

# Anti- Corruption & Counter Fraud Policy

**Tadbeer Consulting  
Research, Consulting &  
Capacity building**

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## **Overview**

Tadbeer is an Afghan consulting firm, active in three major division; research, consultancy and capacity building. Its rich infrastructure and strong linkage in local, regional and international level and existed proficiency marks it as an exceptional institution.

## **Vision**

A unique combination of local wisdom and international knowledge for a thriving and prosperous Afghanistan

## **Goal**

To adapt, apply, and spread indigenous insight for improved policy making and sustainable development in Afghanistan.

## **Principle**

TADBEER seeks to accomplish its mission by adherence to the following principles:

- Afghan leadership of development;
- Human development focus;
- Gender equity;
- Transparency and Accountability
- Demand driven approach;
- Sustainability of interventions;
- Environment protection;
- Strictly consider ethical issues in all interventions;

## **Policy Statement**

TADBEER Consulting is committed to the prevention, deterrence and detection of fraud, bribery and all other corrupt business practices. It is TADBEER's policy to conduct all of its business activities with honesty, integrity and the highest possible ethical standards and vigorously enforce its business practice, wherever it operates, the organization will not engaging in bribery or corruption. TADBEER's employees are prohibited from directly or indirectly offering, giving, soliciting or receiving any form of bribe, kickback or other corrupt payment, or anything of value, to or from any person or organization, including government agencies, individual government officials, private companies and employees of those private companies under any circumstances.

### ***How we define corruption & Fraud:***

Corruption and Fraud means any types of bribery; an offering, giving, promising or agreeing to give, demanding or accepting money, assets, or other inappropriate benefits from the government officers, government sectors, private sectors, staff of client agency or

responsible person either in direct or indirect action so that such person could proceed or disregard his/her function in order to acquire, retain the business, recommend specific company to the entity, or achieve any improper benefits in business transaction. Exception shall be applied in case of laws, regulation, statement, standard, custom, or business traditions enable to do so.

### ***Scope & Applicability***

This Anti-corruption & Counter Fraud Policy applies to all TADBEER's individuals working with TADBEER Consulting at all levels and grades, including directors, senior executives, officers, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, casual workers, volunteers, interns, agents, or any other person associated with TADBEER Consulting. In this Policy, "Third Parties" means any individual or organization, who / which come into contact with TADBEER or transact with TADBEER and also includes actual and potential clients, suppliers, business contacts, consultants, intermediaries, representatives, subcontractors, agents, advisers, joint ventures and government & public bodies including their advisers, representatives and officials, politicians and political parties.

### ***Gift & Hospitalities***

Employees should not provide, solicit or accept cash or its equivalent, entertainment, favors, gifts or anything of substance to or from competitors, vendors, suppliers, customers or others that do business or are trying to do business with TADBEER. Loans from any persons or companies having or seeking business with TADBEER, except recognized financial institutions, should not be accepted. All relationships with those who TADBEER deals with should be cordial, but must be on an arm's length basis. Nothing should be accepted, nor should the employee have any outside involvement, that could impair, or give the appearance of impairing, an employee's ability to perform his/her duties or to exercise business judgment in a fair and unbiased manner.

This Policy does not prohibit normal and appropriate gifts, hospitality, entertainment and promotional or other similar business expenditure, such as calendars, diaries, pens, meals and invitations to theatre and sporting events (given and received), to or from Third Parties. However, the key determining factor for appropriateness of the gift or hospitality and/or its value would be based on facts and circumstances under which such gift or hospitality is provided.

The practice of giving gifts and hospitality is recognized as an established and important part of doing business. However, it is prohibited when they are used as bribes. Giving gifts and hospitality varies between countries and sectors and what may be normal and acceptable in one country may not be so in another. To avoid committing a bribery offence, the gift or

hospitality must be:

- a. Reasonable and justifiable in all the circumstances;
- b. Intended to improve the image of TADBEER, better present its products and services or establish cordial relations;

The giving or receiving gifts or hospitality is acceptable under this Policy if all the following requirements are met:

- a. It is not made with the intention of influencing a Third Party to obtain/ retain business or a business advantage or to reward the provision or retention of business or a business advantage or in explicit or implicit exchange for favors/ benefits or for any other corrupt purpose.
- b. It complies with local laws and customs.
- c. It does not include cash or a cash equivalent (such as gift certificates or vouchers)
- d. It is appropriate in the circumstances. For example, small gifts to be given at National and Religious events (EID & NOWROZ).
- e. Taking into account the reason for the gift or hospitality, it is of an appropriate type and value and given at an appropriate time.
- f. It is given openly, not secretly and in a manner that avoids the appearance of impropriety.

***What is not acceptable?***

It is not acceptable for any employee of TADBEER (or someone on his / her behalf) to:

- a. Accept an offer of a gift of any size from any Third Party which is in negotiation with, or is submitting a proposal with TADBEER.
- b. Give; promise to give or offer any payment, gift, hospitality or advantage with the expectation or hope that a business advantage will be given or received or to reward a business advantage already given.
- c. Give, promise to give or offer, any payment, gift or hospitality to a government official, agent or representative to “facilitate” or expedite a routine procedure.
- d. Accept or solicit any payment, advantage, gift or hospitality from a Third Party that known or suspected to be offered with the expectation that it will obtain a business advantage for them.
- e. Threaten or retaliate against, another employee who has refused to commit a bribery offence or who has raised concerns under this Policy.
- f. Engage in any activity that might lead to a breach of this Policy

The points stated above are illustrative in nature and in no way intend to limit the applicability of this Policy.

### ***Political activities***

TADBEER advocates government policies on sustainability and do not contribute financial or in-kind to political parties, politicians and related institutions. TADBEER do not make contributions to political parties, political party officials or candidates for political office. Payment or use of corporate assets of any type as payment, directly or indirectly to any person, business, political organization or public official for any unlawful or unauthorized purpose is prohibited. Staff cannot be involved in making any political contribution on behalf of TADBEER. Or, use any TADBEER's resources to assist a candidate or elected official in any campaign or coerce or direct another employee to vote a certain way. TADBEER never attempts to offer any incentives to public officials in the hopes of influencing the decision of that individual.

### ***Business relationships***

TADBEER expects all Third Parties doing business with TADBEER to approach issues of bribery and corruption in a manner that is consistent with the principles set out in this Policy. TADBEER requires all Third Parties to cooperate and ensure compliance with these standards, to continue the business relationship.

In order to maintain the highest standards of integrity, with respect to any dealings with a Third Party, TADBEER must ensure that:

- a. Employees and associates shall conduct due diligence enquiries to review the integrity records of any Third Party before entering a commercial relationship with them.
- b. Employees and associates shall fully document the engagement process and the final approval of the selection of any Third Party.
- c. Employees and associates shall implement a program to provide appropriate information on this Policy to all Third Parties engaged in business relationship with TADBEER.
- d. Employees and associates shall ensure that:
  - Each Third Party within TADBEER's work areas are fully briefed on this Policy and have made a formal commitment in writing to abide by it.
  - Fees and commissions agreed will be appropriate and justifiable remuneration for legitimate services rendered.
  - Contractual agreements will include appropriate wording making it possible to withdraw from the relationship if any of the Third Parties fail to abide by this Policy.

In the event of any doubt on the integrity of a Third Party, it is the employee's

responsibility to contact his/her Manager [info@tadbeer.org](mailto:info@tadbeer.org) as soon as possible.

***Protection***

Those who refuse to accept or offer a bribe or those who raise concerns or report another's wrong- doing, are sometimes worried about possible repercussions. TADBEER encourages openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. TADBEER is committed to ensuring that no one suffers any detrimental treatment as a result of refusing to take part in bribery or corrupt activities or because of reporting their suspicion in good faith that an actual or potential bribery or other corruption offence has taken place or may take place in the future. If any employee believes that he/she has suffered any such treatment, he/she should inform his/her your Manager via [info@tadbeer.org](mailto:info@tadbeer.org) immediately.