

Policy Against Fraud and other Corrupt Practices



**GONOSHASTHAYA KENDRA
Cox's Bazar**

Revised: April, 2024

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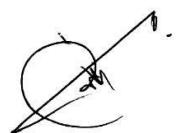
Introduction to GK

Gonoshasthaya Kendra (GK) was started its activities as Field Hospital for the treatment of injured freedom fighters and Bangladesh refugees during the Liberation War in 1971. After the independence of Bangladesh, since 1972 GK started its basic health care program but soon expanded its activities in education, women's development, agriculture, and disaster response. Presently it has concentrated efforts in six major areas: Health care, Education, Agriculture, Humanitarian Crisis Response, and Vocational Training for Women, and Health Care Training of Paramedics.

GK provides health care services through 43 health Centers in 27 Upazila of 19 districts. GK is now one of the largest service provider in health sector outside of the Government of Bangladesh. GK established University, Medical Colleague, Institute of Health and Science, Vocational Institute and Dental College, Motor Driving School exclusively for women and a dialysis center at Dhaka city where 100 patients could be served at a time.

As recognition GK has been honored with the following awards since 1971:

- Awarded the Swedish Youth Peace Prize in recognition of setting up Gonoshasthaya Kendra and provided Primary Health Care services to the rural people utilizing rural women and men in delivering health care in 1974.
- Awarded the Independence Day Award - the highest national award of Bangladesh in 1978 in recognition of GK's contribution to the development of Primary Health Care in Bangladesh and the delivery of family planning services at the grass root levels.
- Awarded the Ramon Magsaysay Award - popularly known as the 'Asian Nobel Prize' in recognition of GK's contribution to community development and to introduce a National Drug Policy in Bangladesh in 1985;
- Mowlana Bhasani Award, Bangladesh in 1989;
- Real Admiral Mahbub Ali Khan Memorial Award for special contribution in health sectors of Bangladesh in 1989;
- GK was awarded the Right Livelihood Award popularly known as the Alternative 'Nobel Prize' in recognition of its contribution to People Oriented Primary Health Care Development in Bangladesh and its role in the introduction of a National Drug Policy in Bangladesh in 1992;
- GK considered as Best Organization in third world and awarded One World Action Award (United Kingdom) in 2001;
- University of California, Berkeley honored Dr. Zafrullah Chowdhury with International "Public Health Hero" Award in 2002;
- Voluntary Health Association of India (VHAI) awarded "Father Tongue Award" to GK for its notable contribution in Public Health Movement in Bangladesh from Joypur of Rajasthan, in 2007; and □ Doctor of Humanitarian Sciences Award, Canada in 2009.



SCOPE OF POLICY

This policy applies to any irregularity, or suspected irregularity, involving employees as well as shareholders, consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with Gonoshasthaya Kendra(GK).

Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the Organization

Gonoshasthaya Kendra(GK) is committed to preventing, identifying and addressing all acts of fraud and corruption against GK, through raising awareness of fraud risks, implementing controls aimed at preventing and detecting fraud and corruption, and enforcing this Policy.

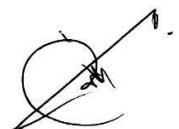
This Policy applies to all activities and operations of GK, including projects and programmes funded by Donor as well as those implemented by GK. This Policy aims to prevent, detect and address acts of fraud and corruption involving:

- i) Staff members holding a GK letter of appointment ("staff members");
- ii) Non-staff personnel, including Service Contract holders, Individual Contractors,
Volunteers assigned to GK and interns
- iii) Vendors, including actual or potential contractors of civil works and suppliers of goods and services (collectively, "vendors"); and

DEFINITION OF FRAUD & CORRUPTION

Fraud is a knowing misrepresentation of the truth or a concealment of a material fact to induce another to act to his or her detriment.

Corruption is the act of doing something with an intent to give an advantage inappropriate with official duties to obtain a benefit, to harm or to influence improperly the actions of another party.

A handwritten signature in black ink, appearing to read "GK". It is written in a cursive style with a diagonal line through it.

ACTIONS CONSTITUTING FRAUD

The terms defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act
- Misappropriation of funds, securities, supplies, or other assets as a result of insider knowledge of company activities
- Disclosing confidential and proprietary information to outside parties
- Disclosing to other persons' securities activities engaged in or contemplated
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering by the company
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the Company. Exception: Gifts.
- Collusion or other anti-competitive scheme between suppliers during a procurement process;
- Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment;
- Processing the cost of personal travel as part of an official travel;
- Making misrepresentations, including educational credentials or professional qualifications, on a personal history form in the context of a job application; and
- Any similar or related irregularity

OTHER IRREGULARITIES

Irregularities concerning an employee's moral, ethical, or behavioral conduct should be resolved by Human Resources department

POLICY

Management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury.

Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any irregularity that is detected or suspected must be reported immediately to the Senior Director of GK, who coordinates all investigations with the Legal Department and other affected areas, both internal and external.



INVESTIGATION RESPONSIBILITIES

The Investigation Unit has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. If the investigation substantiates that fraudulent activities have occurred, the Investigation Unit will issue reports to appropriate designated personnel and, if appropriate, to the Board of Directors through the Audit Committee.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final decisions on disposition of the case.

CONFIDENTIALITY

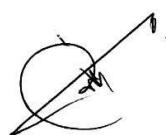
The Investigation Unit treats all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the Investigation Unit immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see **REPORTING PROCEDURE** section below).

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Company from potential civil liability.

AUTHORIZATION FOR INVESTIGATING SUSPECTED FRAUD

Investigation Unit will have:

- Free and unrestricted access to all Organizational records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

A handwritten signature in black ink, appearing to read "John Doe", is positioned in the bottom right corner of the page.

REPORTING PROCEDURES

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

An employee who discovers or suspects fraudulent activity will contact the Investigation unit immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the Investigations Unit or the Legal Department. No information concerning the status of an investigation will be given out. The proper response to any inquiries is: "I am not at liberty to discuss this matter." *Under no circumstances* should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with *any- one* unless specifically asked to do so by the Legal Department or Investigation Unit.

TERMINATION

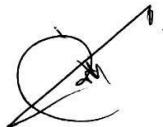
If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed for approval by the designated representatives from Human Resources and the Legal Department and, if necessary, by outside counsel, before any such action is taken. The Investigation Unit does not have the authority to terminate an employee. The decision to terminate an employee is made by the employee's management. Should the Investigation Unit believe the management decision inappropriate for the facts presented, the facts will be presented to executive level management for a decision.

Reporting method

For effective compliance with an anti-fraud policy, the placement of the hotline and email address for receiving complaints should ensure visibility, accessibility, and confidentiality. Here's where and how to place them:

1. dedicated hotline (**+88 01894 419218**) in 24/7 basis to receive the grievances or any complaints related to the project activities, human resources, financial or any other issues.
2. through the Email address: **contact@gkcox.org**

If confidentiality is crucial, consider using- a secure online reporting form with optional anonymity.

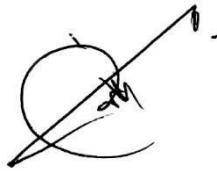


[both ways are Anonymous Reporting Options to ensure the encouragement for open communication, protect whistleblowers, and create a safer environment in organizations or communities.]

ADMINISTRATION

The head of Organization is responsible for the administration, revision, interpretation, and application of this policy. The policy will be reviewed annually and revised as when needed to comply with legal and regulatory changes.

APPROVAL



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Date: 05.04.2024