



Policy on: Anti Bribery

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Perspective	Institution		
Policy Owner	Director of Sustainability Center		
Developed By	Nivedita Ram		
Approval Body	College Board		
Policy History	First Introduced	Review Date	Effective Date
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Review Cycle	Every 3 years		
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Revision			
	Date	Revised By	Major Changes
Revision 1			
Revision 2			
Revision 3			

1. Statement.

This policy is hereby developed to create a culture of transparency in all transactions to foster an environment free from intentional and inadvertent giving or receiving of favors or anything of value and to educate and prevent such actions by employees, students, and visitors.

2. Policy Purpose.

- 2.1 MCB'S commitment to meeting and exceeding the highest ethical standards and in compliance with statutory regulations and applicable anti-bribery standards applicable in Oman.
- 2.2 MCBS' demonstration of zero-tolerance towards bribery in each and every transaction it undertakes both internally and when transacting with international bodies.

3. Definitions and Abbreviations

- 3.1 **Bribery:** The giving, receiving, soliciting and or offering some or anything of value, intentionally to influence an action or decision favoring the one offering the bribe or "vasta" as it is locally described. The intention of the bribe may be for personal gain or to achieve an institutional advantage or gain.
- 3.2 **Payments made in Cash:** Offering or Receiving cash, in any form or value. This includes payments to expedite compliance inspections.
- 3.3 **Offering Gifts and vouchers for entertainment:** Offering or receiving inappropriate gifts, hospitality, or entertainment and or vouchers.
- 3.4 **Tourism, Travel and Accommodation:** Offering or receiving tourism, travel or accommodation expenses.
- 3.5 **Political Support & Affiliation:** Offering or receiving illegal political contributions.
- 3.6 **Charity:** Offering or receiving charitable donations to influence a business decision.

4. Stakeholders

This policy applies to: Staff, Faculty, Students, Alumni, vendors, suppliers, contractors, consultants, representatives, and other third parties acting on behalf of MCBS.

5. Procedures

5.1 Reporting of Bribery Cases

- 5.1.1 **Stage 1:** Recognize and document any suspicious activities involving bribery as seen in *Appendix I*.
- 5.1.2 **Stage 2:** All personnel are required to report (*Appendix II*) suspect behaviors related to the red flags described and or any non-conformance to this policy to the immediate reporting manager and the Director Human Resource (Director HR) in a confidential manner.
- 5.1.3 **Stage 3:** The Director of Human Resource acknowledges the report, conducts a preliminary review, and determines whether a formal investigation is required.
- 5.1.4 **Stage 4:** If a formal investigation is needed, a Bribery Investigation Committee shall be formed to investigate the allegation.

- 5.1.5 Stage 5:** The Bribery Investigation Committee shall gather evidence, which will include interviews of involved parties, investigating financial transactions, both cash and bank statements, evidence of which shall be made available by the Finance & Accounting Team and submitting findings to Senior Management for review and further action.
- 5.1.6 Stage 6:** Based on the investigation, disciplinary measures shall be taken which may include termination of employment contract and may also include reporting the non-conformance to the relevant authorities.
- 5.1.7 Stage 7:** MCBS shall undertake periodic and regular due diligence of its operations to estimate and mitigate any potential bribery
- 5.1.8 Stage 8:** A review of this policy is conducted after every 3 years through survey in *Appendix III* to measure the quality, appropriateness, and effectiveness of the policy and fill in the Policy Review Report in *Appendix IV* before submitting it to QA.

5.2 Compliance Training

- 5.2.1** MCBS HR Department shall conduct periodic and regular training on this policy and relevant and current anti-bribery laws.
- 5.2.2** Approved Anti-bribery policy shall be made available on i-DAP.

6. Roles and Responsibilities

6.1 Director of Human Resource

- Ensure compliance with the anti-bribery policy.
- Handle reports of policy violations and take appropriate actions.
- Conduct periodic and regular training on this policy and relevant and current anti-bribery laws.
- Form the Bribery Investigation Committee.
- Approved Anti-bribery policy shall be made available on i-DAP.

6.2 Bribery Investigation Committee

- Conduct investigation through objective evidence gathering.
- Analyze and present its findings to the senior management.

6.3 Finance and Accounting Team

- All financial transactions shall be documented as per the MCBS documentation protocols and available for audit, either internally or by third party auditors.

7. Reference

- Anti-Bribery & Corruption Laws in Oman: <https://cms.law/en/int/expert-guides/cms-expert-guide-to-anti-bribery-and-corruption-laws/oman>
- Source: Royal Decree No. 112/2011 “The Law for the Protection of Public Funds and Avoidance of Conflicts of Interest”, as amended (the Anti-Corruption Law) Royal Decree No. 7/2018 (the Penal Code)
- HEI