Mangrove Foundation of India

No: 42, Mosque Street,
Jameelabath, Pulicat Post,
Ponneri Taluk, Tiruvallur,
Tamil Nadu - 601205.

MANGROVE FOUNDATION OF INDIA

EDUCATE | RESTORE | SUSTAIN

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Document Type	Organisational Policy
Organisation	Mangrove Foundation of India (MFI)
Effective Date	21/08/2024
Version	1.0
Approved By	Board of Trustees / Governing Body
Review Frequency	Every two years or earlier, if required

Table of Contents

1. PURPOSE
2. SCOPE
3. POLICY STATEMENT
4. DEFINITION OF BRIBERY
5. DEFINITION OF CORRUPTION
6. KICKBACKS
7. FACILITATION PAYMENTS
8. DEALING WITH GOVERNMENT OFFICIALS
9. GIFTS
10. HOSPITALITY AND ENTERTAINMENT
11. TRAVEL AND ACCOMMODATION
12. DONATIONS AND FUNDRAISING
13. DONOR AND CSR FUNDING
14. PROCUREMENT AND CONTRACTING
15. CONFLICTS OF INTEREST
16. CHARITABLE CONTRIBUTIONS AND SPONSORSHIPS
17. POLITICAL CONTRIBUTIONS
18. THIRD-PARTY AND PARTNER DUE DILIGENCE
19. BOOKS, RECORDS AND ACCOUNTING
20. CASH TRANSACTIONS
21. EXPENSE CLAIMS
22. FRAUD
23. RECORD RETENTION
24. REPORTING SUSPECTED BRIBERY OR CORRUPTION
25. GOOD-FAITH REPORTING
26. NON-RETALIATION
27. CONFIDENTIALITY
28. INVESTIGATION
29. DISCIPLINARY ACTION
30. RESPONSIBILITIES OF THE BOARD / GOVERNING BODY
31. RESPONSIBILITIES OF MANAGEMENT
32. RESPONSIBILITIES OF EMPLOYEES AND REPRESENTATIVES
33. TRAINING AND AWARENESS
34. RISK ASSESSMENT AND INTERNAL CONTROLS
35. COMMUNITY-LEVEL PAYMENTS AND BENEFITS
36. ENVIRONMENTAL AND CONSERVATION PROJECTS
37. COMMUNICATION OF THIS POLICY
38. POLICY REVIEW
39. RELATED POLICIES
40. CONTACT DETAILS
41. APPROVAL

1. PURPOSE

The Mangrove Foundation of India (MFI) is committed to conducting all its activities with honesty, integrity, transparency and accountability.

MFI has zero tolerance for bribery, corruption, fraud, facilitation payments, kickbacks and other forms of improper influence.

This Anti-Bribery and Anti-Corruption Policy establishes the standards and procedures that must be followed by persons acting for or on behalf of MFI.

The objectives of this Policy are to:

- Prevent bribery and corruption in all MFI activities.
- Protect MFI's reputation, resources and charitable purpose.
- Promote transparent and accountable decision-making.
- Ensure responsible management of donor, CSR and organisational funds.
- Provide clear guidance on gifts, hospitality, payments and conflicts of interest.
- Establish procedures for reporting and investigating suspected misconduct.
- Ensure that MFI personnel understand their responsibilities in preventing corruption.

2. SCOPE

This Policy applies to all persons acting for or representing MFI, including:

- Trustees and governing body members.
- Employees and project staff.
- Consultants and advisors.
- Volunteers and interns.
- Field personnel.
- Community facilitators.
- Contractors and suppliers.
- Agents and intermediaries.
- Representatives of partner organisations where they act on behalf of MFI.
- Any other person authorised to act for or represent MFI.

The Policy applies to conduct undertaken:

- Within India.
- During MFI field activities.
- During dealings with government authorities.
- During procurement.
- During fundraising.
- During donor and CSR engagements.
- During project implementation.
- During travel and events.

- Through digital or electronic transactions.
- In any other activity undertaken on behalf of MFI.

3. POLICY STATEMENT

MFI shall not offer, promise, give, request, authorise, facilitate or accept a bribe or other improper advantage.

MFI personnel must never use their position, authority or association with MFI to obtain an improper personal, financial, professional or organisational advantage.

MFI expects its partners, contractors, suppliers, consultants and other representatives to maintain equivalent standards of integrity.

4. DEFINITION OF BRIBERY

Bribery means offering, promising, giving, requesting or accepting something of value with the intention of improperly influencing a person's actions, decisions or duties.

A bribe may involve:

- Money.
- Gifts.
- Loans.
- Commissions.
- Employment opportunities.
- Contracts.
- Services.
- Travel or accommodation.
- Favourable treatment.
- Personal benefits.
- Donations made for an improper purpose.
- Any other valuable benefit.

A bribe does not have to involve cash.

5. DEFINITION OF CORRUPTION

Corruption refers broadly to the misuse of entrusted authority, position or resources for an improper benefit.

Corrupt conduct may include:

- Bribery.
- Kickbacks.
- Fraud.
- Embezzlement.
- Misappropriation.
- Falsification of records.
- Abuse of authority.

- Undisclosed conflicts of interest.
- Manipulation of procurement.
- Improper payments.
- Collusion.
- Concealment of misconduct.

6. KICKBACKS

A kickback is an improper payment or benefit provided in return for favourable treatment.

Examples include:

- A supplier paying an MFI employee a percentage of a contract.
- A contractor providing a personal benefit in return for selection.
- A consultant receiving a project in exchange for an undisclosed payment.
- A person receiving money for influencing a procurement decision.

Kickbacks are strictly prohibited.

7. FACILITATION PAYMENTS

MFI prohibits unofficial payments made to speed up or secure a routine governmental or administrative action where such payment is improper or unlawful.

Examples may include payments to:

- Expedite approvals.
- Obtain permits.
- Speed up administrative processing.
- Obtain documents.
- Avoid legitimate procedures.
- Secure preferential treatment.

Where a person is threatened with harm or there is an immediate safety concern, personal safety should take priority. The incident must be reported to MFI as soon as reasonably possible.

8. DEALING WITH GOVERNMENT OFFICIALS

MFI personnel must exercise particular care when dealing with:

- Government departments.
- Local authorities.
- Regulatory authorities.
- Forest and environmental authorities.
- Public institutions.
- Law enforcement authorities.
- Other public officials.

No MFI representative may offer an improper payment or benefit to influence an official decision or obtain an improper advantage.

All legitimate government fees should be paid through authorised and documented channels.

9. GIFTS

MFI personnel must not offer or accept gifts where the gift:

- Is intended to influence a decision.
- Creates an obligation.
- Is offered in exchange for favourable treatment.
- Is excessive or inappropriate.
- Involves cash or a cash equivalent.
- Violates applicable law or organisational requirements.

Small customary gifts may be permitted where they are lawful, transparent, reasonable and unrelated to an improper decision.

Where there is uncertainty, prior approval should be obtained from the appropriate MFI authority.

10. HOSPITALITY AND ENTERTAINMENT

Reasonable hospitality may be permitted where it has a legitimate professional purpose and does not create an improper obligation.

Hospitality should be:

- Reasonable.
- Proportionate.
- Transparent.
- Related to legitimate organisational activities.
- Consistent with applicable law.
- Properly documented where required.

Hospitality must not be used to influence procurement, funding, regulatory or other organisational decisions.

11. TRAVEL AND ACCOMMODATION

MFI personnel must not accept travel, accommodation or other benefits from suppliers, contractors, beneficiaries or other parties where doing so could improperly influence a decision.

Any travel sponsored by an external organisation must have a legitimate organisational purpose and appropriate authorisation.

12. DONATIONS AND FUNDRAISING

MFI shall conduct fundraising ethically and transparently.

MFI shall not:

- Offer improper benefits in exchange for donations.

- Make false promises to donors.
- Misrepresent how funds will be used.
- Accept funds where doing so would require MFI to compromise its ethical standards or legal obligations.
- Use donations as a means of concealing an improper payment.

All donations shall be recorded and handled in accordance with MFI's financial and fundraising procedures.

13. DONOR AND CSR FUNDING

MFI shall maintain appropriate transparency in relation to donor and CSR funding.

Personnel must not:

- Create false project expenses.
- Inflate project costs.
- Submit false utilisation information.
- Misrepresent project outcomes.
- Divert restricted funds without appropriate authority.
- Create false beneficiaries or activities.
- Manipulate reports to obtain additional funding.

MFI shall use restricted funds according to applicable donor agreements and organisational approvals.

14. PROCUREMENT AND CONTRACTING

Procurement is a high-risk area for bribery and corruption.

MFI shall seek to ensure that procurement is:

- Fair.
- Transparent.
- Competitive where appropriate.
- Properly documented.
- Based on legitimate organisational requirements.

Personnel involved in procurement must not:

- Favour a supplier for personal reasons.
- Accept kickbacks.
- Manipulate quotations.
- Create false quotations.
- Share confidential bids improperly.
- Split purchases to avoid approval requirements.
- Select suppliers in return for personal benefits.

15. CONFLICTS OF INTEREST

MFI personnel must disclose actual, potential or perceived conflicts of interest.

Examples include:

- A procurement officer selecting a company owned by a close relative.
- An employee recommending a supplier in which they have a financial interest.
- A trustee participating in a decision involving a business connected to them.
- An employee receiving benefits from a contractor.
- A decision-maker having an undisclosed personal relationship with a vendor or consultant.

A person with a material conflict may be required to withdraw from the relevant decision.

16. CHARITABLE CONTRIBUTIONS AND SPONSORSHIPS

Charitable contributions, sponsorships or community donations must not be used as a disguised form of bribery.

Before approving a significant contribution or sponsorship, MFI should consider:

- The identity and legitimacy of the recipient.
- The purpose of the contribution.
- Whether the contribution is connected to an official decision.
- Whether there is a conflict of interest.
- Whether the contribution is appropriately documented.
- Whether the contribution complies with applicable law and donor requirements.

17. POLITICAL CONTRIBUTIONS

MFI resources shall not be used for unauthorised political contributions or activities.

No employee, trustee, volunteer or representative may use MFI funds, property, staff time or organisational resources to make an improper political payment.

Any political or public engagement undertaken in MFI's organisational capacity must comply with applicable law and MFI's organisational objectives.

18. THIRD-PARTY AND PARTNER DUE DILIGENCE

MFI may work with:

- Contractors.
- Suppliers.
- Consultants.
- Agents.
- NGOs.
- Community organisations.
- Academic institutions.
- CSR partners.
- Other implementing partners.

Where appropriate, MFI should conduct reasonable due diligence before entering significant relationships.

Due diligence may consider:

- Legal identity.
- Ownership or controlling interests.
- Reputation.
- Relevant experience.
- Conflicts of interest.
- Previous misconduct.
- Capacity to deliver services.
- Compliance requirements.

MFI may decline or terminate relationships where significant corruption risks cannot be appropriately managed.

19. BOOKS, RECORDS AND ACCOUNTING

MFI shall maintain accurate and complete records of financial and material transactions.

No person may:

- Create false records.
- Conceal transactions.
- Misclassify expenses to hide their purpose.
- Create false invoices.
- Maintain undisclosed accounts.
- Destroy records to conceal misconduct.
- Submit false expense claims.

All payments should be supported by appropriate documentation and approvals.

20. CASH TRANSACTIONS

Cash should be used only where operationally necessary and in accordance with MFI's financial procedures.

Cash transactions must be:

- Properly authorised.
- Supported by appropriate documentation.
- Recorded accurately.
- Reconciled appropriately.

Cash must never be used to conceal a bribe, kickback or other improper payment.

21. EXPENSE CLAIMS

All expense claims submitted to MFI must be genuine and accurate.

Personnel must not:

- Submit false receipts.
- Claim personal expenses as organisational expenses.

- Inflate expenses.
- Claim the same expense more than once.
- Claim expenses that were not incurred.
- Conceal personal benefits within organisational expenses.

22. FRAUD

Fraud includes deliberate deception intended to obtain an improper financial or other benefit.

Examples include:

- False invoices.
- False expense claims.
- Misuse of funds.
- Theft of organisational property.
- Falsification of project records.
- Creation of fictitious beneficiaries.
- Manipulation of financial information.
- Misrepresentation of work completed.

MFI prohibits all forms of fraud.

23. RECORD RETENTION

MFI shall maintain financial, procurement, project and other relevant records in accordance with its record-retention procedures and applicable legal requirements.

Records must be sufficiently complete to demonstrate:

- What was purchased.
- From whom.
- For what purpose.
- At what cost.
- Who approved the transaction.
- What supporting documentation exists.

Records must not be deliberately altered or destroyed to conceal improper conduct.

24. REPORTING SUSPECTED BRIBERY OR CORRUPTION

All persons covered by this Policy are encouraged to report suspected:

- Bribery.
- Corruption.
- Fraud.
- Kickbacks.
- Facilitation payments.
- Procurement manipulation.

- Financial misconduct.
- Conflicts of interest.
- Misuse of organisational funds.
- Falsification of records.

Reports should be made through MFI's designated reporting mechanism.

Where appropriate, concerns may be reported to:

Designated Ethics / Compliance Officer:
Name: Mr. Meerasa

Designation: Founder & Director

Email: mfipulicat@gmail.com

25. GOOD-FAITH REPORTING

A person who raises a concern honestly and in good faith should not be disadvantaged merely because the concern is ultimately found to be unsubstantiated.

MFI encourages employees and stakeholders to report concerns as soon as reasonably possible.

26. NON-RETALIATION

MFI prohibits retaliation against a person who, in good faith:

- Reports suspected corruption.
- Raises an ethical concern.
- Participates in an investigation.
- Provides information to an authorised reviewer.

Retaliation may itself constitute misconduct.

27. CONFIDENTIALITY

MFI shall seek to maintain appropriate confidentiality when receiving and investigating allegations of bribery or corruption.

Information shall be shared only with persons who have a legitimate need to know, subject to applicable law and the requirements of a fair investigation.

Confidentiality does not prevent MFI from reporting matters to competent authorities where required or appropriate.

28. INVESTIGATION

Where a credible allegation is received, MFI may conduct an appropriate investigation.

The investigation should, as far as reasonably possible:

- Be objective.
- Be appropriately documented.
- Maintain confidentiality.

- Provide relevant individuals an opportunity to respond.
- Identify the facts and supporting evidence.
- Determine appropriate corrective action.

Serious matters may be referred to external investigators, auditors, legal advisors or competent authorities where appropriate.

29. DISCIPLINARY ACTION

Violation of this Policy may result in appropriate disciplinary or contractual action.

Depending on the circumstances, action may include:

- Counselling.
- Written warning.
- Additional training.
- Removal from specific responsibilities.
- Suspension.
- Termination of employment or engagement.
- Termination of a supplier or contractor relationship.
- Recovery of funds or assets.
- Referral to law enforcement or other competent authorities.

MFI shall take applicable law and contractual requirements into account when determining action.

30. RESPONSIBILITIES OF THE BOARD / GOVERNING BODY

The Board or governing body shall provide oversight of MFI's anti-bribery and anti-corruption framework.

Its responsibilities include:

- Approving this Policy.
- Promoting ethical leadership.
- Reviewing significant corruption risks.
- Supporting appropriate internal controls.
- Reviewing serious reported concerns where appropriate.
- Ensuring appropriate accountability.

31. RESPONSIBILITIES OF MANAGEMENT

MFI management shall:

- Implement this Policy.
- Communicate its requirements.
- Establish appropriate controls.
- Provide awareness and training.
- Maintain appropriate records.
- Ensure concerns are appropriately addressed.

- Monitor significant corruption risks.

32. RESPONSIBILITIES OF EMPLOYEES AND REPRESENTATIVES

All employees and representatives shall:

- Read and understand this Policy.
- Comply with its requirements.
- Avoid bribery and corruption.
- Disclose conflicts of interest.
- Maintain accurate records.
- Protect organisational resources.
- Report suspected misconduct.
- Cooperate with authorised investigations.

33. TRAINING AND AWARENESS

MFI should provide appropriate anti-bribery and anti-corruption awareness to personnel whose responsibilities may expose them to corruption risks.

Training may cover:

- Bribery and corruption.
- Gifts and hospitality.
- Conflicts of interest.
- Procurement risks.
- Financial controls.
- Fraud prevention.
- Reporting mechanisms.
- Third-party risks.
- Relevant legal requirements.

Additional training should be provided where risk assessments identify a specific need.

34. RISK ASSESSMENT AND INTERNAL CONTROLS

MFI should periodically assess corruption risks associated with its activities.

Areas that may require particular attention include:

- Procurement.
- Cash management.
- Government interactions.
- Fundraising.
- Grant management.
- Project implementation.
- Contractor management.

- Travel and expenses.
- Recruitment.
- Community-level payments.
- Third-party relationships.

MFI should establish proportionate controls based on identified risks.

35. COMMUNITY-LEVEL PAYMENTS AND BENEFITS

Where MFI provides legitimate programme-related financial assistance, incentives, reimbursements or community benefits, such payments shall be:

- Properly authorised.
- Based on documented programme criteria.
- Accurately recorded.
- Transparent to the extent appropriate.
- Supported by appropriate documentation.

Programme benefits must not be diverted for personal or political advantage.

36. ENVIRONMENTAL AND CONSERVATION PROJECTS

Given MFI's environmental and conservation activities, particular attention should be given to corruption risks associated with:

- Procurement of plantation materials.
- Restoration contracts.
- Equipment purchases.
- Consultancy arrangements.
- Community incentives.
- Government permissions.
- Environmental projects.
- CSR-funded activities.
- Monitoring and impact reporting.

Project personnel must maintain accurate records of activities, expenditure, beneficiaries and deliverables.

37. COMMUNICATION OF THIS POLICY

MFI shall make this Policy available to relevant employees, volunteers, trustees and other stakeholders.

Key anti-bribery expectations may also be communicated to:

- Suppliers.
- Contractors.
- Consultants.
- Implementing partners.
- Donors.

- CSR partners.

Relevant contracts may include appropriate anti-corruption provisions.

38. POLICY REVIEW

This Policy shall be reviewed at least every two years or earlier where necessary due to:

- Changes in law.
- Changes in MFI's activities.
- Changes in funding arrangements.
- Significant corruption risks.
- Findings from audits or investigations.
- Changes in organisational structure.

Any amendments shall be approved by the appropriate governing authority.

39. RELATED POLICIES

This Policy should be read together with:

1. Code of Conduct Policy.
2. Ethics Policy.
3. Conflict of Interest Policy.
4. Whistleblower Policy.
5. Financial Management Policy.
6. Procurement Policy.
7. Human Resources Policy.
8. Safeguarding Policy.
9. POSH Policy.
10. Fundraising / Donation Policy.
11. Data Protection / Privacy Policy.
12. Environmental and Social Safeguards Policy.

40. CONTACT DETAILS

Mangrove Foundation of India (MFI)

Registered Office:
No. 42, Mosque Street, Jameelabath,
Pulicat, Pulicat Post, Ponneri Taluk,
Tiruvallur District -- 601205, Tamil Nadu, India.

Website:
www.mangrovefoundationindia.com

General Email:
mfipulicat@gmail.com

Additional Email:
mfiglobe@gmail.com

41. APPROVAL

For Mangrove Foundation of India (MFI)

Approved By	Board of Trustees / Governing Body
Name	Mr Meerasa
Designation	Founder & Director
Date of Approval	22/08/2024
Effective From	22/08/2024

Signature



