



Going to School Anti-Fraud Policy

Transparency | Accountability | Zero Tolerance for Fraud

1. Introduction

At **Going to School (GTS)**, we uphold the highest standards of **ethical behavior, financial transparency, and institutional integrity**. Fraud undermines not only our credibility and effectiveness, but also violates the trust placed in us by the children, youth, communities, donors, and partners we serve.

GTS adopts a **zero-tolerance approach** to all forms of fraud—whether committed by employees, vendors, beneficiaries, or third parties. This policy outlines how we **prevent, detect, investigate, and respond to fraud**, ensuring that every rupee entrusted to us is used with integrity and for its intended purpose.

2. Purpose

This policy aims to:

- Define what constitutes fraud within GTS operations and programs
- Promote a culture of honesty, risk awareness, and whistleblower safety
- Establish a framework for reporting, investigation, and disciplinary response
- Safeguard the assets, resources, and reputation of the organization
- Comply with Indian laws and donor contractual obligations

3. Scope of Application

This policy applies to:

- All GTS employees (full-time, part-time, contract)
- Interns, volunteers, consultants, trustees, and board members
- Vendors, suppliers, service providers
- Partner organizations, subcontractors, and field collaborators
- Any individual or entity involved in GTS-funded or affiliated activities

The policy covers both **financial and non-financial fraud** across **headquarters, field sites, media projects, research, education programs, and digital platforms**.



4. Definitions of Fraud

Fraud is defined as any intentional act of **deception, misappropriation, or abuse of trust** designed to secure an unfair or unlawful gain, cause loss, or conceal wrongdoing.

Types of fraud include but are not limited to:

- **Financial Fraud:** Embezzlement, forged invoices, inflated procurement, unauthorized use of funds
- **Payroll Fraud:** Ghost employees, falsified attendance records, manipulation of salaries or benefits
- **Expense Fraud:** False reimbursement claims, altered bills, personal expenses submitted as official
- **Procurement Fraud:** Bid rigging, kickbacks, collusion with suppliers
- **Conflict of Interest:** Awarding contracts or employment based on personal relationships
- **Beneficiary Fraud:** Misreporting program data, falsifying impact numbers, registering fictitious participants
- **Forgery and Falsification:** Altering documents, backdating agreements, tampering with records
- **Asset Misuse:** Theft or unauthorized use of GTS equipment, vehicles, or intellectual property

5. Prevention Strategies

GTS employs multiple strategies to proactively prevent fraud:

Financial Controls

- Segregation of duties in approval, disbursement, and accounting
- Dual signatories for payments above ₹10,000
- Mandatory documentation for all expenditures
- Regular internal audits and external financial reviews

Procurement Safeguards

- Competitive bidding and vendor vetting
- Transparency in evaluation and selection processes



- Conflict-of-interest disclosures required at contract stage

Human Resource Protocols

- Background checks and reference verification
- Signed Code of Conduct and Anti-Fraud Declaration for all hires
- Induction training on financial ethics and fraud risks

Digital and Field Oversight

- Encrypted digital accounting systems with access logs
- GPS-tracking on field visits and verification protocols for research
- Randomized audits of program data and delivery quality

6. Reporting Fraud

GTS encourages all stakeholders to **speak up against fraud** through safe and confidential channels.

You can report fraud via:

- **Email:** integrity@goingtoschool.com
- **Web:** www.goingtoschool.com/report (anonymous option available)
- **In-person:** Any trusted supervisor, committee member, or safeguarding officer

Reports can be anonymous. All whistleblowers are protected under GTS's **Whistleblower & Integrity Policy**.

7. Investigation Process

Once a report is received:

1. **Acknowledgement** within 48 hours
2. **Preliminary risk assessment** within 5 working days
3. **Full investigation** by a neutral investigator or audit team
4. **Confidential interviews** with witnesses, whistleblower (if known), and alleged individual
5. **Collection and review of documentary evidence**



All investigations are conducted with **confidentiality, fairness, and due process**. False allegations made with malicious intent will be subject to review.

8. Response and Sanctions

If fraud is substantiated, the following may occur:

- Recovery of funds or assets
- Termination of employment or contract
- Criminal complaint filed with appropriate legal authorities
- Disclosure to donors or government bodies
- Blacklisting of vendor or partner
- Public clarification or legal disclaimer (in high-impact cases)

All sanctions are applied proportionately and in accordance with **Indian law and contractual terms**.

9. Roles and Responsibilities

All Employees & Partners Must:

- Read and sign the Anti-Fraud Policy
- Report any suspected fraud immediately
- Cooperate with investigations in good faith

Program & Finance Teams Must:

- Maintain transparent records and documentation
- Monitor fund usage and asset deployment
- Flag discrepancies early and take preventive steps

Integrity Oversight Committee (IOC):

- Monitor policy compliance
- Oversee investigations
- Submit quarterly reports to the Board



10. Learning and Risk Mitigation

- Post-incident reviews will be conducted to identify root causes
- Findings will inform **training, policy updates, and control strengthening**
- Fraud risk assessments will be part of program and country strategy planning

11. Integration with Other Policies

This policy complements and reinforces:

- **GTS Financial Policy Manual**
- **Procurement Policy**
- **Whistleblower Policy**
- **Child Safeguarding & Protection Policy**
- **Anti-Bribery & Corruption Policy**
- **Code of Conduct**

12. Review and Updates

This policy will be:

- Reviewed **annually** or following any serious incident
- Updated in line with legal changes, audit recommendations, or donor requirements
- Shared with all staff and re-acknowledged through **yearly ethics reaffirmation**

13. Zero Tolerance Declaration

GTS commits to **zero tolerance for fraud**. No staff member, regardless of seniority or contribution, is exempt. We stand for **honest work, transparent systems, and ethical stewardship** of every resource we are entrusted with.