



**EURASIA
PARTNERSHIP
FOUNDATION**

EPF's Anti-Corruption Policies

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Contents

.....	1
EPF’s Anti-Corruption Policy Statement	3
General Business Conduct and Disclosure	4
List of EPF Anti-Corruption Documents	7
Annex 1.1 Extract from EPF P&P_ Anti-Corruption Policies and Ethical Guidelines	7
Annex 1.2 Extract from EPF P&P Procurement Policy: Internal Control Policies	23
Annex 2. Provision to EPFs grant agreements and contracts on Anti-corruption, Bribery and Fraud	38
Annex 3. Employees CoI questionnaire	40
Annex 4. Extract from the service provider contracts on plagiarism	43
Annex 5. JD of the anti-corruption focal point (TBD)	47
Annex 6. Grants Management Questionnaire (GMQ)	48
Additional Materials	64

EPF's Anti-Corruption Policy Statement

EPF has a zero tolerance approach when it comes to bribery and corruption. EPF has designed its policies and procedures to prevent any corruption risk and provides organizations employees, grantees and partners with necessary mechanisms to alert corruption risks in case of its appearance. EPF's major anti-corruption tools are transparency and accountability in organizations' program, administrative and financial management. EPF pays special attention to the level of general awareness among its employees, grantees and partners about the notion of corruption, its typology and major tools of corruption prevention. The three major pillars of preventing and fighting corruption are procedures, awareness, focal point on anti-corruption.

Major tools and mechanisms ensuring corruption prevention and addressing corruption risks

- Capacity building and awareness raising of EPF staff and partners/grantees on essence of the corruption, its typology and major mechanisms of preventing and fighting corruption. EPF provides its employees with the necessary training and information during the orientation session and annual retreats.
- Ensuring transparent and accountable decision making in administrative, program and financial management. EPF has all the necessary procedures in place to ensure transparent and accountable procurement, grant selection and management, employment and service provision.
- EPF has all necessary procedures to address Conflict of Interest (CoI) situations as the main factor of corruption risk appearance. Namely, EPF employees fill the COI declaration on annual basis and are obliged to declare CoI cases if they appear during decision making. Each CoI case is considered separately, EPF considers the maximal transparency in addressing CoI as the main preventive tool of addressing corruption risks. There shall be zero suspect in every case of CoI that the situation is corruptogenic.
- EPF has assigned focal point on anti-corruption who is responsible for monitoring CoI cases, receiving and investigating corruption alerts, revising policies and procedures, organizing awareness raising and capacity building on issues related to corruption prevention and anti-corruption fight. Every employee, partner and grantee can anonymously reach the focal point to address issues related to corruption risks.

General Business Conduct and Disclosure

EPF seeks to maintain the highest standards in all aspects of the conduct of its business. EPF expects its Board members, management, and staff to conduct themselves in a transparent manner and with the highest level of integrity. Unethical actions or the appearance of unethical actions are unacceptable under any conditions.

As a public charity that depends upon maintaining public trust, it is accountable to the public, its partners and its beneficiaries and to its donors for good stewardship of funds. Failure to adequately meet these obligations may have legal and financial ramifications, jeopardize the organization's reputation, and threaten future funding. For these reasons, EPF's Board of Trustees (BoT) and management insist on strict adherence to these standards.

Each employee must apply his/her own sense of personal ethics, which should extend beyond compliance with applicable laws in business situations, to govern behavior where no existing regulation provides a guideline. It is each employee's responsibility to apply common sense in business decisions where specific rules do not explicitly provide guidance. In determining compliance with this code in specific situations, the employee should be able to answer 'yes' to all the below questions before taking action:

1. Is my action legal?
2. Is my action ethical?
3. Does my action comply with EPF policy?
4. Am I confident that my action doesn't appear inappropriate?
5. Am I confident that I would not be embarrassed or compromised if my action became known within EPF or publicly?
6. Am I confident that my action meets my personal code of ethics and behavior?

Each supervisor is responsible for the ethical business behavior of his/her subordinates. All employees should sign an ethics statement (see Attachment 10C) indicating their understanding and acceptance of their obligations to perform in an ethical manner and to take action to protect the integrity of the organization.

Implementation of the provisions of this code is one of the standards by which the performance of all levels of employees will be measured. Failure to comply with the standards contained in this code will result in disciplinary action, as outlined in sections 10.9 and 10.13.1.

COMPLIANCE WITH LAWS AND REGULATIONS

It is EPF's intent to comply with all the applicable laws and regulations of Armenia.

EPF receives funding from the US government on the condition that the funds will be administered in accordance with the terms and conditions of the following regulations:

OMB Circular A-110

OMB Circular A-122

OMB Circular A-133

In addition, EPF, where appropriate, reviews selected activities for environmental impact and, if deemed necessary, conducts additional environmental impact analysis as necessary and appropriate (see section 13.4.4).

EPF receives funding from other donors as well. In its work, EPF complies with all laws and regulations the compliance to which stems from funding provided by these donors.

CONFIDENTIALITY OF INFORMATION

No employee may release financial, programmatic, personnel, donor information, or other intellectual property that has not been authorized for release by EPF's management.

POLITICAL CONTRIBUTIONS

No funds or assets of EPF may be contributed to any political party or organization, or to any individual who holds a public office or is a candidate for public office. EPF policy strictly prohibits the direct or indirect use of any funds or other assets of the organization for political contributions in any other form, whether in cash or in property, services, or use of facilities. EPF cannot be involved with any committee or other organization that raises these funds for political purposes. This policy applies in any country in which EPF works.

GIFTS

EPF policy prohibits offering, promising, or bestowing money, gifts, loans, rewards, services, use of facilities, entertainment, or other favors to a government official or employee that is intended to influence an official or employee to use his/her influence to effect an action or decision.

No employee or agent of EPF will offer, give, or promise to offer or give directly or indirectly any money, gratuities or other items of value to any government employee with current or possible responsibility on an award of the organization. EPF defines gratuities as any gift, favor, entertainment, or other item having monetary value of over USD 50 (or the equivalent in local currency) per event or presentation.

EPF employees may accept gifts on behalf of EPF if the gift's monetary value is not exceeding USD 50. The gifts should be made transparent, publicly available and rest with the EPF.

Inexpensive advertising and promotional items with a fair market value less than USD 25 (or the equivalent in local currency) may be accepted or exchanged, and occasional business meals may be accepted or provided if the value is less than USD 25 (or the equivalent in local currency). EPF board members and employees may accept normal and customary social business amenities that fall within these limits.

List of EPF Anti-Corruption Documents.

Annex 1.1 Extract from EPF P&P_ Anti-Corruption Policies and Ethical Guidelines

2.6. GIFTS¹

EPF policy prohibits offering, promising, or bestowing money, gifts, loans, rewards, services, use of facilities, entertainment, or other favors to a government official or employee that is intended to influence an official or employee to use his/her influence to effect an action or decision.

No employee or in-house consultant or agent of EPF will offer, give, or promise to offer or give directly or indirectly any money, gratuities or other items of value to any government employee with current or possible responsibility on an award of the organization. EPF defines gratuities as any gift, favor, entertainment, or other item having monetary value of over USD 50 (or the equivalent in local currency) per event or presentation.

EPF employees and in-house consultants may accept gifts on behalf of EPF if the gift's monetary value is not exceeding USD 50. The gifts should be made transparent, publicly available and rest with the EPF.

Inexpensive advertising and promotional items with a fair market value less than USD 25 (or the equivalent in local currency) may be accepted or exchanged, and occasional business meals may be accepted or provided if the value is less than USD 25 (or the equivalent in local currency). EPF board members, employees and in-house consultants may accept normal and customary social business amenities that fall within these limits.

2.7. BRIBERY

No board member, employee, in-house consultant or agent of EPF may accept anything of value from anyone who wishes to do business with EPF (apart from the cases identified in 2.6). If an EPF staff member becomes aware of any instance of bribery, s/he has an obligation to report it immediately, following the whistle-blower procedures outlined in Section 11.8.12 of this manual.

2.9. FRAUD POLICY

This policy applies to any fraud, or suspected fraud, involving employees, in-house consultants as well as board members, grantees, consultants, vendors, contractors, outside agencies doing

¹ See EPF P&P, p. 4-9

business with employees of such agencies and/or any other parties with a business relationship with EPF.

Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to EPF.

Management is responsible for the detection and prevention of fraud, misappropriations and other inappropriate conduct. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties that might occur within his/her area of responsibility and be alert for any indication of irregularity. Any fraud that is detected or suspected must be reported immediately to the Chair of the Board of Trustees, who is responsible for coordinating all investigations both internal and external.

The terms defalcation, misappropriation and other fiscal wrongdoings refer to, but are not limited to:

- Any dishonest or fraudulent act, forgery or alteration of any document or account belonging to the EPF, forgery or alteration of a check, bank draft or any other financial document
- Misappropriation of funds, securities, supplies, or other assets, impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of EPF activities
- Disclosing confidential and proprietary information to outside parties
- Disclosing to other persons securities activities engaged in or contemplated by the company
- Accepting or seeking anything of material value from contractors, vendors or persons providing services/materials to EPF other than gifts less than \$25 (or the equivalent in local currency) in value.
- Destruction, removal or inappropriate use of records, furniture, fixtures and equipment and or
- Any similar or related inappropriate conduct.

Suspected improprieties concerning an employee's or in-house consultant's moral, ethical, or behavioral conduct should *immediately* be reported to the President/CEO, unless the incident involves the President/CEO. If the suspected violation involves the President/CEO, then the employee or in-house consultant should file the report with the Finance and Audit Committee of the Board of Trustees.

If there is any question as to whether an action constitutes fraud, the employee or in-house

consultant should contact the President/CEO or the Finance and Audit Committee of the Board of Trustees or the internal auditor for guidance.

The Chair of the Board of Trustees has the primary responsibility to coordinate the investigation of all suspected fraudulent acts as defined in the policy, if the investigation substantiates that fraudulent activities have occurred, the internal auditor will issue report to the Board of Trustees through the finance and audit committee. Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final decisions on disposition of the case.

All information received must be treated confidentially. Any employee or in-house consultant who suspects dishonest or fraudulent activity *should not attempt to personally conduct investigations or interviews/interrogations* related to any suspected fraudulent act on his or her own. Moreover, staff that report allegations of fraud are strictly obligated not to discuss the matter with other staff members. Investigation results *will not be disclosed or discussed* with anyone other than those who have a legitimate need to know. These precautions are necessary to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect EPF from potential civil liability.

The Chairperson of the Finance and Audit Committee of the Board of Trustees or designee will have:

- Free and unrestricted access to all EPF records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities when it is within the scope of their investigation.

Great care will be taken in the investigation of suspected improprieties or wrongdoings so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

The employee, in-house consultant or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the President/CEO or Chairperson of the Finance and Audit Committee of the Board of Trustees. No information concerning the status of an investigation will be given out.

If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed for approval by the President/CEO or the Chairman of the Board of Trustees, if the incident involves the President/CEO, and, if necessary, by outside counsel, before any such action is taken. The Chairperson of the Internal Audit Committee of the Board of Trustees does not have the authority to terminate an employee or an in-house consultant. The decision to terminate an employee or an in-house consultant is made by senior management or the Board of

Trustees in case the incident involves the President/CEO.

2.10. BOARD OF TRUSTEES AUTHORITIES

The Board of Trustees shall have the sole authority to (i) change the organization's name; (ii) approve the annual operating budget and its revisions; (iii) select or terminate the President/CEO, (iv); approve annual salary ranges, (v) approve investment policies, (vi) incur long-term debt, (vii) lease real property involving the overall outlay of more than \$100,000 or the equivalent in local currently for a duration of more than one year, (viii) award subcontracts or subgrants in excess of \$100,000, (ix) open or close banking or investment accounts (or delegate authority to senior staff member to do this), (x) select EPF's auditors, (xi) nominate new trustees.

2.11. REVIEW, AUTHORIZATION, AND SIGNATURE AUTHORITIES

2.11.1. REVIEWS AND AUTHORIZATIONS

Reviews and authorizations are primary internal controls intended to prevent or detect errors and misuse of funds. Reviews and authorizations must be timely, documented, and performed by the appropriate individual. Individuals reviewing and authorizing purchases, payments, or other activities are in effect "certifying" that the activity or cost is reasonable and allowable, adequately supported by original source documentation, and properly allocated in accordance with donor requirements.

2.11.2. SEGREGATION OF DUTIES

An adequate system of internal controls provides for appropriate segregation of duties. A lack of segregation of duties allows for undetected errors and irregularities. Segregation of duties dictates that no one individual has the ability to initiate, execute, record and reconcile a transaction from beginning to end.

Wherever possible, different individuals will be responsible for the following functions:

- Requesting goods or services
- Ordering the goods or services
- Receiving the goods or services
- Authorizing the payment of the goods or services
- Releasing the payment (signing the check or wire) for the goods or services

Each of the above actions should be adequately documented by an approved/signed purchase order, delivery receipt and invoice.

Where adequate segregation of duties cannot be achieved due to limited staff or resources,

compensating controls, such as more thorough reviews and authorizations, will be implemented to prevent fraud resulting from collusion (the cooperation of two or more employees or in-house consultants to commit fraud). Financial duties are segregated in the following manner:

Duty	Primary Responsible Person	In the Absence of the Primary Resp. Person
Policies and Procedures	President/CEO	Deputy Director, CFO
Donor/Funder questions	President/CEO	Deputy Director, CFO
Financial Reports	President/CEO	CFO, Deputy Director
Monthly Financial Statements	President/CEO	CFO, Deputy Director
Project Budget Reviews & Approvals	President/CEO	Deputy Director, CFO
Employee and in-house consultants reimbursements	CFO	Finance Manager
Monthly closing	CFO	Finance Manager
Grant Reconciliations	CFO	Finance/Grants Manager
Wire approvals	President/CEO (A Signatory)	Deputy Director (B Signatory)
Inventory & Depreciation	Office/Procurement Manager	Finance Manager, IT Manager
Stock Gifts & Investments	President/CEO	Deputy Director, CFO
Approval on Investment Accts	BoT Finance Committee	BoT Executive Committee
Bank Reconciliations	CFO	Finance Manager
Paying Bills	Office/Procurement Manager	Finance Manager
Approving Invoices for Payment	President/CEO	Deputy Director

2.12. ENDORSEMENT REQUIREMENTS FOR EPF CHECKS OR WIRE TRANSFERS

All checks or electronic funds transfer payments (EFT) require the signatures of a President/CEO – conditional on approval authority – with approval of financial management staff (e.g. CFO or Finance Manager). The practice of pre-signing blank checks or wire transfer forms is *strictly prohibited*.

2.22. CONFLICT OF INTEREST²

It is expected that all EPF officers and staff will attempt at all times to adhere to the highest ethical standards in all matters affecting EPF.

Where any EPF officer, staff member, or any spouse (or other person with whom one cohabits), or lineal descendant or ascendant of same respectively, is an officer, director, or staff member of, or has a financial interest in, any other corporation, partnership, association or other organization (including any vendor of goods or services) with which EPF has entered into, or is considering entering into, any contract, grant or any other transaction, such officer, or staff member shall disclose in writing to President/CEO (in case of a staff member) or to the Finance and Audit Committee (in case of a President/CEO or trustee) all material facts as to the relationship or interest. Individuals with conflicts of interest must refuse themselves from participating in any part of the decisions related to the transaction giving rise to the conflict.

No officer, or staff member shall use, for financial or other advantage, confidential, or proprietary information accessed by virtue of position with EPF. Information does not need to be marked as "proprietary" or "confidential" before this policy applies. Types of information that EPF considers proprietary or confidential include for example, computer programs and databases, and such other information as personnel files, research and development information, strategic plans, technical information, communications of EPF or its agents, financial information, and advice of accountants and legal counsel. Only individuals to whom proprietary and confidential information must be disclosed in the performance of duties have a need to know this information.

If a staff member fails to abide by these obligations, disciplinary action, pursuant to the procedures set out under Section 11.13 of these Guidelines, up to and including termination will be taken by the EPF, in accordance with the Armenian legislation.

After being presented with a copy of EPF's policy on conflicts of interests, officers and staff are required to complete annually a Conflicts of Interest Questionnaire, requesting information such as: name, address, any and all board memberships, other institutional affiliations and memberships, and controlling interests, whether for profit or not for profit, along with any other potential personal conflicts of interest including those of any spouse (or other person with whom one cohabits), or lineal descendant or ascendant of same, respectively. The questionnaire should indicate that if there are any material changes in the information throughout the year, updated

² See EPF P&P, p 12-13

information should be provided to EPF. The President/CEO or his or her designee should review the completed questionnaire.

In the case of the President/CEO the completed questionnaire should be reviewed by the Chair, Vice-Chair or Treasurer of the Board of Trustees.

2.24. OTHER INTERNAL CONTROL POLICIES

EPF has instituted the following additional internal control policies related to its Armenian and other government grants:

- Data posted to the general ledger will be compared on a sample basis with labor and materials distributions (payroll reports) and verified with source records (i.e., time cards, purchase orders, contracts, vendor receipts, etc.) to ensure accuracy of records.
- Personnel charges will be compared with work actually performed on a sample basis to assure propriety of charges.
- Any alteration made to a time sheet by an employee or an in-house consultant or a project supervisor will be justified in writing on the source document.
- Financial and any other applicable statutory reports submitted to the Government will be reconciled to the books of account on a regular basis, not less than quarterly.
- Costs charged to donor awards will be compared with approved and actual costs in the cost proposal (award budget) before submission.
- EPF will employ a CFO and Finance Manager to assure accuracy of financial reports and compliance with internal controls and provisions in donor agreements.
- Compliance with Armenian law is obligatory, Armenian law takes precedence over any other regulations.
- EPF grantees or junior partners should abide by the same laws/regulations and relevant policies. As a rule, EPF applies its Policies and Procedures similarly to its grantees, e.g. conflict of interest policies are applicable to the grantees. In case the grantees' policies are explicitly written and contradict EPF's policies, a determination is made which policies prevail based on the donor requirements and judgment. The final determination is made by EPF.
- If EPF undertakes actions/operations abroad (e.g. in Turkey or any other country), laws and regulations of that country fully apply. EPF's partners/grantees operating abroad should abide by the same laws/regulations, as well as the bullet point above.
- No additional controls than those required by law, these Policies and Procedures and the donor should be applied by EPF in its work.

11.8.5. ETHICAL CONDUCT³

EPF and its staff have enormous responsibilities in carrying out programs in Armenia and the larger region. EPF is entrusted with and must disburse in a responsible manner millions of donor funds on an annual basis. One of EPF's greatest assets is its reputation for professional and efficient management of the funds at its disposal, a reputation that derives from the responsible and honorable conduct of its staff members. The level of trust EPF receives from its many sponsors, and by extension, the success of its programs, is dependent upon maintaining the standards of conduct that have built EPF's reputation for honesty and integrity in its people and in its work. If EPF is to continue its successful work and lead by example in the development of responsible philanthropy in Armenia, all EPF staff must adhere to the strictest standards of ethical conduct in their work.

This policy provides guidance to EPF staff and is aimed at promoting high standards of conduct and preserving EPF's excellent reputation. Each staff member is responsible and accountable for his or her conduct.

Ethics Policy

All EPF staff (including in-house consultants) are expected to adhere to the highest possible ethical standards in the performance of their duties and at all times abide by the law. Any staff member facing an ethical dilemma or possessing knowledge of the inappropriate acts of others must report these matters to a supervisor immediately. Any suspected ethical breach will be given the highest priority of attention by EPF supervisors. All reports of possible misconduct will be treated confidentially, to the extent possible.

Failure of a staff member to adhere to EPF's Employee Ethics Policy will result in disciplinary action, including possible discharge from employment and filing of criminal charges. The following is intended to be a guideline to illustrate the highest standards of ethical behavior expected of every EPF staff member:

Integrity – A personal commitment to integrity in all circumstances benefits EPF as well as each individual. Staff must be honest and maintain the highest professional standards at all times. EPF resources should not be used for personal gain. Expense reports, timesheets, and other records must reflect actual expenses or work performed and must never misrepresent or mislead.

Fraudulent Acts – At no time and under no circumstances should staff members engage in any of the following acts: falsification of business documents, theft, embezzlement, diversion of funds, bribery, or fraud.

³ See EPF P&P, p 63-65

Conflict of Interest – No staff member should partake in any activity or association that creates or appears to create a conflict between the staff member's personal interests and EPF's business interests. No staff member, or any member of the staff member's immediate family, may receive financial remuneration or other financing under an EPF grant, loan, or contract (other than the employment contract). No staff member may participate in the analysis or decision making for grants, loans, or contracts under which former or present business associates of the staff member will receive financial advantage. Former staff members may not, for a period of one year after their separation from EPF, solicit or otherwise benefit from a grant or loan made by EPF.

Confidentiality – Staff members have an ethical duty not to disclose confidential information obtained during the course of their work at EPF. They have a professional obligation to protect confidential relationships between EPF and its grantees, donors, borrowers, and vendors. Staff members should refer any requests for information about current or former staff members (including reference and credit checks) to the Procurement/HR/Office Manager.

Gifts and Favors – Staff may not accept gifts or favors from any customer, supplier, applicant, grantee, borrower, client, or competitor. It is unlawful to accept anything of value in exchange for a promise to influence an EPF decision in the selection of a grantee, borrower, vendor, or other collaborator. EPF may accept gifts only if presented to the entire organization as a culturally-appropriate memento or token of appreciation and even then only so long as the value does not exceed \$50 USD.

11.8.8. RESTRICTIONS ON GIFTS, GRATUITIES, AND HONORARIUM

All officers, trustees, and staff members (including in-house consultants) are required to report to the Procurement/HR/Office Manager any gift in excess of \$50, honorary degrees, awards, fees, or honorarium from any corporation, partnership, association, or other organization (including any vendor) with which EPF has entered into, or is considering entering into, any contract, grant, or any other transaction. Normally, gifts over \$50 will be returned or donated to EPF. For instance, the payment of vacation travel costs is a gift. Whenever any doubt arises as to whether the acceptance of an item of property is appropriate, the Procurement/HR/Office Manager should be consulted.

11.8.10. CONFLICT OF INTEREST

It is expected that all EPF staff (including in-house consultants) will attempt at all times to adhere to the highest ethical standards in all matters affecting EPF. For details of EPF's conflict of interest policy, please see Section 2.22 of this manual.

11.8.12. WHISTLEBLOWER POLICY

As stated in the Ethical Conduct section and the Conflict of Interest section, EPF requires its employees and in-house consultants to maintain the highest level of integrity and to protect the reputation of EPF. All staff members are required to report any violation of these policies to their supervisor and/or the Procurement/HR/Office Manager.

An employee or an in-house consultant who has knowledge of a violation of these policies can report them directly or anonymously. The reports can be made in person, via email, mail or phone messages directed to the Procurement/HR/Office Manager and/or to any member of the Finance and Audit Committee of the Board of Trustees. If the violation involves the Procurement/HR/Office Manager, then the employee or an in-house consultant should file the report with the Finance and Audit Committee of the Board of Trustees.

If a report is made anonymously, the employee or an in-house consultant is encouraged to provide as much detail and specific information as possible to facilitate follow up on the report. Confidentiality will be maintained to the greatest possible extent.

Should the investigation determine that an individual is guilty of financial misconduct or unethical behavior, disciplinary action, up to and including discharge and prosecution, will be taken against the offending staff member. Knowledge of misconduct that is not reported in accordance with this policy may also result in disciplinary action.

EPF expressly prohibits any form of retaliatory action against any staff member for filing a bona fide report under this policy or for assisting in an investigation.

14.3. PRE-AWARD DUE DILIGENCE⁴

14.3.1. CONFLICT OF INTEREST

EPF strives to operate with the highest of ethical standards and transparency. Real or perceived conflicts of interest jeopardize EPF's reputation and ability to implement its mission. Conflicts of interest may result in excessive or fallacious payments, and thus result in unallowable costs or more serious actions against EPF and its staff.

As defined by EPF's conflict of interest rules (see section 10.9.8), there are several steps that should be taken by staff once a conflict of interest has been identified:

- Disclose the details of the conflict to the staff member's supervisor
- If the relationship will influence the decision-making process, involved individuals should recuse themselves

⁴ See EPF P&P, p 108-115

- Document the disclosure and the rationale for the action taken

There are several specific types of potential conflicts of interest that EPF staff should be mindful of, including:

- Personal relationships with grant applicants or vendors
- Grant applications from organizations staffed with former EPF employees and in-house consultants
- Grants to EPF office service providers (landlords, exclusive travel agency, etc.)
- Grantees using service providers in which they have a financial interest
- Grantees on expert or advisory committees

Note that in addition to conflicts of interest that may exist between EPF staff, board members and vendors, conflicts of interest may also exist among grantees and their contractors, vendors and employees. Program and grants management staff should be sensitive to inappropriate relationships that might exist during the exercise of their due diligence in evaluating and monitoring grant applicants and recipients.

In cases where a EPF employee and an in-house consultant recuses himself/herself from participating in grant decisions, another individual must assume the relevant responsibilities for the entire grant process. If a Program Manager recuses himself/herself, then another Program Manager needs to assume responsibility for the grant, and the same holds true for a Grants Manager. If EPF President/CEO recuses himself/herself, then the Board of Trustees should assume responsibility.

When a staff person is aware of a conflict of interest that has not been disclosed, the staff person should immediately notify his or her supervisor, as well as the President/CEO, about the conflict of interest.

Please note that in some cases there may not be a conflict of interest, however, the situation may be perceived as prone to conflict of interest. A perceived conflict of interest is sometimes no less dangerous to EPF's image than a present conflict of interest. EPF shall undertake everything to reduce the risk of perceived conflict of interest.

14.3.4. GRANTS MANAGEMENT DUE DILIGENCE

EPF considers a grant to be successful if it has achieved the desired programmatic outcomes and if it has been implemented in compliance with the terms of the grant agreement. A risk is an internal or external factor that could hinder the success of a project. Programmatic risks are factors that could hinder the achievement of desired project outcomes. Financial risks are factors that could hinder effective financial management of grant funds and compliance with the terms of the grant agreement.

As part of the proposal review process, in addition to evaluating the project under consideration, it is equally important to evaluate the organization to determine if there is anything evident that may affect its ability to perform the grant activities. EPF is able to award grants to organizations as long as they are legally registered under the laws of the given country and they are able to demonstrate sound management practices.⁵ EPF reviews prospective grantee organizations to ascertain their managerial competence and fiscal soundness in order to protect EPF's interests and investment.

Financial and Legal Documents Review

As a rule, an organization must be legally registered to be considered as a potential recipient of EPF grant funds. Organizations that require a special status are expected to obtain such status prior to applying to EPF for funding.

In addition to the legal registration requirement for organizations, EPF also performs a financial management review that focuses on an evaluation of financial and legal documents and an assessment of the potential risks. An analysis of the financial risks of a proposal would include a review of inherent risks, control risks, and the organization's prior experience with EPF funds. The purpose of performing this type of financial review is to identify potential issues that may affect the organization's ability to successfully complete its project activities and to recommend specific actions for EPF to take to decrease these risks. Much of the information used to assess the potential risk is available from the completed Grants Management Questionnaire (see section 14.3.4). The focus of the legal and financial documents review should evaluate the following:

- Does the legal entity have a functioning governance structure, management system, financial system, program, and staff?
- Is there any evidence of mismanagement or fraud and abuse in the organization's recent history? If yes, please explain the circumstances.
- Can the organization be expected to use EPF's funds for charitable purposes and in accordance with the terms and conditions of the grant agreement?
- In case of a for-profit organization, can it be expected that no benefits from the grant will inure to private individuals?
- Can the organization be expected to cover tax costs, from which exemptions are afforded by government, should it fail to obtain such exemptions?
- Can the organization be expected to exert adequate control to safeguard EPF's funds to ensure their use for EPF supported activity?
- Does the organization have outstanding debts that could put grant funds at risk?

⁵ If the EPF deems it appropriate to establish a relationship with a non-registered organization, it should as a rule provide funding through a EPF-run program and use procurement mechanisms through the EPF.

The extent of EPF’s review is determined in part by the type of organization. The following table illustrates some of the documentation or actions that are useful in making a determination of an applicant’s ability to manage grant funds. The documents requested vary depending on the status of the institutions in question and where it is registered.

Document Type	Nonprofits	Universities/Go v’t Budgetary Entities	Government Entities	For-profits	Individuals	Country of Registration
Documents Indicating Tax/legal Status*	Yes [†]	Yes [†]	Yes [†]	Yes [†]	Yes [†]	Local
	Yes	Yes	Yes	Yes	N/A	Int’l Rep Office
Recent Audit Report	Yes	Yes	Yes	Yes	N/A	Local
	Yes	Yes	Yes	Yes	N/A	Int’l Rep Office
Completed Grants Management Questionnaire	Yes	Yes	Yes	Yes	Yes	Local
	Yes	Yes	Yes	Yes	Yes	Int’l Rep Office
Description of Accounting Systems and Controls	See below	See below	See below	See below	N/A	Local
	See below	See below	See below	See below	NA	Int’l Rep Office
Recent Financial Statements	Yes	Yes	No	Yes	N/A	Local
	Yes	Yes	No	Yes	N/A	Int’l Rep Office
Bylaws, Articles of Incorporation,	Yes	Yes	Yes	Yes	N/A	Local
	Optional, at Reviewer’s Discretion	No	N/A	Optional, at Reviewer’s Discretion	N/A	Int’l Rep Office
List of Board of Trustees	Yes	Yes	Yes	Yes	N/A	Local
	Yes	Yes	N/A	Yes	N/A	Int’l Rep Office
List of Owners of Corporation	N/A	N/A	N/A	Yes	N/A	Local
	N/A	N/A	N/A	Yes	N/A	Int’l Rep Office

EPF Commission ed Audit	Maybe	N/A	No	Maybe	N/A	Local
	Maybe	No	No	Maybe	N/A	Int'l Rep Office

*Documents should include registration certificate, balances and financial statements, and tax status documentation.

Local entities must have these documents notarized.

- *Legal and tax registration documents* – All organizations are required to submit copies of appropriate documentation that verifies that the organization is legally registered in the country and that its tax reporting is current.
- *Audit reports* – These reports are independent auditor’s opinions on the organization’s financial statements and controls. Certain local organizations are required by law to have their financial statements and compliance with local accounting and legal requirements audited. Governmental entities and organizations that receive governmental budgetary support undergo audits by a special government audit agency.
- *Grants Management Questionnaire* – EPF’s documentation of the organization’s accounting policies and procedures and previous grants management experience, is useful in determining the organization’s ability to adequately manage EPF funds (see Attachment 13A).
- *Description of and assurances regarding accounting system and controls* – In cases where recent audit reports are unavailable, the applicant should submit a copy of the organizational accounting policy manual or a letter to EPF that describes its ability to adequately manage EPF funds. If the organizational accounting policy manual is not available or omits to cover some accounting and internal control issues, a presumption shall be made that the organization adheres to the accounting practices that may be found in Armenian legislation. If a letter is submitted, it should include topics such as the organization’s experience managing other donor grants, assurances that the organization is able to account for grant funds separately for each donor and keep adequate time records, a discussion of which staff will be involved in the management of grant funds, and statement on payment mechanism to be used in transactions with organizations-partners, including those in EPF.
- *Recent financial statements* – Audited financial statements that show revenue and expense information for the organization. Information on recent years and projections over the life of the grant are appropriate. If submitted by a local organization, then the statement should be audited by an independent auditor and/or endorsed by a local tax inspectorate that show revenue and expense information for the organization.

- *Bylaws, articles of incorporation, incorporation Orders and Regulations (for Governmental and/or Budgetary Organizations), mission statements, lists of boards of directors, organizational chart, descriptions of products and services, etc.* – These documents may be useful in evaluating the management quality and purpose of new or unknown entities.
- *List of owners of corporations* – Establishing the ownership of for-profit entities is useful. In addition, it is important for EPF to ensure that any incidental profits are reinvested into the project. Prohibitive private inurement must be avoided. The list of founders and/or the list of members of NGOs may be useful to detect cases of conflict of interest.
- *EPF commissioned audits* – In cases where EPF is not able to obtain independent information on an organization’s accounting systems and controls, an audit may be deemed appropriate. Such an audit might be conducted by EPF staff or by an independent entity.

Site Visits

- In addition to review of the above documents, **the grant manager should, as a rule, conduct a site visit if the applicant:** does not have sound financial controls and reporting systems; or
- is identified as high-risk during the proposal review process; or
- if applying for a grant is over \$100,000.

The grant manager may conduct a pre-award site visit whenever appropriate, but should conduct a site visit as required under section 14.6.2.5. if a grant is awarded.

During the site visit, the grant manager should check internal controls, including the use of a safe for key documents and petty cash, use of automated accounting system, compliance with local tax code, the state of internal accounting procedures, and ensuring that employment contracts exist and transparent system for paying salaries is in place. **The grant manager must complete EPF’s site visit forum.**

Entities

- *Nonprofit organizations* – Because such organizations may not follow generally accepted accounting principles (GAAP) or International Finance Reporting Standards (IFRS), these require the utmost scrutiny. EPF must ensure that these organizations are legitimate entities and will use grant funds for charitable and educational purposes and in accordance with the terms and conditions of the grant.
- *Governmental organizations* – **EPF provides grants to government entities only in exceptional circumstances.** EPF must ensure that these organizations are legitimate entities and will use grant funds for charitable and educational purposes and in accordance

with the terms and conditions of the grant. In addition, as some governmental organizations do not have a separate legal identity or are limited in their capacity to perform certain activity, their ability to carry out a grant project must be carefully analyzed.

- *Budgetary organizations (organizations whose funding is allocated through the state budget)* – As with nonprofit organizations, these entities require the utmost scrutiny. EPF must ensure that these organizations are legitimate entities and will use grant funds for charitable and educational purposes and in accordance with the terms and conditions of the grant. In addition, since some budgetary organizations are limited in their capacity to perform certain activity—as, for example, is the case when budgetary organizations cannot exercise full control over their bank accounts and donated funds—their ability to carry out a grant project must be carefully analyzed.
- *For-profit organizations* – These organizations also may not follow generally accepted accounting principles (GAAP) or International Finance Reporting Standards (IFRS), therefore utmost scrutiny is required. EPF must ensure that these organizations are legitimate entities and will use grant funds for charitable and educational purposes and in accordance with the terms and conditions of the grant. EPF must ensure that the activity contemplated—research, training, provision of advice, education—produces a significant public good and principals of the grantee organization are compensated at reasonable levels. If the grant is expected to generate future profits or royalties for the organization, grant funding may be reduced or other instruments, such as recoverable grants or loans, may be considered.
- *Individuals* – EPF may consider awarding grants to individuals as an exception rather than a rule. EPF must ensure that individuals will use grant funds for charitable and educational purposes and in accordance with the terms and conditions of the grant. EPF does not award grants to individuals acting on behalf of an organization.

Annex 1.2 Extract from EPF P&P Procurement Policy: Internal Control Policies ⁶

2.1. OVERVIEW OF THE INTERNAL CONTROL SYSTEM

EPF's internal control system is designed to:

- Ensure the reliability of financial reporting;
- Ensure the effectiveness and efficiency of operations; and
- Ensure compliance with applicable laws and regulations.

The system is affected by the below policies and procedures that encompass the following components:

- Conducting risk assessments to identify and analyze relevant risks to achieving organizational objectives;
- Ensuring management directives are carried out;
- Providing information and communications that enable staff to carry out their responsibilities; and
- Monitoring the quality of internal control performance.

2.2. GENERAL BUSINESS CONDUCT AND DISCLOSURE

EPF seeks to maintain the highest standards in all aspects of the conduct of its business. EPF expects its board members, management, and staff to conduct themselves in a transparent manner and with the highest level of integrity. Unethical actions or the appearance of unethical actions are unacceptable under any conditions.

As a public charity that depends upon maintaining public trust, it is accountable to the public, its partners and its beneficiaries and to its donors for good stewardship of funds. Failure to adequately meet these obligations may have legal and financial ramifications, jeopardize the organization's reputation, and threaten future funding. For these reasons, EPF's Board of Trustees (BoT) and management insist on strict adherence to these standards.

Each employee and in-house consultant must apply his/her own sense of personal ethics, which should extend beyond compliance with applicable laws in business situations, to govern behavior where no existing regulation provides a guideline. It is each employee's and in-house consultant's responsibility to apply common sense in business decisions where specific rules do not explicitly provide guidance. In determining compliance with this code in specific situations,

⁶ See EPF P&P, p 3

the employee and in-house consultant should be able to answer ‘yes’ to all the below questions before taking action:

7. Is my action legal?
8. Is my action ethical?
9. Does my action comply with EPF policy?
10. Am I confident that my action doesn’t appear inappropriate?
11. Am I confident that I would not be embarrassed or compromised if my action became known within EPF or publicly?
12. Am I confident that my action meets my personal code of ethics and behavior?

Each supervisor is responsible for the ethical business behavior of his/her subordinates. All employees and in-house consultants should sign an ethics statement (see Attachment 10C) indicating their understanding and acceptance of their obligations to perform in an ethical manner and to take action to protect the integrity of the organization.

Implementation of the provisions of this code is one of the standards by which the performance of all levels of employees and in-house consultants will be measured. Failure to comply with the standards contained in this code will result in disciplinary action, as outlined in sections 10.9 and 10.13.1.

3.9. EXTERNAL AUDIT⁷

EPF will undergo annual financial statement audits conducted by a qualified independent public accounting firm in accordance with Generally Accepted Accounting Principles. Additionally, EPF will undergo annual audits pursuant to USAID Inspector General Guidelines for Financial Audits Contracted by Foreign Recipients, unless specified otherwise by donor, in all cases if it has used US Government funds. In addition, EPF may undergo other audits if required by particular donors.

The Finance and Audit Committee of EPF Board of Trustees will select independent auditors and review their work. The independent auditors will report directly to the Finance and Audit Committee.

3.9.1. SCOPE OF AUDIT REPORT

The financial statement audit will be performed by an independent audit firm in accordance with generally accepted government auditing standards covering financial and compliance audits. The audit will cover the entire operations of EPF. The audit will determine whether:

⁷ See EPF P&P, p 18-19

- The financial statements and accompanying schedules of EPF present fairly its financial position and the results of its financial operations in accordance with generally accepted accounting principles.
- EPF has internal accounting and other control systems to provide reasonable assurance that it is managing financial assistance programs in compliance with applicable laws and regulations.
- EPF has complied with the laws and regulations that may have a material effect on its financial statements and on each major assistance program.
- EPF has met the terms and conditions of its awards. EPF has internal accounting and other control systems to provide reasonable assurance that it is managing financial assistance programs in compliance with applicable laws and regulations.
- EPF has met the terms and conditions of all of its donor-awarded grants.

3.9.2. PROCURING AUDIT SERVICES

EPF will follow the procurement procedures outlined in section 7 to procure audit services.

3.9.3. AUDIT RESOLUTION

EPF President/CEO and CFO will respond to all comments and findings reported by the external auditors, and follow the Finance and Audit Committee's guidance in implementing the audit recommendations.

3.10. INTERNAL AUDIT

EPF recognizes that the nature of the work it performs and the regions in which it works are inherently high-risk from an internal control perspective. In order to mitigate these risks, EPF will maintain an internal audit function. The internal audit function will compliment, not duplicate, the annual external audit. However, EPF may outsource the internal audit function.

While annual audits by external auditors provide a retrospective analysis of EPF's activities, the internal audit function is proactive in nature. The purpose of the internal audit is to regularly monitor and report on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with institutional policies, government laws and regulations.

The function of the internal audit will be to provide analyses, recommendations, counsel, and information concerning the activities reviewed, in order to improve operational efficiency and forestall potential problems by identifying and addressing them early. The Finance and Audit

Committee will determine how to best implement the functions of the internal audit.

7. PURCHASING POLICIES⁸

7.1. POLICIES AND OBJECTIVES

EPF acquires goods and services through many sources. Goods and services may be paid for with funds from a variety of donors. Due to the nature of EPF's grants with various donor sources, all costs incurred are subject to audit by public accountants, Finance and Audit Committee of the Board of Trustees, donor representatives.

- It is EPF's policy to follow the requirements of different donors, e.g. the US government's OMB Circular A-110, regarding the procurement of goods and services.
- It is EPF's policy to purchase only those items that are required to fulfill the objectives of grants and contracts, or those items that are genuinely needed by EPF to carry out its mission.
- EPF is committed to promoting full and open competition. This requires that all personnel involved in the procurement process will abide by the policies and procedures outlined herein.

Procurement will be made with complete impartiality based strictly on the merits of a supplier's proposal. The purchasing officer will adhere to the following objectives:

- All purchases will be made in the best interests of EPF and its donors
- Quality supplies and services will be obtained and delivered at the time and place required
- Responsible, reliable suppliers/providers will be sought
- Maximum value for all expenditures will be sought
- A competitive procurement environment compatible with EPF and EPF's donors will be developed
- All vendors will be treated fairly and impartially
- All transactions will be documented as required by EPF's and donors' acquisition regulations
- EPF trustees and staff will conduct themselves in a manner above suspicion of unethical behavior, avoid conflict of interest, or even the appearance of conflict of interest in all EPF-supplier relationships
- Report any questionable or unethical behavior, identical offers, threats to the integrity of

⁸ See EPF P&P, p 29-30

the procurement process regardless of the source to the President, internal auditor, or the Chairperson of the Finance and Audit Committee of the Board of Trustees.

7.2. ORGANIZATIONAL STRUCTURE

The Procurement/HR/Office Manager or designate is responsible for procurement under the supervision of the President/CEO or CFO. Procurement activities may be delegated to technical/program specialists when appropriate; however, the principles of segregation of duties described in this section must be maintained.

Procurement authority is delegated to specific individuals. Persons who have **not** been designated this authority **may not**:

- Provide contracting information to contractors.
- Provide contractors or bidders with information about their competitor's bids or proposals.
- Permit or instruct a contractor to change the technical provisions of a contract.
- Modify or alter the scope of work prescribed in an existing contract.
- Make statements regarding a contract, bid, project, proposal which may be construed as a commitment by EPF.
- Sign letters of intent to purchase.
- Sign license agreements.
- Request/accept from a contractor a loaned piece of equipment, software, free sample, uncompensated work.

7.3. STANDARDS OF CONDUCT

All EPF staff involved in procurement will abide by the code of ethics policy described in section 2.2 and the conflict of interest policy described in section 2.24.

7.4. OVERALL RESPONSIBILITY

- The President/CEO has primary responsibility over purchasing functions for EPF. The President/CEO can delegate procurement responsibilities to the Procurement/HR/Office Manager or others, as appropriate.
- The President/CEO and CFO have the authority to negotiate, administer, or terminate subcontracts and make related determinations and findings.
- The President/CEO and CFO ensure that all requirements of law, regulations and all other

applicable procedures, including clearance and approvals have been met.

- The President/CEO and CFO are responsible for ensuring performance of all necessary actions for effective contracting and safeguarding the interests of EPF and its donors.

7.5. RESPONSIBILITY OF THE PURCHASING OFFICER

The Procurement/HR/Office Manager will:

- Review each purchase order/request for proposal/ for proper description and technical reference or specifications such as approvals, clearances, etc., and all other necessary data to include quality control
- Select a number of qualified suppliers, sufficient for meeting competition criteria.
- Prepare the solicitation, including a detailed scope of work and required deliverables, selection/award criteria and select the contract type.
- Document all negotiations/discussions and phone calls, conduct price analysis and when necessary, obtain cost analysis.
- Assure that budget is not exceeded.
- Evaluate proposals (as part of evaluation team).
- Establish and maintain a follow-up system of tracking deliveries to assure contractor compliance with deliver terms of contract.
- Review invoices/delivery slips\packing lists for correctness against the provision of the subcontract, secure required approvals, and forward to Accounting form payment.
- Establish and maintain a master vendor list.
- Establish and maintain a procurement history file.
- Inform contractors in writing of remedial actions required concerning delivered products/services not confirming to specific requirements.
- Administer/modify/terminate contracts as required.

An individual independent from the selection process will:

- Distribute/publish the solicitation or RFP
- Receive proposals/quotations and safeguard same until opening date.
- Record all proposals/quotations on log sheet.

7.6. RESPONSIBILITIES OF DEPARTMENTS/INDIVIDUALS REQUESTING PROCUREMENT

Prepare payment request/request for proposal and include proper justification for purchase:

- A clear and adequate specification or statement of work.
- Cost estimate and source of funding.
- Required delivery or performance schedules that are realistic and specific.
- A brief statement of nature and purpose of procurement.
- Provide a detailed and substantive justification for need.
- Quality requirements and inspection methods.
- Packing, transportation and quality requirements.
- Supply status and known sources.
- Additional elements as necessary (justification for sole source procurement, special conditions, etc.
- Rather than requesting a specific brand name, the specifications must list requirements or salient characteristics as well as appropriate nomenclature.
- Prepare detailed in-house cost estimate.
- Provide detailed and substantive justification for all required changes to a contract.
- Forward purchase order to Procurement/HR/Office Manager.

7.7. ACCEPTABLE TYPES OF CONTRACTS

Upon receiving a procurement request, Procurement/HR/Office Manager will:

- Review the procurement request for completeness
- Determine the type of contract:
 - Fixed price contract – agreed upon price may not be exceeded. Vendor/consultant assumes risk. Adequate price competition must exist, comparative pricing data must be available, requirements must be clear.
 - Cost reimbursement contract – Vendor/consultant is reimbursed for direct costs incurred. Contract may include a profit at a fixed amount.

7.8. PROCUREMENT SIGNATURE, REVIEW, THRESHOLD REQUIREMENTS

The following matrix summarizes EPF’s procurement thresholds, requirements, and review processes:

Amount †	Procurement Requirements	Preparation/ Review Procedure	Approval Authority	Comments
<\$100	<ul style="list-style-type: none"> • Petty cash or from advance to Procurement/HR/Office Manager. • Receipt or explanatory memo. 	<ul style="list-style-type: none"> • Requestor prepares documents • Procurement/HR/Office Manager/ petty cash custodian reviews request. 	Procurement/HR/Office Manager/Designate/ Any senior management representative (if first two staff not present).	President/CEO <i>may approve a decrease in the threshold to \$50.</i>
\$101- \$1,000	Select from list of preferred vendors or conduct price analysis.	<ul style="list-style-type: none"> • Requestor prepares documents. • Accounting reviews documents for completeness. 	President/CEO	No formal documents required. Price can be conducted by telephone or email.
\$1,001- \$10,000	<ul style="list-style-type: none"> • Select from list of preferred vendors or written bidding from 3 vendors.‡ • Contract for services required. 	<ul style="list-style-type: none"> • Requestor prepares documents. • Accounting reviews documents for completeness. 	President/CEO (if President/CEO is requestor, the Board Chair must provide approval.)	Procurement records must include: <ul style="list-style-type: none"> • Basis for contractor selection; • Written justification if sole source used; • Basis for cost or price.
\$10,001- \$25,000	<ul style="list-style-type: none"> • Written bidding from 3 vendors required. • Contract • Donor approvals/waivers, if required. 	<ul style="list-style-type: none"> • Requestor prepares documents. • Accounting, CFO, AND President/CEO reviews for completeness. 	President/CEO approval required together with donor approvals, if required.	Any donor procurement requirements included in the tender and contract. If no tender issued, a justification memo must be

				issued and filed.
>\$25,000	<p>Written bidding from 3 vendors required.</p> <ul style="list-style-type: none"> • Tender* • Contract • Donor approvals/waivers, if required. • Memo to Board of Trustees on selection. 	<ul style="list-style-type: none"> • Requestor prepares documents. • Accounting, CFO AND President/CEO reviews for completeness. 	Board of Trustees approval required.	<p>Any donor procurement requirements included in the tender and contract.</p> <p>If no tender issued, a justification memo must be issued and filed.</p>

‡Written bids can be faxed or emailed.

†The equivalent amounts in local currency apply.

**For certain purchases, such as automobiles, real property, leases, a tender may not be possible. In such instances, a justification memo from the President/CEO will be substituted.*

7.8.1. GENERAL PURCHASING PROCEDURES

- 1) Once a contract is signed, the purchaser must complete a request for payment form, which includes a brief description of the product or service, the name and address of the vendor, and the program number to which the purchase is to be charged.
- 2) The approved request for payment form, together with the signed contract or invoice, is forwarded to accounting for payment and filed appropriately.
- 3) When the equipment or service is received, the staff member requesting it checks the equipment's condition and/or verifies that the service has been completed. S/he then signs and dates the shipping receipt, packing lists, or invoice and forwards it to accounting.

7.8.2. SINGLE VERSUS MULTIPLE PURCHASES

When making a single or a multiple item purchase, please follow the procedures as dictated by the procurement thresholds, above. To determine an applicable procurement threshold in multiple item purchases the purchase price is calculated by adding the prices of all individual items purchased. In determining the applicable inventory tracking requirements a price of each individual item in a multiple item purchase is considered separately.

7.8.3. SOLICITATION AND BIDDING REQUIREMENTS

Solicitations for goods and services must provide for all of the following:

- A clear and accurate description of the technical requirements for the material, product or service to be procured. In competitive procurements, such a description shall not contain features which unduly restrict competition.
- Requirements which the bidder/offer or must fulfill and all other factors to be used in evaluating bids or proposals.
- A description, whenever practicable, of technical requirement in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.
- The specific features of “brand name or equal” descriptions that bidders are required to meet when such items are included in the solicitations.

7.8.4. PREFERRED SUPPLIERS/VENDORS LIST

Suppliers providing the best service for competitive prices may be added to a Preferred Suppliers/Vendors List. To add an organization to this list, staff should follow the following steps: (1) identify possible vendors; (2) conduct a price analysis; (3) consider corporate expertise; (4) ask for references from the organization and contact several references; (5) use the organization’s services at least once and have a positive experience; (6) summarize why the preferred vendor is selected

To maintain a Preferred Suppliers/Vendors List, price comparisons need to be conducted and the list updated once a year. By conducting a yearly review of the vendors/suppliers used on a regular basis, EPF is ensuring that it is obtaining the best possible price and service from vendors. Experts and consultants should not be included on the Preferred Suppliers/Vendors List. Translators should be included in the preferred vendor list. When employing an organization from this list, staff should follow the normal authorization procedures in Section 7.8.

If any single organization or individual receives \$100,000 or more from EPF over the period of one year, the Finance Manager should notify the Procurement/HR/Office Manager, CFO, and the President/CEO.

7.8.5. WAIVER OF BIDDING REQUIREMENTS AND SOLE SOURCING

On occasion EPF may need to conclude a contract with a vendor, service provider, or consultant without the use of competition or the Preferred Suppliers/Vendors List. This is type of procurement is known as sole sourcing. This is normally required when a desired good or service is not provided by other competitors or the selected vendor, service provider, or consultant offers outstanding quality beyond all competitors or has a unique knowledge or technique. Other reasons for sole sourcing procurement may include one or more of the following justifications:

- Item/service is available from only one source.
- Public exigency or emergency for requirement will not permit delay resulting from competitive solicitation.
- Donor authorizes non-competitive procurement (this must be documented in writing by donor).
- There is a compelling need for continuity.
- Sole sourcing can be justified if the consultant or expert is written into the donor-approved proposal if the consultant agreement is not considered a conflict of interest.
- Interviewers hired to perform work related to the generation of research will be exempt from the bidding requirement if a) the amount paid per person is under \$800; 2) the outputs can be reviewed and approved by EPF (i.e. completed questionnaires).

The rationale for sole source bidding must be documented in writing prior to the procurement and approved by the President/CEO.

Staff involved in the procurement process must supply a justification memo that details, among other things:

- Why other competitors were not considered;
- Explains why the cost is appropriate and reasonable;
- What research was done to determine that the selected vendor, service provider or consultant is the only one qualified source.

EPF limits sole source procurement to a maximum of \$100,000 or the equivalent in local currency.

7.8.6. TERRORISM WATCHLIST

After selecting the contractors, the program manager must run the names of the consultants and owners of any contracting organizations through the GMS ME or other relevant software (e.g. Bridger Software). The printout of this run must be included in the hard copy program file.

7.9. SELECTION OF SUPPLIERS

Considerations in selecting suppliers:

- Refer to master vendor list
- Assess technical and business reputation of supplier

- Past performance (previous experience & references)
- Input from requesting party
- Recommendations from external sources
- Internet, trade fairs, catalogues, trade journals, sales literature, phone directories
- Professional associations
- Contract with sales representatives
- Inclusion of the supplier in the project proposal approved and funded by a donor

Solicitation of suppliers should be as broad as possible and practical. All suppliers wishing to bid/offer should be provided an opportunity to do so if qualified to meet requirement.

All suppliers should be given the same information including information that may be shared in response to inquiries about the solicitation. Normal selection will be based on competitive basis.

7.10. SOURCE AND ORIGIN REQUIREMENTS

When required by donor, EPF will follow eligibility rules for goods and services based on source and nationality as outlined in the agreement.

7.11. PRICE ANALYSIS AND COST ANALYSIS

Price analysis may be accomplished by obtaining verbal quotations by telephone, conducting web searches, comparing catalogue prices, comparing advertised specials, and inviting written bids. The appropriateness of each method depends upon the estimated cost of the purchase, local circumstances, and EPF procurement thresholds (section 7.8). Each element of cost must be reviewed and evaluated to determine reasonableness, allocability and allowability.

7.12. LEASE VERSUS PURCHASE ANALYSIS

Where appropriate, particularly for items over \$5,000 an analysis must be made of lease and purchase alternatives to determine which would be the most economical and practical procurement.

7.13. PREFERRED VENDOR'S LIST

The Procurement/HR/Office Manager is responsible for conducting and documenting price comparisons for items purchased regularly by EPF. Vendors providing the best service for

competitive prices will be added to a Preferred Vendors List. Price comparisons will be conducted and the list updated at least once a year. EPF staff members are expected to contact the Procurement/HR/Office Manager with recommendations for vendors to be considered as Preferred Vendors.

7.14. PROPOSAL RECEIPT AND REVIEW

Proposals should be received and logged in by someone outside of the department that prepared the RFP and someone who is not part of the selection panel, preferably administrative, not the technical staff member.

Review of the proposals should be conducted by a selection panel. The panel should include at least one representative from the department that will use the services, and at least one person from outside the department. External experts can also be included if appropriate. The panel should have no fewer than 3 persons. The composition of the panel should be determined by Program Manager/staff in charge of procurement and approval by President/CEO.

The proposals should be reviewed in accordance with the requirements outlined in the RFP. If ranking factors were given, which recommended, they should be used in this process. If no ranking factors were identified in advance, then proposals should be reviewed for capacity/ability to provide the services in the required time frame and the proposed costs. Proposals should include a detailed budget that clearly outlines all estimated costs and level of effort with a total estimated cost for providing the services requested.

The panel should prepare a justification for its selection with a detailed list of the reasons why the selected proposal is considered the best option. The consideration should be based on lowest cost/highest quality approach. All panel members should sign the justification for the file. Decision-making is by voting or by consensus. If a panel member disagrees, s/he can include a dissenting paragraph in the justification. The panel decision is usually sufficient for the President/CEO to approve the contract. However, in some cases the President/CEO may overturn the panel decision. To do so, the President/CEO needs to present a compelling reason/risk that may jeopardize the operation of EPF if the proposal is approved or disapproved. The President/CEO should provide a Justification Memo to clearly explain the reasons for overturning the panel decision. This applies to cases where external experts are the majority of the panel. In such a case, it is recommended to identify a new selection panel.

7.15. DRAFTING THE CONTRACT

After selecting a service provider, a detailed contract must be signed and accepted by both the purchaser and the provider. The contract should require the supporting documentation for

expenditures according to the budget provided with the bid (supporting documents to be delivered if required by EPF). A contract should be concluded with the service provider that clearly outlines:

- Services to be provided and any deliverables
- Performance period
- Payment terms

Budget

The contract should be accompanied by a budget consistent with the costs outlined in the proposal. If the provider is the most capable provider, but did not submit the lowest cost bid, EPF is encouraged to negotiate lower costs with the vendor. In any case, the higher cost vendor selection should be properly documented by written memo indicating the rationale for selecting the higher cost vendor.

7.16. CONTRACT MONITORING

The Procurement/HR/Office Manager or designated individual (contract manager) should determine whether the deliverables agreed to in the contract are being provided in accordance with the agreed schedule. The contract manager should alert the contractor in any case where the contractor is not meeting the agreed scope of work. The contract manager should document any changes to the scope of work or work schedule with an explanation of why the terms of the agreement were not met and a statement outlining any revisions. Significant changes in the scope of work (i.e. elimination or addition of tasks, substantive change in work load, etc.) and any resulting changes in the costs should be documented in an amendment to the contract that is signed by the authorized signatory.

When services are completed, the contract manager will ensure that all required supporting documentation has been provided by the contractor for payment.

Payment terms

Final payment for contractual services should be made upon determination that the agreed-upon deliverables have been completed by the contractor. The contractor must present a progress-billing or an invoice. For other than fixed-fee contracts, the invoice should clearly show the individuals billing time to the contract, the rate at which they are billing, and the total level of effort (days/hours, etc.), and any direct costs being charged to the contract. Direct costs and travel related costs should be supported by appropriate receipts. EPF may also include an audit requirement in the particularly large contracts instead of the requirement of presenting receipts, and/or may waive the requirement for presenting receipts.

When receipts are unavailable a note must be submitted explaining the reason. Unreasonable expenses with no receipts will not be allowable.

If a contract is concluded based on bidding, best price, etc., the financial control is lower than with grants, and is based on accepting the work. The entire contract is regarded as an income by the recipient and therefore is taxed. Based on this, no need in additional financial documentation is mandatory. Whether or not to require receipts and/or audit is based on a judgment call, nature of the contract, and agreement with contracting party. If a contract is concluded in a case in which EPF would usually issue a grant, then requirements may be stricter, though it is not required by Armenian law.

Contractors may request advance payments on contracts. Only in exceptional circumstances advance payments may exceed 20% of the contract cost. Progress payments may be scheduled out over the course of the contract. Progress payments should be dependent on satisfactory completion of deliverables outlined in the contract.

When contractors require some level of prepayment, advance payments must be kept to the minimum required, and should only be made to vendors and consultants who have demonstrated a history of satisfactory performance. As a general rule, advance payments should not exceed 20% of the total cost of the contract.

Annex 2. Provision to EPFs grant agreements and contracts on Anti-corruption, Bribery and Fraud

1. The Parties acknowledge and agree that they have a zero tolerance approach towards corruption, bribery and fraud. The Parties declare their commitment to counteract corrupt practices in the execution of this Agreement. Parties will fully cooperate with investigations into actual, suspected or alleged such practices.
2. Grantee shall not engage in any corrupt, fraudulent, collusive, coercive, obstructive or unethical practices and agrees to bring allegations of such practices arising in relation to this Agreement, of which Grantee has been informed or has otherwise become aware, promptly to the attention of the EPF.

For purposes of this Agreement, the following definitions shall apply: (i) “corrupt practice” means the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of a public official; (ii) “fraudulent practice” means any act or omission, including misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit, or to avoid an obligation; (iii) “collusive practice” means an arrangement between two or more parties designed to achieve an improper purpose, including influencing improperly the actions of another party; (iv) “coercive practice” means impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party; (v) “obstructive practice” means acts intended to materially impede the exercise of EPF’s contractual rights of audit, investigation and access to information, including destruction, falsification, alteration or concealment of evidence material to a EPF investigation into allegations of fraud and corruption; (vi) “unethical practice” means conduct or behaviour that is contrary to staff or supplier codes of conduct, such as those relating to conflict of interest, gifts and hospitality, post-employment provisions, abuse of authority and harassment.

3. The Grantee shall (i) take all reasonable steps to reduce the risk of fraud and corruption within the Grantee’s operations, in particular in relation to the Project; (ii) comply with all applicable laws, regulations, and codes relating to anti-bribery and anti-corruption; including EPF policy on anti-corruption, and (iii) not engage in any activity, practice or conduct which would constitute an offence under the RA Criminal Code.
4. Notwithstanding any other provisions in this Grant Agreement, EPF may recover from the Grantee all or part of the Grant paid under this Grant Agreement in the event of actual or suspected practices described in Section 2 of this Annex.
5. The Grantee undertakes and warrants that neither it nor the Grantee’s staff, employees or contractors have any conflict of interest nor have offered, given or agreed to give, nor shall offer or give or agree to give to any person, company or firm any gift or consideration of any kind as an inducement or reward for doing or forbearing to do or for having done or forborne to do anything in relation to the obtaining of this Agreement or

the execution of the Grantee's obligations under this Agreement or for showing or forbearing to show favour or disfavour to any person, company or firm in relation to this Agreement.

6. With respect to third parties, subject to the control or determining influence of the Grantee, including but not limited to agents, general consultants, subcontractors, lawyers, accountants or similar intermediaries, acting on the Grantee's behalf in connection with this Agreement, the Grantee should instruct them neither to engage nor to tolerate that they engage in any act of corruption; not use them as a conduit for any corrupt practice; hire them only to the extent appropriate for the regular conduct of the Grantee's operation; and not pay them more than an appropriate remuneration for their legitimate services.
7. The Grantee agrees that EPF may conduct investigations or audit, at such times as determined solely by EPF, relating to any aspect of this Agreement or the award thereof, and the operations of the Grantee relating to performance of this Agreement. The right of EPF to conduct investigations shall not lapse upon expiration or prior termination of this Agreement. The Grantee shall provide its full and timely cooperation with any such investigations (audit). Such cooperation shall include, but not be limited to, Grantee's obligation to make available its personnel and any relevant documentation and records at reasonable times and on reasonable conditions and to grant to EPF access to the Grantee's premises. The Grantee shall require its agents, including, but not limited to, Grantee's attorneys, accountants or other advisers, and its subcontractors to reasonably cooperate with any investigations carried out by EPF. It is understood that EPF may, at its sole discretion, contract for investigation services of an individual or corporate person, or EPF may conduct investigations with its own staff, employees and agents.
8. EPF shall be entitled to terminate this Agreement immediately upon written notice to the Grantee and to recover from the Grantee the amount of any losses and costs resulting from such termination if, in connection with this Agreement: (a) the Grantee, or any person employed by it or acting on its behalf (whether with or without the knowledge of the Grantee), accepts, solicits, agrees to receive, promises, offers or gives a bribe, facilitation payment, or other improper payment; (b) the Grantee, or any person employed by it or acting on its behalf is suspected of or commits an offence under the RA Criminal Code or breaches EPF's policy on anti-corruption or the provisions of this Annex, or any other applicable anti-bribery and corruption laws or regulations.

Annex 3. Employees CoI questionnaire

**EURASIA PARTNERSHIP FOUNDATION
CONFLICTS OF INTEREST QUESTIONNAIRE**

Name:

Title:

Address:

Current Board Memberships (including review or advisory boards/panels):

Volunteer:

Stipend/Honorarium:

Institutional Affiliations and Memberships:

Controlling Interests (whether for-profit or non-profit):

Former Employers:

Other consulting or employment:

Other (any other potential personal conflicts of interest, including those of any spouse (or other person with whom one cohabits), or lineal descendant or ascendant of same):

In accepting the responsibility of reviewing, evaluating and approving proposals on behalf of Eurasia Partnership Foundation, I agree that if the consideration of any proposal or group of proposals presents a real or perceived conflict of interest, I will notify Eurasia Partnership Foundation senior staff, and if necessary, recuse myself from the proposal process.

Signature

Date

Note: If there are any material changes in the information provided above, please notify the HR Manager of Eurasia Partnership Foundation and update the questionnaire. All completed questionnaires should be sent to the HR Department of Eurasia Partnership Foundation.

Supervisor review: _____

Name and Title

Supervisor Signature: _____

Accepted: _____ Clarification required: _____

HR Signature: _____ Date: _____

ATTACHED CONFLICTS OF INTEREST QUESTIONNAIRE

Please complete the attached conflicts of interest questionnaire.

Conflicts of Interest. It is expected that all officers, trustees, and employees of the Corporation will attempt at all times to adhere to the highest ethical standards in all matters affecting the Foundation.

The terms of the Foundation prohibits awarding grants to or entering into contracts with any of the Corporation's officers or trustees, or with private entities controlled, directly or indirectly, by the Foundation's officers or trustees.

Therefore, where any officer, trustee, or employee of the Foundation, or any spouse (or other person with whom one cohabits), or lineal descendant or ascendant of same respectively, is an officer, director, or employee of, or has a financial interest in, any other corporation, partnership, association or other organization (including any vendor of goods or services) with which the Foundation has entered into, or is considering entering into, any contract, grant or any other transaction, such officer, trustee, or employee shall disclose in writing to the Board of trustees all material facts as to the relationship or interest.

A. After reviewing the material facts concerning the transaction and after determining after reasonable investigation that the Foundation could not have obtained a more advantageous arrangement with reasonable effort, the Board of Trustees may authorize or approve the transaction in good faith by a vote of a majority of the trustees then in office excluding any interested trustee(s), even though the disinterested trustees may be less than a quorum; or

B. Where it is not reasonably practical to obtain approval of the Board of Trustees prior to entering into the grant, contract or transaction, a committee or person(s) authorized by the Board of Trustees may approve the transaction in good faith after reviewing the material facts concerning the transaction and after determining after reasonable investigation that the Corporation could not obtain a more advantageous arrangement with reasonable effort; provided, however, that said grant, contract or transaction shall remain subject to ratification by the Board of Trustees at its next meeting, in accordance with A.

Interested trustees may be counted in determining the presence of a quorum at such meeting.

No officer, trustee, or employee shall use, for financial or other advantage, confidential or proprietary information accessed by virtue of position with the Foundation. Information does not need to be marked as "proprietary" or "confidential" before this policy applies. Types of

information the Foundation considers proprietary or confidential includes for example, computer programs and databases, and such other information as personnel files, research and development information, strategic plans, technical information, communications of the Foundation or its agents, financial information, and advice of accountants and legal counsel. Only individuals to whom proprietary and confidential information must be disclosed in the performance of duties have a need to know this information.

Annex 4. Extract from the service provider contracts on plagiarism

Eurasia Partnership Foundation Approach to the Regulations on Quotations, Paraphrasing and Plagiarism (in English)

Referencing and plagiarism policies concern the publicized materials, authored by others, i.e. materials which have been made public and are publicly available in print, on-line or on any other bearer. Referencing does not apply to internal working office documents, unless they are being sent out.

Copying a text from an author without providing a reference constitutes fraud and/or plagiarism. A verbatim (literal) copy of text, even if only partial, must be placed inside quotation marks or into a quotation environment and differs with its font, style or formatting. If there are any parts of the text, pictures, or any other media material that are produced by somebody else, all references must be fully visible from the secondary text. The reference provided for ideas or text copied from another source must be provided a footnote immediately following such ideas or text, and include

- a) Author,
- b) Full title,
- c) The edition (when applicable),
- d) Publisher,
- e) Place of publication,
- f) Year of publication, and
- g) A link (when applicable).

Ordinarily a footnote belongs to the sentence, or part of sentence, to which it is attached. Furthermore, one shall not copy primary or secondary sources from footnotes in other publications unless you have looked up, read and processed that source yourself. In such a case, one should refer, if necessary, to both the publication in which you found a source and to that source itself.

If one copies a text intentionally and fails to place that text either inside quotation marks or into a quotation environment and also neglects to provide a reference, liability to sanctions arise under the Law of the Republic of Armenia on Copyright and Related Rights. Widely known and easily verified information does not need to be referenced.

Quoting text

A quotation is a verbatim (literal) reproduction of sentences (or parts thereof). Quotations must be placed inside “*quotation marks*” and, in addition, differ with their font, style or formatting.

Summarizing and paraphrasing text

To summarize views of an author is to describe his/her position or opinion in your own words instead of using the exact wording of the author. Summarizing does not as such require quotation marks, but does necessitate putting a reference in a footnote.

Paraphrasing, which is sometimes also used in the same sense as summarizing, also does not require quotation marks. Paraphrasing means that 75% of the text fully differs from the original, i.e.: vocabulary and syntax are different, and the text is contextualized. No separate sentence anywhere in the text is repeated fully without quotation marks and references if it coincides with the original. EPF does not consider using others' ideas plagiarism when they are sufficiently paraphrased and contextualized, i.e. made useful and meaningful for a particular context, although if you know the source of the idea, it is ethically correct to mention it as precisely as possible.

The aforementioned rules equally apply to translations.

Note: Any materials submitted to EPF, even if they are formal drafts, as a part of interim report, should comply with these rules. Therefore, EPF suggests all its partners who work with texts or other quotable material to develop the very first drafts already in compliance with these rules.

Eurasia Partnership Foundation Approach to the Regulations on Quotations, Paraphrasing and Plagiarism (in Armenian)

Հավելված 3

Եվրասիա համագործակցություն հիմնադրամի մոտեցումը Մեջբերումների, վերաձևակերպումների և գրագողության կանոնակարգերի վերաբերյալ

Հղումների տրման և գրագողության մասին քաղաքականությունները վերաբերում են այլոց կողմից հեղինակած և հրապարակված նյութերին, այսինքն՝ այն նյութերին, որոնք հրապարակվում են կամ հանրությանը ներկայացվում տպագիր տեսքով, առցանց կամ ցանցային ակտիվությամբ: Հղումների տրման կարգը չի տարածվում գրասենյակի ներքին օգտագործման համար նախատեսված աշխատանքային փաստաթղթերի վրա, եթե դրանք չեն ուղարկվում կազմակերպությունից դուրս:

Առանց համապատասխան հղում տալու որևէ հեղինակային նյութի վերարտադրումը համարվում է խարդախություն և (կամ) գրագողություն: Տեքստի նույնիսկ մասնակի բառացի (տառացի) վերարտադրումը պետք է դրվի չակերտների մեջ կամ ներկայացվի մեջբերման միջավայրում, որը պետք է տարբերվի իր տառատեսակով, ոճով կամ ձևաչափով: Եթե կան տեքստի, նկարների կամ այլ պատկերավոր նյութերի որևէ տարրեր, որոնք պատրաստվել են մեկ այլ անձի կողմից, ապա բոլոր հղումները պետք է լիարժեք երևան երկրորդական տեքստում: Մեկ այլ աղբյուրից վերցված գաղափարների կամ տեքստի համար հղումը պետք է տրվի նման գաղափարներից կամ տեքստից անմիջապես հետո դրվող ծանոթագրության մեջ և պետք է ներառի հետևյալը՝

- ա) հեղինակ,
- բ) ամբողջական անվանում,
- գ) հրատարակություն (անհրաժեշտության դեպքում),
- դ) հրատարակչություն,
- ե) հրատարակման վայր,
- զ) հրատարակման տարի և
- է) էլեկտրոնային հղում (անհրաժեշտության դեպքում):

Սովորաբար ծանոթագրությունը վերաբերում է տվյալ նախադասությանը կամ տվյալ նախադասության այն հատվածին, որին կցված է: Բացի այդ, չի կարելի վերարտադրել այլ հրապարակումներում բերված ծանոթագրությունների առաջնային և երկրորդական աղբյուրները, եթե դուք ինքներդ չեք ստուգել, կարդացել կամ մշակել նշված աղբյուրը: Նման

պարագայում հարկ է անհրաժեշտության դեպքում հղում կատարել ինչպես այն հրատարակությանը, որում գտել էք աղբյուրը, այնպես էլ՝ բուն աղբյուրին:

Եթե տեքստը մտադրաբար վերարտադրվում է և չի դրվում չակերտների մեջ կամ մեջբերման միջավայրում՝ անտեսելով հղում տալու պահանջը, ապա դրանից բխում է «Հեղինակային իրավունքի և հարակից իրավունքների մասին» ՀՀ օրենքով նախատեսված պատասխանատվությունը: Կարիք չկա հղումներ տալ լայն ճանաչում ստացած և հեշտությամբ ստուգվող տեղեկությունների համար:

Տեքստի մեջբերում

Մեջբերումն իրենից ներկայացնում է նախադասությունների (կամ դրանց տարրերի) բառացի (տառացի) վերարտադրում: Մեջբերումները պետք է դրվեն «չակերտների» մեջ, ինչպես նաև պետք է տարբերվեն իրենց տառատեսակով, ոճով կամ ձևաչափով:

Տեքստի ամփոփ ներկայացում կամ վերաձևակերպում

Հեղինակի հայացքների ամփոփ ներկայացումը նշանակում է հեղինակի ճշգրիտ ձևակերպումների օգտագործման փոխարեն վերջինիս դիրքորոշման կամ կարծիքի նկարագիրը սեփական բառերով: Պարտադիր չէ, որ որպես այդպիսին ամփոփ ներկայացված նյութը դրվի չակերտների մեջ, սակայն հարկավոր է ծանոթագրության մեջ տալ դրա վերաբերյալ համապատասխան հղում:

Վերաձևակերպումը, որը երբեմն օգտագործվում է նաև ամփոփ ներկայացման իմաստով, նույնպես չի պահանջում չակերտների օգտագործում: Վերաձևակերպումը նշանակում է, որ տեքստի 75 տոկոսն ամբողջովին տարբերվում է բնագրից, այսինքն՝ դրանում օգտագործվել է տարբերվող բառապաշար և շարահյուսություն, իսկ նյութը ներկայացվել է իր համատեքստում: Տեքստում ոչ մի առանձին նախադասություն չպետք է ամբողջությամբ վերարտադրվի առանց չակերտների կամ հղումների, եթե այն համընկնում է բնագրի հետ: ԵՀՀ-ն այլոց գաղափարների օգտագործումը գրագողություն չի համարում, եթե դրանք բավականաչափ վերաձևակերպվել և ներկայացվել են իրենց համատեքստում, այն է՝ օգտակար և իմաստալից տեղ են գտել տվյալ համատեքստում, թեպետև, եթե Ձեզ հայտնի է տվյալ գաղափարի աղբյուրը, ապա էթիկայի կանոններից ելնելով ճիշտ կլինի հնարավորինս հստակ նշել այն:

Վերոհիշյալ կանոնները հավասարապես վերաբերում են նաև թարգմանված նյութերին:

Նշում. ԵՀՀ-ին ներկայացված ցանկացած նյութ, նույնիսկ եթե խոսքը գնում է միջանկյալ գեկույցի մաս կազմող պաշտոնական նախագծերի մասին, պետք է համապատասխանի նշված կանոններին: Հետևաբար, ԵՀՀ-ն տեքստերի կամ այլ մեջբերվող նյութերի հետ աշխատող իր բոլոր գործընկերներին առաջարկում է նյութերի առաջին իսկ տարբերակները մշակելիս հետևել բերված կանոններին:

Annex 5. JD of the anti-corruption focal point (TBD)

To be added

Annex 6. Grants Management Questionnaire (GMO)

(in Armenian)

Դրամաշնորհային ծրագրերի կառավարման հարցաթերթիկ

Նպատակ

Մույն հարցաթերթիկում ներկայացված տեղեկությունները Եվրասիա համագործակցություն հիմնադրամի աշխատակիցներին կձանթացնեն ձեր կազմակերպության հաշվապահական հաշվառման քաղաքականության, ընթացակարգերի և դրամաշնորհային ծրագրեր կառավարելու փորձի հետ: Անհրաժեշտության դեպքում Հիմնադրամը կներկայացնի առաջարկություններ այն մասին, թե ինչպես ձեր կազմակերպությունը կարող է ամրապնդել հաշվապահական հաշվառման և դրամաշնորհային ծրագրերի կառավարման իր քաղաքականությունը և ներքին ընթացակարգերը:

Նախքան որևէ դրամաշնորհ տրամադրելը՝ Հիմնադրամը պետք է համոզված լինի առ այն, որ հնարավոր դրամաշնորհառու կազմակերպությունում գործում են ողջամիտ ֆինանսական վերահսկողության և հաշվետվական համակարգեր, որոնք կապահովեն Եվրասիա համագործակցություն հիմնադրամի կողմից տրամադրված միջոցների նպատակային օգտագործումը և համապատասխան հաշվետվությունների ներկայացումը: Հիմնադրամը պետք է նաև վստահ լինի, որ դրամաշնորհառու հաստատությունը ի վիճակի է և պատրաստ է ապահովել համապատասխանությունը Հիմնադրամի քաղաքականությամբ, ԱՄՆ Դրամաշնորհների դաշնային կառավարման ադմինիստրացիայի կանոնակարգերով, ինչպես նաև տվյալ երկրի գործող օրենսդրությամբ սահմանված պահանջներին:

Ծանոթություն. Մույն հարցաթերթիկում սխալ կամ ապակողմնորոշիչ տեղեկությունների դիտարկյալ տրամադրումը կարող է հանգեցնել նրան, որ տվյալ կազմակերպությունը կդառնա ոչ իրավասու Եվրասիա համագործակցություն հիմնադրամի ֆինանսավորումը ստանալու համար:

Ընդհանուր տեղեկություններ

Իրավաբանական հասցեն	
Փոստային հասցեն (եթե տարբերվում է իրավաբանական հասցեից)	
Հեռախոս	
Էլ. փոստ	
Վեբ կայք	
Տնօրեն/նախագահ	
Ծրագրի ղեկավար	

1. Այս ծրագրի ֆինանսական հաշվետվությունների կազմման և հաստատման համար պատասխանատու ֆինանսական տնօրենի/հաշվապահի (հաշվապահների) անուն, ազգանունը և պաշտոնը:

2. Աշխատողների թիվը:

ԱԱՀ _____

Կես դրույք _____

3. Խնդում ենք նշել կազմակերպության իրավական կարգավիճակը/դասակարգումը (կցե՞ք ձեր կազմակերպության կանոնադրության և գրանցման փաստաթղթերի պատճենները):

4. Ձեր կազմակերպության ֆինանսական տարվա ավարտման ամսաթիվը՝ (ամիս/օր)

5. Ամենավերջին ֆինանսական տարվա ընդհանուր բյուջեն

Եկամուտներ (ներառյալ դրամաշնորհներ) \$ _____

Ծախսեր \$ _____

6. Որո՞նք են կազմակերպության եկամտի հիմնական աղբյուրները: Կատարե՞ք նշում համապատասխան քառակուսիում:

- ԱՄՆ կառավարություն
- Տվյալ երկրի կառավարություն
- Մասնավոր դոնորներ
- Ապրանքների/ծառայությունների վաճառք

7. Ձեր կազմակերպության ֆինանսական հաշվետվությունները երբևէ ստուգվե՞լ են անկախ աուդիտորական ընկերության կողմից:

- Այո
- Ոչ

Եթե այո, ապա կցե՞ք աուդիտորի վերջին հաշվետվությունը/եզրակացությունը և աուդիտ անցած ֆինանսական հաշվետվությունները:

Ներկայումս ձեր կազմակերպությունն ունի՞ չմարված պարտքեր հանրապետական կամ տեղական իշխանության մարմիններին կամ երրորդ անձանց:

- Այո
- Ոչ

Եթե այո, բացատրե՞ք և կցե՞ք հարկային տեսչությանը և Սոցիալական ապահովության հիմնադրամին ներկայացրած ձեր վերջին հայտարարագիրը/հաշվետվությունը:

8. Ձեր կազմակերպության հիմնական աշխատակիցները, ղեկավար անձինք կամ տնօրենները ներգրավվա՞ծ են որևէ հետաքննության, դատավեճի կամ դատավճռի մեջ կամ, նշված անձինք անցյալում դատապարտվե՞լ են որևէ քաղաքացիական, վարչական, քրեական կամ հարկային գործերով:

- Այո
- Ոչ

Եթե այո, ներկայացրե՞ք բացատրություն:

9. Կազմակերպության տնօրենը, հաշվապահը կամ այլ աշխատակից ներգրավվա՞ծ է ԵՀ-ի կողմից ֆինանսավորվող այլ ծրագրերում:

Այո Ոչ

Եթե այո, ապա նշեք այդ անձանց անուն, ազգանունը և դրամաշնորհի համարը:

10. Կազմակերպությունը ստացե՞լ է այլ դրամաշնորհներ: Եթե այո, ապա տրամադրեք տեղեկություններ վերջին դրամաշնորհների վերաբերյալ՝ դրամաշնորհատուի անվանումը, գումարը, դրամաշնորհի գործողության ժամկետը. նշեք, թե արդյո՞ք նշված դրամաշնորհներում առկա են եղել ԱՄՆ կառավարության կողմից տրամադրված միջոցներ:

Դրամաշնորհի ծրագիր	Դրամաշնորհատու	Դրամաշնորհի գումար	Դրամաշնորհի գործ. ժամկետը	ԱՄՆ կառավարության միջոցներո՞վ:	
				<input type="checkbox"/> Այո	<input type="checkbox"/> Ոչ
				<input type="checkbox"/> Այո	<input type="checkbox"/> Ոչ
				<input type="checkbox"/> Այո	<input type="checkbox"/> Ոչ
				<input type="checkbox"/> Այո	<input type="checkbox"/> Ոչ
				<input type="checkbox"/> Այո	<input type="checkbox"/> Ոչ
				<input type="checkbox"/> Այո	<input type="checkbox"/> Ոչ

11. Առաջարկվող այս ծրագրի գործողության ընթացքում կազմակերպությունն ակնկալո՞ւմ է ստանալ այլ դրամաշնորհներ: Եթե այո, ապա նշեք այն կազմակերպություններին, որոնք դիտարկում են ձեր կողմից ներկայացված առաջարկները, ինչպես նաև ներկայացված ծրագրերի անվանումները/վերնագրերը:

Դրամաշնորհատու _____

Ծրագրի անվանում _____

Պահանջվող գումար _____

Նշեք դոնոր կազմակերպությունում աշխատող այն անձի (անձանց) կապի միջոցները, որոնց հետ դուք հաղորդակցում եք ձեր ծրագրի (ծրագրերի) վերանայման առնչությամբ:

Անուն Ազգանուն _____

Հեռախոս _____

Էլ.փոստ _____

Հաշվապահական հաշվառման համակարգ

1. Ձեր կազմակերպությունն ունի՞ հաշվապահական հաշվառման ամրագրված քաղաքականության և ընթացակարգերի ձեռնարկ:

Այո Ոչ

Եթե այո, ապա ե՞րբ է այն վերջին անգամ վերանայվել: _____

2. Ո՞վ է ներկայացնում վճարման հանձնարարականները: _____

3. Ո՞վ է հաստատում վճարման հանձնարարականները: _____

4. Ո՞վ է կազմում վճարման փաստաթղթերը: _____

5. Ո՞վ է վճարումները գրանցում հաշվապահական գրանցամատյաններում: _____

6. Ո՞վ է ստանում բանկային քաղվածքները/հաշվետվությունները: _____

7. Ո՞վ է կատարում բանկային հաշիվների համապատասխանեցումը:

8. Ո՞վ է պատասխանատու ձեր կազմակերպության անունից կանխիկ միջոցներ հանելու և ավանդ ներդնելու համար:

9. Ո՞վ է ստորագրում բանկային ավանդների բլանկները և ավանդների դուրս գրման հանձնարարագրերը:

10. Ո՞վ է հաստատում ձեր կազմակերպության ղեկավար անձանց աշխատավարձերի վճարման թերթիկները, գործուղման ծախսերի փոխհատուցման և այլ փաստաթղթերը:

11. Ո՞վ է իրավասու հաստատել ձեր կազմակերպության ներքին ֆինանսական գործառնությունները:

12. Ո՞վ է օժտվելու այս դրամաշնորհին առնչվող ֆինանսական գործառնությունները հաստատելու իրավասությամբ:

13. Ձեր հաշվապահական հաշվառման համակարգը ավտոմատացված է:

Այո

Ոչ

Եթե այո, նշեք հաշվապահական հաշվառման համակարգի անվանումը:

14. Հաշվապահական հաշվառման ձեր համակարգը հնարավորություն տալի՞ս է վարել ծրագրային միջոցների մուտքերի և ելքերի (ծախսերի) առանձնացված հաշվառում՝ ըստ առանձին պայմանագրերի/դրամաշնորհների:

Այո Ոչ

Դրամաշնորհ ստանալու դեպքում ձեր կազմակերպությունից կպահանջվի վարել դրամաշնորհի միջոցների մուտքերի և ելքերի (ծախսերի) հաշվառում՝ կազմակերպության այլ միջոցներից և այլ ծրագրերի միջոցներից առանձնացված կարգով:

15. Հաշվապահական հաշվառման ձեր համակարգը կարո՞ղ է հետևել ինչպես ուղղակի, այնպես էլ անուղղակի ծախսերին:

Այո Ոչ

16. Եթե դուք դիմում եք անուղղակի ծախսերի համար, ապա ձեր կազմակերպությունն անցկացրե՞լ է անուղղակի ծախսերի աուդիտ:

Այո Ոչ

17. Ձեր հաշվապահական հաշվառման/ֆինանսական համակարգը ներառո՞ւմ է բյուջետային վերահսկողություն, որպեսզի թույլ չտրվեն այնպիսի պարտավորությունների ստանձնումը, որոնք գերազանցում են՝

ա. Դրամաշնորհի համար առկա ընդհանուր միջոցների գումարը: Այո Ոչ

բ. Բյուջեի տվյալ տողի համար հաստատված միջոցները Այո Ոչ
լիարժեք/աշխատավարձ, գործուղում և այլն):

18. Ձեր կազմակերպությունը կիրառու՞մ է ամսական կտրվածքով ծախսերը կանխատեսելու համակարգ:

Այո Ոչ

19. Արդյոք ձեր կազմակերպությունը պահո՞ւմ է բոլոր գործառնությունների առաջնային փաստաթղթերը (ստացականներ, հաշիվ-ապրանքագրեր, գնման պատվերներ և այլն):

Այո Ոչ

Որքա՞ն է այդ փաստաթղթերի պահպանման ժամկետը: _____

20. Հաշվապահական հաշվառման ի՞նչ մեթոդ է ձեր կազմակերպությունը կիրառում (կուտակային թե՞ կանխիկ): _____

Այլ կազմակերպական քաղաքականություն

1. Ձեր կազմակերպությունը գրավոր ձևով մշակե՞լ է աշխատողների աշխատանքային նկարագրերը և պարտականությունները:

Այո Ոչ

2. Կազմակերպությունը վարո՞ւմ է անհատական աշխատաժամանակի գրանցում, որտեղ արտացոլվում է կոնկրետ ծրագրում տվյալ աշխատակցի զբաղվածության ժամանակը: Դրամաշնորհ հատկացնելու դեպքում ծրագրում ներգրավված աշխատակիցներից կպահանջվի գրանցել ծրագրային գործունեության վրա ծախսված ժամանակը՝ օրական կտրվածքով:

Այո Ոչ

3. Ի՞նչ մեթոդներ է դեկավարությունը կիրառում աշխատակիցների երկրի օրենքներին և կազմակերպության ներքին ընթացակարգերին համապատասխանությունն ապահովելու համար:

4. Ձեր կազմակերպությունն ունի՞ գրավոր ամրագրված և հաստատված գործուղման քաղաքականություն:

Այո Ոչ

5. Աշխատողներից պահանջվո՞ւմ է ներկայացնել գործուղման համար կանխավճար ստանալու մասին գրավոր դիմում, որտեղ ներկայացվում են պահանջվող կանխավճարի գումարի մանրամասն բաշխումը և այդ գումարի նախատեսված օգտագործումը:

Այո Ոչ

Եթե ոչ, բացատրեք ձեր կազմակերպությունում կիրառվող ընթացակարգերը:

6. Գործուղումից վերադառնալուց հետո աշխատողները լրացնում են գործուղման ծախսերի հաշվետվության ձև, որտեղ նրանք ներկայացնում են կանխավճարի գումարի և փաստացի ծախսերի մասին հաշվետվություն:

Այո Ոչ

Ներքին վերահսկողություն

1. Նշեք, թե ստորև թվարկված ներքին վերահսկողության համակարգերից ո՞րն է կիրառվում ձեր հաստատությունում:

ա. Խոշոր գնումների դեպքում՝ փաստաթղթային ձևով հիմնավորված մրցակցային համակարգ (օրինակ, եթե ձեր կազմակերպությունը նախատեսում է ձեռք բերել նոր սարքավորում, ապա ընդունում է հայտեր առնվազն երեք մատակարարներից):

Այո Ոչ

Ո՞վ է հաստատում մատակարարների ընտրությունը ձեր կազմակերպությունում:

բ. Դրամաշնորհի միջոցների յուրաքանչյուր վճարման հանձնարարականում պահանջվում է արդյոք երկու անձանց ստորագրությունների առկայությունը:

Այո Ոչ

գ. Պահպանվո՞ւմ է արդյոք հիմնական միջոցների գույքագրման համակարգ (օրինակ՝ բոլոր համակարգիչների/սարքավորումների սերիական համարները և տեղադրությունը ցանկագրվում և պահպանվում է առանձին գործում/ֆայլում):

Այո Ոչ

դ. Ակտիվների ֆիզիկական վերահսկողություն:

- Կանխիկ գումարները պահվում են չհրկիզվող պահարանում: Այո Ոչ
- Գիշերային ժամերին գրասենյակը կողպվում է Այո Ոչ
- Գործում են կանխիկի դուրս գրման սահմանափակումներ Այո Ոչ
- Այլ _____ Այո Ոչ

ե. Որքա՞ն հաճախ է ղեկավարությունն ուսումնասիրում կանխիկ գումարների ծախսման հաշվետվությունները, ստուգում կանխիկ միջոցների (ներառյալ մանր ծախսերի համար նախատեսված կանխիկ միջոցների) մնացորդները և բանկային քաղվածքները:

- շաբաթը մեկ անգամ
- ամիսը մեկ անգամ
- եռամսյակը մեկ
- տարին մեկ անգամ

Ո՞վ է վերանայում/հաստատում վերոնշյալ հաշվետվությունները և քաղվածքները:

- Տնօրեն/նախագահ
- Հաշվապահ
- Այլ _____

զ. Կազմակերպությունն ունի ներքին աուդիտոր կամ աուդիտի բաժին:

- Այո Ոչ

Կոնկրետ այս դրամաշնորհի համար՝

1. Դուք դիմե՞լ եք կամ մտադի՞ր եք դիմել ֆինանսավորող այլ կազմակերպություններին այս ծրագրի ֆինանսավորման համար: Եթե այո, ներկայացրեք մանրամասներ՝

Դոնոր կազմակերպություն	
Պահանջվող գումար	
Դիմումի կարգավիճակը (գտնվում է վերանայման ընթացքում/արդեն տրիվել է/մերժվել է)	

Նշեք դոնոր կազմակերպությունում աշխատող այն անձի (անձանց) կապի միջոցները, որոնց հետ դուք հաղորդակցում եք ձեր ծրագրի (ծրագրերի) վերանայման առնչությամբ:

Անուն ազգանուն	
Հեռախոսահամր	
Էլեկտրոնային հասցե	

2. Ներկայացրեք ծրագրի ղեկավարի փորձը ներկայիս կամ նախորդ կազմակերպություններում՝ դրամաշնորհների կառավարման ոլորտում:

Խնդրում ենք ներկայացնել ծրագրի ղեկավարի աշխատանքային կենսագրությունը:

Դրամաշնորհի ծրագիր	Դրամաշնորհատու	Դրամաշնորհի գումար	Դրամաշնորհի գործ. ժամկետը	ԱՄՆ առավարության միջոցներով:	
				<input type="checkbox"/> Այո	<input type="checkbox"/> Ոչ
				<input type="checkbox"/> Այո	<input type="checkbox"/> Ոչ
				<input type="checkbox"/> Այո	<input type="checkbox"/> Ոչ
				<input type="checkbox"/> Այո	<input type="checkbox"/> Ոչ
				<input type="checkbox"/> Այո	<input type="checkbox"/> Ոչ

3. Մտադի՞ր եք արդյոք հրավիրել դրսից խորհրդատուներ, ուսուցանողներ, մասնագետներ և (կամ) այլ կազմակերպություններ՝ դրամաշնորհի շրջանակներում նախատեսված աշխատանքների իրականացման համար:

Այո Ոչ

Եթե այո, ներկայացրեք հետևյալը՝

ա. Իրավական փաստաթղթեր (ենթապայմանագիր, աշխատանքային համաձայնագիր), որոնք պետք է կնքվեն երրորդ կողմի (կողմերի) հետ:

բ. Նշված կողմերի ծառայությունների դիմաց վճարում կատարելու մեխանիզմները:

Խնդրում ենք նկարագրել, թե ինչպես եք վերահսկելու պայմանագրային հիմունքով կատարողների կողմից մատուցվող ծառայությունները/աշխատանքները (առկայության դեպքում կցեք երրորդ կողմի հետ ենթապայմանագրի/համաձայնագրի օրինակելի ձևը):

4. Առաջարկվող բյուջեի տողի հոդվածները համապատասխանո՞ւմ են ձեր կազմակերպության հաշվապահական հաշվառման դասակարգման համակարգին:

Այո Ոչ

Եթե ոչ, ապա ներկայացրեք վերանայված բյուջեն, որն առավել մոտ է արտացոլում ձեր հաշվային պլանը՝ հաշվետվությունների ներկայացումը դյուրին դարձնելու նպատակով, կամ բացատրեք, թե ինչպես է ձեր կազմակերպությունը հետևելու ծախսերին՝ ըստ բյուջեի տողի հոդվածների:

Հաշվապահական հաշվառման ռեսուրսներ

1. Ֆինանսական տնօրենի անուն, ազգանունը _____

Խնդրում ենք կցել ֆինանսական տնօրենի աշխատանքային կենսագրությունը:

2. Ծրագրի հաշվապահի անուն, ազգանունը: _____

Խնդրում ենք կցել գլխավոր հաշվապահի աշխատանքային կենսագրությունը:

3. Խնդրում ենք բացահայտել ֆինանսական տնօրենի և ծրագրի ղեկավարի ընտանեկան/ազգակցական կապը/փոխկապակցվածությունը (առկայության դեպքում):

4. Այս ծրագրի հաշվապահը հանդիսանո՞ւմ է կազմակերպության աշխատողը:

Այո Ոչ

Եթե ոչ, ներկայացրեք տվյալ անձին ընտրելու ձեր հիմնավորումը և կցեք նրա հետ կնքված պայմանագրի կամ մտադրության մասին նամակի պատճեն:

Բանկային տեղեկություններ

1. Կազմակերպության անունով բացված՞ է բանկային հաշիվ՝ տեղական արժույթով, որի վրա դրամաշնորհը հատկացնելու դեպքում կարելի է փոխանցել դրամաշնորհի վճարումները: Եթե այո, ապա տրամադրեք բանկային հաշվի վերաբերյալ հետևյալ տեղեկությունները՝

Այո Ոչ

Բանկի անվանումը	
Բանկի հասցեն	
Բանկի նույնականացման դենտիֆիկացիոն/ կոդը (BIK)	
Հաշվի վրա նշված անունը	
Հաշվի համարը	
Թղթակցային հաշվի համարը	

2. Դիմորդ հաստատությունն ունի՞ արդյոք առաջարկվող դրամաշնորհատուի անունով բացված ԱՄՆ դոլարով բանկային հաշիվ, որի վրա դրամաշնորհը հատկացնելու դեպքում կարելի է փոխանցել դրամաշնորհի վճարումները: Եթե այո, ապա տրամադրեք բանկային հաշվի վերաբերյալ հետևյալ տեղեկությունները՝

Այո Ոչ

Բանկի անվանումը	
Բանկի հասցեն	
Բանկի նույնականացման դենտիֆիկացիոն/ կոդը (BIK)	
Հաշվի վրա նշված անունը	
Հաշվի համարը	
Թղթակցային հաշվի համարը	

Այլ տեղեկություններ

Ստորև ներկայացրեք առնչվող այլ տեղեկություններ:

Դիմորդի հավաստիացում

Մույնով ես հավաստիացնում եմ, որ սույն հարցաթերթիկում ներկայացված տեղեկությունները լրիվ են և այնքանով, որքանով ինձ հայտնի է, համապատասխանում են իրականությանը (Խնդրում ենք սույն փաստաթղթի վավերականությունը հավաստել կազմակերպության դրոշմով):

Կազմակերպության տնօրեն

Գլխավոր հաշվապահ

Ստորագրություն _____

Ստորագրություն _____

Ամսաթիվ _____

Ամսաթիվ _____

Հավելվածներ

Խնդրում ենք կից ներկայացնել այն տեղեկությունները, որոնք ձեր կարծիքով առնչվում են վերոնշյալ հարցերին: Կցեք նաև ստորև նշված բոլոր փաստաթղթերը (առկայության դեպքում):

- Կազմակերպության կանոնադրությունը, հիմնադիրների համաձայնագիրը (կիրառելի լինելու դեպքում):
- Կազմակերպության գրանցման վկայականը:
- Անկախ աուդիտորի վերջին եզրակացությունը (առկայության դեպքում):
- Վերջին ֆինանսական հաշվետվությունները (ներառյալ համապատասխան հարկային մարմնի կողմից հաստատված վերջին տարվա/եռամսյակի հաշվապահական հաշվեկշիռը և եկամուտների մասին հաշվետվությունը):
- Հարկային տեսչությանը և Սոցիալական ապահովության հիմնադրամին ներկայացված վերջին հաշվետվությունները (կիրառելի լինելու դեպքում, տես հարց 7, էջ 2):
- Պետական և տեղական բյուջեների նկատմամբ հարկային պարտավորություն չունենալու մասին հարկային մարմնի կողմից տրված տեղեկանք:

- Ազգային վիճակագրական կոմիտեում գրանցված լինելու մասին տեղեկանք (կիրառելի լինելու դեպքում):
- Բանկային հաշվի մանրամասները ներառող քաղվածք:
- Առաջարկվող ծրագրի ղեկավարի, գլխավոր հաշվապահի, ֆինանսական գծով տնօրենի և հաշվապահի աշխատանքային կենսագրությունները (ապահովեք, որ աշխատանքային կենսագրության մեջ ներառվեն հետևյալ մանրամասները՝ նախորդ գործատուն, աշխատանքի ընդունման/ազատման ամսաթվերը, պաշտոնները, աշխատանքային պարտականությունները/պարտավորությունները, դրամաշնորհի միջոցները կառավարելու փորձը):
- Գրասենյակի վարձակալման պայմանագրի պատճեն:
- Վերանայված բյուջեն, որտեղ առավել մոտ է արտացոլում ձեր հաշվային պլանը (կիրառելի լինելու դեպքում):
- Անուղղակի ծախսերի աուդիտը հիմնավորող փաստաթղթեր (կիրառելի լինելու դեպքում):

Կ.Տ.

Additional Materials

Over the years EPF has developed training materials and reports touching different aspects of corruption, such as typology of corruption, plagiarism in Armenia, publishing algorithm, etc. All these supporting documents can be accessed via this link: <https://epfarmenia.am/EPF-Anti-Corruption-Policy>

Below is presented the list of these additional materials:

- Anti-Corruption manual introducing the typology of corruption and corruption case studies (How to live in Armenia and avoid corruption)
- Training materials on Ethics, CoI, corruption prevention, fraud prevention
- Conflict of Interest Training
- Staff Ethical and Fiduciary Obligations
- Internal Control and COI Training 2009 June 2009
- Russian_EF Fraud Awareness and Prevention Training
- Script for internal control training
- EPF SMT Training - (Fraud Awareness)
- Ethical Question
- Plagiarism in Armenia Report-Tigran Matosyan
- Publishing algorithm

