



Going to School Anti-Bribery and Anti-Corruption Policy

Integrity in Action | Zero Tolerance | Ethical Leadership

1. Introduction

At **Going to School (GTS)**, we believe that our mission—to educate, empower, and inspire children and communities—is only as strong as our commitment to **transparency, accountability, and ethical practice**.

We uphold a strict **zero-tolerance policy** toward all forms of bribery, corruption, facilitation payments, unethical influence, and misuse of power or funds. This policy establishes clear standards for behavior and decision-making for everyone involved in GTS operations, programs, partnerships, procurement, and fundraising.

Bribery and corruption not only **violate the law**, but **erode trust, undermine equity**, and **expose children and communities to exploitation**.

2. Purpose

This policy is designed to:

- Prevent and detect bribery, corruption, fraud, and financial misconduct at all levels of the organization.
- Establish transparent and accountable procedures for handling funds, contracts, partnerships, and donor relationships.
- Ensure that GTS complies with **Indian legal standards, donor codes of conduct**, and **international anti-bribery conventions**.
- Empower all employees, partners, and stakeholders to act with **integrity** and to report wrongdoing safely.

3. Legal and Ethical Framework

This policy aligns with the following:

Indian Legal Requirements:

- **Prevention of Corruption Act, 1988** (as amended by the Prevention of Corruption (Amendment) Act, 2018)
- **Companies Act, 2013** – Sections on fraud reporting and whistleblowing
- **Foreign Contribution Regulation Act (FCRA), 2010**
- **Indian Penal Code** – Sections related to criminal misconduct



International Guidelines:

- **UN Convention Against Corruption (UNCAC)**
- **OECD Anti-Bribery Convention**
- **UK Bribery Act, 2010** (*for international partners*)
- **US Foreign Corrupt Practices Act (FCPA), 1977**

4. Scope of Application

This policy applies to all individuals associated with GTS, including:

- Full-time and part-time employees
- Interns, volunteers, and consultants
- Trustees and board members
- Vendors, suppliers, and service providers
- Partner organizations and subgrantees
- Government liaisons and donor representatives

This policy applies to **all contexts**, including procurement, hiring, travel, licensing, field operations, storytelling, fundraising, and grant reporting.

5. Definitions

Bribery: Offering, giving, receiving, or soliciting anything of value (e.g., money, gifts, favors, influence) to improperly influence the actions of another party.

Corruption: Abuse of entrusted power for private gain—including nepotism, embezzlement, kickbacks, and preferential treatment.

Facilitation Payment: Small payments made to expedite or secure routine government actions—prohibited under this policy.

Conflict of Interest: A situation where personal interests could improperly influence professional judgment or duties.

Kickback: A secret commission paid to someone in return for making a favorable decision.

Gratification: Any form of benefit, monetary or otherwise, provided with an expectation of return favor.



6. Prohibited Acts

GTS prohibits all employees, contractors, or representatives from:

- Offering, requesting, or accepting bribes in any form
- Making facilitation payments to speed up approvals or logistics
- Providing lavish gifts or entertainment to government officials or donors
- Engaging in quid pro quo arrangements (e.g., internships for favors)
- Awarding contracts to suppliers in exchange for personal benefit
- Concealing financial transactions or falsifying documentation
- Using GTS's name, position, or resources for personal gain
- Accepting kickbacks, rebates, or commissions beyond salary/invoice

7. Gifts and Hospitality Policy

- Gifts valued above ₹1,000 must be **declared in writing** and logged with the **Integrity Committee**.
- GTS employees may **not give gifts, offer meals, or reimburse expenses** that could be interpreted as bribes—especially to government officials or public servants.
- Modest cultural or seasonal gifts may be permitted **with prior written approval**.
- All hospitality must be **transparent, pre-approved, and documented**.

8. Third Parties and Due Diligence

- GTS conducts **due diligence checks** on vendors, contractors, and partners before engaging in agreements.
- All third parties must sign a **Declaration of Integrity and Compliance**.
- Contracts must contain **anti-bribery clauses**, and include clear consequences for violations.
- Third parties are held to the same standards and reporting responsibilities as GTS personnel.



9. Financial Controls

- Dual signatory requirements for all expenditures above ₹10,000.
- Program budgets and procurement undergo **quarterly audits**.
- All receipts, reimbursements, and contracts are **digitally logged and reviewed**.
- No cash payments over ₹5,000 without prior written exception from the Finance Director.

10. Training and Awareness

- All staff receive mandatory **annual training** on anti-bribery laws, scenarios, and reporting protocols.
- New staff are inducted on this policy during onboarding.
- Field teams are trained to identify subtle forms of corruption, including gendered coercion, caste-based favoritism, and informal gatekeeping.
- GTS conducts **integrity drills and simulations** in high-risk departments (e.g., procurement, field research, licensing).

11. Reporting Mechanisms

Any suspected bribery, fraud, or ethical misconduct must be reported through:

- **integrity@goingtoschool.com** (Confidential Whistleblower Channel)
- **www.goingtoschool.com/report** (Anonymous Web Form)
- Internal escalation to the Integrity Oversight Committee

Whistleblowers are protected under the **Whistleblower Protection Clause**. Retaliation is strictly prohibited and punishable under policy.

12. Investigation and Response

- Reports are acknowledged within 48 hours and assigned to a neutral investigator.
- Investigations are **confidential, impartial, and trauma-informed**.
- Outcomes may include:
 - Verbal or written warnings



- Suspension or dismissal
- Termination of vendor contracts
- Disclosure to law enforcement or regulatory bodies

The Integrity Committee provides quarterly reports to the **Board of Trustees**.

13. Oversight and Compliance

- The **Integrity Oversight Committee (IOC)**, consisting of senior leadership and one external legal or ethics advisor, oversees this policy.
- An **annual external audit** of financial practices and vendor relationships is conducted.
- Internal compliance dashboards track training, disclosures, and red flags.

14. Integration with Other Policies

This policy works in conjunction with:

- GTS Whistleblower & Integrity Policy
- GTS Financial Procedures Manual
- GTS Procurement Guidelines
- GTS Child Protection & Safeguarding Policy
- DEI and Code of Conduct Framework

15. Review and Amendment

This policy is reviewed **annually** and updated to reflect:

- Changes in legal and regulatory requirements
- New funding sources or operational geographies
- Feedback from stakeholders and whistleblowers
- Insights from internal and external audits