

“ANTI FRAUD POLICY”

The world will not be destroyed by those who do evil

.....but by those who watch them without doing anything



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1. Purpose

IIHMR concurs with the importance of protecting its stature and its employees from the repercussions of any unlawful/fraudulent activity. Accordingly, IIHMR expects the highest standards of ethical behavior from the teaching, non-teaching, and other members of the conjoined staff who pursue business with the IIHMR. The fraud policy of IIHMR, thus chalks out the responsibilities of each staff member, whether teaching or non-teaching, together with the respective heads of departments including the Director/President of IIHMR to be conscious of any fraud or suspected fraud that has been identified.

The policy covers:

- a. Definition of Fraud
- b. Generic Principles at IIHMR
- c. Procedure for reducing the potential for fraudulent activity
- d. Procedure for reporting and investigating suspected fraud

2. Scope

2.1 This policy is specially designed to get associated with frauds concerning the funds of the IIHMR along with other crucial assets. The actual application of this particular policy is on all the controlled funds and assets including the grants procured for research purposes or for consultancy projects from the funding agencies. The policy also applies to the subsidiary units of the institution – IIHMR.

2.2 Members of staff should ensure that they are familiar with other relevant IIHMR policies, procedures, and regulations including:

- I. IIHMR Staff Manual
- II. IIHMR Financial Policies and Procedures
- III. IIHMR Research Ethics Code of Good Practice
- IV. IIHMR IT policy
- V. IIHMR Purchase policy Guidelines
- VI. ICC Policy

3. Definition

3.1 The term 'fraud' is used to describe such acts of dishonesty as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, false pretense, false accounting, and collusion in the foregoing. For the purpose of this policy, the term 'fraud' includes attempted fraud. In the workplace, fraud can be defined as the misuse of one's occupation in order to acquire self-enrichment by deliberate embezzlement of funds/assets or other resources of the institute.

3.2 For practical purposes, fraud may be described as the use of deception to obtain an advantage or attempt to obtain an advantage, avoiding an obligation or causing loss to another party.

3.3 It is implausible to give a comprehensive listing of the activities and behaviors which constitute fraud. Some of the following are examples of fraudulent behavior:

- A. Intentionally fabricating false or misleading financial reports

- B. Proffering or receiving gifts or hospitality in return for favorable decisions
- C. Claiming payments for goods not received or services not performed
- D. Claiming payment for time not worked
- E. Submitting false or exaggerated claims for reimbursement of expenses
- F. Forging or altering documents
- G. Purchasing items for personal use with funds
- H. Theft, misappropriation or unauthorized use of property

3.4 Constituting Misconduct at the Research Level

Any culpable act in research or fraud in IIHMR at project level will instinctively become fabrication, counterfeiting, plagiarism, forgery, or deception if the reports generated or the results formed are deliberately altered or a case of intentional, dangerous or remiss digression arises instead of practicing the accepted or ethical ways of carrying out a research. Besides, assisting or facilitating the dereliction of duties of the wrongdoer by collusion in or concealment of, the actions of misconduct or attempt to do any delinquency, are all considered deceitful moves.

The misconduct, however, does not include any error done innocently without any malice intended while interpreting or reasoning in research methods or results. Also, the act of impropriety which is entirely unrelated to the research process is excluded as well.

- Unethical Fabrication: The report generation of experiments that was never conducted
- Feigning Research: Erring and practicing the suppression of data to project the desired result
- Plagiarism: Infringement of copyright by reporting another's data as one's own
- Fraud: deliberate and premeditated suppression of previous work in publications to claim originality or to avoid quoting previous publications contrary to present results.
- Breach of confidentiality: By showing as one's own ideas or data obtained from privileged access to original grants, manuscripts, etc.

4. General Principles

4.1 It is IIHMR's policy to investigate all cases of suspected fraud, and when appropriate, to pursue legal remedies available under the law.

4.2 Any act of fraud involving members of staff ascertained by the institution upon investigating, or pursuant of criminal conviction or through acknowledgment by the member(s) of staff concerned, shall result in the appropriate disciplinary and legal actions against the member(s) of staff to include the possibility of suspension or termination of employment, and forwarding information to the appropriate authorities for criminal persecution. Where appropriate, suspected fraud will be reported to the police or other appropriate civil authorities for investigation.

5. Mitigating the Possibility of Fraudulent Activity

5.1 IIHMR deploys an array of actions to drag down the possibility of unlawful/unethical or conceitful activity by maintaining written policies and steps demanding transactions to be done through proper channel with established bona-fide documentation.

5.2 Each and every staff/unit (teaching/non-teaching/administration/higher authority) must ensure to be well-aware to all the written policies as well as the rules and regulations of the institute and should conform to them in order to strictly avoid any deliberate misconduct, relaxing themselves from the possibility of getting penalized or terminated from the official duties.

6. Procedure for Communicating with Authorities

6.1 If the members of IIHMR's staff come across or get notice of some fraud or illegal activity prevailing in the institute, then he/she must immediately report the incident to the immediate superior or the higher authorities, who shall in return take apt, prompt, and expeditious actions after setting up an enquiry on the matter.

6.2 In case, the members who are circumscribed and couldn't report to the immediate senior or head, may directly report to the finance head, if the matter is related to the misconduct in finances of the institute, IIHMR.

6.3 Before accusing a suspect, the member(s) of the staff must cross-check the allegations in order to avoid harming the reputation of the accused if he is proved innocent. The good name and reputation of any individual should not be undermined in the name of suspicious of fraud.

6.4 Reporting the fraud as anonymous can be discouraged and scraped. However, if put forth with crude evidence, the investigation can be taken forward.

1. Taking Ahead the Procedure of Investigating

7.1 Post receiving a report related to an ongoing, suspected, or a definite fraud, the Administration Dean will form a committee at the level of the institute to investigate the fraud involving the person who looks after the legal affairs of IIHMR along with the Head of Internal Audit. The committee may also include important or senior faculty members, external specialists, and also legal authority for the group to have an in-depth contemplation. If the person in suspect is one of the teaching staff members then Dean Academics should be included in the committee. Similarly, in the case of any deceitful act practiced by a research or project team, then Research Dean will be involved in the committee.

7.2 The prior inspection of the facts available should be carried out by the Head of Internal Audit. Also, the scrutiny, if needed, should be reinforced by external experts of the matter. Once the investigation concludes, the auditor must present a written report in front of the special committee formed for decision making. The alleged person must be given a fair chance to provide an explanation as a part of the initial investigation procedure. However, he/she may also be given the benefit of the doubt if the evidence collected are not against rather in favor of the suspect.

2. Final Measures

8.1 Subsequent to resolution of the prior inspection by the committee whose formation resulted in the establishment of a series of facts, the case would want the final attention or investigation will be transferred or referred to IIHMR's board of directors, who will look into the required punishment or penalty. If the case is severe, the involvement of law enforcement officers must be done.