



TUNISIAN INSTITUTE FOR PEACE AND CONFLICT STUDIES

POLICY DOCUMENT · TIPCS-POL-03

Anti-Fraud, Anti-Corruption and Gifts Policy

Financial integrity, bribery prevention, gifts and hospitality, procurement controls and fraud response

TIPCS holds every dinar it receives in trust for its mission, its members and its donors. This policy sets zero tolerance for fraud, bribery, theft, kickbacks, false claims, nepotism and any misuse of TIPCS funds, assets, name or influence. It lays down binding financial controls (all transactions above 500 TND by traceable means through the TIPCS bank or postal account, segregation of duties, two authorised signatories, ten-year retention of records), procurement rules, a gifts and hospitality register, and a fraud response plan with clear timelines for reporting, investigation, recovery and donor notification.

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Issued by the Secretary General · ratified by the Board of Directors · legally reviewed

Questions and concerns: Contact@tipcs.org · www.tipcs.org

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1. Purpose and policy statement

The Tunisian Institute for Peace and Conflict Studies (TIPCS) is a scientific and charitable association governed by Decree-Law No. 2011-88 of 24 September 2011 on the organisation of associations. Its resources come from membership dues, gifts received by bank transfer only, and project grants, including foreign funding declared under Article 41 of that Decree-Law. Because these resources are entrusted to TIPCS for public-interest purposes, their misuse harms not only TIPCS but also the people and communities its research, training and events are meant to serve.

This policy states the commitment of TIPCS to conduct all its activities honestly, transparently and in compliance with Tunisian law and the requirements of its donors. Its objectives are to: (a) prevent fraud and corruption through clear rules and internal controls; (b) help everyone acting for TIPCS to recognise and resist improper conduct; (c) ensure that suspicions are reported safely and handled promptly, fairly and confidentially; (d) recover losses and apply proportionate sanctions; and (e) keep donors, members and the competent authorities properly informed.

Zero tolerance: TIPCS does not tolerate fraud or corruption in any form, whatever the amount, the person involved or the local custom. Every credible suspicion will be assessed and, where warranted, investigated.

2. Scope

This policy applies to every person who acts for or on behalf of TIPCS, whatever their status, place of work or the funding source of their activity (together, "TIPCS personnel"):

- the Chairperson, the Vice-Chairperson, the Secretary General, the Treasurer and all members of the Board;
- members of the Executive team and of all departments, including the Research department and the Academy;
- employees, experts, researchers, trainers, interns and volunteers;
- consultants, suppliers, service providers, implementing partners and sub-grantees, to the extent of their work with TIPCS and as provided in their contracts.

It covers all TIPCS activities and all its resources: membership dues, gifts, public assistance, project grants from Tunisian or foreign sources, income from activities, and all tangible and intangible assets, including equipment, data, intellectual property and the name and reputation of TIPCS. It applies at the seat in Monastir, at the administrative headquarters in Al Marsa (Tunis), in the field, online and abroad.

Where a donor agreement imposes stricter requirements than this policy, the stricter requirement prevails for the activities financed under that agreement. Nothing in this policy limits any obligation imposed by Tunisian law.

3. Definitions

For the purposes of this policy, the following terms have the meanings set out below. They are working definitions for internal compliance and do not replace the definitions of criminal offences in Tunisian law.

Term	Meaning
Fraud	Any intentional act or omission, including deception, concealment or misrepresentation, intended to obtain an undue financial or other advantage for oneself or another, or to cause a loss to TIPCS or to a donor. Examples: false invoices, inflated expense claims, ghost participants or employees, falsified timesheets, double charging of costs to two donors.

Term	Meaning
Corruption	The abuse of entrusted power or position for private gain, including bribery, embezzlement, influence peddling, abuse of function and collusion.
Bribery	Offering, promising, giving, requesting, agreeing to receive or accepting, directly or through an intermediary, any undue advantage to or from any person (a public official, a donor representative, a supplier or anyone else) as an inducement or reward for acting, or refraining from acting, in breach of their duties.
Facilitation payment	A small unofficial payment made to speed up or secure a routine action (a stamp, a permit, customs clearance) to which TIPCS is already entitled.
Kickback	A payment or advantage returned to a person who awarded or influenced a contract, purchase or grant.
Embezzlement / misappropriation	Taking or using TIPCS funds, property or information for a purpose other than the authorised one, including temporary "borrowing".
Collusion	An arrangement between two or more parties, such as bidders, or a staff member and a supplier, to achieve an improper purpose, including bid rigging and price fixing.
Conflict of interest	A situation in which a personal, family, financial, political or professional interest of a person could influence, or appear to influence, the impartial performance of their duties for TIPCS.
Gift / hospitality	Any item, service, favour, meal, entertainment, travel, accommodation or other benefit given or received without full payment at market value.
Relative	A spouse or partner, parent, child, sibling, grandparent, grandchild, uncle, aunt, nephew, niece or in-law, and any person sharing the household.
Public official	Any person holding a legislative, executive, administrative or judicial office, or performing a public function or service, in Tunisia or abroad, including officials of public international organisations.

4. Guiding principles

- Stewardship: TIPCS resources are used only for the purposes of the association and, for project funds, only for the purposes agreed with the donor.
- Transparency and traceability: every transaction is authorised, documented, recorded and traceable from request to payment and reporting.
- Four-eyes principle: no single person controls a transaction from start to finish.
- Proportionality: controls are proportionate to risk and value, without unnecessary bureaucracy for small transactions.
- Speak up: everyone has a duty to report suspicions and the right to do so without fear of retaliation.
- Fairness and presumption of innocence: anyone suspected is treated fairly, heard before any decision and presumed innocent until the facts are established.
- Accountability: proven wrongdoing is sanctioned, losses are recovered, and donors and authorities are informed as required.

5. Legal and standards basis

5.1 Tunisian law

- Decree-Law No. 2011-88 of 24 September 2011 on the organisation of associations, in particular: Article 18 (members and employees may not take part in decisions creating a conflict between their personal or professional interests and those of the association); Article 37 (funds are spent on activities that achieve the association's objectives); Article 38 (all receipts and expenditures above 500 dinars are made by bank or postal transfer or cheque, and splitting transactions to avoid this threshold is prohibited); Article 39 (accounts kept under the enterprise accounting system of Law No. 96-112 of 30 December 1996 and the accounting standards for associations set by order of the Minister of Finance); Article 40 (registers, including a register of assistance, donations, gifts and bequests distinguishing their nature and origin); Article 41 (publication and notification of foreign funding within one month); Article 42 (financial documents and registers kept for ten years); Article 43 (audit where annual resources exceed 100,000 dinars, and publication of the financial statements); Article 44 (annual report to the Court of Accounts where public funds are received); and Article 45 (warning, suspension and dissolution for violations).
- Tunisian accounting standard No. 45 (NC 45) applicable to associations.
- The Penal Code, including Articles 83 to 85 (passive bribery of public officials), Articles 91 and 92 (active bribery and attempted bribery), and its provisions on embezzlement, influence peddling, forgery, breach of trust and fraud.
- Framework Decree-Law No. 2011-120 of 14 November 2011 on the fight against corruption.
- Organic Law No. 2017-10 of 7 March 2017 on reporting corruption and protecting whistleblowers.
- Organic Law No. 2015-26 of 7 August 2015 on combating terrorism and preventing money laundering, as amended by Organic Law No. 2019-9 of 23 January 2019, including the role of the Tunisian Financial Analysis Commission (CTAF).
- Organic Law No. 2004-63 of 27 July 2004 on the protection of personal data, under the supervision of the National Authority for the Protection of Personal Data (INPDP).
- The Labour Code, for disciplinary measures applicable to employees.

5.2 International instruments and donor standards

- United Nations Convention against Corruption (UNCAC), ratified by Tunisia in 2008, in particular Article 12 (private sector), Article 21 (bribery in the private sector) and Article 22 (embezzlement of property in the private sector).
- The Arab Convention against Corruption, ratified by Tunisia.
- Recommendation 8 of the Financial Action Task Force (FATF) on non-profit organisations, and its risk-based approach.
- Regulation (EU, Euratom) 2024/2509 on the financial rules applicable to the general budget of the Union, the rules of the European Anti-Fraud Office (OLAF) and the Early Detection and Exclusion System (EDES), where EU funds are involved.
- The anti-fraud and anti-corruption policies and contractual clauses of United Nations agencies, foundations and other donors, and the United Nations Supplier Code of Conduct where applicable.
- The Core Humanitarian Standard on Quality and Accountability (CHS), in particular its commitment on the ethical and responsible management of resources, used as a reference of good practice.

6. Roles and responsibilities

Body or role	Responsibilities under this policy
Board	Adopts this policy and its amendments; sets the payment limit above which two signatures are required and the procurement threshold above which a formal tender is required; appoints authorised signatories; receives the annual integrity report; decides on referral of serious cases to the authorities and on sanctions against officers.
Chairperson	Receives reports concerning the Secretary General or the Treasurer; ensures that the Board exercises oversight; acts as co-signatory where designated by the Board.
Vice-Chairperson	Replaces the Chairperson where the Chairperson is absent or conflicted, including for reports concerning the Chairperson.
Secretary General	Issues this policy and is responsible for its day-to-day implementation; acts as integrity focal point; keeps the gifts and hospitality register and the register of declarations of interest; receives and assesses reports; leads or commissions investigations; manages donor notifications; organises training.
Treasurer	Supervises the accounts, the bank and postal accounts and the cash box; ensures segregation of duties, monthly reconciliation and the asset inventory; liaises with the chartered accountant and the auditor; co-reviews this policy every year.
Executive team and heads of department (including Research and the Academy)	Apply the controls in their area; check budgets and supporting documents before approving; identify fraud risks in projects; ensure that partners and suppliers have signed the integrity declaration; report any suspicion at once.
All TIPCS personnel	Read, sign and comply with this policy; declare conflicts of interest and gifts; keep accurate records; cooperate with investigations; report suspicions.

No person may approve, investigate or decide on a matter in which they have a personal interest. Where the Secretary General is conflicted or concerned, their functions under this policy pass to the Chairperson; where the Chairperson is also concerned, to the Vice-Chairperson or to a Board member designated by the Board.

7. Prohibited conduct

7.1 Fraud, theft and misuse of resources

TIPCS personnel shall not: falsify, alter, destroy or conceal any document or record; submit false or inflated invoices, quotes, expense claims, attendance lists, timesheets or reports; charge the same cost to more than one donor or budget line without authorisation; create or use fictitious suppliers, participants or employees; use TIPCS funds, equipment, vehicles, data or premises for personal or political purposes; or divert project funds from their agreed purpose, even temporarily or with the intention of repaying them.

7.2 Bribery and facilitation payments

No one may offer, promise, give, request, agree to receive or accept a bribe, directly or through another person, to or from a public official, a donor representative, a supplier, a partner, a candidate, a participant or anyone else, in order to obtain or keep an advantage for TIPCS or for themselves. Facilitation payments are forbidden even where they are customary or small. Agents, consultants and partners shall not be used to do what TIPCS personnel may not do directly.

Duress exception: if a payment is demanded under an immediate threat to a person's life, liberty or physical safety, the person may pay to protect themselves or others. They must report it to the Secretary General within 24 hours. The payment is recorded accurately as a duress payment and is never disguised. It is not a breach of this policy.

7.3 Conflicts of interest and nepotism

In line with Article 18 of Decree-Law No. 2011-88, any person with a conflict of interest shall declare it in writing to the Secretary General before the matter is discussed, and shall not take part in the deliberation, the vote, the evaluation or the approval. Officers and Board members shall make an annual declaration of interests. Recruitment shall follow an open, merit-based procedure. A relative shall not be recruited, contracted or evaluated by, nor placed in a reporting line with, the person to whom they are related. Contracts with a supplier in which a TIPCS officer, staff member or relative has an interest are permitted only exceptionally, after declaration, competitive comparison and approval by the Board without the participation of the conflicted person, and are recorded in the minutes.

7.4 Money laundering, terrorist financing and sanctions

TIPCS shall not accept, hold or transfer funds that it knows or suspects to derive from crime or to be intended to finance terrorism, and shall not deal with persons or entities subject to United Nations sanctions or to Tunisian freezing measures. Under Article 35 of Decree-Law No. 2011-88, TIPCS shall not accept assistance, donations or grants from States that have no diplomatic relations with Tunisia, or from organisations that defend the interests and policies of those States. Donor and partner screening follows the TIPCS Sanctions and due diligence policy.

8. Fraud and corruption red flags

A red flag is not proof of wrongdoing, but it requires attention. TIPCS personnel who notice one or more of the following signs shall raise them with their line manager or the Secretary General, or report them under section 14. Annex A contains a detailed checklist for budget holders and reviewers.

- Documents: altered, photocopied or missing invoices; sequential invoice numbers from one supplier; quotes on similar letterheads or with identical errors; round-sum receipts.
- Procurement: purchases split just below thresholds; repeated awards to the same supplier; a supplier whose address or bank account matches a staff member's; urgency used to bypass competition; prices well above market.
- Behaviour: reluctance to take leave or share tasks; refusal of controls; a lifestyle inconsistent with known income; unusual closeness to a supplier; pressure to approve payments quickly.
- Activities: participant lists with identical signatures; activities reported but not verifiable; per diems paid in cash without signed receipts; unexplained budget variances.
- Partners and third parties: requests for payment to a third party or to an account abroad; an intermediary whose role or fees are unclear; reluctance to sign the integrity declaration or to provide supporting documents.

9. Financial controls

9.1 Accounts and records

TIPCS shall keep its accounts in accordance with the enterprise accounting system established by Law No. 96-112 of 30 December 1996 and the accounting standard for associations (NC 45), as required by Article 39 of Decree-Law No. 2011-88. It shall keep the registers required by Article 40, including a register of financial and in-kind

assistance, donations, gifts and bequests distinguishing cash, in-kind, public, private, domestic and foreign sources. Every entry shall be supported by an original document (invoice, contract, receipt, payment order, bank statement, attendance list or report).

Ten-year retention: in accordance with Article 42 of Decree-Law No. 2011-88, all financial documents, supporting documents and registers are kept for at least ten years. Where a donor agreement requires a longer period, the longer period applies. No financial record may be destroyed while an investigation, audit or dispute is pending.

9.2 Bank and postal accounts, cash and the 500 TND rule

- All receipts and payments of TIPCS pass through accounts opened in the name of TIPCS with a bank or with the Tunisian Post. No TIPCS money may be held in a personal account, even temporarily.
- In accordance with Article 38 of Decree-Law No. 2011-88, every receipt or payment above 500 TND is made by bank or postal transfer or by cheque. Splitting a transaction into smaller amounts to avoid this threshold is prohibited and is treated as a serious breach.
- Membership dues and gifts are received by bank transfer only. Cash donations are refused politely and the donor is given the TIPCS bank details.
- A petty-cash float, whose ceiling is set by the Board, may be kept for small expenses. It is held by a named custodian, recorded in a cash book, supported by receipts, counted by surprise at least once a quarter by a person other than the custodian, and replenished only by cheque or transfer against justified expenses.
- Per diems, participant allowances and transport refunds are paid by transfer wherever possible; where cash is unavoidable (and always within the 500 TND rule), each recipient signs an individual receipt and shows identification.

9.3 Segregation of duties and signatories

The person who requests an expense does not approve it; the person who approves a payment does not execute it, record it or reconcile the account. Bank mandates require two authorised signatories, appointed by the Board, for any payment above the limit set by the Board; the two signatories may not be relatives. No one may sign a payment to themselves or to a relative. Electronic banking access follows the same rules (one user prepares, a second validates). Blank cheques shall never be signed.

Step	Who	Control
Request	Budget holder or project staff	Written request linked to an approved budget line
Approval	Head of department or Secretary General (never the requester)	Eligibility, budget availability, supporting documents, procurement rules
Payment	Authorised signatories (two above the Board limit)	Payee identity and bank details match the contract; 500 TND rule
Recording	Accountant	Correct project and donor coding; original document filed
Reconciliation and review	Treasurer, or a person designated by the Treasurer who did not make the payment	Monthly bank reconciliation signed and dated; variances explained

9.4 Monitoring, audit and publication

The Treasurer shall ensure monthly bank reconciliation, quarterly budget-versus-actual reviews for each project and for the core budget, and an annual physical inventory of assets. Annual accounts shall be prepared by a chartered accountant. Where annual resources exceed 100,000 TND, the General Assembly shall appoint an auditor in accordance with Article 43 of Decree-Law No. 2011-88; an audit shall also be commissioned whenever a donor requires it. The approved financial statements and the audit report shall be published in a written media outlet and on the TIPCS website within one month of their approval. Where TIPCS receives public funds, it shall submit the annual report to the Court of Accounts required by Article 44.

10. Procurement

All purchases of goods, works and services shall obtain best value for money through fair competition, in compliance with this policy and with the procurement rules of the relevant donor, whichever is stricter. Requirements shall be defined objectively and shall not be tailored to a particular supplier. Splitting a purchase to stay below a threshold is prohibited.

Estimated value (all taxes included)	Minimum procedure	Approval
Up to 1,000 TND	One quote or price check from a reputable supplier; invoice required; transfer or cheque if above 500 TND	Head of department
Above 1,000 TND up to the Board or donor tender threshold	At least three written quotes compared on Annex C, or a documented reason why fewer were obtained (single source, emergency, specialised expertise)	Secretary General, with a second reviewer who has no interest
Above the tender threshold set by the Board or the donor	Formal written tender published on the TIPCS Tenders and calls page (and as the donor requires), with written criteria, a deadline, sealed or time-stamped bids and an evaluation committee of at least three persons who sign a declaration of no conflict	Committee recommendation; award by the Secretary General, or by the Board where the Board so decides

- Suppliers above 1,000 TND are checked before contracting (legal existence, tax identification, absence from United Nations and other applicable sanctions lists, any known conflict of interest) and sign the integrity declaration in Annex E.
- Contracts and purchase orders include an anti-fraud and anti-corruption clause, a right for TIPCS and its donors to audit, and a right to terminate in case of fraud or corruption.
- Goods and services are received and certified by a person other than the one who placed the order before payment is made.
- The complete procurement file (request, quotes or bids, comparison, decision, contract, delivery note, invoice, proof of payment) is kept for ten years.

11. Gifts, hospitality and sponsorship

Gifts and hospitality can create a sense of obligation or the appearance of improper influence. TIPCS personnel shall never solicit a gift or hospitality, and shall never accept or offer cash or cash equivalents (vouchers, gift cards, loans, mobile credit, securities).

Situation	Rule
Modest, occasional courtesy under 100 TND (a meal at a working event, a book, a branded item), open and not linked to any decision	May be accepted or offered; no declaration needed unless repeated from the same source more than twice in a year
Gift or hospitality of 100 TND or more, or of uncertain value	Decline politely; if refusal would cause serious offence, accept on behalf of TIPCS, declare within 5 working days on Annex B, and hand it over; the Secretary General decides whether it is kept for common use, donated or returned
Any gift during a tender, grant decision, recruitment, evaluation or contract negotiation involving the giver	Prohibited, whatever the value; declare any offer
Gifts or hospitality to public officials	Only modest hospitality at official TIPCS events, open to all participants; nothing else without prior written approval of the Secretary General
Travel or accommodation paid by a third party	Accepted only for a genuine TIPCS purpose, with prior written approval and entry in the register

The Secretary General keeps a gifts and hospitality register (Annex B) recording all declared offers, whether accepted or declined, and reports a summary to the Board every year. Sponsorships and donations to TIPCS are accepted only in accordance with the TIPCS Funding and transparency page and the Sanctions and due diligence policy, must be received by bank transfer, and shall not be linked to any expectation of influence over TIPCS research, publications or decisions. TIPCS does not make donations to political parties or candidates, in accordance with Article 4 of Decree-Law No. 2011-88.

12. Expenses, advances and per diems

- Expense claims are submitted within 30 days of the expense, with original receipts, and are approved by a person other than the claimant (the Secretary General's claims are approved by the Treasurer; the Treasurer's by the Secretary General; the Chairperson's by the Treasurer).
- Only actual, necessary and reasonable costs incurred for TIPCS business are reimbursed, at the rates and per diems approved by the Board or the donor.
- Advances for activities are recorded in the name of the recipient and are settled within 15 days after the activity with receipts and any balance returned by transfer. No new advance is given while a previous one is unsettled.
- Per diems are not paid where the corresponding meals or accommodation are provided by TIPCS or a third party.
- Personal loans from TIPCS funds to any officer, staff member or volunteer are prohibited.

13. Project funds, foreign funding and partners

- Each grant is recorded under a separate project code in the accounts, with its own budget and supporting documents, so that every cost can be traced to one donor and one budget line. Costs shall not be charged twice.
- Project funds are used only for the purpose and within the budget agreed with the donor. Budget reallocations beyond the flexibility allowed by the agreement require the donor's prior written consent.
- Foreign assistance, donations and grants are published, with their source, value and purpose, in a written media outlet and on the TIPCS website, and notified to the Secretary General of the Government by registered

letter with acknowledgement of receipt, within one month of the decision to request or accept them (Article 41 of Decree-Law No. 2011-88).

- Before transferring funds to an implementing partner or sub-grantee, TIPCS shall carry out due diligence proportionate to the risk (legal status, governance, financial capacity, sanctions screening, references), sign a written agreement with anti-fraud, audit, reporting and refund clauses, obtain the signed integrity declaration (Annex E), pay in instalments linked to reporting, and verify activities and supporting documents.
- Each project with a budget above the Board's tender threshold, or with cash-intensive activities, includes a short fraud-risk assessment at the start, reviewed at mid-term.

14. Reporting a suspicion

Anyone who suspects fraud, corruption or a breach of this policy must report it at once, in good faith, without needing proof and without investigating on their own. Reports are made through the channels of the TIPCS Whistleblowing and complaints policy, in particular: to the Secretary General at Contact@tipcs.org, with the subject line "CONFIDENTIAL – Integrity"; by telephone to the numbers on the Contact page; or, where the report concerns the Secretary General or the Treasurer, to the Chairperson. Reports may be made by people inside or outside TIPCS, including suppliers, partners and participants, and may be anonymous. Annex D may be used to record the report.

Reporters may also address the competent public authorities, including the public prosecutor, and benefit from the protection provided by Organic Law No. 2017-10 where its conditions are met. TIPCS shall protect the identity of reporters, shall not retaliate against anyone who reports in good faith or cooperates with an investigation, and shall treat retaliation as serious misconduct. Knowingly false or malicious reports are a disciplinary offence.

15. Fraud response plan

On receiving a report or detecting a suspected fraud, the Secretary General (or the person replacing them under section 6) shall apply the following steps and record each action in the incident response log (Annex D).

Timeline	Action	Responsible
Immediately, and within 24 hours	Secure evidence (documents, files, e-mails, devices); suspend payments, bank or system access of the persons concerned where needed; prevent further loss; inform the Chairperson of any case involving an officer or a potential loss above the Board limit	Secretary General with the Treasurer
Within 3 working days	Acknowledge receipt to the reporter (where contactable); open a confidential case file with a reference number	Secretary General
Within 7 working days	Preliminary assessment: credibility, seriousness, amount at risk, donors affected, legal reporting duties; decide whether to close, resolve by management action, or investigate; appoint an impartial investigator (external where there is a conflict, where an officer is involved or where the donor requires it)	Secretary General; Chairperson for officers
Within the time set by each donor agreement (and in any case promptly after the preliminary assessment)	Notify the affected donors of the suspicion and of the measures taken	Secretary General

Timeline	Action	Responsible
Normally within 60 days	Investigation completed and written report submitted, with findings of fact and recommendations; extension only by written decision stating reasons	Investigator
Within 15 working days of the report	Decisions on sanctions, recovery, referral to the authorities, control improvements and final donor report	Secretary General; Board for officers and referrals

Do not confront the suspected person, do not try to collect evidence yourself, and do not discuss the matter with colleagues. Doing so may destroy evidence, alert the persons involved or harm an innocent person.

16. Investigation

- Investigations are conducted by a person who is independent of the matter, competent and bound by confidentiality, under written terms of reference approved by the Secretary General (or the Chairperson where an officer is involved).
- The investigator reviews documents and accounting records, interviews witnesses, and may engage a chartered accountant or forensic specialist. All TIPCS personnel must cooperate and provide requested documents.
- The person concerned is informed of the allegations at the appropriate time, may be accompanied by a person of their choice, is heard and may submit written observations and evidence before any conclusion is reached.
- A precautionary suspension or reassignment may be ordered during the investigation; it is not a sanction and does not prejudice the outcome.
- Findings are made on the balance of probabilities for disciplinary purposes. Where the facts may constitute a criminal offence, the investigation shall not obstruct or delay any judicial proceeding, and TIPCS shall cooperate fully with the competent authorities and with donor investigators, including OLAF where EU funds are concerned.

17. Recovery of losses and referral to the authorities

TIPCS shall seek to recover any loss caused by fraud or corruption, including by agreed repayment, set-off within the limits allowed by law, recourse against suppliers or partners under their contracts, insurance claims where applicable, and civil or criminal proceedings. Where project funds are lost, TIPCS shall agree with the donor on the treatment of ineligible costs and, if required, refund them from its own resources, and shall then pursue recovery from those responsible.

Where the facts are likely to constitute a criminal offence, the Board, on the proposal of the Secretary General, shall decide on referral to the public prosecutor without undue delay. Where TIPCS has grounds to suspect money laundering or terrorist financing, it shall seek legal advice on its obligations towards the Tunisian Financial Analysis Commission (CTAF) and the competent authorities. No settlement may be agreed in exchange for withdrawing or not making a complaint where the law or a donor agreement requires the matter to be reported.

18. Donor and external reporting

- TIPCS shall notify every donor whose funds are or may be affected by a suspected or proven fraud or corruption, within the time and through the channel set by the donor agreement; where no time is set, within 10

working days of the preliminary assessment.

- Notifications state the facts known, the amount at risk, the measures taken and the next steps, without disclosing the identity of the reporter, and are followed by an update at the end of the investigation.
- Proven cases and their financial consequences are reflected accurately in financial reports to donors and, where material, disclosed to the auditor and in the annual accounts.
- The Secretary General presents to the Board an annual anonymised summary of reports, investigations, outcomes, recoveries and lessons learned. A summary without personal data may be included in the TIPCS annual report.

19. Record-keeping, confidentiality and data protection

Financial and procurement records are kept for at least ten years (section 9.1). Registers of gifts and hospitality and of declarations of interest are kept for ten years from the last entry. Case files are kept in a secure, access-restricted location for ten years from the closure of the case, or longer if legal proceedings or donor requirements so demand, and are then destroyed securely.

Personal data processed under this policy (declarations, registers, reports and investigation files) are handled in accordance with Organic Law No. 2004-63: only data necessary for the stated purpose are collected; access is limited to those who need it; data subjects are informed and may exercise their rights of access and rectification subject to the confidentiality of investigations and the protection of reporters; and data are not transferred abroad, including to foreign donors, except in compliance with that law and, where required, with the authorisation of the INPDP. Any declaration or authorisation required by the INPDP for the processing of such data shall be completed before processing begins.

20. Training and awareness

- Every new officer, Board member, staff member, expert, intern and volunteer receives this policy, signs the acknowledgement (Annex E, Part 2) and is briefed on it within one month of joining.
- Persons with financial, procurement or project-management duties receive specific training on financial controls, red flags and donor rules at least once a year.
- All personnel receive a refresher every year; partners are briefed on the integrity requirements before signing agreements.
- The policy is published on the TIPCS website in English, French and Arabic.

21. Monitoring and review

The Treasurer and the Secretary General shall review this policy every year and report to the Board, with a summary of cases, gifts register entries, control weaknesses identified by the auditor or donors, training delivered and lessons learned. The policy shall also be reviewed after any significant fraud case, any change in Tunisian law (including any new law on associations replacing Decree-Law No. 2011-88) or any new major donor requirement. Amendments are approved by the Board and issued by the Secretary General with a new version number.

Indicator	Frequency	Owner
Bank reconciliations signed on time	Monthly	Treasurer
Purchases above 1,000 TND with three quotes or documented justification	Quarterly sample	Secretary General
Cash transactions above 500 TND (target: none)	Quarterly	Treasurer

Indicator	Frequency	Owner
Gifts register entries and declarations of interest up to date	Annual	Secretary General
Reports handled within the timelines of section 15	Annual	Secretary General
Personnel who completed annual training	Annual	Secretary General

22. Breaches and sanctions

Any breach of this policy, including failure to report a known fraud, failure to declare a conflict of interest or gift, splitting transactions, obstruction of an investigation and retaliation against a reporter, may lead to measures proportionate to the seriousness of the facts, after the person has been heard:

Person concerned	Possible measures
Employees	Disciplinary sanctions under the Labour Code and the employment contract, up to dismissal for serious misconduct
Board members and officers	Withdrawal of signing and delegated powers; suspension; proposal to the General Assembly for removal or exclusion in accordance with the statutes
Experts, interns, volunteers	Warning; termination of the assignment or engagement
Consultants, suppliers, partners	Suspension of payments; termination of the contract; recovery of funds; exclusion from future contracts with TIPCS

These measures are without prejudice to recovery of losses, referral to the competent authorities and any criminal or civil liability.

23. Relationship to other TIPCS policies

This policy is read together with the TIPCS statutes and the following TIPCS policies and pages: the Whistleblowing and complaints policy (reporting channels and protection of reporters); the Sanctions, counter-terrorism financing and due diligence policy (screening of donors, partners and suppliers); the Conflict of interest policy; the Code of conduct; the Safeguarding policy (where fraud is linked to exploitation or abuse of power); the Research ethics and editorial independence policy (independence from funders); the privacy page of the TIPCS website; and the Funding and transparency page (sources of funding and publication of foreign funding). In case of inconsistency, the stricter rule applies.

24. Glossary of abbreviations

Abbreviation	Meaning
CTAF	Tunisian Financial Analysis Commission
INPDP	National Authority for the Protection of Personal Data
JORT	Official Journal of the Republic of Tunisia

Abbreviation	Meaning
NC 45	Tunisian accounting standard No. 45 for associations
OLAF	European Anti-Fraud Office
EDES	Early Detection and Exclusion System of the European Union
FATF	Financial Action Task Force
UNCAC	United Nations Convention against Corruption
TND	Tunisian dinar

25. Approval and version history

This policy enters into force on the date of its issue by the Secretary General following approval by the Board. It replaces any earlier rule of TIPCS on the same subject.

Version	Date	Description	Issued by
1.0	25 October 2026	First complete edition, expanding the summary published on the TIPCS website	Secretary General

Approval and document control

Document number	TIPCS-POL-03
Version	1.0
Date of issue	25 October 2026
Policy owner	Secretary General
Next review	October 2027 (and after any serious incident or change of law)
Applies to	Board members, staff, experts, researchers, interns, volunteers, consultants, partners and suppliers acting for TIPCS
Status	In force; ratified by the Board of Directors and legally reviewed

Version	Date	Change
1.0	25 October 2026	First issue

Issued by the Secretary General
Name, signature and date

Ratified by the Board of Directors — Chairperson
Name, signature and date

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9. United Nations Convention against Corruption - text — <https://zvon.org/law/r/corruption.html>
10. UNCAC in brief (UNCAC Coalition) — <https://uncaccoalition.org/about-the-uncac/>

This document is public. It is a governance commitment and does not replace legal advice.

Annex A — Fraud red-flags checklist

For use by budget holders, the Treasurer, reviewers and project managers when approving payments, reviewing financial reports or monitoring partners. Any “Yes” answer to a question in parts 1 to 4, or any “No” answer in part 5, requires a comment and, if not satisfactorily explained, a report to the Secretary General.

Project / budget reviewed

Period covered

Reviewer name and role

1. Documents

Check	Yes / No / N.A.	Comment
Are any invoices or receipts altered, photocopied, handwritten without letterhead, or missing?	Yes / No / N.A.	
Do invoices from one supplier carry consecutive numbers over a long period?	Yes / No / N.A.	
Are amounts unusually round or just below an approval or procurement threshold?	Yes / No / N.A.	

2. Procurement

Check	Yes / No / N.A.	Comment
Have quotes come from suppliers with similar letterheads, addresses, phone numbers or identical errors?	Yes / No / N.A.	
Has the same supplier won repeatedly without clear justification?	Yes / No / N.A.	
Was urgency or single-source justification used without documentation?	Yes / No / N.A.	
Does any supplier's address or bank account match that of a staff member or relative?	Yes / No / N.A.	

3. Payments and cash

Check	Yes / No / N.A.	Comment
Was any payment or receipt above 500 TND made in cash, or split into smaller amounts?	Yes / No / N.A.	
Was any payment made to a personal account or to a third party not named in the contract?	Yes / No / N.A.	
Did the same person request, approve and pay, or approve and reconcile?	Yes / No / N.A.	

Check	Yes / No / N.A.	Comment
Are advances outstanding beyond 15 days after the activity?	Yes / No / N.A.	

4. Activities, people and partners

Check	Yes / No / N.A.	Comment
Do attendance lists show identical handwriting or signatures, or participants who cannot be contacted?	Yes / No / N.A.	
Are reported activities impossible to verify (no photos, outputs or independent confirmation)?	Yes / No / N.A.	
Has a staff member refused leave, task rotation or controls, or shown unexplained wealth?	Yes / No / N.A.	
Has a partner delayed reports, refused to share supporting documents or asked for payment abroad?	Yes / No / N.A.	

5. Controls in place

Check	Yes / No / N.A.	Comment
Are monthly bank reconciliations signed and up to date?	Yes / No / N.A.	
Are costs coded to a single project and donor, with no double charging?	Yes / No / N.A.	
Have all suppliers and partners above 1,000 TND signed the integrity declaration (Annex E)?	Yes / No / N.A.	
Is the gifts and hospitality register up to date?	Yes / No / N.A.	

Overall conclusion and follow-up action

Signature and date

Annex B — Gifts and hospitality declaration and register

Part 1. Declaration form (to be submitted to the Secretary General within 5 working days)

Name and role of declarant

Gift or hospitality offered or given / received (tick one)

Date offered

Description of the gift or hospitality

Estimated value (TND)

Name of giver or recipient and organisation

Business relationship with TIPCS (supplier, donor, partner, public body, other)

Is a tender, grant, recruitment, evaluation or negotiation pending with the giver? (Yes / No; details)

Accepted or declined? Reason

Declarant signature and date

Decision of the Secretary General (keep for common use / donate / return / other) and reasons

Signature of the Secretary General and date

Part 2. Register template (kept by the Secretary General; ten-year retention)

No.	Date	Declarant	Giver / recipient	Description	Value (TND)	Accepted / declined	Decision and disposal
1							

No.	Date	Declarant	Giver / recipient	Description	Value (TND)	Accepted / declined	Decision and disposal
2							
3							
4							
5							
6							

Annex C — Three-quote procurement comparison form

Required for every purchase above 1,000 TND and below the formal tender threshold. Attach all written quotes. Prices are compared on the same specifications and on an all-taxes-included basis.

Purchase reference and description of goods, works or services

Project and budget line / donor

Estimated budget (TND)

Requested by (name, date)

Criterion	Supplier 1	Supplier 2	Supplier 3
Name, tax identification number			
Date of quote and validity			
Total price, all taxes included (TND)			
Compliance with specifications			
Delivery time			
Warranty and after-sales service			
Sanctions screening done (Yes / No)			
Integrity declaration signed (Yes / No)			
Score or ranking			

Supplier recommended and justification (if not the lowest compliant price, explain)

If fewer than three quotes: documented reason (single source, emergency, specialised expertise, other)

Declaration of no conflict of interest by preparer and reviewer: "I have no personal, family or financial interest in any of the suppliers above."

Prepared by (name, signature, date)

Reviewed by (name, signature, date)

Approved by (name, role, signature, date)

Annex D — Fraud incident report and response log

Part 1. Incident report (may be completed by the reporter or by the person receiving the report)

You may report anonymously. If you give your name, it will be kept confidential and disclosed only with your consent or where the law requires. Do not investigate yourself and do not alert the persons concerned.

Reporter name and contact (optional)

Relationship to TIPCS (staff, volunteer, supplier, partner, participant, other)

Date(s) and place of the facts

Description of what happened (who, what, when, how)

Persons involved (names, roles), if known

Project, donor and estimated amount concerned, if known

Evidence available or where it can be found (do not remove originals)

Has this been reported elsewhere? (to whom, when)

Signature (optional) and date

Part 2. Response log (completed by the Secretary General or the replacing officer)

Case reference number

Date and channel of receipt

Step	Deadline	Date done	By	Notes
Evidence secured; access or payments suspended	24 hours			
Chairperson informed (if officer involved or loss above Board limit)	24 hours			
Acknowledgement sent to reporter	3 working days			
Preliminary assessment and decision (close / management action / investigate)	7 working days			
Investigator appointed; terms of reference signed	7 working days			
Donor(s) notified	Per agreement, or 10 working days			
Person concerned heard	During investigation			
Investigation report received	60 days			
Decisions: sanctions, recovery, referral to authorities	15 working days after report			
Final donor report; controls improved; file closed	On closure			

Amount lost, amount recovered (TND) and method of recovery

Lessons learned and control changes

Closed by (name, role, signature, date)

Annex E — Supplier and partner integrity declaration and personal acknowledgement

Part 1. Integrity declaration (suppliers, consultants, implementing partners, sub-grantees)

I, the undersigned, duly authorised to represent the organisation named below, declare on its behalf that:

- we have read the TIPCS Anti-Fraud, Anti-Corruption and Gifts Policy and will comply with its provisions applicable to us;
- we have not offered, given or promised, and will not offer, give or promise, any bribe, kickback, gift or other undue advantage to any TIPCS officer, staff member, volunteer or their relatives, or to any public official, in connection with our relationship with TIPCS;
- we have not colluded with other bidders and our prices were established independently;
- to our knowledge, no TIPCS officer, staff member or relative has an interest in our organisation, except as disclosed below;
- neither our organisation nor its managers are subject to United Nations sanctions, Tunisian freezing measures or exclusion by a donor, nor have been convicted of fraud, corruption, money laundering or terrorist financing;
- we will keep accurate records for at least ten years, give TIPCS, its donors and their auditors or investigators access to them, report immediately any suspicion of fraud or corruption, and accept that a breach may lead to termination, recovery of funds and referral to the authorities.

Organisation name, legal form and tax identification number

Address

Interests disclosed (if any)

Name and title of authorised representative

Signature, stamp and date

Part 2. Personal acknowledgement (TIPCS officers, Board members, staff, experts, interns and volunteers)

I confirm that I have received, read and understood the TIPCS Anti-Fraud, Anti-Corruption and Gifts Policy (TIPCS-POL-03, version 1.0). I undertake to comply with it, to declare any conflict of interest and any gift or hospitality as required, and to report without delay any suspicion of fraud or corruption. I understand that a breach may lead to disciplinary measures and other consequences set out in the policy.

Full name

Role / department

Interests to declare (if any)

Signature and date
