

## TARSHI'S ANTI-FRAUD, ANTI-BRIBERY, ANTI-CORRUPTION POLICY

2023

TARSHI has policies and provisions for mitigating risks and keeping people safe by safeguarding the organisation, our team members, associates, and the people we work with, from harm. Harm may take many forms that include exploitation, harassment, abuse and various kinds of misconduct and/or fraud.

Any issues related to safeguarding may be brought to the notice of a Safeguarding Lead, unless otherwise specified, or as per legal requirement, such as laid out in particular policies, such as in the Anti-Sexual Harassment Policy. Two individuals are designated Safeguarding Leads so that in the absence of either, or in the case that either individual is the subject of, or involved in, a safeguarding issue, the other may be contacted.

A copy of this policy is to be made available to all employees, (whether part-time or full-time), volunteers, interns, and consultants of TARSHI. In the case of staff / ancillary staff members who may not be literate / comfortable with English, key points of policy may be discussed with them by a Safeguarding Lead or a senior team member of TARSHI's Programmes or Administration, Finance and Human Resources department.

**As of June 2023, the Safeguarding Leads at TARSHI are:**

**Veronica George, Chairperson, TARSHI's Board of Directors**  
**vee.george@gmail.com**

**Prabha Nagaraja, Executive Director, TARSHI**  
**prabha@tarshi.net**

TARSHI is committed to the prevention and detection of fraud, bribery and any form of corruption in the conduct of its work. TARSHI has a policy of zero tolerance of fraud, bribery and corruption, and it requires staff and volunteers at all times to act honestly and with integrity, while maintaining highest possible ethical standards, and to safeguard the assets for which they are responsible. TARSHI takes the most serious view of any actual or attempted act of fraud or corruption by staff, volunteers, contractors or their employees, consultants, Board members or anyone acting on our behalf.

### **1. Objective and Applicability**

This policy is applicable to all staff, Board members, consultants, external professionals, partner organisations, donors/funders/sponsors, trainers, interns, and volunteers working with TARSHI, or representing it in any capacity, regardless of the nature of their contract, duration of employment or position in the organisation.

## **2. Definitions**

For the purposes of this policy, fraud is broadly understood as misrepresentation or concealment with the intent to deceive, specific to contracts, compliances and other legal obligations. Bribery includes an inducement, payment, reward or advantage offered, promised or provided to any person in order to gain any commercial, contractual, regulatory or personal advantage. It includes forms other than money, such as valuable gifts, sexual or other favours, hospitality, entertainment, employment of relatives, charitable donations. Bribery if done through third parties will also be included. Corruption is understood here as any misuse or abuse of power, and of organisational resources.

## **3. Guidelines**

In order to develop an anti-fraud and anti-corruption culture, TARSHI seeks to:

- Develop, maintain and consistently apply effective controls to prevent fraud and corruption at all levels;
- Ensure that if fraud or corruption occurs, a vigorous and prompt investigation takes place;
- Take appropriate disciplinary and legal action in all cases, where necessary;
- Take all appropriate and reasonable steps to recover any financial losses;
- Review systems and procedures to prevent similar frauds or acts of corruption;
- Ensure that fraud and corruption risks are taken into consideration in programme planning

***Any violations of or questions on the implementation of this policy must be flagged to the Safeguarding Lead/s. More details are available in the Safeguarding Policy.***

## **4. Prohibition**

No employee or consultant of TARSHI shall offer, give, ask or receive a bribe. Further, TARSHI, and its employees and consultants shall not be party, in any manner, to bribery related to a public servant or to any of the vendors, partner organisations or any other person.

## **5. No abuse of fiduciary relationship**

TARSHI recognises that while serving vulnerable/ diverse communities, it is sometimes in a position of influence in respect to them and it will seek to ensure that neither it nor its staff take advantage of this position in manner.

## **6. All receipts to be documented**

No person associated with TARSHI will seek or accept payment, gifts or any inducement from any of the persons that it serves, other than any reasonable fee that it may charge for its services or donations that it receives officially from any person, against the proper receipt being issued.

## **7. Examples of corrupt practices**

The following examples are helpful indicators of fraud and corruption risk (this is not an exhaustive list):

7.1. Financial record-keeping and accounting discrepancies, such as:

- Absent, vague, inconsistent or false transaction descriptions, or account allocations;
- Absent, false or incorrect record of the identity of the payee
- Excessive or unusually high compensation without any supporting detail;
- Unusual payment patterns or structures, use of shell companies or other financial arrangements;
- General purpose or miscellaneous accounts used to hide improper payments; or
- Over-invoicing, false or incorrect invoices, travel and/or expense forms, and unrecorded transactions;

7.2. Engagement of an unqualified third-party consultant;

7.3. Third party does not certify or provide information about their conflict of interest, or comply with anti-corruption requirements;

7.4. Request for remuneration to be paid to a third party, in cash or untraceable funds.

## **8. Duty of employees**

All persons mentioned in this policy are responsible for:

- Acting with integrity and honesty in the use of assets and financial resources of TARSHI;
- Conducting themselves in accordance with the principles set out in this policy, including but not limited to
  - Declaring at the earliest opportunity any actual or apparent conflict of interest having a bearing on their responsibilities;
  - Assisting in any investigations by making available all relevant information and by cooperating in answering questions.

## **9. Corruption regarding Government Servants**

It is a criminal offence to promise or give any inducement, reward, advantage or thing of value to a public servant in regard to their work, this includes a government official, members of the judiciary, or members of Parliament. If TARSHI detects any such attempt to commit or commission of an offence under the Prevention of Corruption Act, 1988 (49 of 1988), it shall immediately notify the authorities.

## **10. Complaints**

Any complaints in this regard may be made under the Whistleblower Policy, and the procedure mentioned therein would be followed.