



Funded by  
the European Union



NATIONAL TRANSPARENCY AUTHORITY

# **CODE OF CONDUCT AND GUIDANCE TO ENHANCE INTEGRITY AMONGST PUBLIC PROCUREMENT PRACTITIONERS IN GREECE**



This document was produced with the financial assistance of the European Union. The views expressed herein can in no way be taken to reflect the official opinion of the European Union.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

© OECD 2025

---



**Attribution 4.0 International (CC BY 4.0)**

This work is made available under the Creative Commons Attribution 4.0 International licence. By using this work, you accept to be bound by the terms of this licence ( <https://creativecommons.org/licenses/by/4.0/> ).

**Attribution** – you must cite the work.

**Translations** – you must cite the original work, identify changes to the original and add the following text: *In the event of any discrepancy between the original work and the translation, only the text of original work should be considered valid.*

**Adaptations** – you must cite the original work and add the following text: *This is an adaptation of an original work by the OECD. The opinions expressed and arguments employed in this adaptation should not be reported as representing the official views of the OECD or of its Member countries.*

**Third-party material** – the licence does not apply to third-party material in the work. If using such material, you are responsible for obtaining permission from the third party and for any claims of infringement.

You must not use the OECD logo, visual identity or cover image without express permission or suggest the OECD endorses your use of the work. Any dispute arising under this licence shall be settled by arbitration in accordance with the Permanent Court of Arbitration (PCA) Arbitration Rules 2012. The seat of arbitration shall be Paris (France). The number of arbitrators shall be one.

# Table of contents

---

|   |    |
|---|----|
| 1 Introduction  | 4  |
| 2 Purpose and scope of the Code of Conduct and guidance to enhance integrity among public procurement practitioners in Greece | 6  |
| 2.1. Purpose of the Code  | 6  |
| 2.2. Scope of the Code  | 7  |
| 2.3. General principles   | 7  |
| 3 Values, principles and expected behaviours  | 9  |
| 3.1. Values and principles  | 9  |
| 3.2. Procurement rules and practical examples for ethical conduct   | 10 |
| 4 Assistance with integrity questions   | 28 |
| 5 Reporting channels  | 29 |
| 6 Sanctions   | 31 |
| References  | 32 |
| Further reading   | 33 |
| Annex A. Glossary   | 34 |
| Annex B. Code of Conduct for Suppliers in Public Procurement  | 36 |
| Annex C. Table of Corruption Risks and their Root Causes  | 38 |

## FIGURES

|   |    |
|---|----|
| Figure 1. Assistance with integrity questions | 28 |
|---|----|

## BOXES

|   |   |
|---|---|
| Box 2.1.1. Monitoring of Codes of Conducts - Examples from OECD countries | 8 |
|---|---|

# 1 Introduction

As in other countries, public procurement, referred to as the legal and institutional framework that governs the purchase of goods, services, and construction that a publicly funded agency requires to function and maximise public welfare (Williams, 2023<sup>[1]</sup>), is also in Greece an important part of implementing government budgets. It accounts for 12% of Greece national GDP (OECD, forthcoming<sup>[2]</sup>) and thus corresponds to global levels (Abdou et al., 2022<sup>[3]</sup>) while being slightly below the OECD average of 12.9% (OECD, 2021<sup>[4]</sup>). Public procurement can be in general, and also in Greece, a meaningful source for economic and social prosperity. However, it is also highly vulnerable to corruption because of the usually high amounts of budget involved, a close interaction between public and private actors, governance and market failures, a perpetual information asymmetry as well as the complexity of its procedures (OECD, forthcoming<sup>[2]</sup>; OECD, 2017<sup>[5]</sup>; Williams, 2023<sup>[1]</sup>). Due to this legal and practical complexity, which makes it easy for public procurement practitioners to err, it has been also described by some as a “beast” that is difficult to be managed (Williams, 2023<sup>[1]</sup>). Up to 10-20% of global procurement budgets are estimated being lost due to corruption (Abdou et al., 2022<sup>[3]</sup>).

Corruption in public procurement in Greece also appears to be one of the biggest challenges. According to the EU’s 2022 Special Eurobarometer on corruption, which captures citizens’ perceptions and experiences with corruption, 63% of people in Greece (in comparison to 45% EU average) think that bribing and abuse of power for personal gain of officials responsible for awarding public tenders are widespread (EU, 2022<sup>[6]</sup>). International indices such as the World Bank Governance Indicators’ category control of corruption also outline corruption in Greece including in public procurement as a significant challenge (percentile rank of 56,60 vs 84,49 of OECD country average) (World Bank, 2022<sup>[7]</sup>). Furthermore, reviews of anti-corruption conventions stressed gaps in the implementation and enforcement of integrity legislation including in public procurement as challenges and corruption risk areas (Implementation Review Group, 2021<sup>[8]</sup>; OECD, 2023<sup>[9]</sup>).

Greece has recognised those challenges and identified public procurement as a high-risk activity in relevant national strategies. It has taken a number of reforms and measures among which the adoption of laws aiming at reducing and organising the complexity of procurement procedures (in particular Law 4412/2016 on “public works, supplies and service contracts” (transposing EU directives 2014/24/EU and 2014/25/EU)) and regulations that foster integrity in the public sector such as the Code of Ethics and Professional Conduct of Public Sector Employees (Ministry of Interior; National Transparency Authority, 2022<sup>[10]</sup>). It has also invested in setting up a comprehensive institutional framework with the creation of the National Transparency Authority (NTA) in 2019 and the Hellenic Single Public Procurement Authority (HSSPA) in 2011 at the forefront.

However, challenges remain and include a lack of efficiency (the European Commission, for instance, noted a lack of professionalisation of public procurement practitioners as well as the longest decision-making periods in public procurement procedures within the EU (EC, 2023<sup>[11]</sup>)) and perceived persisting high levels of corruption in general and in public procurement in particular (e.g. only Romania, Bulgaria and Hungary among EU countries have lower scores than Greece in the Corruption Perceptions Index 2023 (Transparency International, 2023<sup>[12]</sup>)).

This Code of Conduct and guidance to enhance integrity among public procurement practitioners (hereinafter the “CoC”) is part of Greece’s efforts to address those and other challenges. It concretises existing regulations and codes by translating these laws into practical instructions for action. By combining and tailoring integrity requirements to procurement processes and steps during the entire procurement cycle, it aims at supporting public procurement

practitioners in navigating through complex procurement regulations and procedures as well as integrity requirements. The combination of values and principles (typical for codes of ethics) with concrete instructions and guidance (including explanations, examples and ethical dilemma situations) for triggering expected behaviours (code of conduct) in section 3 helps in addressing traps and loopholes that procurement practitioners can easily find themselves in due to the complexity of the processes. For the same purpose, this CoC provides guidance on whom to contact whenever an expected behaviour is unclear (section 4) as well as to whom to report breaches (section 5) of the CoC and, at a general level, what sanctions one possibly could expect (section 6).

A glossary at the end of the code provides an overview of the most important terms including defining each procurement phase and what it entails (Annex A). As economic operators are the most important partners in procurement processes with corresponding integrity risks, the code also contains a section as an annex in which the most important behavioural requirements for the private sector (supplier) are briefly and concisely addressed (Annex B). Finally, also a list of corruption risks that exist in each phase of the procurement cycle is annexed (Annex C), the aim of which is also to provide an overview of which process steps deserve special attention.

Overall, the CoC is intended to contribute to the overarching objective of ensuring that public funds are efficiently and properly used for public needs and in such a way that public objectives are prioritized and strengthened by public bodies as custodians of taxpayers' money.

# 2 Purpose and scope of the Code of Conduct and guidance to enhance integrity among public procurement practitioners in Greece

## 2.1. Purpose of the Code

This Code of Conduct and guidance to enhance integrity among public procurement practitioners in Greece (CoC) sets out values and clear guidance on expected behaviours. It aims at fostering mutual respect and increasing public confidence in procurement practices and practitioners. It is risk-based and addresses corruption risks in the different stages of the procurement cycle, i.e. the pre-tender, tendering and post-award phase.

In particular, this CoC pursues the following objectives:

- To establish clear ethical standards, principles and guidance for public procurement practitioners, ensuring transparency, integrity and accountability in all procurement activities and phases.
- To help public procurement practitioners recognize and avoid conflicts of interest, prevent favouritism and ensure that procurement activities are conducted impartially, objectively, fairly, transparently, honestly whilst respecting the principle of proportionality, mutual recognition, protection of individual rights, freedom of competition and ensuring compliance with the law.
- To help public procurement practitioner increase their professionalism and find their way through ethical dilemmas that are not always easy to resolve.
- To contribute to enhancing public trust in public procurement processes and establishing a culture of integrity and ethical leadership including open door policies within public contracting authorities.
- To foster open and transparent processes and thus reducing opportunities for corruption and increasing equal opportunities for suppliers.
- To help mitigating corruption risks and consequences of corruption in public procurement processes including the misallocation of resources, inflated costs, substandard goods and services or a reduction in the quality of public infrastructure.
- To contribute to resources being used more efficiently, reducing costs and avoiding unnecessary expenditures by fostering enhanced competition and selecting suppliers based on merit.
- To demonstrate Greece's commitment to abide to international standards with corresponding positive effects for credibility, reputation, business relationships and investor attractiveness.

## 2.2. Scope of the Code

- This CoC applies to all public procurement practitioners and contracting authorities at all governance levels, including state, regional and local level.
- It applies equally to government officials, employees and also consultants and external experts involved in and engaged in managing public procurement processes.
- It is applicable to all procurement processes (supplies, services, works) regardless of their budgetary scope (threshold values) and all procurement procedures applicable in Greece (e.g. open, restricted, negotiated or special procedures including direct awards etc.) at all stages of the procurement cycle (i.e. pre-tender, tendering, post award phase).
- The Code is a non-legally binding document. Its rules aim at supplementing existing regulations and act as a tool for the interpretation of relevant legal provisions as well as for guidance for practitioners on what is allowed and what is not in situations where boundaries are not always easy to draw.

## 2.3. General principles

- Each procurement practitioner shall be informed and receive an introduction into the Code before they move to procurement departments (or at the beginning of their new role) or are appointed in procurement committees. During this process, he/she shall sign a self-declaration confirming that the rules of the Code have been read and understood and that he/she will follow its regulations during the entire procurement cycle.
- Greece may consider incorporating the Code as an integral part into the training materials for procurement practitioners developed by the National Centre for Public Administration and Local Government, which every procurement practitioner should undergo at least once and for which certificates should be provided.
- The following measures aim to ensure adequate and efficient implementation of the code:
  - Regular reporting and audits: Responsible integrity advisors (if installed) for each contracting authority shall monitor its implementation and include information on the implementation as well as challenges in the implementation of the Code in their annual reports. HSPPA will seek to address the implementation of the Code at a disaggregate level in its three-year reporting (depending on an amendment of the Joint Ministerial Decision (JMD) of art. 340 of the Public Procurement Law (4412/2016) to allow the inclusion of the code in the three-year reporting). The implementation of the Code is also to become an integral part (a check point) of internal and external public procurement audits, aiming at formulating recommendations. This will contribute to procurement practices being more resilient, responsive and aligned with best practices and international standards as well as eventual necessary adaptations to risks and changes in the environment.
  - As the owner of the Code, the Ministry of Development is also responsible for monitoring of and ensuring its effective implementation, revisions, if necessary, in consultation with NTA and HSPPA as well as its appropriate communication and incorporation in onboarding processes and training materials. NTA and HSPPA could support the Ministry of Development in doing so within the framework of their competences.
  - Because it is not always easy to distinguish between acceptable and unacceptable behaviour, it is also important for an efficient implementation that procurement practitioners can ask questions in the event of uncertainties. It is equally important that breaches of the Code can be reported in an easy and safe manner. On how to do so, see below sections 4, 5.



### Box 2.1. Monitoring of Codes of Conducts - Examples from OECD countries

High Authority for Transparency in Public Life (Haute Autorité pour la transparence de la vie publique, HATVP) in France: HATVP is responsible for guaranteeing integrity among France public officials including procurement practitioners. It monitors compliance with ethical obligations, including codes of conduct for public officials, conflict-of-interest declarations, and the management of public procurement processes. The HATVP is a permanent, independent (solely subject to audit by the Supreme Court of Auditors and the Parliament, e.g. audits, parliamentary investigation committees, and control of administrative and judicial courts) organization and composed of a collegial body of thirteen members: a president appointed by the President of France, six members chosen of France's highest judicial bodies (Supreme Court of auditors, Court of cassation, Council of State) elected by their peers and six members from various backgrounds (e.g. financial and public auditing institutions) appointed by the President of the National Assembly, the President of the Senate and the Government.

Australian Public Service Commission (APSC). The APSC ensures adherence to the Australian Public Service Code of Conduct, which applies to public servants, including those involved in procurement. This code is monitored through internal audits, and the APSC investigates allegations of breaches. Departments (i.e. Ministries) also have internal integrity units to ensure compliance with the Code, and the APSC provides support for ethical training and resources for all staff, which are integral to maintaining and monitoring adherence to conduct standards in procurement. The Commission is led by a Commissioner, appointed by the Prime Minister, and is supported by a Deputy Commissioner, with additional staff drawn from public service and legal backgrounds. As a statutory agency within the Department of the Prime Minister and Cabinet, it operates under government authority and is therefore not strictly independent but has designated statutory responsibilities and oversight for integrity in the public service.

Sources: (HATVP, 2024<sup>[13]</sup>; APSC, 2020<sup>[14]</sup>; Australian Government, 2024<sup>[15]</sup>).



# 3 Values, principles and expected behaviours

Public procurement practitioners are appointed on merit and therefore expected to carry out their role with dedication and commitment to the civil service and public procurement principles and values. As all public officials in Greece, they are governed by one and only obligation in fulfilling their tasks: to serve the public interest whilst respecting the constitutional, regulatory and institutional framework (Ministry of Interior; National Transparency Authority, 2022<sup>[10]</sup>).

As a public official, they have an important role to contribute to building trust in the public administration and government activities and for upholding public integrity while carrying their public duties, which is defined as the consistent alignment of, and adherence to, shared ethical values, principles and norms for upholding and prioritizing the public interest over private interests in the public sector (OECD, 2017<sup>[5]</sup>).

## 3.1. Values and principles

The behaviour of public procurement practitioners shall be particularly guided by the following values and principles:

- **Serving and safeguarding the public interest:** A public procurement practitioner is expected to maintain and strengthen the public's trust and confidence in public institutions, by demonstrating the highest standards of professional competence, upholding the Constitution, relevant laws, and the administration of justice and seeking to advance the public good at all times. This includes reporting any unethical practices, fraud, or violations without fear of retaliation.
- **Transparency and accountability:** A public procurement practitioner shall ensure that all procurement processes are open and transparent, ensuring that decisions are made based on clear, objective criteria. He/she must not conceal facts or information. To ensure accountability, he/she shall document and justify procurement decisions to maintain trust and credibility, respect hierarchical structures and take responsibility for his/her actions and decisions.
- **Integrity:** A public procurement practitioner shall put the obligations arising from and related to public procurement processes above his/her personal interests. Public procurement as part of public services is a public trust and the improper use of a public service position for private advantage is regarded as a serious breach of professional integrity. For procurement practitioners, this means consistently acting in the public's best interest, ensuring equal treatment of suppliers, and making decisions based solely on objective criteria and value for money.
- **Efficiency, effectiveness and professionalism:** A procurement practitioner shall fulfil his/her duties and obligations responsibly, efficiently, effectively, promptly and to his/her best of abilities. A procurement

practitioner shall act professionally and honestly to inspire confidence to those dealing with / involved in public procurement processes.

Effectiveness includes a commitment to work for the achievement of the respective objectives of the contracting authority, whilst efficiency includes working towards the best possible ratio between means and results to be achieved. Professionalism also includes contributing to the development of a culture of cooperation, lifelong learning as well prompt and service-oriented behaviour and working toward simplifying work processes (incl. through innovation).

As agents and employees of public administration, public officials are required to serve the legitimate interests and needs of all the public organisations, other civil servants, and citizens in a timely manner, with appropriate care, respect and courtesy.

- **Legitimacy, impartiality and fairness:** He/she is required to administer relevant laws and government policies, and to exercise legitimate administrative authority under delegation. That power and authority should be exercised impartially and without fear or favour, for its proper public purpose as determined by the legislature or the official's organisation as appropriate in the circumstances.

All actions shall be made solely according to the merits of the case. All suppliers and contractors shall be treated fairly, objectively, equally, without favouritism, or discrimination and receive simultaneously identical information during each tender phase. To ensure the best value for public funds, competitive bidding should be encouraged. Decisions shall be made based on rigorous analysis of evidence. Every procurement process must be handled with neutrality, without being affected by bias or personal prejudice, taking into account only the merits of the matter, and respecting the rights of affected citizens.

- **Confidentiality:** Sensitive information obtained during the procurement process must be kept confidential and used only for the intended purpose. The value and ownership of information received must be respected and not shared without proper authorisation.

## 3.2. Procurement rules and practical examples for ethical conduct

### 3.2.1. General conduct

1. Procurement practitioners must ensure that they are never beholden to an economic operator.

#### Explanations

This rule is applicable equally to all tender phases, i.e. pre-tender, tendering and post-award phase. It aims at ensuring that procurement processes remain fair, impartial and transparent and thus to ensuring compliance with some of the fundamental EU procurement principles, i.e. establishing a fair and genuine competition, ensuring transparency, not discriminating against any bidder and equal treatment of all suppliers and bidders. Beholden refers to being in a position where a procurement practitioner's action or decision could be influenced by another party, due to personal or financial favours.

To avoid being beholden, practitioners should not have financial interests in a company that is bidding (e.g. shares or investments), a practitioner should:

refuse gifts and hospitalities (see rules 20ff.),

avoid personal or/and employment relationships (e.g. an economic operator might offer consulting opportunities for favours in a bid procedure or a supplier offers a job to a practitioner relating to the company's participation in a tender),

avoid dependencies from economic operators (e.g. free technical advice offered by an operator for drafting tender specifications)

refuse personal discounts (even if not directly related to the procurement process).

### **Ethical dilemma examples**

**Pre-tender phase:** A procurement practitioner is offered a ticket for the champions league match Panathinaikos Athen vs. AC Milan by a potential supplier who is interested in future contracting. Accepting the offer, even if not in direct relation to the tender, might lead to a dependency or the feeling of owing the company something in the future.

**Tendering phase:** A procurement practitioner evaluates bids and coincidentally meets a representative of a bidding company at an official event. On this occasion, the bidder hints that the company might have an interesting paid internship for the practitioner's daughter during the summer break. Accepting or considering to accept the offer could bias the evaluation process in favour of the company.

**Post-award phase:** After the award to a company, a representative offers the procurement practitioner to renovate his apartment at significantly reduced rates. Accepting this favour could contribute to making the practitioner feel beholden to overlook weak performances or non-compliance during the implementation of the contract. It may also call into question the practitioner's involvement in the previous tendering phases.

2. Throughout the procurement cycle, procurement practitioners must exhibit responsible behaviour and strive for transparent and collegial decisions.

### **Explanations**

This includes e.g. ensuring that relevant experts including technical experts and financial analysts are involved in preparing procurement specifications as well as to seeking inputs from multiple departments. This not only promotes collegial decision-making but also comprehensiveness and objectivity, meeting the organisation's needs.

This also includes strictly adhering to evaluation criteria during the evaluation process of the bids. Those criteria are intended to ensure that procurement processes are conducted in an open, transparent and fair manner, with the same standards - as defined by the criteria - applying to all evaluation committee members, which also contributes to collegiality.

### **Ethical dilemma examples**

**Pre-tender:** A procurement practitioner is asked by a superior to formulate tender specifications slightly differently/narrower. This would help in meeting urgent project deadlines, but also favour one particular supplier and potentially exclude others. The practitioner should communicate the importance of fair competition to the senior manager and might seek advice from the integrity advisor (if installed). He/she should also document the case and ask in writing whether the superior could confirm that the suggested changes are solely for technical or operational reasons and will not affect fair competition. If this does not resolve the situation to the practitioner's satisfaction and since –the refusal of an order is generally not possible (as long as the order is not manifestly illegal: if obviously illegal, the civil servant must refuse to execute the order, inform the superior in writing and document everything) based on Art. 25 of the Greek Civil Servants Code (Law 3528/2007), he/she should express his/her disagreement / dispute in written form and report it to the internal control structures and / or the integrity advisor (if installed).

**Tendering:** During the evaluation of bids, a procurement practitioner learns that another member of the evaluation committee favours one bidder because of a friendship with the bidder. The colleague suggests overlooking some minor mistakes in the application. The practitioner should inform the member of the evaluation committee about the importance of fairness in procurement processes. If the colleague does not comply, the procurement practitioner shall record his/her dispute / disagreement in the minutes of the evaluation committee meeting (c.f. also Art. 15 of the Administrative Procedure Code, Law 2690/1999). Also a report to the integrity advisor (if installed), the president of the evaluation committee or superiors (within the

respective public body) might be appropriate with the need to replace the evaluation committee member for the specific purchase due to a conflict of interest. All bids should be strictly evaluated according to published criteria, ensuring transparency and fairness.

Post-award: After the award of a contract, the winning bidder requests to renegotiate some terms of the contract to include additional services. While these changes might benefit the project, they might jeopardize transparency and compliance aspects. The practitioner should inform the bidder that any changes should follow the formal amendment procedures, requiring a formal review and approval process including the competent advisory committee and documenting request, process and decision.

3. Information on the procurement process at any phase must not be disclosed to persons who have no need to know.

### Explanations

The provision is important for ensuring fairness, integrity and transparency of procurement activities whilst maintaining all relevant material as confidential. Disclosing sensitive information of the procurement process to unauthorized persons could give certain bidders an unfair advantage. In particular if it concerns bid details (such as price details, technical proposals or terms), internal discussions or deliberations related to the procurement or some details about bid evaluation criteria or results to which e.g. procurement practitioner, members of the evaluation committee, auditors or senior management (if involved in decision making) should only have access (but not e.g. other employees, stakeholders or external parties). Procurement processes involve often sensitive and confidential information such as financial data or intellectual property. Unauthorized leaking of information could e.g. lead to corrupt deals among bidders or between bidders and the practitioner, which would undermine trust in the process, or contribute to (potential) conflicts of interests (e.g. if a colleague being a relative of a bidder gets this information).

### Ethical dilemma examples

Pre-tender: A former colleague working now for a company that may bid on an upcoming contract asks the procurement practitioner for insights into timeline and specifics of the tender. The practitioner feels tempted to help for keeping good relationships. The practitioner should reject providing the information since it could provide the company with an unfair advantage. He/she could inform the former colleague, however, to monitor and consult official procurement channels.

Tendering: A senior officer, not directly involved in the procurement process, asks the procurement practitioner to provide details about the bids received “to stay informed”. There is no direct need for the senior officer to get this information, since he is not involved in the process. The practitioner should explain that such information is confidential and that he/she is not allowed to provide it. He/she could offer to provide general updates on the process, without giving specific details on bids. Specific information must only be provided to authorized persons.

Post-award: A colleague of another department approaches a procurement practitioner after the award of a contract, asking why a certain bidder won. The colleague has no role in the procurement process but tells the practitioner that he/she wants this information for learning purposes. The provision of general information is an acceptable approach in such contexts. Practitioners should, however, avoid going into details explaining that some information is confidential and available only to those directly involved.

4. Throughout the procurement cycle, procurement practitioners must preserve confidentiality and protection of personal data.

### Explanations

Confidentiality and the protection of personal data are crucial in all phases of the procurement cycle to maintain fairness, trust, and integrity. Procurement practitioners handle sensitive information such as bids, financial data, personal details of suppliers, and proprietary technologies, which must be safeguarded against unauthorized access or misuse. During the pre-tender phase, confidentiality is particularly important when preparing documents, conducting market research and interacting with potential bidders. Disclosing details such as suppliers intentions or details about project needs could unfairly advantage bidders. During the tendering phase, procurement practitioners are held to keep and protect the content of proposals, financial offers and personal data of bidders. Here, too, sharing such information would compromise fairness and trust. Even after the contract is awarded, in the post-award phase, breaches of confidentiality and/or sharing information related to details of the winning bid (such as budget breakdowns, trade secrets or proprietary methods), personal information or proprietary information could put suppliers at a disadvantage in future tenders and could harm the reputation of the procurement entity. In ensuring confidentiality and secrecy, all procurement practitioners contribute to the implementation of the EU and national legal provisions on the protection of personal data (e.g. Law 4624/2019 - Personal Data Protection Authority, Directive (EU) 2016/680 of the European Parliament).

### **Ethical dilemma example**

In the tendering phase, a procurement practitioner receives confidential bids from multiple suppliers. A senior colleague, not part of the evaluation committee, asks to review bids, claiming it will help make a more informed decision on a different procurement process. Although the request seems harmless, sharing the bids violates confidentiality, as the senior official is not part of the evaluation committee. The practitioner thus finds him/herself in the dilemma to stick to ethical rules to protect the suppliers' confidential information or comply with the request from a superior. The dilemma is thus a conflict between the professional respect for authority and preserving fairness and data privacy. The practitioner should politely decline the request and hint to the fact that this would violate confidentiality obligations and this Code. He/she could offer the senior official to provide anonymized or aggregated data that does not reveal specific bid details or sensitive personal information to help him/her in getting insights for the other procurement process. If the senior official insists, a report shall be filed to the integrity advisor (if installed) or other relevant reporting channels (see below, section 4).

### **3.2.2. Information and conduct during the pre-tendering phase**

5. Procurement practitioners, and in particular buyers, may need to establish contacts with the private sector. The procurement practitioner benefits from acquiring technical familiarity with the goods, services and works within his/her competence in order to more effectively draft tender requirements, evaluate offers received and assess whether a contract must undergo.
6. Public sector bodies may accept requests from economic operators for meetings. They may also request a meeting, provided this will enhance their knowledge of the market and while at the same time ensuring that such meetings are made without prejudice of the general principles of integrity and of equal treatment. To improve their knowledge, beyond the Internet or the specialized press, public sector bodies may attend exhibitions or fairs to obtain information on the characteristics of a competitive market.
7. Before launching a tender procedure, procurement practitioners may conduct market consultations (request for information, RFI) with a view to becoming informed and/or informing economic operators of its procurement plans and requirements. Such consultations shall be carried out under a specific call for public, non-binding participation of economic operators concerned, which should be freely available to any interested economic operator.
8. Economic operators are interested to know the organisation and activity of the procurement services in their field. To encourage such exchanges, joint exhibitions or forums should be encouraged with the professional partners (local chambers of commerce, professional federations, labour unions etc.).
9. In this context, the information that may be exchanged or disclosed concerns:

- a. information on completed procedures, when a contract has been awarded, subject to the protection of industrial and commercial confidential information; and
- b. the description of the organisation and the activity of the procurement services and other administrations involved in the process; and
- c. general information such as general procurement plans and schedules, problem descriptions and challenges the organisation seeks to address, regulatory requirements suppliers must comply with or procurement processes and procedures.

### Explanations (for rules 5 - 9)

Establishing contacts (also during meetings e.g. requested by an economic operator or technical fairs) with the private sector serves a number of purposes including: understanding the market (landscape, products, services, works, industry standards etc.), helping to draft more accurate and realistic tender requirements; acquiring technical familiarity with goods, services, works to be purchased; more effectively evaluating offers (e.g. by setting better, clearer, more objective, measurable evaluation criteria); identifying potential risks (e.g. supply chain issues); enhancing collaboration throughout the procurement process (e.g. clarification requests during the tender process or supplier information days of bidders' conferences to help explain the tender process and clarify aspects of tender documents); helping to inform strategic planning; and also maintaining fairness and avoiding conflicts of interest under the condition that ethical behaviour is applied.

Economic operators, in turn, are interested to get information on the organisation and activity of procurement services (i.e. actors, regulations, processes etc. involved in organising and managing a structured process that aims at ensuring value for money, transparency and compliance with regulations for the acquisition of goods, services and works) they might be confronted with. Procurement services generally describe all activities that manage the acquisition of goods, services, or works for an organisation. They encompass sourcing suppliers, negotiating contracts, purchasing, and ensuring delivery while adhering to budget, quality standards, and legal regulations.

This can be realised through public requests for information and/or joint trade fairs or similar events. One example is the EU Procurement Vendor Day. Organized by EU bodies or national procurement agencies and in partnership with Chambers of Commerce, industry associations, and government agencies, this event gathers economic operators and procurement practitioners to discuss upcoming tenders, requirements, and procurement policies. Information on completed procedures can include award notice publications (name of the winning bidder, contract value, duration but not commercially sensitive information just as financial strategies, proprietary technologies), bid evaluation summaries (e.g. that the lowest price was decisive without giving any further details) or post-contract debriefings for non-winning bidders; the description of the organisation and the activity of the procurement services might involve the organisational structure of procurement services, procurement calendars or timings of procurement activities or overarching policies and regulations that guide procurement decisions.

Too close contacts to the private sector, of course, also involves a number of integrity risks, most importantly to gain unfair advantages. Such contacts must thus not violate principles of transparency or non-discrimination or distort market competition (see also Art. 46 Law 4412/2016) and require the application of strict guidelines (such as the avoidance of conflicts of interest or favouritism). Art. 48 of the Greek Public Procurement Law (PPL) therefore regulates the prior involvement of candidates or tenderers in a procurement process and aims at preventing any unfair advantage that might arise if a bidder has a role in preparing procurement documents. Contracting authorities therefore must take measures to mitigate such undue influence, including sharing of information with other bidders to create a level playing field or even excluding bidders in certain cases where the prior involvement could distort competition (the bidder must have the opportunity to provide explanations or mitigate the situation, however).

### Ethical dilemma examples (for rules 5 - 9)

A procurement practitioner meets a supplier at a technical fair and learns about new technologies for an upcoming project/procurement process. The supplier offers the practitioner a high-value product sample to help her understand the technology. Accepting gifts of such a quality (even if no breach of duties is involved afterwards) is not only a breach of penal law provisions, but it could also create a perception of favouritism. The practitioner should reject the gift and ask for more details about the technical innovation instead.

A procurement practitioner participates at a technical fair to gain insights about technical innovation and meets one of the key suppliers who offers him/her a tour through his technologies. He also hints to the procurement practitioner that he/she could get provided exclusive access to their new product line before the fair opens to the general public. While this could help in getting new insights, it could also lead to the perception that the



practitioner might/is favouring certain bidders. The practitioner should therefore decline and instead request a regular meeting to discuss about innovations.

A procurement practitioner participates in a forum organised by local chambers of commerce on procurement processes, trends and published procurement opportunities. One economic operator the practitioner knows since years asks him/her to meet in private to discuss some products and procurement processes more in detail. The practitioner should decline and rather address the questions of the operator at the forum in front of more people.

10. In order to preserve equal treatment of suppliers/bidders, information on the estimated value of a project or the scheduled date of the consultation, etc., must not be disclosed.

### Explanations

The rule to not disclose the estimated value of a project or the scheduled date of the consultation serves the purpose of establishing a level playing field where all bidders have the same amount of information to ensure a fair and genuine competition and bidding process. It stems from the obligation to preserve equal treatment of suppliers and bidders, which is next to the principles of guaranteeing a free and fair competition, the prohibition of discrimination, and the obligation to provide transparency one out of four fundamental principles of the EU procurement regulations. If bidders would have access to certain information such as the exact scheduling of consultation, this might grant them an unfair advantage. Knowing the estimated value of the project might also lead to bid collusion and other forms of market manipulation such as bidders coordinating to fix prices or adjust bids strategically.

### Ethical dilemma examples

A bidding company contacts a procurement practitioner to get some information about the estimated value of an upcoming project. The company is well known to the procurement practitioner and well-regarded because of its high-quality services. To keep a strong relationship with the company and to receive a high-quality bid, the practitioner is tempted to provide some information. The provision of such an information would give the bidder an advantage over other bidders and should therefore be declined. The practitioner could instead give general information about the procurement process and to consult publicly available documents or participate in forums where information is shared for everybody. In keeping those details secret, a fair and genuine competition can be guaranteed.

11. Any communication or information on a draft contract may be disclosed only through the advertising or publication procedures defined primarily in Law 4412/2016, the Public Procurement Law (PPL).

### Explanations

The rule aims at ensuring that all bidders have equal access to the same information at the same time and thus guaranteeing a fair and genuine competition, one of the fundamental principles of EU procurement regulation. This should contribute to fair treatment and that all bidders have the same opportunities to prepare and submit bids. By not submitting this information only to selected bidders it also helps maintaining public trust in the government activities and to avoid the risk of preferential treatment or kickbacks. Publishing draft contracts only via official channels as regulated, defined and described in relevant laws (primarily law 4412/2016, the Public Procurement Law) also helps promoting transparency, protecting confidentiality, supporting competitive bidding and ultimately complying with regulatory requirements.

### Ethical dilemma examples:

A procurement practitioner is approached by a representative of a major supplier who has previously worked for the organisation. He/she asks for some early insights into details of a draft contract of a procurement procedure before it is officially published. This information would help them prepare a competitive bid. The

procurement practitioner has worked with the organisation in the past and is delighted about their quality of work. Also, because he/she wants to keep good relationships and feels somehow obliged to please a potential supplier with whom there has been a good relationship in the past, he/she thinks about providing the requested information. The practitioner, however, should politely but firmly decline the provision of such information and refer the bidder to official publication channels, officially available documents and procedures. By doing so he/she ensures that all bidders have equal access to the same information, preserves a high level of integrity in the procurement process and avoids also any appearance of bias or favouritism.

12. The drafting of the statement of needs is the sole responsibility of responsible procurement practitioner of the respective contract authority, in order to avoid gearing the requirements to a specific offer.

### Explanations

The statement of needs in a procurement process outlines the organisational requirements or objectives that the procurement seeks to address. It defines the why and the what, i.e. the functional needs of the contracting authority, such as the desired outcomes, the purpose of the procurement, and the operational context. This document serves as the foundation for the procurement process, ensuring that the subsequent tender specifications align with the authority's true needs. It helps to ensure that the procurement process focuses on achieving the correct outcomes rather than being influenced by specific product or service features. The exclusive drafting of the statement of needs by the procurement practitioner ensures objectivity and neutrality, preventing undue influence from internal stakeholders with specific preferences. It also upholds the principles of transparency, fairness, and value for money by focusing solely on the organization's true requirements.

### Ethical dilemma examples

A procurement practitioner is responsible for drafting the statement of needs for acquiring a fleet of vehicles for a public organisation. The statement of needs should broadly describe the organisation's functional and operational requirements, such as ensuring efficient transportation for staff across various locations. A senior manager within the contracting authority suggests including specific preferences that reflect their personal interest, such as requiring vehicles from a particular brand or with luxury features that may exceed the organisation's operational needs. Including these preferences would align with the manager's request but could result in an unnecessary increase in costs and narrow the market, potentially excluding viable, cost-effective options. Omitting these preferences might cause tension with the senior manager, potentially impacting the practitioner's position or future assignments.

The practitioner should base the statement of needs solely on the organisation's functional and operational requirements, as informed by consultations with relevant stakeholders and objective assessments. If pressured, the practitioner should document the issue and ask for assistance or report it to the integrity advisor (if installed) or other channels (see chapters 4, 5), emphasizing adherence to ethical procurement principles, such as value for money, fairness, and accountability. This approach ensures the statement of needs remains broad and impartial, enabling fair competition and alignment with the organisation's legitimate requirements.

### 3.2.3. Information and conduct during the tendering phase

13. Public procurement practitioners shall be particularly guided by law 4412/2016, Greece's primary legislation governing public procurement. It sets the conditions for achieving equality of treatment among candidates and the transparency of procedures, including on correction notices.

### Explanations

Law 4412/2016 is the primary legislation governing public procurement in Greece. Among others, it regulates the core principles of public integrity in Greece, including transparency, proportionality, equal treatment and non-discrimination (Art. 18). Each contracting authority must conduct procurement procedures with fairness and integrity, ensuring that all bidders and economic operators have equal chances to participate. The law also regulates confidentiality requirements (Art. 21 requests all parties involved in the procurement process to handle sensitive information such as personal data or business secrets with care; including the requirement of non-disclosure of information that could give any bidder a competitive advantage) or conflicts of interests (Art. 24 requires that people involved in the procurement process, such as procurement practitioners and evaluators, must not have any financial, personal, or professional ties with any of the bidders that could influence the outcome) that might compromise the impartiality and independence of the procurement process. The law also regulates procedural aspects such as the fact that correction notes can be issued to correct or amend information in procurement announcements and are also covered by the overall principles of fairness and transparency by the law.

### Ethical dilemma examples

A procurement practitioner realizes after the publication of a call for tender in the health sector that a minor but important error in the specifications has crept in. She/he needs to issue a correction note, which, however, would favour certain suppliers equipped to meet the revised specifications. These suppliers had already reached out to him/her and align closely with the new specifications. The practitioner is concerned that issuing a correction note might be perceived as favouring those bidders, which could lead to accusations of bias and favouritism. The practitioner should issue such a correction nevertheless publicly, document and justify the approach accurately and clearly, eventually extend deadlines so that all economic operators can get aware of the correction note and eventually adapt to it.

### 3.2.4. Information and conduct during the post-award phase

14. All decisions taken by a procurement practitioner must be based exclusively on the provisions in the contract as previously signed by both parties, particularly with regards to the definition and application of penalties.

### Explanations

By ensuring that only the provisions of the contract count, practitioners ensure that all decisions are made based on pre-established criteria – rather than pressure or personal judgment. This prevents arbitrariness or biased decision-making thereby contributing to equal and fair treatment. It also helps preventing favouritism and discrimination, fostering transparency (there is a clear basis for each and every decision) and building trust, minimising conflicts of interests, since decisions based on contract provisions are less likely to be influenced by personal interests or external pressure. It also ensures compliance, facilitates objective decision-making and avoids any potential litigation.

### Ethical dilemma examples

In an awarded contract, a penalty of EUR 1000 for each day being behind the agreed completion date is anchored. The project is running significantly behind schedule and a procurement practitioner gets pressure from senior management to apply a higher penalty so that project could quicker move on. The practitioner should stick to the contractual formulation and communicate clearly as well as work on other solutions to advance the project. An increase of the penalty would violate contract terms and could be perceived as unfair allowing economic operators to seek administrative and judicial protection based on Arts. 205 and 205A of the Public Procurement Law (PPL).

15. Supervision and management of contract performance require collegiality and a paper trail of decisions, particularly with respect to penalties, certification of performance, and possible amendments to the contract.

### Explanations

Involving multiple stakeholders or departments (e.g. legal, technical financial) in monitoring contract performance and thus ensuring collegiality helps reducing corruption (because collective supervision and decision making reduced the influence of a single person who could be compromised and because it allows for more checks and balances in monitoring performances and payments) and ensures fairness and objectivity (ensuring that e.g. penalties or changes in scope are assessed fairly and protecting both contracting authority and contractor from arbitrary decisions). As long as in accordance with applicable rules and processes, collegiality can be practiced through joint performance review meetings, collective approval of critical milestones or payments or recording key decisions collegially. Maintaining detailed records of decisions and actions related to contract performance ensures documentation and traceability of decisions and thus accountability. It also promotes transparency by providing insights on how decisions were made as well as facilitates fairness by promoting collegiality in decision-making.

### Ethical dilemma examples

A procurement practitioner manages a project that is running behind schedule. There are several quality issues that need to be addressed. However, enforcing penalties might have negative consequences on the contractor's ability to continue the work. Modifying the contract is not allowed with respect to quality discrepancies (Law 4412/2016) since this would imply amending technical specifications (which, in turn, would violate Art. 132 of the Law 4412/2015). On behalf of the procurement authority, the practitioner should therefore enforce the contract strictly, openly discuss the quality issues, seek solutions together with the contractor, and implement performance improvement plans. To get to an adequate decision, clear communication as well as documentation of all discussions, decisions, communications on the contract performance and engaging and involving colleagues and other stakeholders in decision-making processes to ensure multiple perspectives, carefully analyse and seek approval would be a good way of approaching the issue.

16. Relations established with economic operators under public contracts may not serve as a pretext for any private contracting.

### Explanations

The provision aims at ensuring that business relationships or interactions with economic operators during a public procurement process do not lead to private or personal business dealings – thereby avoiding and preventing conflicts of interests. It prevents situations where personal relationships or insider knowledge could influence procurement decisions and helps maintaining integrity and a fair and genuine competition by treating all suppliers equally and fairly. It also contributes to more professionalism and the establishment of cultures of integrity.

### Ethical dilemma examples

A procurement practitioner manages a well running project. During the project he/she establishes a friendly professional relationship with the project manager from the company. Some months later, the project manager proposes to renovate the personal home by offering a significant discount as gesture for the good cooperation. The practitioner is tempted to accept. The practitioner should decline the offer though because it would lead or could at least be perceived as a conflict of interest. The practitioner should communicate that he/she is obliged to keep professional relationships only and therefore must reject. Internally, this incidence should be documented adequately and eventually reported to the competent officer/advisor (integrity or official responsible for receiving and tracking reports, if installed), or superiors within the respective public body if there is a danger that the incidence might negatively affect the person's integrity reputation.

### 3.2.5. Information and conduct at all phases of the procurement cycle

17. Regardless of the position occupied, and under all circumstances, procurement practitioners must exhibit good judgment and responsibility. They have the duty to inform their correspondents that they are subject to this code and cannot deviate from it.

### Explanations

The rule is important because it obliges procurement practitioners, regardless of rank or role, to follow the same ethical standards and principles: in this context, the same level of integrity and responsibility. Good judgement means making decisions that are ethical, fair and in the best interest of the institution, responsibility involves being accountable for his/her actions. The rule also contributes to preventing misconduct. If a procurement practitioner intentionally violates such duties (which also includes deviations from this code or failure to adhere to ethical standards in a way violating their duty; e.g. accepting bribes or showing favouritism) in order to provide himself or another with an unlawful benefit or to damage the state or another, he/she is also punishable by criminal law.

### Ethical dilemma examples

A procurement practitioner receives a phone call, in which a representative from a bidding and influential company hints to a potential partnership on a future project, if the bid is positively evaluated by the practitioner. The practitioner should obviously decline, however politely, and tell the representative that he/she is bound by integrity provisions and that all decisions will be based on the evaluation criteria.

### 3.2.6. Gifts

18. Procurement practitioners must not solicit or accept gifts, favours or other advantages for themselves, their family, their friends, or for persons with whom they have business or political dealings.
19. Customs or general practice may treat certain gifts and other advantages as acts of courtesy or hospitality that are appropriate in contacts between procurement practitioner and economic operators. This applies to

minor gifts and conventional gestures of hospitality, in the form of modest invitations, calendars, and pens of low value, advertising materials, and minor office furnishings in accordance with the Code of Ethics and Professional Conduct of Public Sector Employees.

20. Every procurement practitioner is advised to consider each of the following points before accepting any gift, which must be minor, of low value, not regularly provided, and neutral.
21. Regardless of the nature of the gift received, procurement practitioners must:
  - a. report them immediately to their hierarchical superior in order to avoid any suspicion;
  - b. mention them in a specific document, including the origin, nature and destination of the good delivered in order to guarantee traceability in case of subsequent challenge or audit;
  - c. use them, to the extent possible, for the benefit of the entire office (for example, passing a box of chocolates, sharing calendars or distributing pens); and
  - d. request their supervisor's advice in case of doubt, as to what is acceptable or not and on the steps to take.
22. Gifts or invitations that do not fall within the framework described above must also be recorded, with the name of the company concerned, and returned to the sender with a letter.
23. Invitations to receptions or promotional, cultural, sporting or charitable events are subject to the same rules. Procurement practitioners are also not allowed to accept such invitations during their personal holidays either or use their personal holidays as excuse for accepting such invitations. Procurement practitioners must in no case solicit such invitations from a supplier.
24. Any participation in an activity in the course of duty must be assessed in light of the context. In the case of participation at a professional seminar for one or more days, for example, the administration may pay the cost of registration and the practitioner will be placed on organisation training expenses.
25. Participation in visits or trips may only be justified on purely professional grounds. The costs of travel and accommodation must be covered by a mission order.

### Explanations (to rules 18-25)

Public procurement practitioners are not permitted to take unfair advantage of their own activities, neither for themselves nor for others. Gifts and favours must not be solicited or accepted, and also not demanded; gifts and favours may also not be promised, offered or granted.

Accepting of gifts in any form and in any amount is never permissible to carry out an act or omission in relation to his duties or in breach thereof. In the worst case, the offence of corruption or bribery has been committed. Breach of duty means to intentionally perform an act or omit to perform an act that a practitioner is legally obliged to do, either for personal benefit or to cause harm or loss to the state, individuals, or legal entities. For example, this would include the acceptance of a gift - in whatever form and amount - while at the same time favouring a bidder in the course of a tendering procedure.

However, procurement practitioners may accept gifts of nominal value that are not likely to influence their decision-making or create an appearance of impropriety. The specific threshold for what is considered "nominal value" may vary and neither Greek legislation nor jurisprudence have clearly defined what is meant by small gifts. Accepting such gifts must be in accordance with the Code of Ethics and Professional Conduct of Public Sector Employees.

The key principle is whether the gift is capable of influencing the official's behaviour or could create a perception of undue influence. Practitioners should therefore – as a general rule – avoid accepting gifts beyond symbolic or nominal value, especially from contractors or individuals with whom they have professional dealings. In cases of doubts, they should consult superiors, integrity advisors (if installed) or NTA.

An important principle for all these aspects is self-assessment: every practitioner should therefore ask him/herself whether accepting the gift would result in bias or influence the objective decision-making process, be perceived to have potentially influenced the decision making. Helpful questions in this context are

- Would I accept the gift in front of witnesses?
- Does the impression arise that I am receptive to 'gifts'?
- What is the reason for the gift?
- Do I feel obliged to do something in return?

It is therefore generally recommended:

- A critical attitude towards gifts.
- Involve your line manager and, if in doubt, politely decline or invite them yourself.
- Gifts that have already been accepted should be used for charitable purposes or at internal company events (e.g. at the annual Christmas raffle).

**During the pre-tender period:** *Do not accept any gifts, favours, or hospitality from potential vendors or consultants who may be involved in the upcoming tender process.*

This includes declining invitations to lunches, dinners, or any informal gatherings, as well as refusing any offers of free samples, discounts, or "demonstration" products (samples) that could bias the development of specifications or requirements for the tender.

Example: A vendor interested in bidding for an upcoming IT procurement invites a procurement practitioner to a dinner event to discuss the company's innovative solutions. Accepting this hospitality could compromise the practitioner's neutrality and create a perception of favouritism, so it must be respectfully declined.

**During tendering phase:** *During the evaluation of bids, gifts, hospitality, or favours should not be accepted from any bidding company or its representatives, regardless of the value.*

During the evaluation of bids, accepting gifts, hospitality, or favours from bidding companies or their representatives compromises the impartiality and integrity of the procurement process. Even small-value gifts can create the perception of bias or undue influence, undermining trust in the fairness of the evaluation.

Example: A member of the tender evaluation committee receives an envelope containing cash from a bidder with a note suggesting favourable consideration of their proposal in the decision-making process. Accepting such a bribe would not only be unethical but also illegal, potentially leading to long-term damage to the organisation's reputation and the credibility of its procurement practice.

**Post-Award Phase:** *Gifts, favours, or hospitality from the winning contractor or any subcontractors during the contract implementation and monitoring phase should not be accepted.*

This includes rejecting invitations to events, trips, or dinners that could be seen as attempts to influence practitioners' oversight responsibilities or the enforcement of contract terms. Any gifts received should be declared and handed over to the relevant authorities according to organisational policy.

Example: During the contract implementation phase of a road construction project, a member of the committee verifying the quality of delivered asphalt receives a luxury gift basket from the subcontractor supplying the materials. Accepting this gift could raise concerns about impartiality in verifying delivery standards, so it must be refused to maintain transparency and trust in the monitoring process.

## **Ethical Dilemma (to rules 18-25)**

### **Pre-tender period:**

Scenario: A procurement practitioner responsible for drafting the technical specifications for a new IT infrastructure project is invited to lunch by a representative of a well-known IT company with which the public institution the practitioner is working for had good relationships in the past. He/she feels tempted to accept



because it could help keeping good relationships and also might help him/her to get technical information to draft the specifications.

**Ethical Dilemma:** By accepting the invitation, the practitioner may feel obligated to tailor the specifications to favour the IT company, thus compromising the fairness and impartiality of the procurement process. The invitation could bias the practitioner's judgment and lead to a conflict of interest. However, the practitioner might rationalize accepting the invitation by thinking it will not affect their professional decisions or that it's just a simple gesture of goodwill.

**Resolution:** The practitioner should decline the invitation, explaining the need to maintain impartiality and adhere to ethical standards. They should also report the offer to their supervisor or integrity advisor (if installed) to ensure transparency. If the specifications genuinely need input, it should be sought through formal channels, such as an open industry consultation or a request for information (RFI), where all potential vendors can contribute equally.

#### **Tender Phase:**

**Scenario:** During the evaluation phase of a public tender for a large construction project, a procurement evaluator receives a delivery at their office: a high-end bottle of wine and a luxury pen set. The package includes a note from one of the bidding companies, wishing the evaluator well and expressing hopes for future collaboration. The company does not explicitly request any favours, but the timing suggests an attempt to influence the evaluator's decision-making.

**Ethical Dilemma:** The receipt of such gifts could create a conflict of interest, consciously or subconsciously affecting the evaluator's impartiality towards that company's bid. Even if the gifts do not directly alter the evaluation, the perception of favouritism or bias could arise, undermining the integrity of the tender process. Rejecting the gifts could be seen as overly cautious by some, but it maintains ethical standards and avoids the risk of compromising the evaluation process.

**Resolution:** The evaluator should not accept the gifts and should return them to the sender with a note explaining that accepting gifts during the tender process is against policy. The evaluator should also document and report the incident to their procurement office or ethics committee to ensure transparency and adherence to ethical guidelines.

#### **Post-Award Phase:**

**Scenario:** After awarding a contract for the supply of medical equipment to a hospital, the procurement practitioner responsible for overseeing the contract's implementation is approached by the winning supplier's sales manager. The sales manager casually mentions that if everything goes smoothly with the contract and no penalties are imposed for minor delays or issues, the practitioner could expect an invitation to an exclusive international medical technology conference, with all expenses covered by the company.

**Ethical Dilemma:** The promise of a future invitation, such as an all-expenses-paid trip, could influence the procurement practitioner's willingness to enforce the contract terms strictly. This could lead to a lack of accountability for the supplier and potentially substandard performance. Accepting the offer would compromise the practitioner's integrity and create a conflict of interest. However, refusing might strain the working relationship with the supplier and miss an opportunity for professional development.

**Resolution:** The practitioner should immediately reject the promise of a future invitation and inform the supplier that accepting such offers is against ethical guidelines and procurement policies. The practitioner should report the conversation to their supervisor or integrity advisor (if installed) to ensure that any attempts to influence contract management are documented and addressed. This action preserves the integrity of the procurement process and maintains public trust.

### 3.2.7. Conflicts of interest

26. Any situation where personal or financial interests could conflict with professional duties must be avoided. Any potential conflict of interest should be identified and reported to superiors before the tendering process begins or immediately as soon as a conflict of interest arises during any other phase of the procurement cycle, ensuring that no one participates in activities that could compromise impartial processes.

#### Explanatory notes

Conflicts of interest are not corruption per se, but they can lead to corruption in public procurement processes and have serious consequences: these can include distortions of competition, misallocation and waste of public resources or a loss of public trust in public institutions. In general, the following should be borne in mind when dealing with conflicts of interest:

A conflict of interest arises in situations in which procurement practitioners have to make decisions in the context of a tendering process in which private or financial interests could be affected, which in turn influence or could influence impartial and objective decision-making or the provision of services in the context of this process. The appearance of influence is already sufficient here. The decisive question is whether the procurement practitioner finds him/herself in a situation in which his/her private or financial interests could unduly influence the decisions.

What are personal or private interests: Personal or private interests are understood to mean any advantage for the employee, family members, (spouse) partner, close relatives, friends and persons or organisations with whom a business and/or political relationship exists or has existed. Personal relationships, family relationships, business interests, and external activities and positions are considered the most common causes today.

What are financial interests: any financial benefits or stakes that a person may have, which could potentially influence their decision-making or actions in a way that conflicts with their professional duties or responsibilities. These interests could create a situation where personal gain is prioritized over impartial, fair, or ethical behaviour (e.g. ownership stakes, employment relationships etc.).

Definition: A conflict of interest involves a conflict between the public duty and the private interest of a public official, in which the official's private-capacity interest could improperly influence the performance of their official duties and responsibilities (OECD, 2005: 13).

#### *Specific examples in different procurement phases:*

##### Pre-tender:

- **Example 1:** A procurement practitioner is tasked with developing the specifications for a new health project. The practitioner's sibling owns a company specializing in health equipment that will likely bid for the project. In this case, the practitioner must disclose this potential conflict of interest to his/her supervisor and remove him/herself from the specification development process to ensure impartiality until the contracting authority decides on the matter, according to art. 24 (5) - (7) of L. 4412/2016.
- **Example 2:** A procurement practitioner is involved in drafting the budget for an upcoming procurement project. His/her wife/husband is also a shareholder in a company that plans to bid for the contract. To avoid a conflict of interest, the practitioner must declare his/her (wife's/husband's) financial interest to superiors and refrain from participating in the preparation of the project's budget and requirements until the contracting authority decides on the matter, according to art. 24 (5) - (7) of L. 4412/2016.
- **Example 3:** A procurement practitioner is on the selection committee for a consultancy service contract. The practitioner's former colleague from a previous job owns one of the consulting firms interested in bidding. The practitioner should disclose this personal connection and be recused from the selection committee to avoid any perceived favouritism or bias.

##### Tendering:

- **Example 1:** A procurement practitioner receives a tender submission from a company where he/she has previously worked. To avoid a conflict of interest, the practitioner should disclose this past relationship and abstain from participating in the evaluation of bids for this tender until the contracting authority decides on the matter, according to art. 24 (5) - (7) of L. 4412/2016. An independent practitioner or committee member should handle the evaluation to ensure fairness.
- **Example 2:** A procurement practitioner is responsible for evaluating bids for a government IT contract. The practitioner's close friend is a key executive at one of the bidding firms. To avoid any conflict of interest, the practitioner must disclose this relationship and recuse him/herself from the evaluation process until the contracting authority decides on the matter, according to art. 24 (5) - (7) of L. 4412/2016. The practitioner should not participate in any discussions or decisions related to the tender.
- **Example 3:** A procurement practitioner is offered a lucrative job offer by one of the companies bidding for a contract while the tender is still open. To avoid a conflict of interest, the practitioner must report this offer to his/her supervisor and withdraw from the procurement process until the contracting authority decides on the matter, according to art. 24 (5) - (7) of L. 4412/2016. Accepting the job offer should be contingent on a cooling-off period if established by and in line with relevant legislation or should be declined to maintain integrity.

#### Post-award phase:

- **Example 1:** A procurement practitioner overseeing a construction project awarded to a particular firm finds out that he/she will inherit shares in the winning company from a relative. To prevent a conflict of interest, the practitioner should disclose this change in financial interest and refrain from involvement in the project's management or oversight.
- **Example 2:** After awarding a contract, the wife / husband of a procurement practitioner begins negotiations for a consultancy role with a winning bidder's firm the procurement practitioner is responsible for. This situation could influence his/her decisions regarding contract amendments or enforcement. The practitioner should disclose the negotiations of his/her wife/husband, refrain from handling matters related to the contract, or try to initiate ceasing the negotiations or wait until a significant cooling-off period has passed (if established by and in line with relevant legislation) before his/her wife / husband can engage in any employment discussions.
- **Example 3:** During the post-award phase, a procurement practitioner is responsible for approving payments to the contracted firm. The practitioner's spouse receives a job offer from the contractor involved in the project. To avoid any appearance of favouritism or undue influence, the practitioner should disclose this potential conflict of interest and remove himself/herself from financial approval responsibilities related to the contract.

#### *Ethical Dilemma:*

##### Pre-Tender Phase: Favouritism in Developing Specifications

- **Scenario:** A procurement practitioner is commissioned to draw up the specifications for a new IT system for a public authority. A well-known and former co-worker IT vendor with a good track record approaches him/her informally and offers to advise him/her 'free of charge' on drawing up the specifications. The IT vendor has an interest in providing specifications as this and its previous relationship with the official would allow him influence over the process.
- **Ethical dilemma:** The procurement practitioner must decide whether to accept the vendor's offer of free advice, as this could potentially lead to a conflict of interest or favouritism. Accepting the offer could jeopardise the fairness and competition of the tender process as the specifications will be tailored to a specific provider, excluding other potential competitors. Rejecting the advice could mean that valuable technical input that could be useful to the procurement process is not taken into account.

- **Solution:** The practitioner should adhere to ethical guidelines by developing specifications that are neutral and do not favour any particular supplier as well as declare a potential conflict of interest with the former colleague. If technical advice is truly required, it should be sought from independent consultants or through an open, transparent process where multiple providers can provide input under the same conditions.

**Post award phase: Conflicts of interest in contract management**

- **Scenario:** A procurement practitioner is responsible for overseeing the implementation of a large government contract for the construction of a new public hospital. During the post-award phase, his wife invests a significant amount in shares of a subcontracting firm that is providing materials to the winning bidder.
- **Ethical dilemma:** This creates a conflict of interest because the procurement practitioner may have a personal incentive to favour the contractor's performance or make decisions that benefit their spouse's company, such as approving contract amendments, certifying milestones, or being lenient on performance issues, even if the contractor is not meeting all the obligations as required by the original contract. The procurement practitioner is thus in an ethical dilemma whether to reveal this new situation or not.
- **Solution:** The procurement practitioner should immediately disclose the relationship and recuse themselves from any involvement in the oversight or management of the contract to ensure decisions are made objectively, without personal bias or influence. Additionally, a different practitioner should be assigned to oversee the contract.

### **3.2.8. Secondary employment**

27. Public procurement practitioners are only exceptionally authorised to take on secondary employment with remuneration, if approved by the head of the respective public institution after a positive opinion by the institution's service council and if in accordance with relevant legislation. Secondary employment must only be authorised if it does not hinder or affect the exercise of their duties.

### **Explanatory notes**

In line with Art. 31 of the Code of Public Political Administrative Servants (law 3528/2007/A'26), secondary employment is generally, but only exceptionally, permitted if it does not negatively affect the performance, professionalism, impartiality and objectivity of the position of procurement practitioner, does not jeopardize the credibility and professionalism of the respective public institution or does not give rise to any conflicts of interest. Under certain circumstances, it can even be helpful and expedient, for example a second job in a scientific field related to procurement. However, whether secondary employment is permitted always requires the approval of the head of the respective public institution of their permanent position and the consent of the service council.

### **Ethical dilemma**

A procurement practitioner is responsible for overseeing tenders and management of contracts for IT services. In his/her private time, he/she was offered to take on a secondary job as a part-time consultant for a small IT firm. While this IT firm is currently not working with the public agency the procurement practitioner is working for, the firm often participates in public tenders and could potentially also bid on future contracts overseen by the practitioner's department.

The practitioner is in an ethical dilemma situation insofar as the engagement with the IT firm creates a conflict of interest or at least the appearance of a one. If the firm bids in a tender of the public agency the practitioner is working for, he/she might feel or experience real pressure to favour them and/or his/her impartiality could be called into question by others. Even if he/she is not involved in the specific tender procedure.

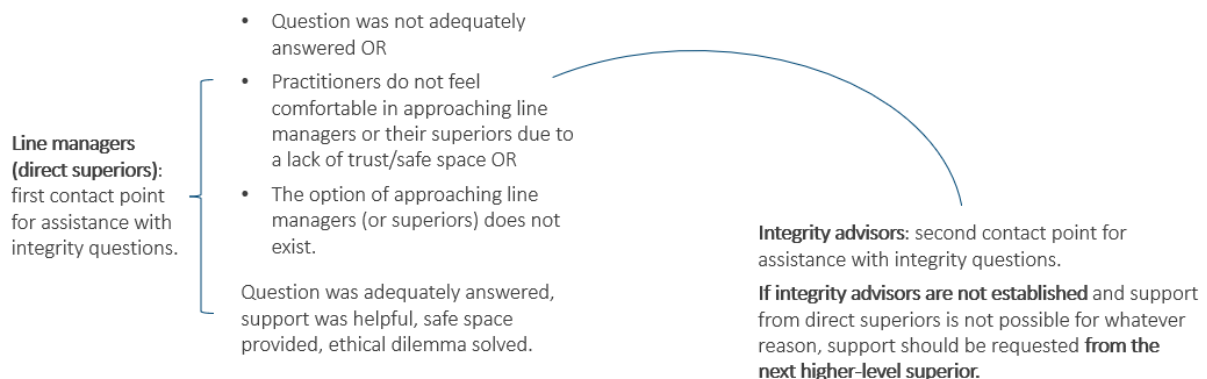
The practitioner should immediately disclose the offer of secondary employment to his/her supervisor and/or seek approval of this employment by the head of the public institution he/she is working for and of the service council. At least as long as this process is ongoing, he/she should under no circumstances participate in any tender procedure the IT firm is involved. The secondary employment is usually authorised for a certain period of time, after which a new authorisation process must be initiated.

# 4 Assistance with integrity questions

Due to the complexity of procurement processes and integrity requirements, the difficulty of detecting corruption, and common information asymmetries, it is easy for procurement practitioners to err and situations may arise where it is not clear which behaviour is the right one. Sometimes there is no right or wrong behaviour, but only weighing up the consequences. The following lines are intended to provide information on who to contact in case of ambiguities:

- **Line manager.** For practical reasons and in line with international best practice, the first path should lead to the respective line manager (or his/her superior) for any assistance with integrity questions.
- **Integrity Advisors:** If for several reasons there is the perception that the report cannot be dealt effectively internally in the organisation, public procurement practitioners can contact the respective integrity advisor if installed (if no integrity advisor is installed, the relevant office of the respective supervisory authority can also be asked for support).

**Figure 1. Assistance with integrity questions**



Source: Authors

# 5 Reporting channels

In case public procurement practitioners discover a violation of the Code, they can report it through internal and external reporting channels, including confidential and anonymous reporting:

## Internal channels:

- Line managers and/or their superiors: in line with international best practice, line managers or their superiors can be approached if a practitioner notices a breach of the code. They should allow for reporting of breaches in a confidential manner.
- Integrity advisors and/or report acceptance and follow-up officers (RAFO) within the contracting authority (both if installed): It is one of the roles specifically assigned to integrity advisors to receive reports of breaches of integrity, including breaches of this Code. Integrity advisors do not investigate the cases themselves, but forward them to the relevant investigative authorities. They must also ensure a trusting, secure space for practitioners to use this channel. RAFOs are installed in all public sector bodies at national and subnational level and play a central role in managing whistleblower reports. They are responsible for ensuring proper handling of internal whistleblowing channels within public entities (receiving and acknowledging reports, ensuring confidentiality and protection, case management, follow-up communication, record keeping).

## External channels:

- To competent authorities: Of course, practitioners also have the option of submitting integrity violations including breaches of this Code to responsible enforcement authorities in Greece, i.e. whenever a practitioner considers that a breach of the Code rises to the level of criminal behaviour:
  - The Hellenic Police: in person, phone, mail.
  - The Public Prosecutor's Office: public prosecutor's offices within the local Court of First Instance in each major city in Greece; Athens Court of First Instance (+30 210 882 7645); Thessaloniki Court of First Instance (+30 231 055 1500).

In all other cases:

- The National Transparency Authority: reports can be filed confidentially and also anonymously through [NTA's online platform](#), specific for whistleblowing reports through [NTA's external reporting platform](#) or:
  - E-mail: to: [external.whistle@aead.gr](mailto:external.whistle@aead.gr).
  - Closed envelope: marked "External Whistleblowing Channel" or "External Report of the Law on Whistleblowing 4990/2022" in person or by post at the headquarters of the NCA (195 Lenorman & Amfiaraou, 10442, Athens).
  - Personal meeting with a competent Inspector-Auditor upon request at [external.whistle@aead.gr](mailto:external.whistle@aead.gr).
  - At the telephone line 2132129900 (Monday - Friday 09:00 to 14:00). Or: In this case, your report will be recorded, telephone call to 2132129900 (Monday - Friday from 09:00 to 14:00).
  - The HSPPA: has established a secure and anonymous whistleblowing platform (only in Greek): [HSPPA - Whistleblowing Platform in Public Procurement](#)



- The European Anti-Fraud Office (OLAF) if European funds are involved: [Report fraud - European Commission \(europa.eu\)](#).
- The Hellenic Competition Commission: [Epant | Home](#).

# 6 Sanctions

There are essentially two types of sanctions, administrative/disciplinary and penal.

There are more than thirty different offences under the **administrative/disciplinary sanctions regime**. For each offence, there is a range of disciplinary sanctions that can be imposed. Under which category a particular offence / breach of the Code falls, is assessed by the superiors together with the respective disciplinary authority (or disciplinary councils / common councils in some smaller communities) and sanctioned according to the disciplinary legislation.

## Examples

A procurement practitioner neglects a couple of times to fully document the rationale for selecting a particular vendor or fails to maintain a complete record of the evaluation process during a tender. While the selection might have been made correctly, the lack of proper documentation violates this Code (rule 17 and the principle of accountability and transparency) and could amount to a (probably rather minor) disciplinary sanction.

A procurement practitioner accepts several small gifts, such as hospitality at events (meals or conference invitations) or items of nominal value (pens, calendars) from a supplier who participates in the public procurement process. While these gifts may not be large enough to constitute bribery, the practitioner fails to declare them as required by the Code (see rule 23).

Whenever a certain breach of duty / breach of this Code exceeds the threshold for a criminal offence, **penal sanctions** are to be expected. Whether a case reaches the level of penal sanctions must be decided by competent institutions and actors receiving reports of breaches (also parallel, i.e. disciplinary and criminal, procedures are possible).

## Examples

A procurement practitioner receives financial payments or other significant personal benefits (e.g., a luxury trip or expensive gifts) from a contractor in exchange for suggesting to award a contract or giving favourable treatment during the evaluation process (in case he/she is a member of the evaluation committee). This constitutes a clear case of bribery and a disciplinary offence.

A procurement practitioner conspires with a group of bidders to manipulate the tendering process, ensuring a predetermined company wins the contract through practices such as price fixing, bid suppression, or rotating bids. This undermines competition and violates procurement laws.

# References

- Abdou, A. et al. (2022), *Assessing Vulnerabilities to Corruption in Public Procurement and Their Price Impact*, IMF Working Papers, <https://www.imf.org/en/Publications/WP/Issues/2022/05/20/Assessing-Vulnerabilities-to-Corruption-in-Public-Procurement-and-Their-Price-Impact-518197> (accessed on 20 August 2024). [3]
- APSC (2020), *About us*, Canberra, <https://www.apsc.gov.au/about-us> (accessed on 28 October 2024). [14]
- Australian Government (2024), *Public Service Act 1999, latest version of 27 August 2024*, <https://www.legislation.gov.au/C2004A00538/latest/text> (accessed on 28 October 2024). [15]
- EC (2023), *2023 Country Report – Greece*, Brussels, [https://economy-finance.ec.europa.eu/document/download/252045c4-ed8d-4891-a710-03352bee65b6\\_en?filename=ip232\\_en.pdf](https://economy-finance.ec.europa.eu/document/download/252045c4-ed8d-4891-a710-03352bee65b6_en?filename=ip232_en.pdf) (accessed on 20 August 2024). [11]
- EU (2022), *Special Barometer 523 – Corruption*, <https://europa.eu/eurobarometer/surveys/detail/2658> (accessed on 20 August 2024). [6]
- HATVP (2024), *An independent administrative authority*, <https://www.hatvp.fr/en/high-authority/institution/list/#an-independent-administrative-authority> (accessed on 28 October 2024). [13]
- Implementation Review Group (2021), *Executive Summary – UNCAC Review Country Report Greece*, [https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/14-18June2021/CAC-COSP-IRG-II-2-1-ADD.26/V2101783\\_E.pdf](https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/14-18June2021/CAC-COSP-IRG-II-2-1-ADD.26/V2101783_E.pdf) (accessed on 13 October 2024). [8]
- Ministry of Interior; National Transparency Authority (2022), *Code of ethics and professional conduct of public sector employees*. [10]
- OECD (2023), *Greece: Assessment of the public procurement system*, [https://www.mapsinitiative.org/assessments/Assessment\\_report\\_Greece\\_volume\\_I.pdf](https://www.mapsinitiative.org/assessments/Assessment_report_Greece_volume_I.pdf) (accessed on 24 August 2024). [9]
- OECD (2021), *Implementing the OECD Anti-Bribery Convention – Phase 4 Report: Greece*, OECD Working Group on Bribery, [https://www.oecd.org/content/dam/oecd/en/publications/reports/2022/03/implementing-the-oecd-anti-bribery-convention-phase-4-report-greece\\_5ccfdb13/a9ef1bf9-en.pdf](https://www.oecd.org/content/dam/oecd/en/publications/reports/2022/03/implementing-the-oecd-anti-bribery-convention-phase-4-report-greece_5ccfdb13/a9ef1bf9-en.pdf) (accessed on 20 August 2024). [4]
- OECD (2017), *Recommendation of the Council on Public Integrity*. [5]
- OECD (forthcoming), *Adapting the Greek risk management framework to public procurement*. [2]
- Pieth, M. and T. Soreide (eds.) (2023), *Public Procurement*. [1]
- Transparency International (2023), *Corruption Perceptions Index 2023*, <https://www.transparency.org/en/cpi/2023> (accessed on 20 August 2024). [12]
- World Bank (2022), *Interactive Data Access*, <https://www.worldbank.org/en/publication/worldwide-governance-indicators/interactive-data-access> (accessed on 20 August 2024). [7]

# Further reading

---

- Bundesministerium für Wirtschaft und Energie (2016), *Ordinance on the Award of Public Contracts*, Berlin, [VergabeVerordnung.pdf \(bundeskartellamt.de\)](#) (accessed 20 August 2024).
- European Court of Auditors (2023), *Public Procurement in the EU*, Brussels, [Special report 28/2023: Public procurement in the EU \(europa.eu\)](#) (accessed 24 August 2024).
- Global Legal Group (2024), *ICLG - Public Procurement in Greece*, London, [Public Procurement Laws and Regulations Report 2024 Greece \(iclg.com\)](#) (accessed 20 August 2024).
- GRECO (2020), *Fifth Evaluation Round - Evaluation Report Greece*, GrecoRC5(2020)4, [1680a5a148 \(coe.int\)](#) (accessed 24 August 2024).
- HSPPA (2016), *National public procurement strategy 2016-2020*, [http://www.eaadhsy.gr/images/docs/20160330\\_PublicProcurementNationalStrategy\\_FINAL.pdf](#) (accessed on 5 April 2024).
- Gnaldi M., del Sarto S. (2024), *Measuring Corruption Risk in Public Procurement over Emergency Periods*, [Measuring Corruption Risk in Public Procurement over Emergency Periods | Social Indicators Research \(springer.com\)](#).
- Markatos M., Pournara E. (2024), *Public Procurement Laws and Regulations Greece*, [Public Procurement Laws and Regulations Report 2024 Greece \(iclg.com\)](#) (accessed 20 August 2024).
- OECD (2015), *OECD Recommendation on Public Procurement*, [OECD Legal Instruments \(archive.org\)](#) (accessed 20 August 2024).
- OECD (2013a), *Implementing the OECD Principles for Integrity in Public Procurement*, Paris [9789264201385-en.pdf \(oecd-ilibrary.org\)](#) (accessed 23 August 2024).
- OECD (2013), *Compendium of Good Practices for Integrity in Public Procurement*, Paris, [9 - Compendium of Good Practices for Integrity in Public Procurement, prepared by the OECD \(unodc.org\)](#) (accessed 10 August 2024).
- Republic of Canada, *Code of Conduct for Public Services and Procurement*, Ottawa, [Code of conduct | Public Services and Procurement Canada - Canada.ca](#) (accessed 20 August 2024).
- Signify (2021), *Code of Ethics Procurement*, [20210316-procurement-code-of-ethics.pdf \(signify.com\)](#) (accessed 23 August 2024).
- Stamoulini E., Gasparinatou M., Kouroutzas C. (2023), *Corruption and Public Procurement in Health Sector: The Challenges of Pandemic Era in Greece*, [Corruption and Public Procurement in Health Sector: The Challenges of Pandemic Era in Greece - Eirini Stamouli, Margarita Gasparinatou, Christos Kouroutzas, 2023 \(sagepub.com\)](#) (accessed 22 August 2024).
- Transparency International (2021), *Global Corruption Barometer EU*, Berlin, [TI\\_GCB\\_EU\\_2021\\_web\\_2021-06-14-151758.pdf \(transparencycdn.org\)](#) (accessed 20 August 2024).
- Transparency International (2014), *Curbing Corruption in Public Procurement – Practical Guide, 2014 AntiCorruption PublicProcurement Guide EN.pdf (transparencycdn.org)* (accessed 23 August 2024).
- UK Government (2015), *Civil Service Code*, [The Civil Service code - GOV.UK \(www.gov.uk\)](#) (accessed 19 August 2024).
- UNDP (2016), *Assessment Report of corruption risks in public procurement in the Republic of Moldova*, [Deliverable-4---Final-Assessment-Report\\_eng-is1502\\_for-print.pdf \(undp.org\)](#) (accessed 24 August 2024).
- UNODC (2013), *Guidebook on anti-corruption in public procurement and the management of public finances*, Vienna, [Guidebook on anti-corruption in public procurement and the management of public finances.pdf \(unodc.org\)](#) (accessed 28 August 2024).
- Van Wart M. (2014), *Leadership in public organizations: An introduction*, Routledge.

## Annex A. Glossary

---

**Accountability:** The obligation of individuals or organisations to report, explain, and be answerable for their actions, particularly regarding the management and use of public resources. In public procurement, accountability ensures that decisions and actions are transparent and can be scrutinized.

**Award Criteria:** The standards or benchmarks set by a contracting authority to evaluate and select the most suitable bid or proposal during the procurement process. Award criteria often include factors like cost, quality, delivery time, and technical capabilities.

**Bid:** A formal offer made by a contractor, vendor, or supplier to provide goods or services at a specified price. Bids are submitted in response to a procurement solicitation or tender.

**Bid Rigging:** A form of collusion where competing parties agree in advance who will win a bid, undermining the competitive bidding process. This practice is illegal and considered a form of corruption.

**Bid Collusion:** When multiple bidders conspire to manipulate the bidding process, often by agreeing on bid prices or which party will win the bid. This undermines fair competition and leads to inflated prices or substandard quality.

**Contracting Authority:** A government agency or public organisation responsible for initiating and conducting public procurement processes. It acts as the buyer of goods, services, or works from private suppliers.

**Corruption:** The abuse of entrusted power for private gain (Definition of Transparency International). In the context of procurement, corruption may involve bribery, fraud, or embezzlement, leading to unfair advantages, wastage of public resources, and compromised integrity.

**Conflict of Interest:** A situation where an individual's personal interests could improperly influence their professional decisions or actions. In procurement, conflicts of interest may lead to favouritism or biased decision-making.

**Embezzlement:** The theft or misappropriation of funds or property entrusted to someone's care. In the public sector, embezzlement often involves diverting public funds for personal use.

**Ethical Dilemma:** A situation in which a person faces conflicting moral choices and must decide between actions that may be ethically questionable or against personal or organisational ethical standards.

**Fraud:** Deception intended to result in financial or personal gain. In procurement, fraud can include falsifying documents, submitting fake invoices, or manipulating bid evaluations to favour a particular party.

**Kickback:** A form of bribery where a person involved in the procurement process receives a portion of the contract value as a payment for awarding a contract to a particular supplier or contractor.

**Negotiated Procedure without prior publication:** A procurement method where the contracting authority negotiates terms directly with one or more suppliers, often used in cases of urgency or when no suitable tenders are received in open or restricted procedures.

**Nepotism:** Favouritism granted to relatives or close associates, especially in the awarding of contracts or employment positions, regardless of qualifications or merit.

**Open Procedure:** A procurement method where any interested supplier may submit a bid. The open procedure promotes transparency and competition by allowing equal opportunity for participation.

**Public Procurement:** The legal and institutional framework that governs the purchase of goods, services, and construction that a publicly funded agency requires to function and maximise public welfare.

**Procurement Cycle:** The sequence of steps involved in acquiring goods, services, or works, typically including pre-tendering, tendering, and post-tendering phases. The cycle ensures that procurement is conducted efficiently and transparently.

**Post-Tendering / Award Phase:** The stage of the procurement cycle following the selection of a supplier. It includes contract management, monitoring, and evaluation to ensure that the terms of the contract are fulfilled.

**Pre-Tendering Phase:** The initial stage in the procurement cycle where planning, market analysis, and defining specifications and requirements take place. This phase sets the foundation for the tendering process.

**Restricted Procedure:** A procurement method that limits the number of suppliers who can submit bids. Only pre-qualified suppliers, based on specific criteria, are invited to tender, often used for complex or specialized contracts.

**Tendering Phase:** The part of the procurement cycle where formal offers (bids) are invited from suppliers. This phase includes publishing tender notices, receiving bids, and evaluating them to select a winning bidder.

**Tendering Procedure, Without Prior Publication of a Contract Notice:** A procurement method where a contract is awarded directly to a single supplier without a competitive bidding process. This approach is used in cases of urgency, unique expertise, or when only one source is available (also called Single-Source Procurement or **Direct Award**). A procurement practice where goods or services are procured from only one supplier, often due to the supplier's unique qualifications or exclusivity. Sole sourcing bypasses competitive bidding (also called Sole Sourcing).

**Transparency:** The principle of openness and clarity in decision-making processes. In procurement, transparency involves publicizing opportunities, criteria, and decisions to ensure fairness and reduce the risk of corruption.

**Whistleblowing:** The act of reporting misconduct, illegal activities, or corruption within an organisation. Whistleblowers often expose wrongdoing to protect public interest and promote accountability and integrity.

# Annex B. Code of Conduct for Suppliers in Public Procurement

---

## Introduction

As a supplier participating in public procurement processes, adherence to ethical principles is crucial to ensure transparency, fairness, and accountability. This integrity code outlines the expectations and obligations for suppliers when engaging in procurement activities with public entities/practitioners in Greece. By committing to this code, suppliers contribute to maintaining the highest standards of conduct, promoting competition, and safeguarding public trust.

**1. Compliance with Laws and Regulations:** Suppliers must comply with all applicable national laws, international standards, and public procurement regulations. This includes but is not limited to:

- Anti-corruption laws: including Greek's Penal Code as well as other relevant legislation and Codes of Conduct, most importantly the Code of conduct and guidance to enhance integrity amongst public procurement practitioners (Ministry of Development, 2024) and the Code of Ethics and Professional Conduct of Public Sector Employees (Ministry of Interior, NTA: 2022) and the Law 2683/1999 (Civil Servants' Code).
- Procurement laws: in particular law 4412/2016 (Public Procurement Law).
- Competition laws: Avoid any anti-competitive practices, such as bid rigging or collusion.
- Data protection laws: Safeguard confidential information provided during the procurement process

**2. Transparency and Fair Dealing:** Suppliers are expected to conduct business with transparency and fairness. This means:

- Submitting truthful, accurate, and complete information in all procurement documentation.
- Disclosing any conflict of interest that may arise during the procurement process.
- Ensuring that all pricing, specifications, and conditions provided in bids reflect fair market values without manipulation.

**3. Avoiding Conflicts of Interest:** Suppliers must avoid any conflicts between their business interests and the interests of the public entity. This includes:

- Ensuring that no personal relationships with procurement practitioners influence decisions of the latter and/or their institutions.
- Avoiding any activities or business engagements (e.g. offering jobs or private advantages such as favourable renovation work to procurement practitioners) that may compromise the objectivity of the procurement process.

**4. Gifts, Hospitality, and Gratuities:** Suppliers must not offer, give or promise any gifts, hospitality, or other personal benefits that could influence, or be perceived to influence, the decision-making process of procurement practitioners. Specifically:

- Gifts of nominal value (such as calendars or pens) may be acceptable (but only in a limited number per calendar year to one specific practitioner and must comply with public procurement rules).
- Suppliers must avoid any practice that could create the appearance of bribery or unethical influence.



**5. Anti-Bribery and Corruption:** Suppliers must maintain zero tolerance for bribery or corruption. This means:

- Not engaging in any form of bribery, kickbacks, bid collusion or illicit payments to influence the procurement process.
- Prohibiting employees or subcontractors from offering, giving or promising any form of improper incentives, gifts or invitations.

**6. Confidentiality and Information Protection:** Suppliers must safeguard all confidential information received during the procurement process. This includes:

- Not disclosing or using sensitive information for personal or competitive advantage.
- Respecting intellectual property rights and trade secrets of other participants.

**7. Reporting Unethical Conduct:** Suppliers are encouraged to report any unethical behaviour or breaches of procurement rules they observe. Reporting can be made to relevant authorities or integrity advisors (if installed) without fear of retaliation, ensuring the integrity of the process is upheld. Reporting can be particularly done to:

- The Hellenic Police: in person, phone, mail.
- The Public Prosecutor's Office: public prosecutor's offices within the local Court of First Instance in each major city in Greece; Athens Court of First Instance (+30 210 882 7645); Thessaloniki Court of First Instance (+30 231 055 1500).
- The National Transparency Authority: reports can be filed confidentially and also anonymously through [NTA's online platform](#), specific for whistleblowing reports through [NTA's external reporting platform](#) or:
  - E-mail: to: [external.whistle@aead.gr](mailto:external.whistle@aead.gr).
  - Closed envelope: marked "External Whistleblowing Channel" or "External Report of the Law on Whistleblowing 4990/2022" in person or by post at the headquarters of the NTA (195 Lenorman & Amfiaraou, 10442, Athens).
  - Personal meeting with a competent Inspector-Auditor upon request at [external.whistle@aead.gr](mailto:external.whistle@aead.gr).
  - At the telephone line 2132129900 (Monday - Friday 09:00 to 14:00). Or: In this case, your report will be recorded, telephone call to 2132129900 (Monday - Friday from 09:00 to 14:00).
- The HSPPA: has established a secure and anonymous whistleblowing platform (only in Greek): HSPPA - Whistleblowing Platform in Public Procurement.
- The European Anti-Fraud Office (OLAF) if European funds are involved: Report fraud - European Commission ([europa.eu](http://europa.eu)).
- The Hellenic Competition Commission: [Epant | Home](#).

**8. Compliance and Consequences:** Failure to adhere to this Integrity Code and contractual terms may result in:

- Exclusion from the procurement process.
- Termination of existing contracts.
- Legal actions for violating laws or procurement regulations.

By signing this integrity Code, the supplier commits to ethical business practices and supports a transparent, fair, and competitive procurement process.

**Signed by Supplier:**

**Date:**

**Company:**

## Annex C. Table of Corruption Risks and their Root Causes

Table of corruption risks and their root causes:<sup>1</sup>

|                          | Corruption risks for each concrete procurement step (and their root causes)  |
|--------------------------|--|
| <b>Pre-tender period</b> | <p><b>Needs analysis</b> (assess budgetary constraints, ensure alignment with organisational objectives, ...):</p> <ul style="list-style-type: none"> <li>• Influence of external actors on the definition of needs (through corruption or conflict of interests; and lack of safeguards)</li> <li>• Lack of involvement of appropriate employees in the definition of the needs (Issue in management - lack of overall objectives and clear guidelines; lack of integrity trainings and integrity safeguards in contracting authorities)</li> <li>• Inadequate needs analysis (e.g., lack of understanding of the real needs) (Involvement of third-party actor not aware of the real needs of the entity)</li> <li>• Unjustified needs (Lack of clear statement on the definition of the needs)</li> <li>• Corruption (actors influencing the definition of needs) and/or conflict of interest (lack of guidelines on integrity in public procurement; no suitable control and review systems in place)</li> <li>• Political interference in needs analysis and planning (Lack of safeguards to avoid political interference)</li> </ul> <p><b>Market engagement</b> (identify and reach out to potential suppliers, conduct meetings, site visits, engage in collaborative discussions with suppliers, ...)</p> <ul style="list-style-type: none"> <li>• Lack of market engagement and consultation with the public (Conduct below the limit procedure to avoid using ESIDIS platform for market engagement)</li> <li>• Corruption risks when engaging with market actors (Close interaction between officials and economic operators; Lack of safeguards and internal control system; Lack of guidelines on integrity in public procurement)</li> <li>• Collusion between economic operators during the market engagement phase (Lack of safeguards and internal control system to avoid communication between potential bidders; Lack of specific provisions in the PPL regarding the market engagement procedure, ensuring transparency and integrity)</li> <li>• Unequal treatment of economic operators when engaging with them (e.g., providing more information to some economic operators) (Conflict of interest / corruption; Lack of specific provisions in the PPL regarding the market engagement procedure, ensuring transparency and integrity; Lack of knowledge needed to secure the equal treatment of economic operators)</li> </ul> <p><b>Market analysis</b> (identify potential suppliers, analyse market trends, assess the competitive landscape by understanding competitors' offers ...)</p> <ul style="list-style-type: none"> <li>• No market analysis is performed (Decision-making based on assumptions rather than informed by a thorough understanding of the market)</li> <li>• Inadequate market analysis (e.g., lack of economic analysis of the market, insufficient market research) (Decision-making based on assumptions rather than informed by a thorough understanding of the market)</li> </ul> |

<sup>1</sup> Source: OECD, 2024. Applicable to all procedures: Open procedure (sealed bidding) / Restricted procedure / Negotiated procedure / Single-source procurement (direct award or limited tendering).

|  |  |
|--|--|
|  | <p><b>Procurement planning</b> (establish procurement timeline, ensure compliance, document the procurement plan, develop a procurement strategy, ...)</p> <ul style="list-style-type: none"> <li>• Illegal artificial division of needs in the planning phase to use non-competitive procedures (Corruption or conflict of interest; Lack of controls over planning; Lack of guidelines on integrity in public procurement; Local market preference)</li> <li>• Inadequate procurement planning or deviations from good practices (e.g., unrealistic time planning of the award procedures, unrealistic budgeting or unavailable funds) (Lack of monitoring of stocks of available goods; Lack of consideration of key elements such as potential risks and potential litigation)</li> <li>• Influence of external players on planning (Corruption or conflict of interest)</li> <li>• Contracting authorities plan to conduct procurement independently, despite being legally required to use a central procurement process (Corruption or conflict of interest)</li> <li>• Cost manipulation in order to include a bribe to public officials (Corruption and/or conflict of interest)</li> <li>• Mischaracterising a project as supply, service, or work (Corruption and/or conflict of interest)</li> <li>• Distortion of competition (e.g., size of the contract limits competition) (Corruption and/or conflict of interest)</li> </ul> <p><b>Preparation of technical specifications</b> (gathering requirements, defining specifications, research and benchmarking, consultation and review.)</p> <ul style="list-style-type: none"> <li>• Inadequate or unclear tender specifications (Lack of market analysis; Lack of involvement of the appropriate personnel)</li> <li>• Illegal technical specification (e.g., tailored to specific economic operators) (Lack of internal control system to check the legality of tender specifications; Lack of trainings on integrity in public procurement; Corruption and/or conflict of interest; Broad discretion granted to contracting authorities in specifying technical specifications; Lack of judicial review of the technical specifications chosen by the contracting authority)</li> <li>• Providing more information to specific economic operators related to technical specification (Lack of trainings on integrity in public procurement; Corruption and/or conflict of interest)</li> <li>• Lack of competition (e.g., restrictive technical specification preventing foreign participation) (No control mechanism to review technical specification before release; Corruption and/or conflict of interest; Use of restrictive technical specifications)</li> <li>• Conflict of interest (e.g. collusion between procurement officials and economic operators) (Lack of training on conflicts of interest)</li> <li>• Repeatedly engaging the services of the same consulting firms without proper justification (Corruption and/or conflict of interest; Lack of internal control system)</li> </ul> <p><b>Preparation of tender documents</b> (develop detailed technical specification, establish evaluation criteria, ensure compliance with relevant laws and regulation, ...)</p> <ul style="list-style-type: none"> <li>• Inappropriate choice of procedure (e.g., between works, services and goods, misuse of exceptions) (Corruption and/or conflict of interest)</li> <li>• Abuse of non-competitive procedure or use of non-competitive procedures without justification (Lack of guidelines on the use of non-competitive procedures; Corruption and/or conflict of interest)</li> <li>• Incorrect contract value estimate (e.g. over estimation of price) (Corruption and/or conflict of interest; Lack of market analysis)</li> <li>• Artificial splitting of contracts (Lack of training on integrity in public procurement; Lack of safeguards and internal control system; Corruption and/or conflict of interest)</li> <li>• Unclear award and selection criteria (Corruption and/or conflict of interest)</li> <li>• Lack of or inadequate method of verification of the selection and award criteria (Corruption and/or conflict of interest)</li> </ul> |
|--|--|

|                         |  |
|-------------------------|--|
|                         | <ul style="list-style-type: none"> <li>• Selection and award criteria not disclosed in advance (Corruption and/or conflict of interest)</li> <li>• Restrictive qualification criteria (Lack of guidelines on integrity in public procurement; Corruption and/or conflict of interest)</li> <li>• Selection and award criteria to favour specific suppliers (Lack of guidelines on integrity in public procurement; Corruption and/or conflict of interest)</li> <li>• Unclear tender documents (e.g. vague language, inaccurate CPV code) (Corruption and/or conflict of interest)</li> <li>• Unlawful tender documents (e.g., tender documents favouring a specific EO, use of the wrong legal framework, discriminatory elements) (Corruption and/or conflict of interest)</li> <li>• Lack of innovative solutions (Failure to incorporate information provided by economic operators during the market engagement)</li> <li>• Penalty clauses missing from contract (Corruption and/or conflict of interest)</li> <li>• Providing confidential information to specific economic operators related to tender documents (Corruption and/or conflict of interest; Lack of safeguards and internal control system; Lack of guidelines on integrity in public procurement)</li> <li>• Unbalanced contract terms (between contracting authority and economic operators) (Lack of capacity on how to prepare tender documents; Failure to incorporate information provided by economic operators during the market engagement)</li> <li>• Submission timeline not conducive to competition (Lack of capacity on how to prepare tender documents; Failure to incorporate information provided by economic operators during the market engagement)</li> <li>• Use of inappropriate HSPPA templates (e.g. not corresponding to the nature of the subject of the contract) (Corruption and/or conflict of interest)</li> </ul> |
| <b>Tendering period</b> | <p><b>Publication of the call for tender</b> (draft tender notice, select publication channels, publish the notice, manage clarifications, ...)</p> <ul style="list-style-type: none"> <li>• Incorrect publication of the call for tender (e.g., CPVs mentioned in tender notice are different from the ones mentioned in tender documents published in KIMDIS) (Notices published in different places are not the same (e.g. TED and national press))</li> <li>• Lack of effective control over publication (Lack of safeguards and internal control system on the publication of the call for tender; Modifications to the tender invitation not recorded/published)</li> <li>• Illegal or unjustified lack of publication of the call for tender (Selection of non-appropriate tender procedure)</li> <li>• Lack of use of ESIDIS despite legal requirement (mandatory use of ESIDIS in case of contract of more than EUR 30 000) (Lack of process control in case of non-use of the electronic platform (ESIDIS); Corruption and/or conflict of interest; Incorrect use of ESIDIS; Lack of supervision)</li> </ul> <p><b>Preparation and submission of bids</b> (complete all required forms and documentation, ensure the bid package is correctly assembled, submit the bid on time, maintain records of the submission for audit and verification purposes)</p> <ul style="list-style-type: none"> <li>• Lack of competition (No proper publication of call for tender; Short deadline for submission of offers; Poor quality of tender documents)</li> <li>• Collusive practices, including: (Corruption and/or conflict of interest) <ul style="list-style-type: none"> <li>○ Bid rigging</li> <li>○ Information exchange between bidders</li> <li>○ Market allocation</li> <li>○ Bid rotation</li> </ul> </li> </ul>   |

- Price fixing and quantity limitation
- Cover bidding
- Bid suppression

**Clarification of tender documents** (receive and log request, review and analyse the question, prepare clear and detailed responses, communicate all clarifications, record all clarifications issues, ...)

- Dissemination of clarifications only to certain bidders (Corruption and/or conflict of interest)
- Lack of clarification (Corruption and/or conflict of interest)
- No publication of tender modifications (Corruption and/or conflict of interest; No publication of the tender modifications on ESIDIS)
- No extension of the submission period in case of modifications of significant terms (Lack of standardised procedure for responding to enquiries)
- Inadequate clarifications (e.g., clarification modifying extensively the contract terms) (Lack of standardised procedure for responding to enquiries; Poor quality (e.g. unclear) tender documents; Corruption and/or conflict of interest)
- Numerous clarification requests leading to the cancellation of the tender (Inadequate market analysis)

**Tender opening** (open the tender publicly, records the names of the bidders and their details, ensure all submissions are properly documented, securely store all tender documents, ...)

- Absence of clear, open, and fair processes for receiving and reviewing bids (Lack of safeguards and internal security process; Lack of training on integrity in public procurement)
- Disclosing confidential information during tender opening (Corruption and/or conflict of interest; Lack of safeguards and internal security process; Lack of training on integrity in public procurement; Lack of use of ESIDIS despite legal requirement (mandatory use of ESIDIS in case of contract of more than EUR 30 000))
- Tender opening before the appointment of the evaluation committee (Corruption and/or conflict of interest)

**Evaluation of tender** (assemble the evaluation committee, review all received tenders for compliance with submission requirements, evaluate tenders, score each tender, document the evaluation process, ...)

- Subjective evaluation of tender (e.g., lack of justification for the selection of the winning offer) (Corruption and/or conflict of interest; Lack of safeguards and internal control system)
- Lack of public procurement technical knowledge of the members of the tender evaluation committee (e.g., non-identification of non-compliant bids) (Lack of guidelines on how to evaluate an offer; Inclusion of members with no certified public procurement knowledge.)
- Economic operators challenging the evaluation process/the award decision (Corruption and/or conflict of interest; Subjective evaluation of tenders; Lack of capacity of the member of the evaluation committee; Lack of assurance on the absence of conflict of interest of the member of the evaluation committee; Inappropriate use of negotiated procedure without publication)
- Tender cancellation at the evaluation phase (No eligible bids submitted; Low number of bids received; Supporting documentation not verified by contracting authority; Lack of capacity of the member of the evaluation committee; Corruption and/or conflict of interest; Bid scoring inconsistent with tender documents)
- Lack of transparency in the evaluation process of non-competitive procedures (Lack of safeguards and internal control system; Corruption and/or conflict of interest; Lack of training on integrity in public procurement)
- Lack of negotiations with the awarded contractor for negotiated procedures (Corruption and/or conflict of interest)
- Manipulation of bid evaluation to the advantage of a specific economic operator (Corruption and/or conflict of interest; Lack of training on integrity in public procurement)

|                          |   |
|--------------------------|---|
|                          | <ul style="list-style-type: none"> <li>• Failure to maintain adequate records (e.g. minutes of the evaluation process, documents necessary to lodge a preliminary appeal) (Lack of legal sanctions in case the required documents are not provided; Lack of internal record keeping system for procurement documents, including bid evaluation; Minutes of the evaluation committee not uploaded on ESIDIS; Corruption and/or conflict of interest)</li> <li>• Risk of not enforcing exclusion criteria effectively (Corruption and/or conflict of interest; Lack of a digital registry to record the economic operators who do not meet common grounds for exclusion)</li> <li>• False documentation and information submitted by bidders (Corruption and/or conflict of interest; Lack of safeguards and internal control system).</li> </ul> <p><b>Issuance and signing of contract</b> (prepare the final contract document, obtain necessary internal approvals, send the final contract, ensure both parties signed the contract, retain copies for official records.)</p> <ul style="list-style-type: none"> <li>• Lack of justification from the contracting authority to deviate from the recommendation of the evaluation committee (Corruption and/or conflict of interest; Lack of knowledge of the legal requirements)</li> <li>• Contract terms different from what was foreseen in the tender (Corruption and/or conflict of interest)</li> <li>• Delays in signing the contract (Corruption and/or conflict of interest)</li> <li>• Lack of signature of the contract by the economic operator (Not applying the legal sanction linked to the economic operator's failure to sign the contract)</li> <li>• Not applying the legal sanctions in case the contract is not signed by the economic operator (Corruption and/or conflict of interest)</li> <li>• Breaches of personal data protections (Lack of safeguards and internal control system)</li> <li>• Cancellation of a tender procedure due to shifting priorities (Changes in goals or strategic objectives or choices of the entity).</li> </ul>   |
| <b>Post-award period</b> | <p><b>Monitoring contract performance</b> (ensure contract milestones and deadlines are met, maintain detailed records of all monitoring activities, review progress reports and performance metrics, conduct site visits and inspections.)</p> <ul style="list-style-type: none"> <li>• Delays in contract performance (Bidder selected without the necessary resources and technical experience to perform the contract; Corruption and/or conflict of interest)</li> <li>• Products, works and services delivered differ from what is foreseen in the contract (Bidder selected without the necessary resources and technical experience to perform the contract)</li> <li>• Lack of proper and regular monitoring of contract performance (Corruption and/or conflict of interest)</li> <li>• Failure to perform the contract in line with contract clauses (Insufficient supplier management; Subcontractors do not comply with contract clauses, such as on health and safety; Corruption and/or conflict of interest (e.g. collusion between contractors and contracting authority staff)</li> <li>• Lack of transparency in the monitoring process (Lack of safeguards and internal control system)</li> <li>• Termination of a contract due to new priorities of the entity (Changes in goals or strategic objectives or choices of the entity)</li> </ul> <p><b>Modification of contract</b> (identify the need for a contract modification, draft the proposed changes, amend the contract formally, communicate the changes, ...)</p> <ul style="list-style-type: none"> <li>• Unlawful modifications of the contract (e.g., illegal increases of contract value (in terms of quantities and scope, illegal contract extension) (Corruption and/or conflict of interest; Lack of safeguards and control mechanisms over contract modifications)</li> <li>• Modification of the object of the contract (Corruption and/or conflict of interest; Lack of safeguards and control mechanism over the contract modifications)</li> <li>• Change of contractors not meeting the required standards during contract implementation (Corruption and/or conflict of interest; Lack of safeguards and control mechanism over the contract modifications)</li> <li>• Numerous amendments to the contract (Poor quality of tender documents; Inadequate needs analysis; Lack of safeguards and control mechanisms over contract modifications; Corruption and/or conflict of interest)</li> </ul> |

|  |   |
|--|---|
|  | <ul style="list-style-type: none"> <li>• Unforeseen circumstances leading to changes in prices (Lack of market analysis)</li> <li>• Major amendments to the contract undermining the equitable treatment of bidders at the selection phase (Corruption and/or conflict of interest; Lack of safeguards and control mechanism over the contract modifications)</li> <li>• No contract amendment despite changes in the execution of the contract (e.g., increase in contractual value, changes in prices) (Corruption and/or conflict of interest; Lack of contract monitoring)</li> <li>• Failure to publish contract modifications (Corruption and/or conflict of interest; Lack of safeguards and internal control system)</li> </ul> <p><b>Ordering</b> (issuing purchase orders, managing the receipt of goods and services, verifying that they meet contract specifications and processing payments)</p> <ul style="list-style-type: none"> <li>• Illegally ordering from previous contracts while a new contract is available (Lack of supervision and control mechanisms; Corruption and/or conflict of interest;</li> <li>• The goods and services foreseen in the contract were never ordered (Corruption and/or conflict of interest)</li> <li>• Delays in the ordering process of a central framework agreement (Lack of capacity regarding the ordering of the goods and services foreseen in the contract; Corruption and/or conflict of interest)</li> <li>• No records of the order of the goods and services available (Lack of internal system to record the order of the goods and services)</li> <li>• Legal disputes and litigation (Corruption and/or conflict of interest)</li> </ul> <p><b>Invoicing and payment</b> (receive and verify the invoice against the purchase order, ensure compliance with contract terms and quantities, approve the invoice for payment, process payment, maintain records for auditing and transparency purpose)</p> <ul style="list-style-type: none"> <li>• Priority given to the verification of invoices of certain economic operators over others (Lack of safeguards and internal control system; Corruption and/or conflict of interest; Lack of internal procedure regarding the verification of invoices)</li> <li>• False (e.g., not corresponding to the contract terms) or duplicated invoicing (Corruption and/or conflict of interest; Lack of safeguards and internal control system)</li> <li>• Illegal and/or non-compliant payment (e.g., issuing a payment order that does not comply with applicable legal and regulatory requirements) (Corruption and/or conflict of interest; Inadequate verification of accompanying documents to validate the payment order)</li> <li>• Inconsistent invoicing (e.g., discrepancies between invoicing and the contract's payment plan) (Corruption and/or conflict of interest; Lack of safeguards and internal control system)</li> <li>• Late payments (e.g., payment withholding) (Corruption and/or conflict of interest)</li> <li>• Lack of invoice (e.g., loss of invoices, lack of record keeping of payments and their verification documents) (Corruption and/or conflict of interest; Lack of safeguards and internal control system; Poor record keeping system)</li> <li>• Lack of verification of the invoices (Lack of safeguards and internal control system)</li> <li>• Misallocation of costs (Corruption and/or conflict of interest; Lack of safeguards and internal control system)</li> <li>• Delivery receipts issued despite goods, works and service not delivered (Corruption and/or conflict of interest; Lack of safeguards and internal control system)</li> </ul> |
|--|---|