ASIAN BRIDGE INDIA

Murdaha, Varanasi | Registered under the Indian Trusts Act, 1882

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Version	2025
Effective from	01-08-2025
Approved by	Board of Trustees in its meeting held on 27-07-2025
Read with	ABI Finance Policy, Version 2025 (effective 01-08-2025) — in particular Sections 3, 8, 12, 15, 16, 17 and 18; and the Whistle-Blower mechanism in the HR and Governance Policy

1. Purpose and Commitment

Asian Bridge India (ABI) works with children, women, youth, Dalits and sexual minorities, largely with funds entrusted to it by donors and the public. That trust is the organisation's single most valuable asset. ABI therefore adopts a zero-tolerance approach to bribery and corruption in every form, whether committed by or against the organisation, and whether the funds involved are foreign, domestic, self-generated or in-kind.

This Policy sets out what is prohibited, the controls that prevent it, how a concern is to be raised, and what follows when the Policy is broken. It gives effect to Section 18.3 of the ABI Finance Policy and applies alongside — not instead of — the financial approval, procurement, advance, payroll and record-keeping rules already in force.

2. Scope and Applicability

This Policy applies, without exception, to:

- Trustees, office bearers and members of the Board of Trustees, the Finance Committee, the Procurement Committee and the Disposal Committee;
- the President / Chief Functionary, the Finance Officer / Accountant, programme and project staff, the School Administrator and all employees, whether permanent, temporary, contractual or on probation;
- volunteers, interns, consultants, resource persons and internal auditors engaged by ABI;
- vendors, contractors, suppliers, service providers, implementing partners and any other person performing services for or on behalf of ABI ("associated persons").

It covers all activities of ABI and of the Varanasi Ashram School, all bank accounts including the FCRA Main Account and FCRA Utilisation Accounts, and all dealings with public servants, donors, beneficiaries and the community.

3. Legal and Regulatory Framework

- **Prevention of Corruption Act, 1988, as amended in 2018-**giving an undue advantage to a public servant is a distinct offence for the giver, not only for the receiver. The 2018 amendment also makes an organisation liable where a person associated with it bribes a public servant to obtain an advantage, subject to a defence of having had adequate preventive procedures in place. This Policy, together with the Finance Policy, is intended to constitute those adequate procedures.
- **Bharatiya Nyaya Sanhita, 2023** (which replaced the Indian Penal Code, 1860)- criminal breach of trust, cheating, forgery and criminal conspiracy.
- **Foreign Contribution (Regulation) Act, 2010 and Rules-**foreign contribution may be received only in the designated FCRA Main Account, utilised only through FCRA Utilisation Accounts and only for the declared purpose, and must be reported in Form FC-4. Diversion of foreign contribution, or any payment from it that is not a genuine project expense, is both a bribery risk and an FCRA violation.
- **Income-tax Act, 1961** (Sections 12A and 80G)-an application of funds that is not for a charitable purpose can put ABI's exemption and its 80G registration at risk.
- **Indian Contract Act, 1872-**an agreement whose consideration or object is unlawful is void; a contract obtained or performed through a bribe is unenforceable.
- **Prevention of Money-Laundering Act, 2002-**dealing with the proceeds of corruption is a separate offence.
- **Donor-country legislation-**where a grant agreement flows down obligations under laws such as the UK Bribery Act 2010 or the US Foreign Corrupt Practices Act, those obligations bind ABI as a matter of contract and are to be treated as part of this Policy.

Note: *statutory provisions, thresholds and terminology change. The Finance Officer shall have the framework above confirmed by ABI's Chartered Accountant or consultant at every review, and this Policy does not substitute for legal advice in any specific case.*

4. Definitions

Term	Meaning
Bribery	Offering, promising, giving, requesting, agreeing to receive or accepting anything of value in order to influence a decision or to obtain or retain an improper advantage. The item need not be money and need not be large.
Corruption	The misuse of entrusted position, authority or resources for private gain-one's own or another's.
Undue advantage	Any gratification other than legal remuneration-cash, gift cards, goods, travel, hospitality, employment for a relative, waiver of a fee, a favourable report, or a donation routed to a person's preferred cause.
Facilitation payment	A small unofficial payment to a public servant to secure or speed up a routine action to which ABI is already entitled registration of a document, release of a certificate, movement of a file.
Kickback	A return of part of a payment to the person who awarded the contract, sanctioned the bill or released the grant.
Public servant	Any person in the service or pay of government or a local authority, including block, panchayat, revenue, police, education, income-tax, FCRA and bank officials, and any person performing a public duty.
Associated person	Anyone who performs services for or on behalf of ABI-staff, volunteer, consultant, vendor, agent or implementing partner.

5. Policy Statement — What is Prohibited

No person covered by this Policy shall, directly or through any other person:

- offer, promise, give, authorise, solicit or accept a bribe, kickback, unauthorised commission or secret payment of any kind, in cash or in any other form;
- make a facilitation payment, however small, and however routine the service sought;
- accept or offer gifts, hospitality, travel or entertainment outside the limits in Section 6;
- influence, or attempt to influence, the selection of a vendor, consultant, resource person, employee or beneficiary for personal, family or financial reasons;
- split a bill, purchase or work order to bring it below an approval or quotation threshold in the Finance Policy;
- create, accept or file a false, inflated, back-dated or duplicate bill, voucher, attendance sheet, quotation, salary record or utilisation report;
- use project funds, project assets or the ABI name for personal benefit, or for any political party, candidate or campaign;
- demand or accept any payment, gift or favour from a beneficiary, community member, parent or student in return for selection, admission, a scholarship, an entitlement or any benefit under a project;
- retaliate against a person who reports a concern honestly, or pressure any person to withdraw or alter such a report.

A person who refuses to pay a bribe, and consequently loses a contract, suffers a delay or fails to obtain a permission, will not be penalised or held responsible for that loss in any way.

6. Gifts, Hospitality and Entertainment

A gift or hospitality is acceptable only if it is modest, infrequent, openly given, customary for the occasion, not cash or a cash equivalent, and incapable of being seen as influencing a decision. Timing matters: nothing may be accepted from a vendor, consultant or applicant while a tender, bill, contract, recruitment or renewal involving them is under consideration.

Value / nature	Rule	Action required
Cash, gift cards, vouchers, loans, or anything convertible to cash	Never permitted, at any value, from any person, on any occasion.	Decline; report to the Chief Functionary the same day.
Up to ₹1,000 — token items (sweets, flowers, a shawl, a calendar, a memento)	May be accepted where refusal would cause offence, particularly at community events and festivals.	Enter in the Gift & Hospitality Register within 5 working days.
₹1,001 to ₹2,500	May be accepted only with the prior written approval of the Chief Functionary. Normally to be treated as property of ABI and used for the beneficiaries.	Written approval + Register entry + handover note.
Above ₹2,500	To be politely declined or returned, with a short written explanation of this Policy to the giver.	Register the offer and the refusal.
Meals and hospitality	A simple working meal in the course of a legitimate meeting is acceptable. Travel, accommodation or entertainment paid for by a vendor or applicant is not.	Register entry where the value exceeds ₹1,000.

7. Facilitation Payments, Extortion and Personal Safety

ABI does not make facilitation payments. Staff who face a demand for a "service charge", "chai-paani", "file charge" or any similar payment shall decline, ask for the demand to be put in writing or for an official receipt, and report the matter to the Chief Functionary the same day. Delay in a permission or registration is never a justification for paying.

Safety exception. Where a payment is extorted under a genuine and immediate threat to life, health or personal safety, the person may pay in order to remove the danger. Such a payment is not a breach of this Policy, provided it is reported to the Chief Functionary at the earliest opportunity and in any case within 24 hours, recorded truthfully in the books under its own description, and reported by the Chief Functionary to the Board of Trustees. It must never be disguised as a project expense.

8. Donations, Sponsorship and Political Activity

- ABI does not make donations, sponsorships or contributions to any political party, candidate, or political campaign, and does not permit its funds, premises, vehicles or name to be used for political purposes.
- Charitable donations made by ABI to any other body require the prior approval of the Board of Trustees, must be verified as genuine, and must never be a disguised route for an advantage. Foreign contribution shall not be transferred to any other person or organisation.
- Sponsorship, scholarships and in-kind support received by ABI or the School must be documented, receipted and recorded, and may not be accepted on any condition that would compromise this Policy or the selection of beneficiaries.

9. Conflict of Interest and Related-Party Dealings

- Every trustee, office bearer, staff member, consultant and committee member shall sign an Annual Declaration of Conflict of Interest, as required by Sections 3.6 and 18.4 of the Finance Policy, and shall additionally declare any new interest as soon as it arises.
- A person with a personal, family or financial interest in a vendor, consultant, applicant or transaction shall disclose it in writing and recuse themselves from the requisition, quotation evaluation, approval, payment and audit of that transaction.
- A transaction with a relative or associate of a trustee, the Chief Functionary or a staff member requires prior written clearance from the Board of Trustees and must be recorded in the minutes, with the reason it represents value for money.
- Recruitment of a relative of a trustee or of a staff member shall be disclosed before selection and cleared by the Board.

10. High-Risk Areas, Red Flags and the Controls that Address Them

Risk area	Red flags to watch for	Control in force
Procurement & vendors	Same vendor repeatedly chosen without quotations; quotations on similar letterheads or in one handwriting; rates above market; a purchase split into parts just below a threshold; sole-source claimed without justification; vendor introduced by the approver.	Finance Policy 15.4(c): one quotation below ₹10,000, two written quotations ₹10,001–24,999, three written quotations ₹25,000 and above; comparative statement; Procurement Committee; vendor registration and due diligence; blacklisting (15.9).
Approvals & payments	Bills split to stay under ₹1,000; unexplained urgency; approval sought after payment; payment to a third-party account or to an account whose name differs from the vendor; pressure to release a payment before verification.	Approval matrix 3.1 (₹500 / ₹1,000 / above ₹1,000) with splitting expressly prohibited; emergency powers capped at ₹25,000 with justification in 5 working days (3.2); bill verification 8.2; segregation of duties 9.1.
Cash & advances	Repeated round-figure cash payments; self-made vouchers where a printed bill was obtainable; advances outstanding beyond the settlement period; a fresh advance sought before the last is cleared.	Cash payment limits — ₹2,000 per transaction from FCRA funds, ₹4,000 from other funds (8.1); withdrawal limit ₹10,000 (6.5); petty cash ₹5,000 (8.4)
Events & field activities	Attendance sheets with identical handwriting or no signatures; more participants billed than attended; refreshment bills without an attendance sheet; the same photograph used for two events.	Attendance sheet, activity report and photographs mandatory with every event voucher; verification by the Project Coordinator before the Finance Officer passes the bill (8.2).
Dealings with officials	Any demand for a payment outside an official receipt; an offer to "manage" an FCRA, registration, RTE or affiliation matter for a fee; a consultant seeking an unusually high success fee.	Facilitation payments prohibited (Section 7); consultants engaged only against a written contract and invoice with PAN, with TDS deducted (8.3, 11.4).
Payroll & assets	Salary paid in cash or into another person's account; a name on the payroll with no attendance record; assets missing at verification; disposal without committee record.	Bank transfer to individual accounts, attendance registers and approved salary sheets (11.1–11.2); Fixed Asset Register, tagging and annual physical verification (12.1, 12.4); Disposal Committee record (12.3).

11. Preventive Controls and Books of Account

- Every transaction shall be recorded accurately, in reasonable detail, in the correct ledger head and in the correct period. No account, fund or asset may be kept off the books for any purpose.
- No voucher shall be passed without the supporting documents prescribed for that nature of expenditure, and no document may be altered after signature; a rectification entry shall be passed instead.
- Books of account, vouchers, bills, procurement files, contracts and FCRA records shall be retained for 12 years, and audit reports and financial statements for 25 years, in accordance with Section 5.7 of the Finance Policy.
- Bank reconciliations, quarterly advance clearance and quarterly internal review shall be performed on the schedule in Section 5.5. Cash in hand shall be verified weekly and at each month-end.
- The Gift & Hospitality Register, the Conflict of Interest declarations and the register of reported concerns shall be produced to the internal auditor, the statutory auditor and any donor auditor on request.

12. Third Parties — Due Diligence and Contract Terms

- Before engagement, every regular vendor, consultant or implementing partner shall be checked for identity and credentials (PAN, GST registration where applicable, address, bank account in the entity's own name), market rates, past performance and any adverse history, and registered through the vendorship registration form (Finance Policy 15.9). The check shall be recorded, dated and filed.
- Every contract, work order, purchase order above ₹25,000 and grant-partner agreement shall contain the anti-bribery clause at Annexure 3, giving ABI the right to terminate, to recover payments and to audit records on breach.

- Payment shall be made only to the contracting party, in its own name, into its own bank account, against a valid invoice. Payments to a third party, to a numbered account or to another jurisdiction shall not be made.
- No agent, middleman or "liaison" shall be engaged to deal with any government department or authority on ABI's behalf.

13. Roles and Responsibilities

Who	Responsibility
Board of Trustees	Owns this Policy; approves it and its revisions; receives every reported concern and the outcome of every investigation; reviews effectiveness annually; decides sanctions involving the Chief Functionary or a trustee.
Finance Committee	Reviews the Gift & Hospitality Register, conflict declarations, red flags arising from variance analysis and internal audit observations at each quarterly review; recommends improvements to the Board.
President / Chief Functionary	Custodian of this Policy; ensures it is implemented, communicated and trained; receives reports; initiates and oversees investigations; reports to the Board; is personally bound by the Policy and recuses himself or herself where a report concerns them.
Finance Officer / Accountant	Applies the financial and procurement controls; maintains the Gift & Hospitality Register, the Advance Register and the Fixed Asset Register; refuses any voucher that does not comply and escalates rather than accommodates.
Project Coordinators & School Administrator	Brief their teams and the communities they work with; verify bills, attendance and activity reports; are answerable for the integrity of field-level expenditure and beneficiary selection.
All staff, volunteers, consultants and partners	Read, sign and comply with this Policy; refuse and report any demand or offer; cooperate fully with any investigation.

14. Raising a Concern, Whistle-Blowing and Protection

- A concern may be raised orally or in writing with the President / Chief Functionary or, where the concern involves the Chief Functionary or the finance function, directly with the Chairperson of the Board of Trustees or any trustee. The channel to be published on the notice board and website shall include a named person, a telephone number and an email address.
- A written incident report shall be recorded within 2 working days, in line with Section 9.6 of the Finance Policy.
- Concerns may be raised anonymously, and will be examined so far as the information allows. The identity of a person who identifies themselves will be kept confidential and disclosed only where the law requires it.
- No person who raises a concern honestly and in good faith shall suffer dismissal, demotion, transfer, withholding of dues, exclusion from work or any other detriment, even if the concern turns out to be mistaken. Retaliation is itself a disciplinary offence under this Policy.
- A report made maliciously, or known to be false, is a separate disciplinary matter.
- Beneficiaries and community members shall be told, in the local language and at community meetings, that no payment of any kind is required to receive any benefit from ABI, and how to complain if one is demanded.

15. Investigation

On receiving a concern, the Chief Functionary (or, where they are the subject, the Board) shall record it, assess it promptly and, where warranted, constitute an internal enquiry of at least two persons with no interest in the matter, which may include the internal auditor or an external professional. Relevant records shall be secured at once. The person complained against shall be given a fair opportunity to be heard, and may be placed on suspension or moved away from the relevant function while the enquiry is under way. Findings shall be recorded in writing with a corrective action plan, reported to the Board, and where an offence appears to have been committed, reported to the appropriate authority. Every case shall be entered in a confidential register, and the register reviewed annually for systemic weaknesses.

16. Consequences of Breach

Category	Consequence
Employees	Written warning, withholding of increment, suspension, or termination for cause, depending on gravity; recovery of the amount involved from dues or by lawful means; withholding of the final settlement and No Dues Certificate until recovery.
Trustees & office bearers	Recusal, removal from committees, and such action as the Board of Trustees decides in accordance with the trust deed.
Consultants & contractors	Immediate termination of the contract, forfeiture of pending payments and recovery of amounts already paid.
Vendors & partners	Blacklisting with the approval of the Chief Functionary, and removal from the approved vendor list.
Legal & donor	Report to the police or the appropriate authority; disclosure to the donor and, where foreign contribution is involved, to the Ministry of Home Affairs, as required.

17. Training, Monitoring and Review

- Every new employee, volunteer, intern and consultant shall be given this Policy at induction and shall sign the acknowledgement at Annexure 2 before the first payment is released to them.
- A refresher session shall be held at least once a year for all staff, and a short briefing given to community-level workers in the local language.
- The Policy shall be displayed at the head office and the School, published on the ABI website, and referred to in vendor registration forms and grant agreements.

- The Chief Functionary monitors day-to-day compliance; the internal auditor tests it at each quarterly or half-yearly audit; the Board reviews effectiveness annually.
- This Policy shall be reviewed every three years, in step with the Finance Policy, or earlier if the law, a donor requirement or an incident makes it necessary. Amendments require Board approval.

18. Annexures

Annexure 1- Gift & Hospitality Register: Sl. no. | Date | Name and designation of recipient | Giver and relationship to ABI | Description of gift or hospitality | Estimated value (₹) | Accepted, declined or returned | Approval reference | Signature of recipient | Signature of Finance Officer.

Annexure 2- Annual Declaration and Acknowledgement: "I have read and understood the Asian Bridge India Anti-Bribery and Anti-Corruption Policy. I undertake to comply with it. I declare that I have no conflict of interest in any transaction, vendor, consultant or appointment of ABI except as disclosed below, and that I have neither given nor received any bribe, gift or benefit contrary to the Policy during the year. I understand that a breach may lead to disciplinary and legal action." Name | Designation | Interests disclosed | Signature | Date. To be filed annually by all trustees, staff, consultants and committee members, and retained in the personnel or vendor file.

Annexure 3- Standard anti-bribery clause for contracts, work orders and purchase orders: "The Vendor / Consultant / Partner warrants that it has not offered, given or agreed to give, and shall not offer, give or agree to give, to any person any bribe, gift, commission, inducement or reward in connection with this contract or with obtaining it, and that it shall comply with the Anti-Bribery and Anti-Corruption Policy of Asian Bridge India and with all applicable anti-corruption law. Asian Bridge India may, on reasonable belief of a breach, suspend or terminate this contract with immediate effect, withhold and recover all amounts paid, and inspect the records relating to this contract. This clause survives termination."

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