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Anti-Fraud and Anti-Corruption Policy



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Table of Contents

Introduction	3
Purpose	3
Scope	3
Policy Statement	4
Anti-Fraud and Anti-Corruption Management Lifecycle at HCPL	5
Company Profile of HIMAT Consulting Private Limited.....	6
Company Overview	7

Introduction

HIMAT Consulting Private Limited (HCPL) upholds the highest standards of accountability, transparency, and ethical conduct. The firm is committed to managing its operations and resources efficiently, lawfully, and with integrity, in pursuit of its intended impact. HCPL maintains a zero-tolerance policy towards fraud and corruption, recognizing that such practices are fundamentally incompatible with its core values and can significantly hinder the effectiveness of its programmes and operations. Fraud and corruption not only misappropriate vital resources but also erode public confidence and trust in HCPL's work. Therefore, HCPL adopts a risk-averse approach in all its activities and operations to prevent such misconduct. All individuals and entities associated with HCPL, whether employees, contractors, consultants, or partners, are required to actively prevent, mitigate, report, and refrain from any involvement in fraudulent or corrupt activities. In cases where fraud or corruption is identified, HCPL is committed to taking prompt and decisive action. Furthermore, the firm ensures protection for individuals who report such incidents in good faith, in alignment with HCPL's Whistleblower and Anti-Retaliation Policy.

Purpose

The purpose of HCPL's Anti-Fraud and Anti-Corruption Policy (hereinafter referred to as "the Policy") is to articulate the firm's commitment to preventing, detecting, and responding effectively to incidents of fraud and corruption. This Policy is designed to complement HCPL's broader framework of governance policies and procedures that collectively aim to minimize the risk of fraudulent or corrupt practices. These include, but are not limited to: the Code of Conduct and Professional Ethics, Whistleblowing and Anti-Retaliation Policy, Staff Rules, Procurement Policy, Conflict of Interest Disclosure Guidelines, and Financial Management and Accounting Procedures. In addition to these formal policies, HCPL actively integrates fraud and corruption risk assessments into its internal control systems and overall risk management processes.

Scope

This policy applies to all instances of fraud and corruption, whether actual, suspected, or attempted, committed by any individual or entity that has a formal or informal relationship with HIMAT Consulting Private Limited (HCPL). The policy is applicable across all operations, projects, programmes, and activities implemented, managed, or funded by HCPL, as well as those carried out through contractual or collaborative arrangements with third parties.

In particular, the policy applies to the following categories of individuals and entities:

HCPL Staff Members:

All employees of HCPL are subject to this policy and are expected to uphold the highest standards of integrity and ethical conduct.

Contracted Entities

This includes all entities engaged in a contractual relationship with HCPL, such as:

- **Cooperating Partners:** These are nonprofit entities, including government bodies, NGOs, or UN agencies, that support the execution of HCPL's initiatives through formal agreements.
- **Vendors and Service Providers:** This includes any individual or organization, whether public or private, that supplies goods, works, or services to HCPL. Vendors may include parent companies, subsidiaries, affiliated entities, consortia, partnerships, nonprofit organizations, or other qualifying institutions. All employees, officers, agents, or representatives acting on behalf of these vendors are considered the vendor's responsibility under this policy.

Other Contracted Third Parties

This refers to any other third party engaged with HCPL, whether directly or indirectly, whose cooperation is encouraged in the identification, prevention, and reporting of fraud and corruption. These may include donors, beneficiaries, community representatives, or host communities involved in HCPL's work.

Policy Statement

The following definitions of prohibited practices are applicable under HCPL's Anti-Fraud and Anti-Corruption Policy. These practices are collectively referred to as "fraud and corruption" or simply "fraud" in the context of this policy:

- **Fraud** refers to any act or omission, including misrepresentation, that is deliberately intended to mislead or attempts to mislead a party to obtain financial or other benefits, or to avoid obligations for oneself or others. Examples include the misappropriation of funds (such as through fraudulent claims or disbursements), misuse of assets (e.g., unauthorized use of HCPL property), or deliberate misstatements (e.g., falsifying records or omitting crucial information).
- **Corruption** involves the offering, giving, receiving, soliciting, or attempting to offer or solicit, directly or indirectly, anything of value to improperly influence the actions or decisions of another party. This may include conflicts of interest, unauthorized acceptance of gifts or gratuities, bribery (including kickbacks), or any form of economic extortion.

- **Theft** is defined as the unauthorized taking or appropriation of property or assets belonging to another individual or organization.
- **Collusive Practice** is any arrangement between two or more parties to achieve an improper purpose, including the manipulation or influence of decision-making processes.
- **Coercive Practice** is any act of harming, threatening to harm, or intimidating any individual or entity, directly or indirectly, to improperly influence their decisions or actions.
- **Obstructive Practice** includes actions such as the destruction, falsification, or concealment of evidence relevant to investigations; making false statements to investigators; or intimidating individuals to prevent them from disclosing information or cooperating with investigations related to fraud, corruption, money laundering, or financing of terrorism.
- **Money Laundering** is the process of disguising the origins of illegally obtained funds, including converting, transferring, concealing, or acquiring property derived from criminal activity, and facilitating such actions knowingly or with reasonable suspicion.
- **Financing of Terrorism** involves the provision or collection of resources, directly or indirectly, with the intent or knowledge that they are to be used to support individuals or entities subject to international sanctions, particularly those on the United Nations Security Council Consolidated List. This also includes acts covered under Article 2 of the International Convention for the Suppression of the Financing of Terrorism.

Anti-Fraud and Anti-Corruption Management Lifecycle at HCPL

HCPL implements a robust lifecycle approach to managing fraud and corruption risks, consisting of the following stages:

1. **Risk Identification and Assessment:** Systematically recognizing potential fraud and corruption risks across operations.
2. **Prevention, Detection, and Deterrence:** Implementing internal controls and promoting ethical behaviors to reduce opportunities for fraud.
3. **Response:** Taking immediate and appropriate action when fraud is suspected or detected.
4. **Feedback and Continuous Improvement:** Learning from cases and incidents to strengthen internal controls and the firm's resilience.
5. **Fraud Risk Management:** Integrating fraud risk considerations into broader enterprise risk management.

HCPL maintains zero tolerance for fraud, corruption, unethical behaviour, or non-compliance, recognizing their serious implications for organizational integrity and stakeholder trust.

1. Fraud Risk Assessment at HCPL

Fraud risk assessment is a vital component of HCPL's enterprise risk management system. Assessments are conducted regularly, typically aligned with the Annual Work Plan and Budgeting cycle, and as part of internal control self-assessments every two years. Additional assessments may occur during project planning, process changes, or in response to concerns regarding operational integrity. These assessments foster open dialogue, enhance awareness among staff, and encourage a culture of transparency. This proactive approach reduces vulnerability and empowers staff to identify and report potential fraud or misconduct. The key purpose of fraud risk assessments is to help HCPL leadership identify the most vulnerable areas within programme, operational, and support functions, and to prioritize preventive and corrective actions accordingly.

2. Promoting a Culture of Integrity

HCPL emphasizes that the most effective deterrent against fraud is a deeply rooted culture of honesty, ethics, and transparency. Senior leadership, including the CEO and department heads, is responsible for setting a strong ethical tone, communicating a clear stance against fraud and corruption, and modelling integrity in all decisions and behaviours.

All HCPL personnel are encouraged to take an active role in upholding the firm's reputation and safeguarding its assets by adhering to high ethical standards, reporting suspicious activities, and participating in ethical discussions and training.

Company Profile of HIMAT Consulting Private Limited

Established in 2009, HIMAT Consulting Private Limited (HCPL) has built a solid reputation in its 16 years of operation, specializing in high-quality consultancy services in various sectors. HIMAT Consulting combines the enthusiasm, energy, and experience required to deliver meaningful impact for our clients. HCPL serves a diverse range of stakeholders, including but not limited to government ministries and departments, NGOs, INGOs, and institutional donors such as the World Bank, the Asian Development Bank, and Islamic financial institutions. What unites all HCPL's clients is a shared mission and commitment to creating positive, lasting change in society. The company focuses on diagnostic and evaluative research, outreach, and the development of innovative solutions to address complex socio-economic challenges. HCPL serves a wide range of clients, including government agencies, non-governmental organizations (NGOs), international NGOs (INGOs), and institutional donors such as the World Bank and the Asian Development Bank (ADB), European Union, UNICEF, UNESCO, GIZ, AKDN agencies, and Concern Worldwide. HCPL's expertise lies in understanding and analyzing economic, social, cultural, political, business, and institutional issues to generate effective ideas and solutions.

Company Overview

HIMAT Consulting Private Limited (HCPL) is a multidisciplinary research and advisory firm that provides evidence-based solutions to support development programs across fragile and conflict-affected contexts. Established with a mission to deliver high-quality research, evaluations, and technical assistance, HCPL has become a trusted partner for international development agencies, governments, and civil society organizations operating in South and Central Asia, including Afghanistan, Pakistan, and Tajikistan.

HCPL specializes in designing and delivering third-party evaluations, impact assessments, and research studies across sectors such as food security and livelihoods, agriculture and natural resource management, gender and social inclusion, early childhood development, and education. The firm has completed more than 105 assignments, including large-scale household surveys, endline evaluations, conflict and gender analysis, labor market assessments, and process evaluations.

A key strength of HCPL lies in its locally rooted, field-tested methodologies. The firm integrates participatory, gender-sensitive, and conflict-sensitive approaches to ensure the voices of communities, especially women and marginalized groups, are reflected in project design and evaluation. HCPL combines strong in-country operational capacity with robust technical expertise in both qualitative and quantitative methods.

With a multilingual and multidisciplinary team, HCPL brings deep contextual understanding, strong local partnerships, and the ability to conduct research in hard-to-reach and insecure areas. The firm maintains a pool of trained researchers, enumerators, and sectoral experts and has built long-term relationships with clients such as the **World Bank, GIZ, UNICEF, AKF, WHH, Save the Children, and the Swiss Development Cooperation (SDC)**.

Experience & Clients

HCPL has successfully delivered projects for national and international organizations, bilateral/multilateral donors, UN agencies, INGOs, and development partners, as detailed in the table below

Category	Clients
UN Agencies	UNICEF, UNESCO
Bilateral & Multilateral Organizations	USAID, UKAID, AusAID, CIDA, ADB, World Bank, European Union

International NGOS (INGOs) & NGOs	Oxfam Pakistan, Save the Children, Swiss Agency for Development, GIZ, Aga Khan Foundation, Concern Worldwide, Care International, CBM Germany, WHH (Welthungerhilfe), German Red Crescent, HelpAge, WaterAid, Sightsavers, CESVI, ACF, NCA
Local & Regional Partners	Aga Khan Rural Support Programme, Aga Khan Agency for Habitat, Rural Support Network, Child Global Network, Group Development Pakistan, Thardeep Rural Support Program, Lodhran Development Programme, Research and Development Foundation
Government Agencies	NAVTAC, Government of Gilgit Baltistan, Government of Sindh, Government of Punjab, Government of KPK, Government of Baluchistan

Commitment to Excellence:

HCPL is dedicated to providing high-quality, innovative solutions that help clients achieve their development objectives. The firm ensures that its research, evaluations, and project management services are aligned with global best practices while being practical, efficient, and actionable.

Track Record and Corporate Capacity:

HIMAT Consulting Private Limited (HCPL) is a well-established consulting firm with a strong corporate capacity and a proven track record of successfully delivering high-quality research, monitoring, and evaluation services. The firm has consistently adhered to legal and ethical standards in all its operations, ensuring compliance with national and international best practices. HCPL is not blacklisted or debarred by any client and has never abandoned any project for reasons attributable to the company. The firm maintains a 95% client retention rate, demonstrating its commitment to excellence, timely delivery, and client satisfaction.

Technical, Management, and Financial Capabilities

Himat Consulting Private Limited (HCPL) brings over 16 years of experience delivering high-quality research, evaluations, and advisory services across Pakistan and the region. With more than 105 completed assignments, HCPL has built strong institutional capacity in managing complex development projects with technical rigor, operational efficiency, and ethical integrity.

Technical Capabilities

HCPL is recognized for its expertise in **research, monitoring, and evaluation (RM&E)**, impact assessments, organizational assessments, and digital solutions. The firm offers:

- Mixed-methods research design and execution

- Baseline, midline, endline, and third-party evaluations
- Impact assessments using RCTs, difference-in-differences, and MSC techniques
- Value-for-money analyses and real-time monitoring
- Development of M&E systems, ToCs, and RBM frameworks
- Organizational capacity assessments across HR, finance, systems, and governance
- Digital tools such as MIS, KMS, and web-based data collection platforms (e.g., Kobo, SurveyCTO)

Management Capacity

HCPL operates with a collaborative, client-focused management model driven by:

- Transparent governance and strategic leadership
- High client satisfaction with a **95%+ retention rate**
- Strong internal systems for quality assurance and on-time delivery
- Dedicated teams for HR development, team supervision, and performance tracking
- Adaptive risk management, quarterly risk reviews, and proactive mitigation strategies

HCPL fosters continuous learning and innovation, drawing on policy trends and digital advancements to refine its services and maintain high responsiveness in dynamic contexts.

Financial Management

HCPL's robust financial systems ensure accountability and efficiency:

- Supervised by a chartered accountancy firm and an internal finance team
- Diversified revenue from UN agencies, INGOs, government, and multilateral donors
- Joint budgeting by finance and program teams, with real-time cash flow monitoring
- Rigorous cost control, resource optimization, and compliance with donor regulations

HCPL also supports clients in structuring project financing, conducting feasibility studies, and aligning budgets with development objectives.

Core Strengths & Competencies

- **Program Design & M&E:** Inclusive project frameworks, outcome mapping, and learning systems
- **Third-Party Monitoring:** Independent verification of project implementation and outcomes

- **Organizational Capacity Building:** Strategic planning, HR/M&E training, and diagnostics
- **Climate & Risk Analysis:** Resilience planning, DRR, and climate-smart assessments
- **Culturally Sensitive Research:** Strong regional field teams and community-based approaches

Core Values

- **Excellence** – Commitment to quality, credibility, and actionable insights
- **Integrity** – Ethical research practices and transparency
- **Inclusivity** – Prioritizing the voices of women, youth, and marginalized groups
- **Collaboration** – Trusted partnerships with clients and communities
- **Grit & Curiosity** – Adaptability and continuous innovation in complex environments

Thematic and Sectoral Scope

HCPL has conducted evaluations across a broad spectrum of thematic areas, including Health, Protection, WASH, Education, Social Protection, Economic Development, Agriculture, TVET, Women's Empowerment, Climate Change, Disaster Risk Reduction, Humanitarian Assistance, and Socio-Economic Empowerment. This experience reflects the firm's capacity to navigate complex, multi-sectoral projects and deliver contextually relevant, actionable findings.

Geographic Coverage

With extensive experience conducting studies in Punjab, Sindh, Balochistan, Khyber Pakhtunkhwa (KP), Gilgit-Baltistan, and Chitral. In cross-border projects in Afghanistan, Tajikistan, and the Kyrgyz Republic, the firm has demonstrated its ability to operate in diverse socio-cultural, geographic, and security environments. This geographic versatility has enabled the firm to effectively respond to both development and humanitarian contexts.

Approach and Methodological Rigor

The Firm's evaluation studies are characterized by a participatory, evidence-driven approach, employing a blend of quantitative and qualitative methods tailored to the specific project context. This includes household surveys, in-depth interviews, focus group discussions, case studies, and process tracing. Evaluations consistently align with international standards such as OECD-DAC criteria for relevance, effectiveness, efficiency, impact, and sustainability.

