Forum Syd’s
General Conditions
Somalia Diaspora Programme

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## Contents

1. Applications.................................................................................................................. 2
2. Definitions....................................................................................................................... 2
3. The Grant......................................................................................................................... 3
   3.1 Own contribution ......................................................................................................... 3
   3.2 Administration grant .................................................................................................... 4
   3.3. Purchase of capital equipment, vehicles, etc.............................................................. 4
   3.4 Grant Requisition ......................................................................................................... 4
4. Budget reallocations ....................................................................................................... 5
5. Deviations and deviation management ......................................................................... 5
   5.1 Written approval of deviations within intervention ....................................................... 5
   5.2 Suspected of improper use of funds ............................................................................. 5
6. Reporting ......................................................................................................................... 5
   6.1 General about reporting ............................................................................................. 5
   6.2 Staff Costs .................................................................................................................. 6
   6.3 Sub-granting to Partner Organisations ....................................................................... 6
   6.4 Annual reporting ........................................................................................................ 6
   6.5 Final Report .............................................................................................................. 7
7. Grant Audit ...................................................................................................................... 7

Appendix 1 Forum Syd’s Audit Instructions...................................................................... 9
Appendix 2 Procurement regulations for NGOs............................................................... 11
Appendix 3 Forum Syd’s anti-corruption policy............................................................... 15
1. Applications

This document contains general conditions and regulations regarding the funding modality of Project Support.

2. Definitions

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
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<tbody>
<tr>
<td>Administration Grant</td>
<td>Flat rate of 8% of the Grant that may be used to cover direct and indirect costs for administering the Grant.</td>
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<tr>
<td>Annual Plan</td>
<td>Financial and narrative plan for a period of one year. Applicable in multi-year interventions.</td>
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<tr>
<td>Annual Report</td>
<td>Annual financial and narrative reporting of completed work within a multi-year intervention.</td>
</tr>
<tr>
<td>Budget</td>
<td>Contracted financial plan for the use of the Grant based on the Decision Memorandum for the intended intervention.</td>
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<tr>
<td>Budget item</td>
<td>Line in the Budget summarising several budget items.</td>
</tr>
<tr>
<td>Compliance Audit</td>
<td>Audit review of the extent of agreement compliance.</td>
</tr>
<tr>
<td>Cost effectiveness</td>
<td>The cost of an intervention in relation to its impact and sustainability.</td>
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<tr>
<td>Core support</td>
<td>Non-earmarked financial support to an organisation.</td>
</tr>
<tr>
<td>Decision Memorandum</td>
<td>Memorandum and its annexes prepared by Forum Syd regarding a specific intervention.</td>
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<tr>
<td>Deviation</td>
<td>Deviation from any part of the Agreement, including all annexes.</td>
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<tr>
<td>Deviation case</td>
<td>Suspected or actual corruption/irregularities.</td>
</tr>
<tr>
<td>Evaluation</td>
<td>An external or internal assessment of the operational implementation, results and sustainability.</td>
</tr>
<tr>
<td>Final Report</td>
<td>Reporting of the results and implementation of the intervention, as well as audited final financial statement.</td>
</tr>
<tr>
<td>Grant</td>
<td>Total financial support based on the Decision Memorandum for the intended intervention.</td>
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<tr>
<td>Grantee</td>
<td>Swedish non-profit organisation receiving financial support of Forum Syd (SvEO)</td>
</tr>
<tr>
<td>Grant Audit</td>
<td>Annual independent review and statement on the use and management of the Grant in accordance with Forum Syd's Audit Instruction.</td>
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</table>
**Intervention**  
Programmes or projects subject to financial support.

**Intervention period**  
Approved programme or project period.

**Mid-term report**  
Reporting of the work achieved to date including the audited annual financial report.

**Narrative report**  
Written account of the use and the results of the Grant.

**Own contribution**  
Grantee’s own financial resources used to undertake intervention.

**Programme support**  
Financial support for a multi-year thematic and / or geographical programme consisting of several actions with common goals.

**Project support**  
Financial support for a clearly defined project with a start and end.

**Partner organisation**  
Local non-profit organisation (LEO) that collaborates with the Grantee.

**Risk mitigation measures**  
Measures to reduce the risk of corruption or irregularities.

**Significant risk**  
Risk that could potentially affect the feasibility of the operations.

**Special audit**  
Audits with a particular mission statement.

**Substantial deviation**  
Substantial deviation from any part of the Agreement including its annexes requiring written approval of Forum Syd beforehand.

**System audit**  
Review of the organisation's grants management procedures and systems. For example, the accounting system, delegation of authority, procurement rules and procedures to prevent corruption.

### 3. The Grant

#### 3.1 Own contribution

The Grantee must fund at least five percent of the project budget with a so called own contribution. The own contribution shall be funds raised in Sweden, such as donations, sponsorship, membership fees, lottery revenues and revenues from the sale of goods, in respect of goods not produced and/or purchased with funds from Sida.

The own contribution cannot be:

- Grants from other public bodies (e.g. state or municipal institutions) in Sweden or abroad
- The value of the organisation’s own work, goods and services
- Income from the sale of services
- Financing from local partner organisations in developing countries
- Unutilised administration grant
- Sida funding
In cases when another donor organisation agrees to cover the entire or part of the own contribution component, Forum Syd reserves the right to request written attestation from the organisation in question.

### 3.2 Administration grant

Eight percent of the amount granted can be used for administrating the grant and is exempt from own contribution. The Administration grant can be used for actual costs for managing the Grant, as well as indirect costs such as costs for developing applications and reports, continues monitoring and annual auditing of the total Grant from Forum Syd. The costs shall be relevant and reasonable.

The administration grant may not be used for investment, or payment of loans or debts. The approved administration grant may not be exceeded.

### 3.3. Purchase of capital equipment, vehicles, etc.

The Grant does not permit the purchasing of any forms of real estate, land, buildings etc. either in full or partially.

Purchasing of capital equipment (such as, but not limited to, vehicles) can only be made provided it is not the main purpose of the intervention but instead is clearly linked to the objectives of the intervention and provided that such acquisition is within the Budget. How the equipment will be used shall be documented and whenever possible be sold at the end of the intervention, or transferred to the partner organisation. As far as possible the equipment shall be used for such purposes or in such way that it contributes to the results of the intervention.

If the transfer of equipment is made to a partner organisation, and if the total value is SEK 25 000 or higher, a deed of transfer shall be established. This deed of transfer shall be retained in accordance with Article 12 of the Agreement. Upon request, the Grantee shall send copies of such deed of transfer to Forum Syd.

Forum Syd's procurement rules shall be applicable to the Grantee and partner organisations throughout the agreement period (See Appendix 2). The Grantee may have more restrictive procurement rules but never less restrictive than the Forum Syd standard.

Forum Syd's Anti-Corruption Policy shall apply to the Grantee and its partner organisations throughout the contract period. See Annex 3. The Grantee may have more restrictive anti-corruption regulations, but never less restrictive than the Forum Syd standard.

### 3.4 Grant Requisition

The approved Grant is paid out biannually following a written requisition from the Grantee. The requisition shall be made using Forum Syd’s particular requisition form. A financial statement of the funds used to date shall be attached to each requisition form.

Minutes of a meeting excerpt, or similar verification, proving the signatures of the requisition have authorisation to sign on behalf of the Grantee, shall be attached to the requisition. If such information was previously submitted by the Grantee, and it remains unchanged, it is not required to be resent to Forum Syd.
4. **Budget reallocations**

Budget reallocations shall be made in consultation with Forum Syd. The following requires Forum Syd's written approval:

i. Reallocations between the following budget lines in the *Budget "Expense resp. org."* and *"Expense. Impl.org".*

ii. Reallocations between other budget lines in the *Budget* exceeding 10 percent.

5. **Deviations and deviation management**

5.1 **Written approval of deviations within intervention**

Significant deviations within the intervention(s) require Forum Syd's written approval. This refers to:

i. Deviation from a budget line that exceeds a maximum amount previously determined in the Decision Memorandum.

ii. New agreements or arrangements between the Grantee and a partner organisation in which:
   1. One partner organisation is replaced with another partner organisation.
   2. The geographical location of an intervention changes from one country to another (e.g. regional intervention).
   3. Financial support is initiated to new projects under the current agreement period.
   4. A partner organisation wishes to change the main focus of the project.

5.2 **Suspected of improper use of funds**

In case of suspicion of improper use of funds under this Agreement, the Organization shall immediately inform Forum Syd. The following paragraphs supplement section 5.6 of the contract document.

At Forum Syd's request, in the event of suspicion of unauthorized use of funds, an external investigation shall as soon as possible be carried out by an authorized or approved auditor (e.g. through a forensic audit). Terms of reference, cost estimate and the possible redistribution of the budget required for the implementation of such investigation shall be approved in writing by Forum Syd. The results of the investigation shall be sent to Forum Syd as soon as it is available.

Forum Syd has the right to carry out a specific audit of the operation in question, either by itself or through the appointment of an auditor or other external evaluator. Such evaluation shall primarily be paid by unused, already disbursed grants.

6. **Reporting**

6.1 **General about reporting**

The approved *Grant* shall be reported to Forum Syd as agreed and in accordance with the deadlines below. The reports must be designed and submitted in accordance with Forum Syd's requirements and formats.

In the Financial Report, the actual cost shall be compared with the latest approved budget for the current reporting period. In addition, the accumulated actual costs shall also be reported i.e. the total financial outcome for the project period to the current date. All interest accruing on the related bank account shall be reported. The Grantee shall comply with generally accepted accounting principles in Sweden and the reported costs shall be traceable in the bookkeeping.
The Grantee shall specify their accounting principles (cash basis or accrual basis) in the Financial Report. Complete documentation (certification in the form of receipts / invoices) to verify the costs of the programme or project shall be available. The Grantee shall, on request from Forum Syd, be able to verify the reported costs by supporting documents, such as receipts. If any deviations from Forum Syd's accounting requirements have been made, this should be stated and justified.

6.2 Staff Costs

In cases where the Grant finances staff costs, either wholly or partly, the principles used to distribute such costs shall be stated in the financial report. Staff costs shall be continuously recorded in the accounts during the intervention period and appropriate monitoring and reporting procedures shall record staff time spent on the project. The Grantee has the responsibility to ensure that regulations for personnel are applied and followed.

6.3 Sub-granting to Partner Organisations

The Grantee shall ensure that the Partner Organisations have accurate and complete accounts with costs reported against the agreed budget and programme or project plan. The Partner Organisation must comply with national accounting and tax rules in the country of operation. Regarding Core Support, all income and expenses of the Partner Organisation shall be identifiable and traceable in the organisation's accounts.

Results reporting and accounting from the Partner Organisation shall be the basis for the Grantee’s own reporting and accounting. When requested by Forums Syd, the Partner Organisation shall provide reports to Forum Syd.

In the financial report the Grantee shall report how much has been transferred to the Partner organisation and certify that all transferred funds have been audited in accordance with Forum Syd's audit instructions. Should discrepancies arise, the Grantee shall also certify that the Grantee and the partner organisation have acted appropriately based on the information stated in the audit’s report.

Deviations in a Partner Organisation’s compliance with the contract obligations shall be reported to Forum Syd. The Grantee must verify that Forum Syd’s prescribed conditions have been included in the underlying contract with the partner organisation.

6.4 Annual reporting

For multi-year interventions with starting date in January, the Grantee shall submit an annual report no later than 1 April each year for the preceding calendar year. For multi-year interventions with other starting dates, the annual report shall be submitted in accordance with deadline stated in the Decision Memorandum.

The annual report shall be in accordance with Forum Syd's instructions and the reporting formats shall have the same structure as the approved intervention and latest approved Budget. The Annual report shall be based on the intervention and how the funds have been used regarding both the Grantee and the Partner organisation.

The annual report shall be audited by a chartered or certified public accountant in accordance with Forum Syd's audit instruction.

If the annual report is not submitted and approved by Forum Syd then Forum Syd has the right to withhold future payments of funds until the Grantee has taken corrective measures. Inadequate reporting subjects the Grantee to repayment obligations in accordance with the Agreement.
6.5 Final Report
When the Intervention Period expires, the Grantee shall submit a Final Report to Forum Syd in accordance with deadline stated in the Decision Memorandum.

The Final Report shall be audited by a chartered or certified public accountant in accordance with Forum Syd's Audit Instruction.

Inadequate reporting in the Final Audit subjects the Grantee to repayment obligation in accordance with the Agreement.

7. Grant Audit
The Grantee shall be responsible for the use of the Grant and shall be audited annually by an external, independent and certified public auditor.

The audit shall be conducted in accordance with Forum Syd's Audit Instructions, Appendix 1. The audit shall declare on the financial report that the Grantee accounting is consistent with Forum Syd's instructions for financial reporting. (Forum Syd's instructions includes for example, report forms and agreements between the parties as well as the General Terms.) It is the Grantee’s responsibility to remain informed about said instructions that are applicable at the time of any accounting or reporting.

The audit report shall state that the audit was conducted in accordance with International Standards in Auditing (ISA). The auditor's report shall include any observations the auditors have made during the review process. The auditor's report shall also include information if the Grantee has taken appropriate steps to take into account any recommendations and observations from previous audits.

The report shall indicate all detected deviations by the auditor and all those that were not rectified by the Grantee with regard to grant funds earmarked for payments to partner organisations throughout all levels of the intervention. This shall be done regardless of which amount the auditor chooses to work with.

In a Management Letter, the auditor shall communicate any issues of significance to Grantee’s board of directors or management relating to the audit of the financial report. It shall be clear from the management letter that the Grantee has taken action based on what the auditor raised in the previous year’s management letter. The auditor's report and the financial report must be submitted annually to Forum Syd in accordance with the Agreement.

The Grantee shall cooperate with and assist Forum Syd in any system and contract compliance audits, follow-ups and evaluations that Sida or Forum Syd may request or perform. Sida and Forum Syd have the right to visit, audit and/or evaluate any intervention financed in whole or in part by the Grant. Visits, audits and evaluations shall be preceded by consultation with the Grantee. Sida and Forum Syd reserve the right to carry out unannounced spot checks.

In cases where the Grantee transfers funding to a Partner organisation, the Grantee shall be responsible for annual grant audits in accordance with the above. Audit reporting shall follow continuously throughout all levels of the intervention. The current audit instructions shall also be applicable on all levels of the intervention.

The Grantee shall be responsible for monitoring the audit of the Partner Organisation include the following:
- Assessment of the auditor.
- Check that audit reports from the auditors are submitted according to the Agreement.
- Assessment of the auditor's report and to act on the information.

In some cases there can be alternative procedures for auditing the intervention. In all these cases, Forum Syd needs to approve the alternative procedure for audit in written.
Appendix 1 Forum Syd’s Audit Instructions

Forum Syd’s Audit Instructions for Project and Programme support

I. Introduction

[ORG] has obtained a grant of SEK [XXX] from Forum Syd to finance a project/programme with intervention number [XXX]. The project/programme shall be carried out between 201X - 201X. [ORG] also transfers funding to [ORG].

The purpose of the project/programme is … The overall objective is….

[ORG] wishes to engage the services of an auditing firm for the purpose of auditing the project/programme [XXX], as stipulated in the agreement between [ORG] and Forum Syd. The audit shall be carried out in accordance with Internationally Accepted Auditing Standards issued by the International Federation of Accountants (IFAC) and by an external, independent and qualified auditor.

II. Objectives and scope of the audit

- The auditor shall examine the Financial report for the period “January-December 201X” as submitted to Forum Syd and express an opinion in accordance with ISA 805 on whether the financial report of [ORG]’s project/programme as submitted to Forum Syd corresponds to [ORG]’s accounting records and agreed budget and Forum Syd’s instructions for financial reporting.

- The auditor shall examine, assess and report on compliance with the conditions of the agreement and prevailing laws and regulations.

Over and above the audit as conducted in accordance with ISA 805, the auditor shall examine the project in accordance with ISRS 4400 as regards the following points:

- The auditor shall examine whether the funds are kept in a separate account and whether this account is signed for jointly by at least two authorised signatories.

- The auditor shall examine whether fund transfers to Partner organisations have been made against the receipt of signed requisitions (scanned copies accepted) and whether receipts of such funds have been issued by these Partner organisations.

- The auditor shall examine whether the own contribution component has been collected in compliance with the terms laid out in Forum Syd’s General Conditions.

- The auditor shall submit an audit report containing the findings made during the audit process and stating the measures that have been taken as a result of previous audits and whether they have been adequate for dealing with reported shortcomings.
- The auditor shall, when auditing the Grantee, examine whether there is an agreement in place between the Grantee and its Partner Organisations, and if so, state whether or not this agreement fulfils the minimum requirements issued by Forum Syd in its Agreement with the Grantee in question.

- The auditor shall examine whether the Grantee has agreements with the organisations to which it mediates parts of its funding, and whether the Grantee has followed Forum Syd’s audit instructions and has satisfactory routines/resources in place for acting upon received audit reports from these organisations. Note that this paragraph is applicable only if ORG transfers a portion of its funding to another organisation.

III. Auditor’s report

The auditor’s report is to comprise two documents, the audit report itself and a management letter, for submission to [ORG]. The report shall contain assurance that the audit has been performed in accordance with international standards and by a qualified auditor. The report shall contain the responsible auditor’s signature (not just the audit firm) and title and shall be written in English. [XXX] copies of the report are to be submitted to [ORG].

Audit report

- The audit report shall state whether the audit has been conducted in accordance with ISA 805 regarding whether the financial report corresponds to the organisation’s accounting records and agreed budget and Forum Syd’s instructions for financial reporting. The report shall state that the audit has been conducted in accordance with ISA 805 and with Forum Syd’s audit instructions.

- Regardless of the essential sum from which the auditor has chosen to work, all departures discovered by the auditor and not remedied by [ORG] regarding monies classed as disbursements to partners further down the chain are to be stated in the report.

Management letter

- The auditor shall record all communication on essential issues with the board or organisation executive and submit it in a management letter. If the auditor has no observations to report, this shall also be recorded in the management letter.

- When relevant, the management letter shall also state if [ORG] has taken any measures based on the issues raised by the auditor in the previous year’s management letter.

- The report shall include details of the audit method used and its scope.

I hereby confirm that these ToR have been fully implemented:

Place and date: __________

Signed: ____________________________________________

Name in block capital:  
Title and company name:
Appendix 2 Procurement regulations for NGOs

Rules for goods and services procured within Forum Syd

1) Basic principles for procurements made with Forum Syd funds

All development cooperation activities shall be characterised by the efficient use of resources, the promotion of good administrative practices, transparency in the management of funds, and the prevention of corruption and irregularities. One way of achieving this is by making transparent and cost-efficient procurements.

These procurement rules are valid for both Forum Syd and for partners whose activities are financed through Forum Syd.

The Organisation always has responsibility for procurements made by itself or its partners with Forum Syd funds. The basic principle is that, while consideration is to be given to making the procurement as economical and appropriate as possible for the organisation and for the organisation that is to receive the goods or service, all procurements financed by development cooperation funds are to be characterised by sound business practice, competition and objectivity.

This means that Organisations purchasing goods and services with funds made available by Forum Syd are to observe sound business practice in their procurements. Opportunities for competition are to be sought and exploited. Tenders and tenderers are to be treated objectively in order to achieve competition on equal terms.

2) Basic rules

a) No price comparisons or procurements are required for purchases up to SEK 50,000 (excl. VAT). However, quotations shall be requested for all purchases without a fixed price list. The quotation shall be confirmed clearly, so that there are no doubts as to what has been agreed. The invoice documentation or receipt shall always clearly show what forms the basis of the cost.

b) Simplified Tendering is required for all procurements (goods and services) above the value of SEK 50,000, excluding VAT.

Simplified tendering is a less strict procurement method that does not need to be open. Written price comparisons shall be made from at least three suppliers and the decision documented in writing. The procurement is not done in free competition, but sound business practice shall still be observed.

c) Selective Tendering is required for all procurements (goods and services) above the value of SEK 300,000, excluding VAT.

Selective tendering means that at least three suppliers shall be invited in writing to submit written tenders. See further rules in chapter 3 below.

d) Open Tendering is required for all procurements (goods and services) above the value of SEK 2,000,000, excluding VAT.
Open tendering means that all interested suppliers may submit tenders through a public call for tender. In all other aspects, the rules in chapter 3 shall be followed.

For procurements outside Sweden the threshold values are to be adapted to local circumstances. When these principles are applied by either Forum Syd or its partners outside Sweden the principles are to be adapted to relevant threshold values, in which case the threshold values mentioned above are to be translated to amounts in the relevant currency corresponding to the value of goods/services in Sweden. The threshold values in SEK may not, however, be exceeded.

For frequent procurements of the same type of service, the procurements to be made over one financial year should be merged and procured on one occasion or a framework agreement signed.

3) General rules regarding selective and open tendering

Invitations to tender are to include complete and clear details of the underlying conditions, such as technical specifications, terms of reference and commercial circumstances. Specifications must be kept neutral; if, however, reference to a certain brand or trade name is unavoidable, the words “or similar” must be appended.

In the evaluation of tenders, consideration may only be given to criteria specified in the invitation to tender. The tender accepted shall be the one considered the most advantageous when all the criteria are taken into consideration.

Tenders may not be invited merely for purposes of comparison. An organisation invited to submit a tender must also expect to actually be considered as a supplier.

Invitations to tender shall be sent to at least three parties, or advertised.

The composition of a group of suppliers invited to tender should occasionally be varied to the extent that this is possible.

In all procurements made with the aid of tenders, the acceptance of a tender and the reasons for its acceptance shall be specified in a special procurement decision which shall be signed by the person responsible for the procurement.

Tenderers whose tender has been accepted shall be informed of this in writing as soon as possible and no later than during the term of the contract. Tenderers whose tenders have not been accepted shall be informed of this as soon as possible.

It is reasonable to expect that procurement requirements will sometimes have to be adapted to local circumstances and legislation. Whether or not this is done, procurements must always comply with sound business practice.

An internal handbook has been produced describing in more detail Forum Syd’s own price-comparison and procurement procedures.

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1 More detailed instructions for Forum Syd’s own procurements can be found in the Purchasing and Procurement Procedures.
4) Exceptions

In exceptional circumstances the Organisation might have to depart from the rules for competitive procurements. If so, it must comply with the documentation principle, and thus justify and record all instances of non-compliance. This documentation shall be in reasonable proportion to the amount in question.

Examples of general exceptions

- Exceptions may be permitted in cases where the Organisation’s share of the total project budget is insignificant and not clearly discernible.
- A Swedish NGO acting through an international alliance or network which, in turn, has documented procurement rules may choose to follow the rules established by this party. This shall be regulated by an agreement between the Organisation and the party concerned, or in a specific approach to procurements documented by the organisation.
- The same applies to cooperation with the EU.

Examples of exceptions from competitive procurement (at least three tenderers)

- An exemption from the competitive procurement rules may be made during an emergency intervention where possible additional costs have to be weighed against the availability of goods for immediate delivery in the country or region concerned.
- In situations where it is not possible to find at least three suppliers. Forum Syd operates in difficult environments where it is sometimes impossible to find three suppliers. If this is the case, as many suppliers as possible must still be contacted a record of the contact retained.

Examples of exceptions from sound business practice

- Restrictions in respect of sound business practice can be justified as a result of participation in a trade blockade recommended by the UN.
- Another reason for not accepting the lowest acceptable tender is when a tenderer has failed to observe generally accepted trade practices and its engagement would damage the organisation’s relations with its members and donors.

5) Environmental and legal aspects of procurements

The sustainable use of natural resources and the protection of the environment are fundamental to all of Forum Syd’s work.

The Organisation shall ensure that all procurements take environmentally sustainable development into consideration, and suppliers shall supply their goods/services in the most environmentally friendly manner possible.
The Organisation shall make sure that all procurements give due consideration to fundamental human rights as expressed in the ILO’s core conventions. Suppliers that violate fundamental human rights will not be accepted.

6) Documentation and filing

All relevant documentation pertaining to procurements shall be kept by the Organisation and retained on file for a period of ten years from the date the project/programme presents its final report. Relevant documentation includes, in particular, invitation to tender, tenders, tender evaluation record and decision. It also includes reasons and decisions forming the basis of any departures made in accordance with paragraph 4 above.

7) Forum Syd’s audits and examinations: documentation requirements

Forum Syd’s responsibility includes following up and examining the development cooperation-related procurements for which it provides funding. These types of procurements shall therefore be systematically and properly documented. Forum Syd reserves the right to request all documentation pertaining to these types of procurements.

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2 Freedom of Association and Protection of the Right to Organise Convention, (Nos. 87 and 98), Forced Labour Convention, (Nos. 29 and 105), Minimum Age Convention, (Nos. 138 and 182), Equal Remuneration Convention, (Nos. 100 and 111)
Appendix 3 Forum Syd’s anti-corruption policy

Forum Syd’s Anti-Corruption Policy

Approved by: The Forum Syd board
Approval date: 2013-11-13
Authorised by: Internal Control Officer
Valid until further notice

Areas of application
This policy is applicable to all Forum Syd operations and is to be applied by all employees, volunteers and board members. The policy also applies to Forum Syd’s partners and partners at subsequent levels.

Definition
Forum Syd adheres to Sida’s definition of corruption as the “abuse of trust, power or position for improper gain. Corruption includes, among other things, the offering and receiving of bribes – including the bribery of foreign officials – extortion, conflicts of interest and nepotism”.

Position on corruption
Poverty and corruption often go hand in hand and corruption affects the poorest people the most and may, in many ways, also aggravate poverty. Therefore, corruption poses a serious threat to development and counteracts what Forum Syd stands for and is working to achieve. Forum Syd’s approach towards corruption is consequently to always prevent, never accept, always inform and always act even in situations where it might lead to the delay, hindrance or total obstruction of operations.

The reporting of suspected corruption is encouraged, and a whistle blower is always protected from sanctions. Whistle blowers have the right to be anonymous and all suspected cases reported in accordance to this policy are investigated.

Commitment
This policy should be included in all Forum Syd’s agreements with partners and any partners at subsequent levels within projects or programs, both Swedish and international.

This policy shall be applied in all procurements, including procurements made by partners and any partners at subsequent levels.

Partners and any partners at subsequent levels as well as employees, volunteers and board members are required to act upon any suspected cases of corruption and to inform Forum Syd in accordance with this policy.
Managers shall ensure that this policy and related guidelines on suspected corruption are known and applied by all employees and volunteers.

Employees, volunteers and board members may not participate in decisions nor prepare decisions in cases where their impartiality can be questioned.

Employees and volunteers are required to inform their superior of any circumstances where their impartiality may be questioned. Board members are obliged to declare personal bias in relevant situations.

Employees, volunteers and board members may not commit the organisation, financially or otherwise, outside their delegated authorisations.

Employees, volunteers and board members may not accept gifts from colleagues, partners or other individuals or groups, unless the gift is of insignificant value.

**Preventive work**
Forum Syd, Forum Syd’s partners and partners at subsequent levels shall:
- support democratic processes based on transparency, accountability and participation.
- assess corruption risks in all projects, programmes and activities. Identified risks shall be appropriately addressed and followed up.
- strengthen good governance and internal control both internally and within their partner organisations.

**Suspected corruption**
It is the Secretary General’s responsibility to investigate suspected cases of corruption and report to the board and (when relevant) the donors. The Secretary General has delegated this responsibility in accordance with *Guidelines: Suspected corruption.*