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# GUIDELINE ON IMPLEMENTATION THE BUSINESS ANTI-CORRUPTION CODE

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# **GUIDELINE ON IMPLEMENTATION OF BUSINESS ANTI-CORRUPTION CODE**

## **I. Initial Provisions: Content and Purpose**

Through this Guideline, prepared by USAID Kosovo Municipal Integrity activity grantee Riinvest Institute, provides guideline to implement 'Business Anti-Corruption Code' signed by business association representatives.

The purpose of this document is to establish common standards and principles for implementation of the Business Anti-Corruption Code signed by business associations.

The goal of this document is to provide a general outline for businesses to design and implement policies to create an anti-corruption environment, focusing on eliminating corruption risks within the business.

This document provides guidelines on ethical conduct aiming to create an anti-corruption environment within the business by assessing the corruption risks that businesses face, protecting reputations, fostering a culture of integrity, and designing internal policies in line with the 'Business Anti-Corruption Code' and the legal framework in force in Kosovo.

## **II. Creating anti-corruption environment<sup>1</sup>**

Private companies need to create an anti-corruption environment within the organization. Creating such an environment needs to be followed by taking into consideration several steps.

**Building self-assessment of current analysis within the organization.** This needs to be carried out through an assessment of what has already been done within the organization, an analysis of the current environment within the organization, the identification of risks of corruption, the degree of occurrence of corruption risks, and its potential effects. This step also needs to include analyzing all organizational processes, with special emphasis on those that are considered to be prone to any potential corruption risks.

**Defining a model that would lead to an anti-corruption environment and designing and implementing an anti-corruption model.** Regarding the definition of the anti-corruption model, this involves several factors that the business needs to take into consideration. These factors include organizational size, the volume of activities, cost-benefit analysis, and what anti-corruption activities need to be carried out. This sub-step includes a declaration from the management regarding their organization's values, the formation of an anti-corruption environment, and the assignment of a person responsible for creating an anti-corruption environment by the management. The second sub-step includes designing a model for the implementation of an anti-corruption environment. The model needs to take into consideration the size of the business as well as the risk of corruption within the organization before carrying out this step.

Regular analysis of the anti-corruption environment needs to be carried out in order to identify any risk factors, areas, or business units where the corruption risk is higher, and accordingly, carry out prevention measures to eliminate these risk factors.

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<sup>1</sup> Refer to the Annex I template for the implementation of the Integrity policy

conducting honesty and loyalty assessments of potential employees during the recruitment process and those that are currently working in the business. The aim of this assessment is to identify the level of tolerance of staff for corruption among employees.

**Businesses need to take the following steps to create an anti-corruption environment:**

Defining organizational values, the behavioral standards of all members of the organization consider core values such as intolerance for corruption practices, honesty, responsibility, and loyalty.

Design regulations regarding issues affecting work-related and private interests and implementation measures on these duties, sanctions, and measurement effects.

The anti-corruption regulation needs to be built around three pillars: prevention, monitoring, and management.

**Prevention includes:** i) order and procedures based on a clear framework of rules and protocols that businesses need to build to mitigate the risks of corrupt practices in creating an anti-corruption environment; ii) designing a clear training environment for the staff to raise awareness on prevention and behavior in anti-corruption practices; iii) organizing internal consultation and discussing anti-corruption; and iv) building a motivational system within the organization to motivate all members of the organization at all levels against corruptive practices.

**Monitoring:** The monitoring component needs to include risk and performance analysis, a trust line system, and surveys. i) Risk and performance analysis needs to include analysis of the risks of corruption that the organization may face within the business units and the relationships with external stakeholders and practices. Risk assessment needs to include the likelihood of potential identified corruption risks and take into consideration factors such as the prevalence of corruption practices within the sector and the negative impact on business finances and reputation. Risk mitigation strategies need to involve strategies addressing identified corruption risks. This includes establishing a clear system for due diligence processes with third-party relationships, strengthening monitoring mechanisms, and establishing an effective whistleblower system to encourage reporting on any potential suspected corruption practices within the organization.

**Management:** The management component needs to include a sanctions framework and investigation protocols. i) The sanctions framework needs to include a clear and robust framework to impose sanctions on individuals who have been found to have engaged in non-ethical behavior. Defining criteria to determine the evidence of corrupt behavior and violation of anti-corruption policies; ii) The investigation protocol needs to include structured procedures on reports on corruption, developing clear guidance, designating individuals or teams on the implementation of the monitoring process, and developing procedures to impose disciplinary actions and sanctions on individuals that are engaged in corrupt practices. Monitor the progress and outcomes and track key performance indicators regarding the possible cases of corrupt practices within the organization.

Based on the above steps, the regulation needs to include: i) actions and measures that prevent anti-corruption-related behavior, procedures, training, and motivational systems; ii) effective monitoring actions and measures by taking into consideration risk and activity analysis and conducting systematic analysis on the implementation of regulations and risk analysis regarding corruption; iii) measures that include sanctions and procedures in cases where corruption practices are evidence and management procedures consequences.

### **III. Whistleblower System<sup>2</sup>**

The whistleblower system provides a secure and confidential way for individuals within the organization to report any irregularity regarding a violation of the code of conduct within the organization. The following guidelines for businesses to establish a whistleblowing system are:

The whistleblower system needs to be adopted based on LAW No. 06/L-085.

Businesses with more than 50 employees are obliged to appoint a responsible official.

The business will design a whistleblower policy taking into consideration the legal framework in Kosovo (Law No. 06/L-085).

Businesses need to develop a comprehensive whistleblower policy. The policy needs to comprise the following elements: purpose, scope, and procedures to report any suspected unethical behavior within the company.

The whistleblower system needs to be designed based on the following components: confidentiality, where the business guarantees the confidentiality of the whistleblower's identity.

The business will guarantee that if a whistleblower reports any corruption activity within the organization, they won't be punished in any way by the management. Implementing support and protection measures also includes protection from retaliation, where the whistleblower will not be punished for exposing any irregularities as long as they report based on evidence. This includes designing policies in relation to confidentiality, and in the case of disciplinary procedures in place, they must be updated and reviewed to prevent retaliation.

Secure a confidential reporting system. This needs to be carried out by establishing clear, secure, and confidential reporting channels.

Businesses need to develop a reporting system for whistleblowers when they file reports in writing or orally and encourage them to report internally first.

Businesses need to ensure that they have a supporting system where whistleblowers have information about their rights, legal support, financial assistance, and any other form of assistance needed.

Businesses need to clarify who will be protected. This includes not only current employees but also former employees, suppliers, and shareholders.

### **IV. Staff training and awareness campaign**

To create an anti-corruption business environment and avoid corruption practices within the business, the following steps need to be taken: implement the component of staff training and awareness campaigns within the business anti-corruption code.

Companies are required to provide training and awareness-raising to all employees.

Training and awareness campaigns within the business need to be designed to emphasize the importance of whistleblowing. These trainings need to be designed on topics including but not limited to whistleblowing policy, channels to report, and their rights and protection based on the law and internal regulations.

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<sup>2</sup> Refer to the Annex 2 template for the implementation of the whistleblower policy

Businesses also need to organize training for the management team on handling reports, conducting investigations, and how to protect whistleblowers.

Training employees on how to identify any unethical or corruptive practices.

Anti-corruption training needs to target all employees at all levels of business. In cases where business units have distinct roles and responsibilities, the content of training needs to be adopted accordingly, including the position of employees.

Training can be organized in the form of meetings, seminars, or online training, depending on the specificity of the responsibilities and position that employees have. In cases where employees have positions that are exposed to greater risks of corruption, trainings in person need to be organized periodically as well as during the training to get feedback from these employees.

Businesses need to build a tracking system regarding their anti-corruption training, such as the time when these trainings have taken place, the number of employees, and the content of the training.

Trainings need to be organized every year. In cases where businesses have a higher risk of corruption, these trainings can be organized more often.

In the event of a change in the legal framework regarding corruption, businesses need to organize training on these changes and the requirements of the legal act.

Training needs to be designed around anti-corruption measures and explain these measures to employees while they conduct their daily activities. Within these trainings, it would be advisable if the training provided real-time examples of cases that occurred within the organization or at other organizations.

If the management team, during the assessment of corruption risk assessments, concludes that the risks are related to its stakeholders, such as suppliers, business partners, etc., then they also need to be included in these trainings.

Training for employees that deal with business units directly related to public procurement applications.

The content of employee training also needs to include components of due diligence gifts, donations, sponsorships, and political contributions.

## **V. Private Sector Integrity in Public Procurement Processes<sup>3</sup>**

Defining clearly internal regulations regarding their application in public procurement. The elements that internal regulation should include are:

Ensuring alignment with internal policies and procedures regarding conflicts of interest is necessary to maintain organizational compliance and ethical conduct.

Integrate the code of ethics to avoid any false submission of documents during the application for public bidding contracts.

Design clear steps that businesses have taken to comply with the applicable rules on professional procedures regarding public procurement.

Enhance oversight and internal controls; this includes clear steps on monitoring practices to evaluate and identify corruption risks and ensure that these align with internal policies and procedures.

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<sup>3</sup> Refer to the Annex 3 template for the implementation of the public procurement policy

Independent audits to help the management identify any weaknesses.

Evaluating risk assessment consistently in cooperation with employees on staff.

Training procurement unit staff and clearly defining the responsibilities of staff in accordance with code of ethics policies and procedures.

Training staff in applicable laws and regulations for public contracts and services.

## **VI. Due diligence**

Before carrying out the due diligence, the business needs to take into consideration the limitations related to its business, such as the size of the business, the resources available, and the scope of its operations. The following guideline on due diligence:

Develop ongoing communication and relationships with business partners and stakeholders on due diligence processes. Where gaps in information exist, consult with relevant stakeholders and experts.

While conducting a corruption risk assessment, focus on the most significant risks and provide clear guidance on how the business can approach these risks. As a result, develop due diligence plans and policies accordingly.

Communicate assessed risks in the context of due diligence with employees at all levels.

Establish channels of communication, or utilize existing channels of communication, between relevant senior management and implementing departments for sharing and documenting information on risk and decision-making.

Develop and implement pre-qualification processes on due diligence for suppliers and other business relationships, where feasible, adapting such processes to the specific risk and context.

Understand and address barriers arising from the enterprise's way of doing business that may impede the ability of suppliers and other business relationships to implement.

Analyze the main stakeholders that are directly or indirectly relevant to your business. This would help the business to have a clear mapping of business operations, suppliers, and other business relationships and the relevance of the prioritized risks assessed.

Are any supplier or client who is directly or indirectly targeted by public procurement policies to be sanctioned due to their unethical behavior and corruptive practices.

## **VII. Initiatives for improving the legal framework**

The guideline for the initiative of businesses to improve the legal framework related to corruption needs to be based on the following steps: i) businesses to engage with other governmental and non-governmental organizations, regulatory bodies, research institutions, and stakeholders in advocacy; ii) share the experience in meetings organized by providing clear examples of gaps in the legal framework and recommendations on how to improve it.

## **VIII. Gifts, donations, and sponsorships**

Businesses need to adopt a donation for charity, sponsorship, hospitality and entertainment, and gift policies. These policies within the organization must be designed to prohibit any form of benefit facilitated through payments.

These documents must include the following components: i) develop regulations on donation for charity and sponsorship, gifts and political contributions; ii) to be undertaken in a proper, open and transparent manner within the regulation of business; iii) inform employees about this policies; iv) these regulations need to avoid any conflict of interest between the business and the benefiter of the donation and sponsorship; v) in case of any donation and sponsorship these must be documented as a memorandum for approval which must include the name of the receipt organization supported with other relevant documents; vi) In case of sponsorships, these must be granted on the bases on written contracts that serve a serious commercial purpose.

### **Hospitality and Entertainment Hospitality**

The following elements, but not limited to, need to be included within the policy: i) employees need to be informed regarding ethical behavior and comply in accordance with this policy; ii) the policy needs to include acceptable expenses; iii) register in detail into accounting books; iv) hospitality and entertainment need to be approved by the board or management of the business; v) hospitality and entertainment Hospitality is allowed with the aim of maintaining relationships with customers and suppliers that do not compromise any business decisions or values against the law or are not in line with business regulations.

### **Donations for Charity and Sponsorship**

Bussineses need to develop internal policy on charity and sponsorships that clearly outline the criteria on charity and sponsorship. These policies need to emphasize the following elements and not limited to; i) donations need to clearly emphasize that there is no conflict of interest between the provider (business) and receiver; ii) donations are in line with business value and objective; iii) business before providing the charity and sponsorships has to conduct due diligence on possible recipients, analyze their reputation and whether the charity and sponsorship will violate ethical standards; iii) build clear procedures on the approval of charity and sponsorships by the management and involving business internal and external stakeholders; iv) the policy needs to emphasize the individuals who will monitor and evaluate the charity and sponsorship.

### **Gift policy<sup>4</sup>**

A gift policy needs to comprise the following elements: i) Businesses need to endorse the gift policy as an element of an element of business integrity, agree to set a good example regarding business behavior, and inform all employees regarding the importance of this policy. Within the gift policy, businesses need to emphasize that they do not tolerate the delivery or acceptance of gifts unless the gift is permitted by law. Within this framework, the business need to emphasize that: ii) gifts are not provided to public entities with whom the business are or have been connected through goods or services provided; iii) gifts are not provided to business partners that violate the work ethics and is against legal framework, busine internal policy and international standards that aim to influence decision making; iv) in case that business provides any gifts, business will keep records of these gifts on accounting books and will be published.

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<sup>4</sup> Refer to the Annex 4 for the implementation of the Gift policy

## **Annex I: Integrity policy**

The executives and owners of the Business (NAME OF THE BUSINESS) based on the Republic of Kosovo legal framework, International Organizations standards, Business Anti-Corruption Code Endorse this integrity policy, and Guideline on Implementation the Business Anti-Corruption Code an important components of the Business's ethical framework. This framework agrees to support the integrity policy, demonstrate this policy through actions, and Tran employees to endorse the integrity policy and implement it at all departments and levels of the Business.

NAME OF THE BUSINESS

### **i. Commitments**

Carry out activities under the laws of the Republic of Kosovo, European Union's legislative, international standards, regulatory and administrative requirements, and provisions of this policy.

### **ii. Integrity**

We do not tolerate any forms of criminal activity and unfair business behavior:

1. Bribe request, bribe acceptance, bribe giving, or giving a permission to give a bribe directly or indirectly, trade of impact.
2. Bribery of Kosovo public officials.
3. Involvement in the cartel arrangements.
4. Business transactions facilitating payments.
5. Provision or acceptance of gifts that do not comply with traditions and international protocols, support or other benefits that could lead to unlawful decisions.
6. Incorrectly accounted activity and tax evasion.
7. Participation in criminal activities and other activities that do not comply with business ethics.

### **iii. Conflict of interest**

We avoid any conflict of interest that may negatively affect the impartial implementation of duties or functions of public sector entities, business development.

Our Business requires all personnel to avoid any conflict of interest situation, or the perception of such. If unavoidable, the personnel concerned should make a declaration to the approving authority who should decide on actions for mitigating the conflict.

### **iv. Zero Tolerance for Corruption**

We acknowledge that corruption – in any form it might take – is wrong and can have grave consequences and negative social, reputational, economic and civil effects: corruption can impoverish a nation and severely damage those companies operating within it. We therefore reject, in addition to all illegal behaviour, any act which, in any way, is counter to the principles of correctness and honesty, even if it involves negligible economic gains, such as small payments, gifts, or advantages awarded illegally with the aim of accelerating normal practice or obtaining favors.

Any personnel will be subject to internal disciplinary action, including termination of appointment and / or referral to relevant law enforcement agencies. Our Business will render full assistance to law enforcement agencies in the investigation of criminal offences.



**v. Fairness**

Fairness towards colleagues, such as business partners, competitors and institutions, is reflected in proper behavior that respects the principles of fair competition.

**vi. Employees**

We take steps to ensure that our employees are loyal and trustworthy, adhere to this policy and keep the Business's reputation. We encourage employees to behave honestly and ethically by giving a good example.

Our Business prohibits all personnel from disclosing any classified information without authorization and misusing any information of our Business or clients.

**vii. Communication and Training**

(NAME OF THE BUSINESS) is responsible to secure that all employees are informed about and understand this code of conduct. Each employee will receive relevant training and new employees will be briefed as a part of the welcome orientation. As a minimum key employees will receive yearly mandatory training including compliance with laws, regulations, or standard conducts relevant for our field of business.

**viii. Business partners**

We give priority to business partners who apply integrity measures, advertise and follow integrity policy.

**ix. Culture Of Legality**

A work environment that respects the ethical principles applied, reinforces in employees the appreciation of, and support for, the Business's values.

Our Business is committed to partner with ethical business counterparts / entities / organizations who share the same value and commit to the same integrity standard.

**x. Responsibility**

We publicly announce the application of this policy to the Business and enable employees or other interested parties to report any integrity opposite behavior that has been observed in the Business. Our Business's management in cooperation with employees is responsible to implement this policy detect possible violations, remove them and apply responsibility to the employees and those who violate this policy.

This policy approved (date) by (Business Name) Director / Board decision

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(Shareholders / Board members / Director)

(Date, signatures)

## **Annex 2: The whistleblower policy**

The executives and owners of the business (NAME OF THE BUSINESS) based on the Republic of Kosovo legal framework, International Organizations standards, the Business Anti-Corruption Code endorse this integrity policy, and Guidelines on Implementation of the Business Anti-Corruption Code are important components of the business's ethical framework. This framework agrees to support the integrity policy, demonstrate this policy through actions, and train employees to endorse the integrity policy and implement it at all departments and levels of the business.

This policy applies to all employees, contractors, and third-party vendors working with [NAME OF THE BUSINESS].

### **NAME OF THE BUSINESS**

#### **PRINCIPLES**

The organization may not discharge, threaten, or otherwise discriminate against an employee regarding the employee's compensation, terms, conditions, location, or privileges of employment.

The Code addresses the organization's open-door policy and suggests that employees share their questions, concerns, suggestions, or complaints with someone who can address them properly.

Supervisors and managers are required to report suspected violations of the Code of Conduct to the organization's compliance officer, who has specific and exclusive responsibility to investigate all reported violations.

Whistleblower protections are provided in two important areas: confidentiality and retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law, and to provide accused individuals with their legal rights of defense.

Individuals protected include: i) the employee, or a person acting on behalf of the employee, who reports to a public body or is about to report to a public body a matter of public concern; ii) the employee who participates in a court action, an investigation, a hearing, or an inquiry held by a public body on a matter of public concern.

#### **I. Investigation process**

All reports will be thoroughly investigated by the ethics department or an appointed investigator.

The investigation will be fair, impartial, and confidential.

The organization will take appropriate action against those who violate the policy, up to and including termination.

Procedures of investigation include: if an employee has knowledge of or a concern about illegal, dishonest, or fraudulent activity, the employee is to contact his or her immediate supervisor or the Human Resources Director. All reports or concerns about illegal and dishonest activities will be promptly submitted by the receiving supervisor to the Human Resources Director or person responsible, who is responsible for investigating and coordinating any necessary corrective action. Any concerns involving the human resources director should be reported to the chief executive officer.

The whistleblower is not responsible for investigating the alleged illegal or dishonest activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of illegal or dishonest activities include violations of local laws and ethical standards; billing for services not performed or for goods not delivered; and other fraudulent financial reporting.

## **II. Retaliation protection**

[Name of Business] ensures that good-faith reporters can be assured that no matter the investigation's outcome, they will not face adverse employment consequences, discrimination, harassment, or threats as a result of their reports.

[Name of Business] prohibits retaliation against employees who report violations in good faith. Employees who feel they have been retaliated against should report the incident to the ethics department immediately.

[Name of Business] strictly prohibits retaliation against any employee who reports a suspected violation in good faith. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as compensation decreases or poor work assignments and threats of physical harm; intimidation, threats, or harassment; termination of employment; demotion or transfer reduction in compensation or benefits; changes in work assignments or scheduling; or negative performance evaluations.

Employees who believe they have been retaliated against should immediately report the incident to the whistleblower officer or another investigative team member.

The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

## **III. Communication and training**

The organization will communicate this policy to all employees, contractors, and third-party vendors.

The policy will be reviewed and updated regularly to ensure it remains effective and relevant.

The organization will provide training to managers and supervisors on the policy and their roles and responsibilities.

## **IV. Resolutions, Corrective and Disciplinary Actions**

Depending on the outcome of the investigations, the company will carry out the necessary corrective actions.

Disciplinary action is taken against employees who violate business policies or laws.

Implementation of new policies or procedures to prevent such a similar violation from occurring in the future.

Report any illegal activity to the appropriate authorities.

Employees who violate this policy will face disciplinary action, up to and including termination.

The organization will also take appropriate action against contractors or third-party vendors who violate the policy.

The whistleblower will be informed of the investigation's result and any corrective measures taken while maintaining confidentiality as appropriate.

The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to disciplinary action.

#### **V. Reporting form**

The reporting form should include fields for describing the violation, the date, time, location, and any supporting evidence.

Employees can access the form through the anonymous reporting system or by contacting the ethics department.

[Name of Business] encourages all of its associates to report workplace conduct that they believe violates applicable laws and regulations.

[Name of Business] will take disciplinary action against associates who make unfounded allegations proven to have been falsely or maliciously made.

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously.

Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

#### **VI. Recordkeeping**

The business shall maintain records of all reports and investigations made by whistleblowers. Such recordkeeping shall comply with the applicable laws and regulations and be kept confidential and secure.

Documentation of suspected violation: when the report is received, the compliance officer is responsible for creating a file for the suspected violation and will keep all documentation in that file.

The timeframe for the investigation of violations shall begin within [the business can decide when this should start and end, e.g., 5 or 10 working days] of receipt of the report. Every effort will be made to investigate and resolve reports promptly.

#### **VII. Compliance officers' duties**

Compliance officers are individuals who are responsible for reviewing and investigating reported violations. They are appointed by the management of the business to investigate the violations.

Compliance officers shall use their best efforts to investigate thoroughly and with consideration for the reporter all reports of suspected violations. Compliance officers must report annually on the submission and resolution of these matters to managers [CEO's/Board of Directors, depending on organizational structure].

#### **VIII. Content of Report, Anonymity and Confidentiality**

The report should contain as much information as possible. It must include the facts and date that led the employee to suspect that a violation occurred.

The employee is not required to provide the name or contact information in the report.

In the event that an employee is interested in following up on the investigation, they can contact the compliance officer for further information and questions.

Regardless of the method that employees use to report the suspected violation, [Name of Business] will make every effort to keep your report confidential. However, the degree of anonymity may depend on the reporting method employees use.

## **IX. Responsibility**

We are committed that our procurement activities shall adhere to the highest professional, ethical, moral, and legal standards.

We publicly announce the application of this policy to the Business and enable employees or other interested parties to report any integrity opposite behavior that has been observed in the Business. The management, Procurement officers, employees, are responsible that they will comply with the code.

It is the responsibility of all directors, officers, and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.

This policy approved (date) by (Business Name) Director / Board decision. ....

(Shareholders / Board members / Director)

(Date, signatures)

## **Annex 3: Public procurement policy**

Through this document, [Name of Business] is committed to maintaining the highest standards of conduct and ethics and has adopted this procurement policy to ensure a code of ethics and avoid any corruption practices within our business. This document is designed based on the Republic of Kosovo legal framework, International Organization standards, the Business Anti-Corruption Code, and Guidelines on the Implementation of the Business Anti-Corruption Code.

The aim of this policy document is to provide management and employees with a code of conduct during the procurement process and avoid any corruption practices.

### **CODE OF CONDUCT**

Under this heading, our business [Name of Business] is committed to avoiding any conflict of interest that would lead to any suspected corruption activities or any form of misconduct from our employees and management team.

#### **I. Principles**

The procurement team shall carry out the procurement process with efficiency, impartiality, and integrity to ensure integrity and avoid any corruption practices during the procurement process.

All procurement activities are properly documented and submitted to the relevant approver.

The intended procurement process is in the best interest of the business and aligns with the legal framework in the Republic of Kosovo.

The business is committed to not influencing the actions of a public procurement officer in the procurement process or during the contract execution process.

This procurement policy may be amended from time to time as deemed necessary to reflect changes in best procurement practices.

Sanctions may be imposed in terms of the disciplinary procedure on any staff member who fails to comply with this policy.

Our business is committed to conducting independent audits, aiming to help the management find any weaknesses regarding the public procurement process and any corruption risks.

## **II. Conflict of interest**

Conflict of interest arises when officials involved in the procurement process also have a personal interest in the outcome of the decisions they are making because of some benefit they, their families, or associates may derive from the decision made.

Staff members facing a conflict of interest must inform their supervisors, disclose such conflicts to the procurement committee, and refuse to participate in the relevant procurement activity.

Our business is committed to carrying out procurement activities in a manner that best enables the organization to reach its general and specific objectives in line with applicable procurement laws, policies, and procedures.

A staff member involved in a procurement exercise is closely related to or has a financial interest in the business of a supplier who is being considered for selection by the business.

A staff member (full-time or part-time) undertaking part-time work with a contractor whom he is responsible for monitoring.

Our business prohibits all personnel from offering advantages to any staff or member of a government department or public body while having dealings of any kind with them.

We also prohibit all personnel from offering advantages to any individual of the organization, whether directly or indirectly, for influencing them in any dealings when conducting business with our business.

## **III. Procurement Ethics**

Trust in the integrity of the procurement function is essential to our business. All parties within the business involved must observe the highest ethical standards during all stages of the procurement process.

Contracts must not be awarded to organizations or individuals who have been involved in exclusionary behaviors.

Staff members are prohibited from accepting any gift, payment, consideration, or benefit of any kind that could be considered an inducement for the award of a contract.

## **IV. Training and capacity building**

The business [name of business] will conduct initial training sessions according to international standards, focusing on avoiding the risk of corruptive practices during the procurement process.

The business is committed to encouraging employees to obtain relevant procurement certifications and build their professional skills.

The training will be held. [state the number of times that trainings will be held]

Training will be refreshed in a regular manner based on the changes in the legal framework, international standards, laws, and regulations on public procurement.

## **V. Responsibility**

We are committed to ensuring that our procurement activities adhere to the highest professional, ethical, moral, and legal standards.

We publicly announce the application of this policy to the business and enable employees or other interested parties to report any integrity-abusing behavior that has been observed in the business. The management, procurement officers, and employees are responsible for ensuring that they comply with the code.

This policy approved (date) by (Business Name) Director / Board decision.

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(Shareholders / Board members / Director)

(Date, signatures)

**Annex 4: gifts policy**

The executives and owners of the business [NAME OF THE BUSINESS] based on the Republic of Kosovo legal framework, International Organizations standards, the Business Anti-Corruption Code endorse this integrity policy, and the Guidelines on Implementation of the Business Anti-Corruption Code are important components of the business’s ethical framework. This policy provides a baseline regarding the Gifts framework in our business.

**PRINCIPLES**

- 1. endorse this Gift Policy, which is one of the business’s integrity elements;
- 2. agree to show a good example by their behavior;
- 3. inform the business’s employees about the importance of this policy.

**I. Intolerable gifts**

We do not tolerate delivery or acceptance of gifts, including a non-refundable service, unless the gift is permitted by law, is a well-established tradition, or is for entertainment.

We do not take and do not give gifts to:

Public sector entities with whom we have been, are, or can be connected through goods, services, or works, written or unwritten contracts.

Business partners with whom we have been, are, or can be connected through the goods, services, or works written or non-written contracts or other agreements, except if the gifts are consistent with the international protocol, the established traditions, or are for entertainment and the business's manager or owner knows and/or is aware of such a provision or receipt.

Politicians and political groups.

Employees must not give or receive gifts, which could be evaluated as illegal or improper exchanges.

Employees are not allowed to accept or give gifts that involve cash or cash equivalents. Employees may offer or receive gifts, hospitality, and expenses, provided they will not be motivated to create favors or any obligations.

Employees must not provide any gifts, hospitality, or entertainment to influence business decisions. The maximum amount for gifts, hospitality, and entertainment must be defined by management in accordance with local professional and industry standards prior to doing business.

**II. The value of the gifts**

Under the provisions of this policy, the value of the provided gifts or entertainment products cannot allow wealth, profitability, or significant benefit to the person for whom they are intended; the recipient cannot be attentive to humility or commitment.

**III. Gifts accounting**

We take steps to ensure that our business employees will inform the business's responsible staff about given and received gifts and entertainment products. We keep records of gifts and entertainment products received and provided, as well as publicizing the related information.

**IV. Responsibility**

We publicly announce the application of this policy to the business and enable employees or other interested parties to report any integrity-abusing behavior that has been observed in the business. We inform employees about the policies and procedures for providing gifts.

This policy approved (date) by (Business) Director / Board decision

.....

(Shareholders / Board members / Director)

(Date, signatures)



