illegal, which can break the society, it will be reviewed before taking donations from antisocial people, if online donation is given, it will be reviewed, if there is doubt and the donor is not correct, then his money will be returned without delay. will be refunded

4.4 The following gifts may never be offered or accepted and will always be deemed inappropriate.

- Cash of any amount
- Any gift with a value exceeding \$50 (or equivalent in local currency)
- Any entertainment worth more than \$100 (or equivalent in local currency)
- Any gifts or loans from existing suppliers or prospective suppliers while a tender process is underway
- Any gifts or loans to staff involved in supplier selection decisions (e.g., procurement officer or member of procurement committee)
- Entertainment involving gambling, anything of a sexual nature, or exploitation of others.

4.3 Requesting any gift or entertainment will never be permitted.

- 4.4 Gifts or entertainment [6.4] below the above limits are not necessarily eligible.
- 4.5 In some circumstances, an element of judgment is required to decide whether a gift is fair. If an employee or board member is in any doubt, they should consult with a member of the leadership team (or the board chairman in the case of an executive director) and obtain written permission before accepting or presenting a gift.
- 4.6 The following circumstances imply the giving or receiving of a gift or entertainment offer may be appropriate:
- The giving and receiving of the gift or entertainment strengthens a genuine business relationship.
 - The gift or entertainment does not constitute an attempt to apply undue influence and does not create an undue obligation.
 - The gift or entertainment is given or accepted in the open rather than in secret.
 - The gift or entertainment is given to celebrate a recognized cultural event or holiday.
 - The gift or entertainment is given to the organization or a group (department) rather than an individual.
 - The gift or entertainment is branded marketing materials (pens/notebooks etc.).
 - The value of the gift or entertainment is not excessive or abnormal in a social context.
 - The timing of the gift or entertainment is not suspicious.
- 4.7 The following circumstances imply the giving or receiving of the gift or entertainment may be inappropriate:
- The timing, nature, or circumstances of the gift means it could be perceived as an attempt to influence a business decision.
 - The value of the gift is excessive in the circumstances (despite being below the limit of 6.4).
 - The receiver feels obligated, or the giver feels entitled.
 - The gift is given or received in secret.
- 4.8 If any staff or board member is offered an inappropriate gift, they should politely decline it and inform their line manager or board chair.
- 4.9 In the event that declining an inappropriate gift in the moment might be culturally inappropriate or embarrassing, it should be returned within no less than a week, with appropriate documentary evidence to prove that the gift was returned.
- 4.10 In the event that an inappropriate gift is received publicly, steps should be taken to restore the organization's reputation, in addition to returning the gift.

- 4.11 In the event that inappropriate gifts are received without consent (such as courier deliveries, bank, or mobile money transfers), these should be declared immediately using the conflict-of-interest declaration form. Steps should be taken to return the gift or notify authorities if money laundering is suspected.
- 4.12 Proper gifts received by employees and gifts declared subsequently will be credited to the treasury of the organization - if improper they will be returned in all cases.
- 4.13 Appropriate gifts, given to the organization as a whole, or to a particular team, should normally be enjoyed or shared by all relevant staff members (e.g., gift basket or flowers). Where an appropriate item is not easily sharable, it should be raffled off by random and transparent means.

5 Speaking Up

- 5.1 Dalit Vikas Abhiyan Samiti (DVAS) policy on speaking up is designed to build confidence to report genuine concerns about fraud, bribery, or other types of misconduct. For many cases of misconduct, someone reporting it is the only way it can be discovered and dealt with.
- 5.2 A genuine concern is sincerely felt and based on information the reporting person believes to be true or trustworthy. Upon further investigation, a genuine concern may or may not turn out to be true. The motivation of the person reporting a genuine concern is not relevant to its definition as a genuine or not.
- 5.3 A false accusation is when the reporting person knowingly fabricates information or reports information, they know to be false.
- 5.4 Dalit Vikas Abhiyan Samiti (DVAS) whistle-blower lines should be used by all relevant persons to raise any genuine concerns.
- 5.5 Dalit Vikas Abhiyan Samiti (DVAS) has zero tolerance to anyone who is found to have wilfully and deliberately abused a speaking up line to knowingly make false accusations. Appropriate disciplinary measures will be taken.
- 5.6 A genuine concern should be reported when there is evidence or a strong suspicion of misconduct in any of the following areas:
- Fraud or bribery
 - Sexual misconduct
 - Harassment
 - Any illegal act

5.7 Concerns may be reported, either in person or by email, using any of the following whistle-blower lines below:

- Person A
- Person B
- Email, phone number, weblink

5.8 All relevant persons are strongly encouraged to report genuine concerns. They should report as much detail as possible, including who, when, where, and how and whether they have evidence for the basis of their suspicion.

5.9 Concerns may be reported anonymously, but people are encouraged to give their name and/or contact details. It is easier to investigate allegations when follow-up questions with the reporting person is possible.

5.10 Dalit Vikas Abhiyan Samiti (DVAS) will address any concerns raised with the reporting person within 24 hours, assuming contact details have been provided.

5.11 Information about the speaking up lines will be made available:

- On the website and findable by site search
- Within the partner grant application form
- On a poster displayed in the office
- Within this policy, located in a searchable directory on the organization's online database.

6 Supporting Reporting Persons

6.1 Dalit Vikas Abhiyan Samiti (DVAS) has zero tolerance to any form of retaliation against reporting persons (also known as 'whistle-blowers').

6.2 All relevant persons who report genuine concerns will be properly protected and supported.

6.3 Details of any allegations or suspicions raised should be recorded on a Fraud, Bribery, and Misconduct report form Appendix VII and submitted to the Executive Director/CEO.

6.4 Dalit Vikas Abhiyan Samiti (DVAS) commits to take the support of whistle-blowers seriously by:

- Taking care not to underestimate or disregard the risk that a reporting person may be exposed to, or the level of fear or anxiety they may be experiencing.
- Appointing someone with responsibility to support the reporting person (the 'support person'). Usually, this will be their line manager.

- Providing the support person with relevant information to share with the reporting person unless they are a member of the Fraud Response Team.
- Assuring the reporting person that their concern is being handled and taken seriously.
- Explaining that their identity will be protected to every extent possible but cannot be guaranteed.
- Answering questions as appropriate and providing emotional support but not sharing confidential information with the reporting person.
- Informing the person of any decision to investigate or not, investigation outcome, and actions taken as appropriate.
- Taking necessary steps to ensure the safety of any reporting person, even if there is a cost implication, in cases where the person experiences or fears retaliation or harassment.

PART II

9 Fraud Response Team

- 9.1 Once a concern has been reported or otherwise identified, the responsibility to respond to that allegation will fall to the Fraud Response Team.
- 9.2 The Fraud Response Team will be convened by the Executive Director or a board member if the Executive Director is involved. The Fraud Response Team should comprise of three individuals from the Senior Leadership Team or Board of Directors. Any relevant person implicated in an allegation may not be a member of the Fraud Response Team.
- 9.3 The roles and responsibilities of the Fraud Response Team are to:
- Update the Fraud & Bribery Register in Appendix IX
 - Document meetings, decisions, and learning
 - Maintain confidentiality, especially concerning the reporting person and the person accused of alleged misconduct
 - Ensure the reporting person is supported and protected from harm (see Section 8)
 - Take urgent steps to protect assets or information as needed
 - Communicate with donors (see Section 10) and manage other internal and external communications as appropriate
 - Make preliminary investigations
 - Decide whether or not to conduct a full investigation (see Section 11)
 - Set up the Terms of Reference and/or contract for the investigation
 - Act on the findings of the investigation

- 9.4 The Fraud Response Team will use the checklist in Appendix VIII as a reference of the issues to consider when responding to an allegation of misconduct.
- 9.5 A case file should be opened to hold all emails, meeting minutes, reports, and other information relevant to the case. The file should be held in a safe and secure place.
- 9.6 All reported or otherwise identified allegations, suspicions, or concerns should be brought to the attention of the Board. It is imperative to maintain confidentiality but providing updates about actions taken until the issue is closed.

10 Reporting Fraud and Bribery to Donors

- 10.1 Dalit Vikas Abhiyan Samiti (DVAS) takes its contractual and fiduciary responsibility to report fraud and bribery to donors very seriously.
- 10.2 The Fraud Response Team's duty for communicating with donors should include the following actions:
- Appoint a donor contact person to channel all communication with the donor with respect to the suspected fraud or bribery.
 - Consult the donor agreement concerning the terms and conditions about reporting suspected fraud or bribery and ensure that they are met. If in doubt, communicate within 48 hours if the fraud may impact a particular donor's funds.
 - Protect the identity of the suspect and reporting person. Avoid sharing any confidential details.
 - Reassure the donor by explaining the process being followed to handle the allegation.
 - Confirm verbal communications in writing.
 - Keep the donor updated with progress and the outcome of the investigation.
- 10.3 The full investigation report or disciplinary report should not be shared with the donor unless required to do so, and if so, only in an anonymous form.
- 10.4 Fraudulent losses that donors disallow can only be financed from unrestricted funds.
- 10.5 Dalit Vikas Abhiyan Samiti (DVAS) will take out a fidelity insurance policy to mitigate the impact of losses from fraud or bribery.

11 Conducting Investigations

- 11.1 The purpose of investigating is to gather evidence and facts to establish whether suspicions or allegations are true, and whether any proven incidents are isolated or more widespread.
- 11.2 All investigations should be impartial, thorough, timely, and confidential.
- 11.3 Any relevant persons investigated will be considered innocent until proven guilty. False or mistaken accusations are not uncommon.
- 11.4 All reported allegations or suspicions of misconduct should normally be investigated. This includes cases where:
- There is a belief that the genuine concern may have been reported due to malicious motives.
 - The allegation relates to attempted fraud or bribery.
 - The accused staff member has since left the Dalit Vikas Abhiyan Samiti (DVAS)
- 11.5 The Fraud Response Team may decide not to investigate in exceptional cases where a reported allegation or suspicion:
- Is frivolous, trivial, or has clearly arisen from a misunderstanding.
 - Is wholly unbelievable, i.e., there is no conceivable way the facts it related to could have occurred.
 - If there is insufficient information to investigate.
- 11.6 Investigations may be carried out by in-house staff, senior staff from another country office, an internal auditor (which may be an outsourced function), an audit firm, donor, or a specialist investigation firm, depending on the case.
- 11.7 Investigators should be objective and unbiased, thorough, able to maintain confidentiality, competent in investigative techniques, empowered with sufficient seniority and confidence, honest, and independent of any possible subsequent disciplinary process.
- 11.8 The Fraud Response Team should set clear terms of reference for the investigator including background, allegations made, the scope of investigation, and the timeline for expected work and reports.
- 11.9 Care should be taken not to compromise evidence. This may include:
- Two full backups of hard drives/electronic files – one copy left untouched and the other used for the investigation.
 - Keeping documents in the files they were filed in, and in the order they were filed in. If documents are removed, take a note of where they were located.

- Adding hole punches to or writing comments on documents that may be admitted as evidence.
- Considering fingerprint contamination if appropriate.

11.10 The following factors should be considered when deciding whether or not to suspend staff:

- Could the staff member's presence result in the risk of loss or damage to evidence, influencing witnesses, or interfering with the investigation in any way?
- Would the impact on other staff or operations be excessive?
- Are there local labor laws regarding the maximum length of any formal suspension?
- Have other alternatives been considered, such as requiring them to take leave?

11.11 The legal and other rights of interviewees should be considered when conducting interviews during an investigation. This may include ensuring that:

- All interviews are completely and accurately documented.
- There is a complete ban on coercion or coercive techniques.
- The assistance of a translator is provided if necessary.
- The date, time, and location of interviews are, unless required, within office hours.
- The interviewees' wish or right to have a witness or lawyer present is respected as appropriate.

11.12 A formal documented investigation report should be submitted to the Fraud Response Team, according to the agreed timing, which outlines the case's findings, facts, and conclusions.

11.13 The investigation report should make recommendations about weaknesses. It should avoid making any recommendations associated with disciplinary consequences.

12 Reporting and Acting on Findings of Investigations

12.1 The Fraud Response Team will agree on the appropriate actions to be taken in light of the findings of an investigation.

12.2 Where fraud is collusive and involves more than one staff member, junior employees should never be used as a scapegoat to protect more senior employees.

12.3 The Fraud Response Team may choose to offer concessions to witnesses who are prepared to give information or evidence about other staff, provided the evidence is proved correct and leads to disciplinary action against those other staff.

12.4 Once receiving the investigation report, the Fraud Response Team may choose to take the following actions, as appropriate to the case:

- Take legal advice
- Pass the matter to the HR department to take action against guilty individuals, in accordance with the disciplinary policy, which should usually be dismissal.
- Organize appeal hearings in accordance with disciplinary policy in case of individuals' appeal.
- Clear the reputations of those accused but found innocent of wrongdoing.
- Recover losses from individuals
- Prosecute in courts of law
- Make improvements to internal control systems to ensure that similar frauds do not happen again
- Implement recommendations from investigation report
- Communicate with donors, staff, and public as necessary
- Discuss with donors with respect to the treatment of fraudulent losses, making a repayment if required.
- Make a claim against fidelity insurance policy
- Initiate the recruitment to replace terminated staff (by HR department)
- Initiate the revision of budgets and cash flow forecasts (by Finance department)

12.5 All decisions and actions of the Fraud Response Team shall be documented and filed on an incidence file.

12.6 A one-page summary of the case (allegation, response, and outcome) should be prepared, shared with the board, and filed on the front of the incidence file.

13 Induction, Training, and Awareness

13.1 All relevant persons should receive training in the following elements (starred items at induction):

- Definitions of fraud and bribery, with relevant examples
- Relevant sections of this policy (zero tolerance, conflicts, gifts, speaking up)*
- Reporting suspicions*
 - What to report
 - How to report
- Confidentiality and protection
- Signing declarations (code of conduct, conflict of interest, zero tolerance, etc)*
- Fraud triangle and zero tolerance principle
- Role play reporting a fraud to explore associated emotions

- Building confidence to report by explaining key steps of how reported suspicions are handled, e.g., Fraud Response Team commissions fair and unbiased fact-finding investigation, and appropriate action is taken.

13.2 In addition, the following topics should be covered by every manager (starred items should be addressed as part of the manager's induction):

- What to do if someone reports a suspicion to you*
- Maintaining confidentiality*
- Supporting and protecting people who speak up*
- Communication with donors, staff, public, suspect/s, and the reporting person*
- Roles and responsibilities of the Fraud Response Team
- Documentation (incidence report and fraud register)
- Investigations
- Actions to take after an investigation

13.3 Refresher training will be organized for all staff at least every two years.

13.4 [The HR department] will monitor to confirm everyone has received appropriate training.

13.5 Part I of the Anti-Fraud & Bribery Policy shall be available from our website, stored in a shared location on the organization's server, and emailed to all staff at induction and before trainings.

13.6 Part II of the Anti-Fraud & Bribery policy shall be shared with, and accessible to all relevant managers but should not be shared publicly or with all staff.

13.7 Day-to-day awareness of anti-fraud and bribery culture will be encouraged by the following:

- Standing item on Leadership Team meeting agenda of 'fraud risk'
- Anti-fraud and bribery posters in the office

14 Disciplinary Process

14.1 Where evidence of fraud or bribery is discovered Dalit Vikas Abhiyan Samiti (DVAS) disciplinary policy should be followed.

14.2 Per Dalit Vikas Abhiyan Samiti (DVAS) Zero Tolerance Policy, the usual outcome for committing or attempting to commit fraud or bribery or deliberate abuse of the speaking up lines will be dismissal.

14.3 In the event of collusion or coercion, consideration may be given to a degree of leniency if it results in information against a more senior staff member.

15 Grievance Process

15.1 If staff feel they have been treated unfairly during a fraud or bribery response, they may take recourse in line with the Grievance Policy.

16 Contracts

16.1 All standard staff contracts should include a clause that allows Dalit Vikas Abhiyan Samiti (DVAS) to terminate the agreement with immediate effect if the employee commits any act of gross misconduct, including fraud, bribery, or theft.

16.2 Dalit Vikas Abhiyan Samiti (DVAS) supplier application form or contract should overtly discourage any form of misconduct. The following clauses should include:

- We will provide quotations at best value when requested.
- We will accept payment by check or bank transfer.
- We will not offer or pay any incentive to the NGO or its officers, to win bids to supply goods or services, or as personal gifts or loans.
- We will not provide quotations in return for favour or payment from the NGO or its officers.

16.3 The sub-grantee application form and sub-grantee grant agreements or contracts should include the following clauses:

- Dalit Vikas Abhiyan Samiti (DVAS) awards grants and contracts on a free and fair basis, without requesting or accepting any payment or favor. If a partner is requested for any kind of payment or favor as a condition or implied condition for being awarded a grant or contract, the partner should contact the [Executive Director] via [dvas.india@gmail.com] immediately.
- The partner must notify Dalit Vikas Abhiyan Samiti (DVAS) as soon as it becomes aware that fraud is likely to have occurred which may impact the project and / or funds of Dalit Vikas Abhiyan Samiti (DVAS).

- The partner is responsible for refunding any fraudulent losses.

Appendix I: Glossary Terms	Definition
Attempted fraud bribery	An unsuccessful effort to commit fraud or bribery.
Bribery	The unlawful act of offering or receiving any gift, loan, fee, reward or other advantage (taxes, services, donations etc.) to or from a person as an inducement to do something which is dishonest, illegal or a breach of trust, in the conduct of one's duties.
Corruption	The abuse of entrusted power for private gain.
Embezzlement	To steal money that people trust you to look after as part of your work.
Entertainment	Invitations to attend events with a social aspect, such as meals and conferences, and entertainment events including shows or games which are offered free of charge or at reduced rates.
Error	An accidental mistake, for example, in a calculation or a decision.
Extortion	Act of utilizing one's access to a position of power or knowledge either directly or indirectly, to demand unmerited cooperation or compensation due to coercive threats.
Fraud	The act of intentionally deceiving someone in order to gain an unfair or illegal advantage (financial, political, or otherwise).
Gift	Goods, services, or cash offered to or by staff or board members, their friends, family, or associates, at free or preferential rates. Unpaid loans are considered gifts for the purposes of this policy.
Money Laundering	The concealment of the origins of illegally obtained money, typically by means of transfers involving foreign banks or legitimate

	businesses.
Negligence	Failure to give care or attention, especially when this causes harm or damage.
Nepotism	Form of favoritism based on familial relationships where someone in an official position exploits his or her power or authority to provide a job or favor to a family member, even though he or she may not be qualified or deserving.
Public Official	Any person holding legislative, executive, administrative, or judicial office, whether he/she is appointed or elected, permanent or temporary, paid or unpaid.
Robbery	The crime of taking money or property illegally, often by using threats or violence.
Theft	The crime of stealing.

Appendix II – Examples of Fraud and Bribery

The following are examples of fraud and bribery relevant to Dalit Vikas Abhiyan Samiti (DVAS) context. The list is by no mean exhaustive.

- A grant officer requires or accepts kickbacks from partners for grant awards or payment remittances.
- A staff member submits fake receipts in an expense claim.
- A manager requires payment for authorizing an expense claim.
- A staff or board member fails to disclose a conflict of interest with a partner, supplier, or another staff member.
- A staff member bribes an auditor to ignore or fails to report an audit finding.
- A staff member colludes with a supplier to get a kickback on overpriced goods or services.
- A Finance staff member records transactions in the accounting records they know to be false.
- A Finance staff member knowingly posts entries to incorrect codes to conceal fraudulent payments.
- A staff member driving on Dalit Vikas Abhiyan Samiti (DVAS) business makes an unreceipted cash payment to a traffic officer to avoid a traffic offense fine, whether or not the expense is charged to Dalit Vikas Abhiyan Samiti (DVAS)
- An unofficial payment is made to a Government Officer to access work in a particular district.
- An unofficial payment is made to the police or judiciary to facilitate the release from detention or dropping of charges against a Dalit Vikas Abhiyan Samiti (DVAS) employee or board member.

Appendix III – Zero Tolerance Declaration Form

Zero Tolerance Declaration

New employees should complete this form when they join the organization and by all employees before April 1 each year.

I, DHARMENDRA KUMAR understand that Dalit Vikas Abhiyan Samiti (DVAS) has a zero tolerance policy on fraud and bribery.

I understand that fraud includes a wide range of dishonest behaviors, including theft, making false statements, falsifying data, and using, property that does not belong to me for my own purposes and without permission.

I understand that bribery includes a wide range of dishonest behaviors, including accepting or paying kickbacks and making unofficial payments to public officials.

I understand that at Dalit Vikas Abhiyan Samiti (DVAS)

- Fraud and bribery are never acceptable.
- All activities that Dalit Vikas Abhiyan Samiti (DVAS) undertakes in furthering its mission must be done with integrity.
- Resources must be protected and maximized for the benefit of our beneficiaries.
- Any employee found to have committed fraud or bribery will be subject to serious disciplinary action or termination of employment.

I understand that Dalit Vikas Abhiyan Samiti (DVAS) strongly encourages me to speak up and report any genuine concerns or suspicions of fraud or bribery, sexual misconduct, harassment, or illegal acts in the workplace.

I understand that I can report those suspicions verbally or in writing by contacting:

- Person A
- Person B [email]
- Whistle-blower line/email

I understand that I may report anonymously, but I am encouraged to give my name to make the investigation possible.

Signed: Name:DHARMENDRA KUMAR Date

Appendix IV – Annual Conflict of Interest Declaration Form

Annual Conflict of Interest Declaration Form

This form should be completed before July 1 each year by all board members, senior leadership team members, and staff members in finance (accounting), procurement, and HR roles.

Your name: DHARMENDRA KUMAR your position: EXECUTIVE DIRECTOR

I understand that a conflict of interest arises if an employee or a board member has an interest, relationship, or friendship that could, or could be seen to, interfere with their ability to decide an issue in the best interests of Dalit Vikas Abhiyan Samiti (DVAS)

I understand that the existence of a conflict of interest does not constitute a breach of policy, so long as it is declared, so that it may be properly managed.

I have been shown a list of current board members, staff members, suppliers and partners, which is attached to this declaration.

I hereby declare that I have no known personal or business relationships or interests with any other staff member, board member, current supplier, or contractor, except for:

Name	Nature of relationship
1. Smt.Fulkumari Devi	There is no kind of relationship
2.Smt.Salana Khatun	There is no kind of relationship
3.Smt.Beby Devi	There is no kind of relationship

I further state that I will declare any conflict of interest arising during the year as soon as I become aware of it.

Name:DHARMENDRA KUMAR

Signature and Seal:

Date: 22 April 2023

The signed form is filed on file with a copy of the conflict declaration and a copy of it is retained.

Appendix V – Recruitment Conflict of Interest Declaration Form

Recruitment conflict of interest declaration form

This form should be completed by anyone involved with access to the relevant recruitment selection tools or involved in the selection process.

Position being recruited:

Your name:

Your role in the selection process:

I hereby declare that I have been shown a complete list of the applicants for the above position and that I do not personally know any of them except for:

Name	Nature of relationship
1.	
2.	
3.	

I further declare that I have not and will not provide any assistance, favour, or guidance to any applicant during the selection process.

Name:

Sign:

Date:

The signed form should be filed on the recruitment file, with a copy on the above-named staff member's personal file.

Appendix VI – Declaration of Conflict-of-Interest Form

Conflict of Interest Declaration Form

DVAS Anti-Fraud & Bribery Policy

This form should be completed by any staff or board member who becomes aware of a conflict of interest arising during the year. It should be filed as soon as the individual becomes aware of the conflict.

Name:	
Position:	

I understand that a conflict of interest arises if an employee or a board member has an interest, relationship, or friendship that could, or could be seen to, interfere with their ability to decide an issue in the best interests of Dalit Vikas Abhiyan Samiti (DVAS) I understand that the existence of a conflict of interest does not constitute a breach of policy, so long as it is declared, so that it may be properly managed.

I hereby declare the following conflict of interest:

Name of person organization	
Nature of conflict	
Date conflict arose	

Sign:

Date:

To be completed by Leadership Team member:

Actions taken to mitigate risk of above declared conflict:

Name:

Sign:

Date:

The signed form should be filed on a conflicts declaration file, with a copy on the personal file.

Appendix VII – Fraud, Bribery & Misconduct Report Form

Fraud, Bribery & Misconduct Report Form

The information contained within this form is highly confidential. Only authorized persons should have access to the form and the information recorded here. This form must be securely stored.

This form should be completed by a line manager, Senior Leadership Team member, or board member who has received a report about suspicion of fraud, bribery, or misconduct.

Date report made	
Who reported (name and job title)	
Date/s of incident/s triggering suspicion	
Nature of suspicion	
Suspect (name and job title)	
Evidence/witnesses (if any)	
Estimate of Loss	
Other relevant information	
Completed by Name:	
Job Title/Org:	
Signature:	
Date:	
Received by Executive Director Signature:	
Date:	

Appendix VIII – Allegation or Concern Response Checklist

Checklist – Responding to an Allegation or Concern

DVAS Anti-Fraud & Bribery Policy

The Fraud Response Team is responsible for deciding the appropriate course of action on a case-by-case basis, in line with the policy. This checklist is for reference only. Issues to consider:	✓
1. Obtain relevant facts from the reporting person	
2. Re-assure the reporting person their concern will be handled in confidence	
3. Document details on standard fraud incidence report	
4. Inform the Country Director or equivalent	
5. Record incidence in Fraud Register	
6. Convene the Fraud Response Team	
7. Ensure urgent safeguarding of assets / evidence	
8. Decide whether to investigate	
9. Obtain legal advice	
10. Communicate with the Head Office	
11. Communicate with the donor	
12. Communicate with, and consider rights of, the accused	
13. Communicate with the reporting person	
14. Communicate with staff or the public?	
15. Decide whether or not to suspend the staff member	
16. Provide support to the reporting person	
17. Appoint and engage investigator with clear terms of reference	
18. Conduct investigation	
19. Report to the police (may be necessary to acquire evidence)	
20. Take corrective action to right any wrongs in this incident	
21. Take preventative action to prevent similar incidents in the future	
22. Document and act on any other learning from the case	

Appendix IX – Fraud & Bribery Register

Fraud & Bribery Register									
<i>Strictly Confidential</i>									
Complete after first meeting of the Fraud Response Team					Complete after investigation				
Method discovered report form number	Nature suspicion	Donor informed	Members Fraud Response Team	Will there an investigation	Who conducted the investigation	Outcome investigation	Estimated loss? Was loss recorded	Corrective action taken?	Donor informed