

## RULES ON INTEGRITY DUE DILIGENCE

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## 1. INTRODUCTION AND OBJECTIVE

- 1.1. GGGI is committed to be transparent and accountable for its decisions and actions, and practice integrity in all aspects of its operations (see GGGI Accountability Framework).
- 1.2. Moreover, GGGI is committed to prevent misuse of its funds and has mechanisms in place to prevent misuse, fraud and corruption. To prevent abuse of GGGI funds, GGGI has put in place effective financial management, including internal and financial controls and risk management procedures, in accordance with Article 9 of the Financial Regulations, as implemented by the Finance Policies and Procedures. Furthermore, GGGI's Anti-Corruption Policy prohibits certain practices (fraud, corruption, coercion, collusion) in connection with GGGI activities and restrict certain forms of transactions and payments that could pose a risk of money laundering or terrorist financing.
- 1.3. To ensure that GGGI's operations and activities are carried out in an ethical manner, GGGI's Sustainability and Safeguards Rules outline the operational principles and core safeguards standards that GGGI seeks to uphold.
- 1.4. To further strengthen GGGI's efforts to ensure sound management of GGGI funds, managing integrity and reputational risks, these Rules on Integrity Due Diligence (the Rules) are formalizing GGGI's requirements and processes when engaging third parties. These Rules reflect international standards and best practices in relation to prevention of money laundering and terrorist financing, including the principles established by FATF (Financial Action Task Force), and in relation to human rights abuse, modern slavery and other criminal and illegal activities.

## 2. DEFINITIONS

The following definitions apply for the purpose of these Rules:

- a) *Money Laundering (ML, Anti-Money Laundering AML)* means (i) the conversion or transfer of property, knowing that such property is derived from crime, for the purpose of concealing or disguising the illicit origin of the property or of assisting any person who is involved in the commission of the crime to evade the legal consequences of his or her actions; (ii) the concealment or disguise of the true nature, source, location, disposition, movement, rights with respect to, or ownership of property, knowing such property is derived from crime, or; (iii) the acquisition, possession or use of property, knowing at the time of receipt that such property was derived from a criminal offence.
- b) *Beneficial Owner* means any natural or legal person controlling or owning, directly or indirectly, 25% or more in GGGI's counterparty. Beneficial Owner also means to include the natural person on whose behalf a transaction is being conducted, and those persons who exercise ultimate effective control over a legal person or arrangement.
- c) *Engagement* means any type of contractual engagement with a Third Party involving financial commitments or transactions.
- d) *Financing of Terrorism or Terrorist Financing (TF, Combatting Terrorist Financing, CFT)* is defined as the commission of any offence as set out in Article 2 of the

International Convention for the Suppression of the Financing of Terrorism.

- e) *Modern Slavery* means slavery, servitude, forced or compulsory labour, human trafficking and hazardous child labour.
- f) *Politically Exposed Person (PEP)* means any natural person who is or has been entrusted with prominent public functions and immediate family members, or person known to be close associates with such person. Examples include Heads of State or of government, senior politicians, senior government, judicial or military officials, senior executives of state-owned enterprises and international organizations, and high-ranking political party officials.
- g) *Sanctions List* means to include the sanctions lists maintained by the United Nations Security Council (UN), by the European Union and by any Multilateral Development Bank (MDB), including the African Development Bank Group, the Asian Development Bank, the European Bank for Reconstruction and Development, the Inter-American Development Bank or the World Bank Group.
- h) *Third Party* means any organization or individual whom GGGI engages with contractually, including private sector entities (including state-owned enterprises), non-governmental organizations, international organizations, research and academic institutions, but excluding governments (ministries and agencies).

### 3. PRINCIPLES

3.1. Prior to any Engagement with a Third Party, the aspects set out in articles a) – f) below shall be appropriately addressed:

- a) **Identifying Third Party and Beneficial Owners.** GGGI shall identify and verify the identity of a Third Party, including their Beneficial Owners. GGGI should have a reasonable level of confidence that it is engaging in a legitimate business relationship with a bona fide Third Party. Identifying the Beneficial Owners of the Third Party prevents GGGI from entering into a relationship with a counterparty whose source of funds is of dubious origin, or whose Beneficial Owners are related to money laundering, terrorism, organized crime, human rights violations, modern slavery, or any other serious wrongdoing.
- b) **Sanctions screening.** GGGI shall carry out a sanctions screening of a Third Party. GGGI endorses sanctions imposed by appropriate international and national bodies (such as UN) against individuals and entities involved in fraud, corruption, terrorism, human rights violations, money-laundering, terrorist financing, tax evasion and other criminal and illegal activities. As a general rule, GGGI shall not engage with any entity or individuals included in the Sanctions List.
- c) **PEPs.** GGGI shall take reasonable measures to detect whether a Third Party or Beneficial Owner is a PEP.
- d) **Criminal Charges.** GGGI shall take reasonable measures to detect any past criminal charges or convictions, or ongoing investigations for serious wrongdoings (such as

corruption, money laundering, terrorist financing, fraud, tax evasion, tax fraud, collusion, human, drug and firearm trafficking or cybercrime) against the Third Party, any Beneficial Owner, any member of the board of directors, senior management and key personnel involved in activities relating to the Engagement.

- e) **Compliance.** GGGI shall take reasonable measures to ensure that any Third Parties are in compliance with applicable requirements on AML/CFT and, where applicable, have appropriate policies and procedures in place for such compliance.
- f) **Modern Slavery.** GGGI shall take reasonable measures to identify the presence of factors which may indicate Modern Slavery risks by assessing inter alia country and sector context, workforce demographics, and the characteristics of risk management processes or controls of the Third Party.

#### 4. INTEGRITY DUE DILIGENCE

- 4.1. Prior to any Engagement with a Third Party, an integrity due diligence shall be carried out in order to address the principles set out in Section 3 above.
- 4.2. As GGGI works with a wide variety of partners in different contexts, a one-size-fits-all approach to integrity due diligence is not appropriate. A balance should be achieved between GGGI seeking assurance and the need to minimize unnecessary administrative burden. Accordingly, integrity due diligence shall be carried out on a risk-based approach: the scope of depth of due diligence should be proportionate to the level of risk. The higher the risk, the broader and deeper the due diligence should be.
- 4.3. The basic due diligence required prior to engagement of Third Parties varies depending on the nature and the value of the Engagement (“Basic IDD”).
- 4.4. The relevant staff member will undertake the required due diligence as set out in Annex 1 (IDD for Procurement) for procurement of goods and services, and in Annex 2 for Engagement with other Third Parties (IDD for Engagements with Third Parties other than Procurement).
- 4.5. An enhanced due diligence following the Basic IDD shall be carried out whenever a risk indicator presents Medium Risk, as defined in Section 5 below. The enhanced integrity due diligence shall consist of gathering additional information regarding the particular risk identified at the Basic IDD by: (a) undertaking detailed and comprehensive research either online or through industry sources and international standard-setting bodies, or by obtaining information and official records from government and regulatory agencies; (b) requesting information directly from the Third Party; (c) interviewing relevant personnel of the Third Party or other relevant individuals and government officials, and (d) carrying out a site visit (Enhanced IDD).
- 4.6. An external service provider may be used to assist on conducting an Enhanced IDD when local or specialized knowledge is required.
- 4.7. The table in Annex 3 (Summary of IDD Levels and Tools) summarizes the different levels of IDD covering various Engagements with Third parties and the tools available

for the due diligence review.

## 5. RISK ASSESSMENT

5.1. Based on the Basic IDD, the Engagement shall be assigned a risk rating in accordance with the principles set out below:

- a. **High Risk:** whenever a risk indicator presents risk that falls outside GGGI's risk tolerance with reference to the principles set out in Section 2. GGGI shall not engage with a Third Party when a risk indicator presents High Risk. Examples of risk indicators presenting high risk include the following:
  - i. The Third Party's Beneficial Owners are unidentifiable;
  - ii. The Third Party, a Beneficial Owner, any member of the board of directors, senior management or key personnel involved in activities relating to the Engagement is included in a Sanctions List.
- b. **Medium Risk:** whenever a risk indicator presents some degree of risk. An Enhanced IDD shall be carried out whenever a risk indicator presents Medium Risk. Examples of risk indicators presenting Medium Risk include the following:
  - i. past or ongoing investigations or charges for serious wrongdoings;
  - ii. presence of PEPs;
  - iii. the Third Party is domiciled or otherwise substantially linked to a jurisdiction which is categorized as non-compliant with tax transparency or AML/CFT standards established by an appropriate international body.
- c. **Low Risk:** whenever there are no risk indicators identified, or when the identified risk indicators do not pose any or low risk for GGGI.

5.2. The table in Annex 4 (Guidance on how to assess Risk Indicators and assign Risk Ratings) serves as a guide in assessing risk indicators and assigning a risk rating to a Third Party.

## 6. ASSESSING AND MITIGATING THE RISKS

6.1. After a completed Basic IDD, or an Enhanced IDD where required:

- a) The Engagement is categorized as Low Risk, no further action is required;
- b) If the Engagement is categorized as remaining Medium Risk, mitigating measures may be required to move forward with the Engagement. Mitigation measures could include for example:
  - i. requesting the improvement of the Third Party's relevant policies and procedures;

- ii. inclusion of contractual obligations, representations and warranties in the agreement with the Third Party;
  - iii. removal of any individual causing concern in relation to the principles set out in Section 3 from any activity relating to the Engagement.
- c) If the Engagement is categorized as High Risk, the GGGI shall refrain from entering into such Engagement.
- d) The relevant approval authority of the concerned Engagement under the Delegation of Authority shall have, prior to approval of the Engagement, authority to review the risk classification and make decisions on required mitigating measures on any Engagements categorized as Medium Risk, after consultations with Finance, Procurement, Legal, Sustainability & Safeguards or other relevant units as needed.

## **7. MONITORING AND RECORDKEEPING**

- 7.1. GGGI shall regularly monitor the identified risks and reassess due diligence measures taken, at least once a year during the life of GGGI's Engagement with the Third party.
- 7.2. GGGI shall keep records of the IDD process (Basic and Enhanced), identified risk indicators and any mitigating measures taken.

## **8. FINAL PROVISIONS**

- 8.1. Effectiveness. These Rules shall enter into force on the date of approval by the Director-General. These Rules complement the due diligence requirements set out in GGGI's Rules for Procurement of Goods, Works and Services from Firms, the Rules on Private Sector Engagement, the Sustainability and Safeguards Rules, and the Rules and Procedures on Selection and Contracting of Grantees, as well as the Interim Consortia Process and Rules for Processing and Approval of Institutional Arrangements and Agreements. However, to the extent of any inconsistency between the procedures set out in these Rules and any of the aforementioned rules and procedures, these Rules supersede and replace the contrary provisions to the extent of the inconsistency.
- 8.2. Periodic Review. These Rules shall be periodically reviewed to ensure that they reflect the current business needs and best practices among international organizations.
- 8.3. Implementation. Further guidelines may be issued to implement these Rules.

## **Annex 1- IDD for Procurement**

### **Basic IDD**

The Basic IDD for procurement of goods and services consists of two levels. The applicable procedure depends on the contractual value of the engagement.

#### **1. Simplified IDD**

1.1 This Simplified IDD is used for procurement of goods and services involving Minor Purchases (\$0-1,000) or Low Value (\$1,001-10,000).

1.2 The IDD at these levels will be done by the country representative, or unit head, or Head of Procurement doing the procurement.

1.3 The IDD consists of checking if the information from the provider of goods or services (the “provider”) in e-Green Procurement Portal (e-GPP) is complete, i.e., name including the tax ID/national business and place of incorporation/nationality, and ensuring the provider is not a legal entity included in the Sanctions List.

1.4 The procurement documentation for these minor purchases or low value contracts should include a specific statement in the online requisition by the country representative, or unit head, or Head of Procurement doing the procurement that the provider has provided complete information and is not in the Sanctions List.

1.5 Even though the Simplified IDD does not entail the assessment of risk indicators other than the inclusion of the provider in the Sanctions List, the staff member doing the procurement may consult with Finance, Procurement, Legal, or Sustainability & Safeguards or other relevant units as necessary, regarding other indicative risks that may be identified.

#### **2. Basic IDD**

2.1 For procurement of goods and services above \$10,000, a Basic IDD is required. The IDD at this level is done by the Procurement Office, which consists of:

(a) Confirmation of the provider’s name, including the tax ID/national business and place of incorporation/nationality of the Supplier. This is usually accomplished by checking that the provider completed all the required information in the e-GPP and the submission of the business registration certificate.

(b) Confirmation of financial solvency and capacity of the provider. This is established by the financial statements submitted by the provider normally for the last 3 years and the self-declaration of financial soundness by the provider in the Mandatory Declaration form required in the Request for Proposal.

(c) Identification of the provider’s ultimate Beneficial Owners, Senior Management, members of the Board of Directors and Key Employees; and the name(s) of the subcontractors, if applicable and when a third party is sub-contracted to perform all or part of

the procurement contract. This is accomplished by the completion and submission by the provider of the Information on Beneficial Ownership form required in the Request for Proposal.

(d) Identification of any past criminal convictions of, or ongoing investigations against the provider, any Beneficial Owner, any member of the Board of Directors, Senior Management, or Key Employees for irregularities, non-compliance with legal obligations, and serious wrongdoings that may have an impact on the reputation of GGGI, including the establishment of itself or another entity in a different jurisdiction with intent to circumvent mandatory fiscal, social or any other legal obligations in its place of incorporation or principal place of business.

(e) Confirmation that the provider, or any of its ultimate Beneficial Owners, Senior Management, members of the Board of Directors and Key Employees are not included in the Sanctions List or identified as a PEP or for adverse media.

2.2 The due diligence review for 2.1 (d) and (e) is usually accomplished by: (i) the completion and submission of Mandatory Declaration form by the provider certifying that the provider or its Beneficial Owners, Senior Management, members of the Board of Directors and Key Employees have not been involved or identified in any of the activities abovementioned; (ii) checking their inclusion in the Sanctions List or identified as PEP or for adverse media; and (iii) Google searches of risk indicators that have been identified through the screening tool, if necessary.

2.3 If there are issues or risks that might arise from the Basic IDD, the Head of Procurement may consult with Finance, Legal, or Sustainability & Safeguards or other relevant units as necessary.

### **3. Enhanced IDD**

3.1 The Procurement Office will carry out an Enhanced IDD if the risk indicator presents a Medium Risk as set out in this Rules. The Procurement Office will coordinate the Enhanced IDD with Finance, Legal, or Sustainability & Safeguards or other relevant units as necessary, or engage an external service provider to undertake the Enhanced IDD if necessary.

### **4. Approval and Review**

4.1 The procurement documentation shall include the risk rating of the Engagement. This documentation shall be sent to relevant approval authority of the concerned Engagement under the Delegation of Authority for independent review and appropriate action prior to approval of the Engagement.

4.2 During the procurement process, the Procurement Office shall also check bidders and the selected provider for any integrity issues outlined in Annex 5 (Red Flag Checklist).



## **Annex 2 - IDD for Engagements with Third Parties other than Procurement**

### **1. Coverage**

1.1 As defined under these Rules on Integrity Due Diligence, an Engagement requiring an IDD is limited only to those types of contractual engagement with a Third Party that involves financial commitments or transactions. This definition will include engagements by GGGI with Third Parties under either a (i) consortium; (b) grant; or (iii) an institutional agreement involving transfer of funds.

1.2 As such, the IDD requirements in these Rules do not apply to any agreements which do not involve transfer of funds from GGGI to the Third Party (i.e., MOUs or letter of intent). The staff member leading the engagement the Third Party is still responsible for verifying the identity of the Third Party and the nature of the business activities of such Third Party.

1.3 However, by specific provision of the Rules on Private Sector Engagement, if the Third Party is considered a “private sector” within the definition in the Rules on Private Sector Engagement, a due diligence review is required prior to engagement with that private sector under the Rules on Private Sector Engagement.

### **2. Common Review Standards**

2.1 For engagements between GGGI and Third Parties that require due diligence review under specific policies<sup>1</sup>, the due diligence review shall consist of the same standard of review which shall include (but does not need to be limited to) the following:

(a) Fiduciary Assessment – the Third Party’s financial viability, the reliability and integrity of their financial controls and processes, how their anti-fraud/bribery/corruption measures have been implemented and are monitored, and whether they have measures in place to ensure value for money.

(b) Delivery Assessment – whether the Third Party has suitable policies and procedures, staff capacity and ability to effectively deliver the activities delegated to them.

(c) Operational Assessment – whether the Third Party has a suitable decision making/governance structure, whether they can comply with all national legislation and regulations and how they monitor and manage risks and issues.

(d) Safeguarding Assessment – how the Third Party monitors and manages labor and employee working conditions, how recruitment is performed, whether they are addressing modern slavery in supply chains. Where physical or economic relocation is expected, environmental and social impact assessments should be evaluated.

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<sup>1</sup> Relevant policies the Sustainability and Safeguards Rules, the Rules and Procedures on Selection and Contracting of Grantees, the Interim Consortia Process, and the Rules for Processing and Approval of Institutional Arrangements and Agreements.

(e) Reputational Assessment – any controversies, problems, disagreements etc. that may represent a reputational risk (e.g. criminal action, environmentally unsustainable practices, accusations of fraud or corruption etc.).

### **IDD Review Standards**

2.2 The IDD is undertaken by the relevant project or program manager leading the engagement with the Third Party.

2.2 GGGI uses a common Due Diligence Checklist form template to reflect and ensure that this standard of IDD review is applied to all Third Parties under consortia, institutional arrangements involving transfer of funds, and grants (below USD50,000). Third Parties that would receive grants above 50,000 will be required to fill up a more comprehensive due diligence review checklist under the Rules on Selection and Contracting of Grantees, but such form is still based on the common IDD review standard.

2.3 The IDD of all the above is usually accomplished by: (i) the completion and submission of due diligence form by the partner which includes information on in relation to the common standards of review, as well as information on its Beneficial Owners, Senior Management, members of the Board of Directors and Key Employees; (ii) submission of certificate of business registration/incorporation and audited financial statements (iii) checking whether the Partner, or its Beneficial Owners, Senior Management, members of the Board of Directors and Key Employees are involved or identified in any criminal investigations, charges or convictions for irregularities, non-compliance with legal obligations, and serious wrongdoings that may have an impact on the reputation of GGGI, including the establishment of itself or another entity in a different jurisdiction with intent to circumvent mandatory fiscal, social or any other legal obligations in its place of incorporation or principal place of business; (iv) screening for inclusion in the Sanctions List, for PEP or adverse media; and (v) Google searches of risk indicators that have been identified through the screening tool, if necessary.

2.4 If there are issues or risks that might arise from the Basic IDD, the relevant project or program manager may consult with Finance, Legal, Partnership, or Sustainability & Safeguards or other relevant units as necessary.

## **3. Enhanced IDD**

3.1 An Enhanced IDD will be undertaken if the risk indicator presents a Medium Risk as set out in these Rules. The relevant project or program manager will coordinate the Enhanced IDD with Finance, Legal, Partnerships, or Sustainability & Safeguards or other relevant units as necessary, or engage an external service provider to undertake the Enhanced IDD if necessary.

## **4. Approval and Review**

4.1 The documentation required for the approval of these Engagements shall include the completion by the relevant project or program manager of the Due Diligence Checklist form template which includes the risk rating of the Engagement. This documentation shall be sent

to the relevant approval authority of the concerned Engagement under the Delegation of Authority for independent review and appropriate action prior to approval of the Engagement.

4.2 It may sometimes be appropriate for GGGI to consider using another international organization or international financial institution's due diligence review, if GGGI is provided access to such review, rather than conducting its own, for example if the Third Party had been engaged by the United Nations or the World Bank, it may be appropriate for GGGI to rely on the due diligence carried out by these international organizations. However, GGGI should, as a minimum, request copies of the due diligence to ascertain by a desk review whether there are any gaps which GGGI would need to fill by carrying out its own additional due diligence or requesting the Third Party to supplement their due diligence if appropriate.

**Annex 3- Summary of IDD Levels and Tools**

IDD	IDD Description	IDD Tools
Exempt	IDD is not required for engagements with 3 <sup>rd</sup> party that does not involve financial commitment or transaction, e.g., MoUs, LOI, etc.)	N/A but basic Know Your Customer ("KYC") information is considered
Simplified	IDD for procurement of low value and minor purchases (i.e., USD 1 to 10,000)	Disclosure of business information in e-GPP and Sanctions List
Basic	- IDD for procurement above USD10,000 - Engagements with 3 <sup>rd</sup> parties (i.e., grants, consortia, institutional arrangements involving transfer of funds)	Self-declarations, disclosure of business information, business registration certification, financial statements, Sanctions List, adverse media check, use of screening tools, online verification desk research
Enhanced	- Based on decision, additional IDD is undertaken	Detailed and comprehensive online research, online and manual corporate record retrieval, human intelligence gathering (internal/external), site visits

### Annex 4 - Guidance on how to assess Risk Indicators and assign Risk Ratings

The table below includes examples of what should be considered when conducting the IDD and assessing the applicable risk. The table is not an exhaustive list of risk indicators that could be identified in connection with a Provider/Partner. The sole purpose of this table is to serve as guidance when assessing risk indicators and assigning a risk rating.

Indicators Classification	Low	Medium	High
<b>Beneficial Ownership</b>	Provided complete information regarding the Beneficial Owners.	Provided incomplete or partial information regarding the Beneficial Owners.	Did not provide the information regarding the Beneficial Owners.
<b>Sanctions or debarment imposed by IFIs</b>	Neither the Provider/Partner, any Beneficial Owner, any member of the Board of Directors, Senior Management nor Key Employee is or has been included in the Sanctions List or has been debarred.	The sanction or debarment imposed on the Provider/ Partner, any Beneficial Owner, any member of the Board of Directors, Senior Management or Key Employee is no longer in effect.	The sanction or debarment imposed on the Provider/ Partner, any Beneficial Owner, any member of the Board of Directors, Senior Management or Key Employee is still in effect.
<b>History of criminal investigations/charges/ convictions for serious wrongdoings (e.g. fraud, corruption, bribery, embezzlement, irregularity, money laundering, tax evasion, tax fraud, collusion, shell companies) or organized crime</b>	No past or pending criminal investigations, charges, or convictions against the Provider/Partner and/or any Beneficial Owner, any member of the Board of Directors, Senior Management nor Key Employee related to a serious wrongdoing or organized crime.	Past or pending criminal investigations, charges, or convictions against the Provider/Partner and/or any Beneficial Owner, any member of the Board of Directors, Senior Management nor Key Employee related to a serious wrongdoing or organized crime.	Guilty plea, settlement, fine, sentence or indictment against the Provider/Partner and/or any Beneficial Owner, any member of the Board of Directors, Senior Management nor Key Employee related to a serious wrongdoing or organized crime.
<b>Conflict of Interest</b>	No conflicts of interest are identified.	A staff member holds a position or assignment or holds a controlling financial interest in the Provider/Partner.	A staff member involved in the decision-making process of the procurement or selection of a Provider/Partner holds a controlling financial interest in the Provider/Partner.
<b>Politically Exposed Persons (PEPs)</b>	No PEP identified or the PEP has not held public office in more than five (5) years, and/or his/her office has no relation to the project or no direct or indirect influence in the project, except in all cases, if the PEP is prominent.	The PEP held public office within five (5) years, and/or his/her office could be/ was directly or indirectly related to the project or the PEP is prominent in the national or international sphere.	The PEP is currently holding public office, which is directly or indirectly linked to the project or the PEP is prominent in the national or international sphere; and/or the PEP is currently under investigation for a serious crime.
<b>Money laundering and terrorist financing (AML/CTF)</b>	No AML/CFT deficiencies in the Provider/Partner's policies and systems, no investigations or fines by the regulator or other authorities.	Some regulatory history on AML/CFT issues or the regulator has identified gaps in the Provider/Partner's policies and systems.	The Provider/Partner is established in a jurisdiction for which is listed as an AML/CFT high-risk jurisdiction subject to a call for action.
<b>Other risk indicators to consider</b>	<ul style="list-style-type: none"> <li>- Significant political affiliations or contributions made by private companies; Media reports on wrongdoings, illegal or disreputable activities;</li> <li>- Rumors of wrongdoing, illegal or disreputable activities;</li> <li>- Activities in business sectors prone to corruption (construction, waste disposal, extractive industries (e.g. mining or oil), real estate;</li> <li>- Sudden or unexplained withdrawal of large and/or western companies from transactions;</li> <li>- Sudden or unexplained change of shareholders, auditors, accountants, lawyers, or other professional advisors;</li> <li>- Reluctance to discuss integrity and corruption topics;</li> <li>- Media suggesting money laundering or terrorist financing; and</li> <li>- Media suggesting tax, fraud, tax evasion, or aggressive tax planning.</li> </ul>		

Annex 5- Red-flag for internal checks		
	Phase of Procurement process	Possible suspicious activity
1	Pre-solicitation	Unwarranted sole source justification
		Erroneous statements to justify sole or single source
		Justification of sole or single source signed by unauthorized staff
		Technical personnel providing advance information to carefully selected suppliers
		Invalid restrictions in RFQ/RFP documents to limit competition
2	Solicitation	Restriction on procurement to prevent /obstruct qualified suppliers
		Limiting time for submission of tenders so that only those with advance information can respond
		Improper social contact with supplier representatives
		Conducting bid conferences in such a way that bid rigging or price fixing is facilitated
		Discussing with personnel about likely employment with a supplier or sub-contractor for staff or relatives or for friends
		Rendering special assistance to a supplier in preparing their bids.
3	Bid Acceptance	Improper acceptance of a late bid
		Falsification of documents or receipts to get a late bid accepted
		change in the bid after other bidder's prices are known
		Falsification in supplier's qualifications, financial capability, successful completion of previous jobs and so on
		Submission of the bids by one bidder in a different party's name (covering bid)
		False certificates, such as insurance
		Rejection of bids without any valid reason
		Deliberate loss of bids
		Exercising favoritism towards a particular supplier during the evaluation process
		Using biased or like-minded individuals on the evaluation panel
		Failing to forfeit bid bonds when a supplier withdraws improperly
4	Post Contract Award	Certifying goods without conducting inspections
		Action not taken for the non-compliance with the contract terms and conditions
		Double payments for same items/services
		Contract files are incomplete
		Substitution of specified goods with used or inferior products
		Substitution of specified services or goods with lost cost services or goods without price analysis
		Time sheets signed for hours not expended
		Expenses paid when not incurred
		Essential spares not delivered but invoiced
		Invoices settled earlier than contract requires
		Payment for non-delivered goods/services
		Unsubstantiated cost growth
		Charges for skills levels below those contractually agreed