



Policy on: Anti Corruption

October 2024

Perspective	Institution		
Policy Owner	Director of Sustainability Center		
Developed By	Nivedita Ram		
Approval Body	College Board		
Policy History	First Introduced	Review Date	Effective Date
Important Dates	30.10.2024		30.10.2024
Review Cycle	Every 3 years		
Email	sustainability@mcbs.edu.om		
Document No	MCBS-P-SP2-094 v1		

Revision			
	Date	Revised By	Major Changes
Revision 1			
Revision 2			
Revision 3			

1. Statement.

This policy is hereby developed to define and establish a clear and comprehensive framework for preventing, detecting, and addressing corruption within MCBS and aims to reinforce MCBS' commitment to upholding the highest ethical standards and ongoing trust.

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-corruption standards applicable in Oman.

2.2 MCBS' demonstration of zero-tolerance towards corruption in each and every transaction it undertakes both internally and when transacting with international bodies.

3. Definitions and Abbreviations

3.1 Corruption: Corruption is described as misuse or abuse of entrusted power for personal benefits or gains.

3.2 Seeking, Offering or Accepting Bribes: This includes cash, favors gifts and or gift-vouchers, or any other activities intended to influence decision-making in one's favor.

3.3 Fraudulent Activities: Intentionally falsify or doctor documents, misrepresenting information, or manipulating data for personal gain and at the cost of harm to MCBS.

3.4 Using Institutional Resources for personal gain: Using MCBS funds, assets, property, for personal benefit and causing loss or damage to MCBS.

3.5 Conflicts of Interest: Participate in activities which compromise the interests of the institution

3.6 Retribution of Whistleblowers: Reprisal against personnel who allege, or report suspected malpractices at MCBS.

3.7 Transparency: Establish transparency in all transactions – Strategic and Operations.

3.8 Responsibility & Accountability: Responsibility & Accountability at all levels of management and operations for any non-conformance to this policy.

3.9 Ethical Conduct & Integrity: Ethical processes, conduct and Integrity all operations.

3.10 Just in Letter & Spirit: Just and Fairness in all operations and transactions,

4. Stakeholders

This policy applies to all individuals associated with the Institution, including:

- **Governing Body Members:** Board of Trustees, Directors, etc.
- **Administrators:** Chairman, Vice Chairman, Executive / Deputy Deans, Department Heads, etc.
- **Faculty:** Professors, Assistant and Associate Professors, Lecturers, Instructors, Trainers Teaching Assistants, etc.
- **Staff:** Administrative personnel, support staff, etc.

- **Students:** Enrolled students at all levels.
- Alumni and Interning Students
- **Third Parties:** Suppliers, Consultants, Vendors, Contractors, and any other individuals or entities acting on behalf of MCBS.

5. Procedures

5.1 Reporting of Corruption Cases

- 5.1.1 **Stage 1:** Recognize and document any suspicious activities involving corruption 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 Corruption Investigation Committee shall be formed to investigate the allegation.
- 5.1.5 **Stage 5:** The Corruption Investigation Committee shall gather evidence, which will include interviews with 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 corruption.
- 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-corruption laws.
- 5.2.2 Approved Anti-corruption policy shall be made available on i-DAP.

6. Roles and Responsibilities

6.1 Director of Human Resource

- Ensure compliance with the anti-corruption policy.
- Handle reports of policy violations and take appropriate actions.
- Form the Corruption Investigation Committee.
- Approved Anti-corruption policy shall be made available on i-DAP.

6.2 Corruption 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