



## TALETE KING PANYULUNG KAPAMPANGAN (A MICROFINANCE NGO), INC.

### WHISTLEBLOWING POLICY

#### I. Objectives

These guidelines are issued in line with TPKI Microfinance NGO's commitment to uphold the highest moral and ethical standards among its staff as well as promote good governance at all levels of the organization pursuant to the Code of Ethics of TPKI Microfinance NGO's Staff and similar applicable issuances.

The issuance of these guidelines aims to encourage TPKI Microfinance NGO staff with credible information to blow the whistle against fraud. To encourage whistleblowing, it seeks to provide protection and assistance to staff who voluntarily disclose their knowledge or give evidence about fraud.

#### II. Coverage

These guidelines shall cover all TPKI Microfinance NGO staff as defined under roman in the Definition of Terms number 4 hereof.

#### III. Responsibility


The Management shall be responsible for the management of this policy, including the investigation of reported concerns and submission of report/ recommendation.

The Internal Audit Unit shall acknowledge whistleblower's report and forward concerns to related department/unit heads.

All staff who witnessed or became aware of any attempted, ongoing, or consummated act of fraud involving any staff shall be responsible to report the same at the earliest possible time.

#### IV. Definition of Terms

1. **Whistleblowing** – is the disclosure of and/or giving of evidence to information that a whistleblower reasonably believes constitutes fraud.
2. **Whistleblower** – refers to an employee or group of employees who make protected disclosures involving commission of fraud, malpractices, or irregularities.
3. **Fraud** – refers to any dishonest or deceitful act including but not limited to forgery, misappropriation of funds, profiteering as a result of inside knowledge, disclosing confidential information to outside parties, altering or damaging documents inappropriately, and accepting or seeking anything of material value from clients or related organizations.
4. **TPKI Microfinance NGO staff** – shall refer to managerial and rank-and-file employees, whether regular, contractual, probationary and job order.
5. **Protected disclosure** – refers to a deliberate and voluntary giving of information by a staff, whether written or verbal, of an actual or suspected act of fraud (as



defined under the definition of terms number 3 of these guidelines) committed by any staff, group of staff, or unit.

- 6. Retaliatory Action** – refers to negative or obstructive responses or reactions to disclosure of acts of fraud including, but not limited to, administrative or criminal proceedings commenced or pursued, reprisals or threats against the whistleblower and/or those staff supporting him/her or any of the whistleblower’s relatives, such as but not limited to forcing or attempting to force any of them to resign, retire or transfer, giving negative performance appraisals, fault-finding, undue criticism, alienation, blacklisting, and other similar acts.

## **V. Reporting of a Whistleblower**

As a first step, the Whistleblower should generally raise the concern to his/her immediate supervisor. This depends, however, on the seriousness and sensitivity of the issues involved as well as who is suspected of the malpractice. If the Whistleblower feels unable to approach his/her immediate supervisor, he/ she should make the report as follows:

- Thru Text/Call: Using and Following the Complaints Mechanism Hotline Guidelines.
- Thru Email: Fill out the Whistleblowing Report Form (*see Annex A*) and send it to [tpki\\_org@yahoo.com](mailto:tpki_org@yahoo.com).

For reports received thru the complaints hotline number, the whistleblower will still be requested to fill out/provide necessary information on the Whistleblowing Report Form.

All reported cases will be handled confidentially and thoroughly investigated.

## **VI. Rights and Obligations of Whistleblowers**

TPKI Microfinance NGO shall protect the Whistleblower against retaliation, discrimination, harassment, and adverse personnel action (e.g. termination, a decrease in compensation, poor work assignments), which result from their reporting in good faith a suspected or actual fraud. The right of a whistleblower for protection, however, does not extend to any personal wrongdoing that is alleged and investigated. Staff who retaliate against those who have raised genuine concerns under this policy will be subjected to disciplinary action.

The whistleblower has the option for either a closed-door or confidential session and can also choose to withhold his/her identity in public or to TPKI Microfinance NGO Management, except to the Internal Audit Unit and Board Audit Committee.

The whistleblower shall be aware that if a suspicion is reported and results in a prosecution or disciplinary hearing, their involvement as witnesses in those processes may be necessary unless other substantial and reliable evidence is available.

If, however, an investigation concludes that the Whistleblower made an allegation frivolously, maliciously, or for personal gain, or that he/she intentionally filed a false report of wrongdoing, disciplinary action will likely be taken against him/her.



## **VII. Evaluation of Report**

Whistleblowing reports are to be dealt with priority and the response method should be determined in a 1-3-5 scheme:

- Concern directed within the day (1);
- Investigation process within three (3) days; and
- Submission of report/recommendation within five (5) days.

However, the investigation process may be extended depending on the needs for evaluation.

The Internal Audit Unit shall acknowledge receipt of reports or disclosures received either thru text or email within the day sent, or if sent during weekends/ holidays, it should be acknowledged on the next working day. All validated whistleblower reports shall be reported by Internal Audit Unit to the Board Audit Committee on a regular basis.

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## WHISTLE BLOWING REPORT FORM

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Please provide the following details for any suspected fraud. Please note that this report is under the guidelines of TPKI Microfinance NGO's Whistleblowing Policy.

### WHISTLE BLOWER INFORMATION

Name:		Signature:	
Branch/Office:		Designation:	
Contact Number:		Email:	

### SUSPECT INFORMATION

Name:			
Branch/Office:		Designation:	

### COMPLAINT:

*Briefly describe the misconduct / improper activity and how you know about it. Specify what, who, when, where, and how. If there is more than one allegation, number each allegation and use as many pages as necessary.*


**Note:** All information disclosed and the identity of the whistleblower will be treated with confidentiality. The institution shall protect the whistleblower against retaliation, discrimination, harassment, and adverse personnel action which result from his/her reporting in good faith a suspected or actual fraud. The whistleblower has the option for either a closed-door or confidential session and can also choose to withhold his/her identity in public or to TPKI Microfinance NGO Management, except to the Internal Audit Unit and Board Audit Committee. If reported suspicion resulted in a prosecution or disciplinary hearing, his/her involvement as a witness in the process may be necessary, unless other substantial and reliable evidence is available.