GUIDE TO PREVENT PROCUREMENT CORRUPTION IN CUSTOMS
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1. Introduction

There are many weaknesses in the public procurement systems of a number of countries, including developed countries, as a result of inadequate or obsolescent legislation, slow and complex formalities, the absence of control mechanisms, but also fraud and corruption (IDLO, 2007).

The sheer volume of public procurement makes it vulnerable to corruption. It is estimated that worldwide procurement spending averages between 10% and 15% of Gross Domestic Product (GDP) and even more in some countries (OECD, 2013). Awareness of corruption vulnerabilities in the procurement process is therefore important, because corruption can occur at any point in the public procurement process with associated risks, but it is not always easy to detect.

Government agencies including Customs administrations should conduct public procurement in the interest of the public and must discharge this function honestly and fairly, and in a manner that secures the best value for public money spent. Corruption entering and influencing the public procurement process diverts funds away from real social needs, engenders bad decisions, distorts markets and competition, raises costs, and increases the likelihood that goods or services will be poor quality, and potentially unsustainable for the environment and human lives (TI, 2014).

The consequences of not paying attention to public procurement corruption are serious for any country, bearing negative impact on national budgets, economic growth, environmental health and safety, and the incentive for innovation.

2. Why public procurement is a priority for Customs

Customs administrations worldwide are continuously involved in contracting for the purchase of goods, works and services to support their day-to-day functions and operations. The drive for a modernized Customs administration to keep pace with the ever increasing demands of the 21st Century global environment means that many administrations are beneficiaries of huge government funding and donor support to acquire resources for on-going reform and modernization programmes. The acquisitions vary in scale and in characteristics but Customs must always ensure that maximum benefits are derived from the public resources used. A cursory examination of the needs procured by Customs would include:

- Consumable stocks for administrative and operational functions;
- Equipment and vehicles,
- Building infrastructure,
- General services and maintenance,
- Consultancy services,
- Development of IT operations infrastructure and;
- The provision of inspection services by private sector companies to government on behalf of Customs administrations in some countries.

Though most Customs administrations have procurement systems which are established in accordance with national regulations and in keeping with international best practices, the reality is that, implementation of the procurement systems are faced with several challenges in many countries. Like in most public procurement systems, bad practices linked to corruption in the procurement process do pose daunting challenges to render procurement systems ineffective.

There are other reasons, not necessarily linked to corruption that may create favorable conditions for corruption to thrive in the public procurement process. Cumbersome and complex procedures in the public procurement system and the shortcomings at the level of the capacities of the officials responsible for the procurement procedure are part of implementation challenges that deny Customs the full benefits of procurement (Doyle, 2012).
The current experiences of WCO Member administrations in West and Central Africa also highlight the serious challenges that some Customs administrations are faced with in managing contracts that are signed by their Governments to allow private Pre-Shipmenon Inspection (PSI) Companies to intervene in the delivery of traditional Customs functions such as Customs valuation, tariff classification; determination of origin and; control of the quality and quantity of commercial goods. The nature of these contracts is of grave concern to the affected administrations and to the WCO. In some cases the Customs administrations are not even involved in the contractual or decision-making process; in other cases the contractual responsibilities and mechanisms for monitoring the implementation of the contract are not able to be enforced or the contracts are too vague and do not contain any measurable indicators on which to base an accurate evaluation of their benefits and impact.

Customs administrations must have the capacity to prevent detect and investigate malpractices associated with corruption risks in the procurement process. They should also develop the requisite competencies to administer contracts more efficiently and effectively, bearing in mind that these efforts reinforce each other to deliver a good procurement system.

This Guide aims to provide Customs administrations with the needed insights about anti-corruption measures that can be taken in the context of public procurement, and some general guidance to enhance the capacity of Customs administrations when managing public procurement. There is no shortage of literature discussing public procurement corruption. As such, the Guide has relied on existing publications contributed by various organizations such as the United Nations (UN), the World Bank, Transparency International (TI), the Organization for Economic Co-operation and Development (OECD), and other research institutions, on strengthening procurement capacities and improving public procurement systems.

3. What is Public Procurement?

Public procurement refers to the acquisition of goods, works or other services by a public organization. This would include routine acquisitions such as stationery, office equipment, and health services; to contracting for consultancy services, works on infrastructure projects and military accoutrements.

Acquisitions of this kind, involving use of public resources are normally engaged through contractual arrangements and regulated by law. Procurement carried out by government agencies are mostly governed by national public procurement legislations; which prescribe appropriate procurement systems for all public procurement.


3.1. Key Principles

To secure the best value for public money, the public procurement process must keep to the key principles of transparency, competiveness and objective decision-making (UN, 2013). National legislations impose obligations on government agencies undertaking procurement to ensure that the process is out to the public in an open, objective and transparent manner.
Transparency imposes obligation on the government agency to advertise publicly the procurement opportunities and to undertake the process visibly in public and also providing a system for monitoring and enforcing compliance with rules. Given that procuring entities could have a high degree of discretion in the procurement process, it is transparency which allows this discretion to be monitored.

Competition helps to achieve value for money, leading to lowest prices and the best quality for the goods, works and services procured. Competition is also a drive for innovation.

Use of objective criteria for decision-making ensures as far as possible, the elimination of biases, prejudices and subject evaluation in the public procurement process. Providers of goods, works and services are treated equally and without discrimination. Objectivity is also linked to the principles of integrity, which guarantees ethical conduct and avoidance of corruption by all parties involved the public procurement process.

The OECD identifies four key pillars – transparency; good management; prevention of misconduct, compliance and monitoring; and accountability and control - as the basics for enhancing integrity in public procurement (OECD, 2009).

3.2. Framework for Public Procurement

Every public procurement system follows a set of established rules and procedures to ensure a transparent, fair and efficient process. The general framework within which this process operates is an enabler to effective procurement, and indicates how well the risk of corruption can be managed. Five key elements can be identified as the overarching framework for a procurement process (Heggstad K. et al, 2010):

I. A legal framework, which covers the entire procurement cycle and all the involved actors, creates the overall framework for how to operate. Legislation ensures that ‘rules’ are followed in the procurement process.

II. Institutional and administrative infrastructures in the country pose restrictions on how to structure the procurement process. Responsibilities should be clearly defined between i.e. policy, financial, procurement and monitoring authorities to ensure propriety.

III. Effective review and remedies systems are necessary to detect and correct irregularities. There must be an effective review body or authority that handles complaints and which has the sufficient procurement expertise and capacity to enforce remedies.

IV. Independent internal control systems such as internal audits and monitoring functions are fundamental deterrents to corruption in procurement. This is crucial to strengthening integrity.

V. External audit and oversight offers the last independent check done by a supreme audit institution.
3.3. The Procurement Process

The public procurement process goes through several steps to fulfill the task of purchase of goods or services whether under formal contract or not. Three key stages can be identified in the entire procurement process to summarize what a procuring Customs administration will do. First, the administration must assess its needs of goods or services to procure; then secondly determine who will be the best supplier of the goods or services; and the third stage is to ensure that the goods or services are delivered according to agreed terms and specifications (Heggstad et al. 2010). Further in this Guide, the numerous steps or activities which occur in an entire procurement cycle are explained. But essentially any Customs administration wishing to procure goods or services would precede with this summarized three-stage process to decide on the needs, to specify its requirements and to open the bidding for suppliers in a process called “tendering”. The outcome is that the supplier or company that is most successful in the tender process wins the contract to supply the goods or service being procured.

3.3.1. Competitive and Non-Competitive Tender

The tender process can be competitive or non-competitive.

Non-competitive tendering excludes the use of competition to award contracts for the goods or services purchased. Rather a supplier is chosen directly by the procuring entity. It is commonly used when the value of the goods or services to be obtained falls below a certain threshold value prescribed by law.

This Guide will focus on the competitive tendering process, as the preferred procedure for the public procurement process.

Competitive Tendering

Competition in the tendering process promotes transparency, economy and efficiency, and limits corruption. Most national legislations on public procurement oblige public agencies to use the competitive tendering process unless there are justifiably exceptional circumstances to merit
otherwise. In most jurisdictions, guidelines are made clear on the permissible reasons and justifications for waiving competition in order to limit abuse (see Appendix 2).

**Threshold**

Threshold values are normally set by a public legislation to make it mandatory for public contracts which exceed thresholds to go through the competitive tendering process. By way of example, the EU Directives require contracts placed by a public body over the financial threshold to be processed and awarded in accordance with the procedures of the Directive unless it is covered by a clearly defined exception for procedures regarding competitive process for contracts which fall above thresholds (see Appendices 3 and 4).

The EU Directives also impose obligations for open advertisements. It requires using procurement procedures that are transparent and competitive, the application of clear and objective criteria in selecting tender and awarding contracts, and in allowing sufficient time for expression of interest and tenders\(^1\).

**Tender methods and process**

Subject to legislation, tender may be carried out using different procedures, however, the underlying objective of procurement and tendering is to ensure competition. Procuring administrations should select a tender method and process that suits the procurement, its level of risk, is timely, avoids creating unnecessary costs for tenderers and safeguards the security and confidentiality of all tenderers (VCCI, 2008)\(^2\).

The commonly used tender method is the open tender procedure which by default is the preferred method to ensure competition. Then under certain circumstances and exceptions, national legislation allows the use of restricted tender, competitive dialogue, or negotiated tender for procurement.

**Tender Committees**

The tendering process is often carried out by properly established ‘tender committees’ with a good balance of procurement professionals, knowledgeable technicians and experienced officials. Their authority and functions may differ based on national context but they all work with the same principles of transparency, competition and fairness

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\(^1\) This section is based on general guidance and information provided by the National Public Procurement Policy Unit (NPPPU), Department of Finance, Ireland: Public Procurement Guidelines – Competitive Process.

\(^2\) Victorian Civil Construction Industry
Figure 2  **Summary of the Procurement Process Flow**

The figure below illustrates the flow of activities in the procurement process.

![Summary of the Procurement Process Flow](image)

*Source: Zambia Revenue Authority*

### 3.4. The Procurement Cycle

The procurement cycle in a competitive tendering process consists of three stages: pre-tender phase, tender phase, and post-contract award phase. A formal procurement process is sometimes seen as cumbersome or bureaucratic but for any procurement exercise, it is important to follow these key steps.

During the pre-tendering phase, the procuring Customs administration’s need for goods and/or services is assessed, a decision on what to purchase is made, a budget for the planned purchase is prepared, and the tender documents are prepared with all the necessary requirements defined.

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3 This section adapted to OECD, (2009) and Heggstad K. et al (2010).
At the tender phase, a procurement notice is published, the bidding documents are issued and proposals are requested. Then bidders submit a proposal to the procurement officer, which will subsequently be evaluating all the proposals and decide on the award of the contract.

During the post-award phase the contract winner must provide the procurement officer the agreed goods and services according to the conditions and timing agreed in the contract. Once the contract is executed, the contract’s final accounting and payment is discharged by the procuring Customs administration.

The processes in all three phases must be done in a fair and open manner, competitively, effectively and efficiently.

Figure 3: **Procurement Cycle in a Competitive Tender Process**

Source: OECD, (2009)

4. **Corruption in Public Procurement**

Various studies suggest that hundreds of billions of dollars are lost worldwide to corruption in public procurement every year. Due to figures that governments around the world spend about USD 4 trillion each year on the procurement of goods and services, it is estimated that approximately USD 400 billion per year is lost due to bribery (Eigen, 2002).

Corruption is commonly defined as “the misuse of entrusted power for private gain”⁴. While many perspectives on corruption exist, the Transparency International definition covers both the actions of public and private actors and is very much suitable to guide a public procurement process which could be fraught with collusions on the part of a government official and a private business official, or on the part of two or more private businesses to gain unfair competitive advantage.

Corruption occurs in various forms. It can be bribery, extortion, embezzlement, nepotism, patronage system and fraud. In the context of public procurement we may examine the following⁵:

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⁵ Based on corruption examples provided by Ehlermann-Cache, N., OECD; http://www.rai-see.org/doc/Red_flags_indicators_that_may_help_prevent_detect_and_investigate_malpractices-Mrs_Nicola_Ehlermann-Cache.pdf
**Bribery and extortion**: Includes the offering, giving, receiving, or soliciting, directly or indirectly, anything of value to influence improperly the actions of another party in the procurement process.

**Fraudulent practice**: Any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain financial or other benefit or to avoid an obligation. Examples are misleading or false information in bidding documents, and accounting frauds involving false invoicing.

**Collusive practice**: An arrangement between two or more parties designed to achieve an improper purpose, including influencing improperly the actions of another party. An example is creating appearance of competition in a bidding process\(^6\).

4.1. Why Corruption occurs in Public Procurement

"Corruption is an outcome – a reflection of a country's legal, economic, cultural and political institutions" (Svensson J., 2005).

The causes of corruption can be distinguished into two main groups: structural causes and individual causes. **Structural causes** refer to the political system, history, culture and other systemic factors which can influence the level of corruption. The **Individualistic causes** are related to the individuals' decision to engage in corrupt actions\(^7\). It goes without saying that corrupt acts could also result from a combination of both structural and individualistic causes.

The incentive for a procurement officer to take part in corruption depends on:

- The value of possible benefits;
- Professional integrity: how a procurement officer’s attitude and behavior coincides with the goals of the institution s/he represents; and
- Lack of monitoring, supervision and sanctions is likely to increase engagement in corrupt activities.
  If the institutions in a country are weak, the chances of being caught in corruption tend to be low, and even if caught, the procurement officer may be able to bribe his/her way out. Thus, the cost of being corrupt is low when the institutions are weak and therefore corruption is more likely to occur.

The opportunity for corruption in public procurement could be initiated by both the corrupt public officer and/or the private business party, throughout every stage of the procurement process. It could also occur without the public official but through the collusive initiatives of the private business parties to rig the tender process for their benefit. In many countries and public institutions, where public procurement procedures are complex and lack transparency, the weaknesses in the general procurement framework provide fertile grounds to deepen corruption in the public procurement process.

It is critical therefore to incorporate anti-corruption measures into procurement reform efforts by public organizations. Both anti-corruption measures and procurement standards seek the common objectives of accountability, avoiding abuse and corruption and enhancing integrity.

5. Mapping Procurement Corruption Risks for appropriate Mitigation Responses

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\(^7\) This section is based on the following papers: Heggstad K. et al. (2010); Andvig & Moene (1990); Aidt (2003); Schultz & Sereide (2006:10); Thomas & Meagher (2004).
It is important for Customs practitioners who are entrusted with the responsibility of procurement to be aware of where corruption risks lie in the procurement process, in order to find appropriate mitigation responses to those risks.

Measuring corruption risks in the public procurement process is a very difficult task. As noted earlier, corruption is perpetrated in a variety ways and can be very pervasive. To be more successful, it is also critical to differentiate procurement problems which are related to inefficiencies and lack of basic capacities, from those triggered by corrupt and fraudulent incentives.

The Guide has mapped out corruption risks that are common to the public procurement process vis-à-vis the mitigation responses that could be employed. These are proactive measures to counteract corruption risks that a manifested during the entire public procurement cycle - pre-tendering phase, tendering phase, and the post-contract award phase. Corruption risks do vary along the different stages of the procurement cycle hence the appropriate mitigation responses by Customs have been discussed.

5.1. Corruption risks in the pre-tendering phase

At the pre-tendering phase a Customs administration undertakes the key tasks of assessing needs for goods, works or services; planning and budgeting for the needs that have been determined; defining all the requirements for procurement; and choosing the procurement procedure to use.

5.1.1. Needs assessment

Corruption risks during the needs assessment process are linked to:

- Approval of unnecessary goods, services or projects based on poor quality needs assessment, especially where sufficient time is not allocated or there is lack of capacity or competence;
- Inducing demand based on conflict of interest so that a particular supplier can benefit from the goods or services purchased;
- Pressure from higher level (political and diplomatic) can influence the procurement process;
- Misappropriation of public funds can occur through scoping studies e.g. deliberately initiating feasibility studies on studies that exist already.

Mitigation response:

- Dedicate sufficient time to carry out extensive project feasibility to support objective assessment of the needs. Information gathered from market research and past experiences is useful. Where a Customs administration is lacking the expertise to undertake such task, the use of independent external consultants selected through a transparent process is recommended.
- Needs assessment done in-house should be done by a team. This will reduce the risk of individual corruption.
- The entire decision-making process should be transparent and well documented.
- Good practice may involve consultations with potential bidders where appropriate, and end-user stakeholders in order not to rely on a narrow source for needs assessment.

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8 Corruption risks and mitigation measures identified and discussed in this section are mostly sourced from the experiences shared by the OECD, Transparency International, UNODC, the World Bank and research work by Heggstad, K. et al, (2010).
Transparency International suggests use of public hearings, or other consultation mechanisms.

5.1.2. **Planning and Budgeting**

This involves cost analysis to establish the precise cost of the goods or services that have in principle been identified through needs assessment and firm up on decisions. Corruption risks linked to this process include:

- Undervaluation of cost estimates in order to win the approval of a decision-making group or committee, and to circumvent threshold regulations on procurement. Once the project is underway the contract cost could then be adjusted and in return the corrupt official receives a commission for facilitating.
- Goods and services to be procured are not in line with the overall investment plan of the Customs administration.

**Mitigation response:**

- Ensure that planning and budgeting are well informed and based on the information gathered through market research and that the procurement estimations are aligned to the strategic priorities of the organization.
- Estimation of the budget should take into consideration the realistic level of cost aggregation in order not to deliberately circumvent regulations on thresholds.
- Customs administration must use skilled and dedicated project officials who can produce realistic budgets and ensure sound project management regime in the procurement process.

5.1.3. **Definition of requirements**

This is when the specificities of the proposed goods or services are determined, and the Customs administration would prepare documents (technical in nature) to outline the entire requirement for procuring the goods or services. A number of risks can occur at this stage:

- Corrupt officials can create opportunity to misappropriate funds during documents preparation; this is when a technical document that is prepared internally is also contracted to a consulting firm to duplicate and certify as consulting work done for payment. Part of this payment is then remitted to the corrupt decision-maker.
- Bidding documents or terms of reference are designed for one company, so that competition is either not possible or restricted.
- Bidding documents or terms of reference are unnecessarily complex in order to hide corrupt actions and to make monitoring complicated.
- Selection and award criteria are not objectively defined and made transparent in advance, leaving room for use of discretion.
- There is a risk that firms provide falsified quality assurance certificates, with the consequence that unqualified firms will be allowed to take part in the bidding competition.

**Mitigation response:**

- Create clear and simple rules to visualize what an honest system is expected to produce.
- Requirements for qualification to the bidding process must be reasonable not to exclude many suppliers to limit competition. At the same time, the requirements must be strict
enough to prevent the participation of fraudulent and incompetent companies in the bidding process.

- Technical specifications should not call for brand names, except where no sufficiently precise description can be used.
- The procurement procedures should include rules for exceptional cases. Central terms such as ‘emergency’, ‘exceptional’ and ‘immediacy’ should be clearly defined.
- Maintain or adopt a blacklist to guide debarment decisions.
- Public access to the bidding documents and an organized process to collect feedback on them.
- Give civil society representatives an overview of the public officials’ areas of responsibility and degrees of discretionary authority
- Provision should be made for the identity of all persons, including middlemen and agents, involved in a tender to be included in the tender information.
- The companies should be encouraged to certify that they comply with all anti-bribery laws, and there should be direct requirements of anti-corruption commitments such as codes of conduct
- Ensure that a code of conduct is implemented for the contracting authority and its employees (Transparency International, 2006)
- Conflict of interests should be registered and managed. The OECD guide (2005b) ‘Managing Conflict of Interest in the Public Sector - A Toolkit’ gives good start help for practitioners needing more comprehensive guidance.

5.1.4. Choice of procurement procedure

The choice of procurement procedure determines the processes that the procuring authority must follow when seeking offers for the proposed goods or services. The following corruption risks can be linked to the choice process on what the most suitable procedure should be:

- Abuse of procedures granted under legal exceptions; for reasons of ‘national security, or creating a situation of urgency to initiate procurement under exceptional procedure.
- Deliberately splitting contracts in order not to exceed mandatory bidding thresholds.
- Unrealistic deadlines to restrict time available for public responses to the call for tender, while favored suppliers are pre-informed.
- Relevant information is not shared consistently to all bidders.

Mitigation response:

- Make sure that the choice of the method ensures sufficient competition for the procurement and adapting the degree of openness depending on the procurement concerned (OECD, 2009).
- Clear rules to guide the choice of procurement procedure must be established, making non-competitive bidding procedures the exception in practice and not the norm.
- Where exceptions are made to using competitive bidding, the process must be well justified and documented to demonstrate integrity of that course of action.
5.2. Corruption risks in the Tendering phase

5.2.1. Invitation to tender

The procuring authority calls for tender or bids to generate competing offers from different bidders looking to obtain a contract for the proposed goods or services. The type of tender – open tender or restricted tender – depends on the choice of procedure. Corruption risks linked to this process include:

- Lack of public notice for the bid invitation;
- The criteria for selecting the winner are not made public;
- Lack of competition leading to a compromise on best-value-for-money;
- Collusive bidding: competitors conspire to fix the price of the purchase to an artificially high level; and
- Misuse of confidential information: firms may offer bribes in order to gain information about competing bids.

Mitigation response:

- Ensure transparency by public advertisement of the intent to procure goods or services so that potential bidders can be aware of the contract opportunities.
- Notice to public must include certain minimum standards of information, and any other information useful for the bidders’ competitive interest e.g. nature of the product or service to be procured, specifications, quantity, timeframe for delivery, realistic closing dates and times, where to obtain documentation, and where to submit tenders.
- Allow suppliers sufficient time to prepare tenders.
- Time must be respected but where there are material changes or clarification of significant nature to the tender documents, then time may be extended.
- Responses to clarification should be prompt and this information should be transmitted to all interested parties.
- Communicate to potential suppliers in the same timeframe and in the same manner.

5.2.2. Evaluation

Once the tenders have been submitted, the next process is to evaluate the bids in order to arrive at the selection of the preferred bidder. At this stage the role of a Tender Committee explained in page 7 of this Guide becomes paramount in ensuring fairness and objective decision-making. A date is set to open bids for evaluation. Bids will generally be assessed first on a number of pass/fail criteria. Corruption risks associated with the evaluation process include:

- Unclear definitions of the selection criteria makes choosing the winning company subjective
- Misuse of confidential information: a firm may offer bribes in order to gain information about the relative importance of different elements in the tender during the evaluation of bids, or concerning competitors’ bids. This information may give the firm an advantage in the evaluation process
- Prevalence of conflict of interests among members of the awards commission
Mitigation response:

- Ensure the security and confidentiality of information submitted.
- Evaluation should be on the basis of a pre-disclosed procedure.
- Specific procedures outlined by OECD include:
  - Having a team open, authenticate and duplicate sealed tenders as soon as possible after the designated time, immediately followed by public opening, if possible;
  - Performing the opening of tenders, preferably before a public audience where basic information on the tenders is disclosed and recorded in official minutes;
  - Specifying clear policy defining circumstances under which tenders would be invalidated (e.g. tenders received after the closing time are invalidated unless it is due to a procuring agency error);
  - Ensuring that any clarification of submitted tenders does not result in substantive alterations after the deadline for submission; and
  - Ensuring that a clear and formal report of all the tenders received is produced (including their date and time of arrival, as well as the comments received from tenderers) before passing them to the officers responsible for their evaluation.
- Evaluations team should be composed of persons having the relevant technical capacities and professional experience.
- A checklist must be made available to help the evaluation team comply with the requirements of the public procurement regulation. Using the checklist at one glance will ascertain whether the rules are being followed. This can help reduce the possibilities of an evaluation being manipulated in favour of any particular bidder and thus make the process more transparent.

5.2.3. Award of contract

At this stage the eligibility of a number of bids is determined and awaits a decision on the single most preferred bidder. The award criteria, be it least price or the most economically advantageous, or a combination of both - will be relevant in deciding on the bid or contract winner. Corruption risks linked to this stage include:

- Decision-makers are biased due to conflict of interest or bribery;
- Lack of access to the records of the award procedure in order to avoid complaints;
- Changes to basic elements of the proposal when signing the contract with the successful bidder.

Mitigation response:

- Publish the outcome of the tendering process promptly to the tenderers and the public in full disclosure of the award decision; product or service, name and address of contract winner, highest and lowest offers, and the relative advantages of the contract winner.
- Allow the mandatory standstill period, where one exists, before the beginning of the contract.
- On request, unsuccessful bidders should have the possibility of being provided with explanation and relevant information on why they did not win the tender.
- Resolve possible disputes through constructive dialogue when possible, and provide an identified channel for formal review.
5.3. Corruption risks in the post-contract award phase

After contracts have been awarded, misappropriation can still occur during execution of the contracts and when payments are made for contract completion. Lack of controls, poor supervision and interventions of corrupt public officials can combine unfavorably to pose serious risks at this stage.

5.3.1. Contract management

Procurement risks prevalent during contract management include:

- The winning contractor may compromise on the contract specifications by delivering sub-standard products or services or delays due to bribes paid in order to win the contract;
- Issuance and approval of unjustified ‘change orders’ to modify the scope of the contractor’s obligations or increase the cost of the contract based on collusion between the contractor and corrupt supervising official;
- General poor supervision leading to sub-standard delivery by contractor;
- Subcontractors are not selected in a transparent manner and not kept accountable for their work.

Mitigation response:

- The procuring Customs administration should ensure that issues of expectations, roles and responsibilities related to management of the contract are negotiated and clarified with the contractor in order to stem possible conflicts of interest and corruption in the contract execution. To prevent the risks of poor delivery and poor quality work, unannounced controls and external monitoring should be done regularly until the project is finalized. The use of external monitors and in some situations, the civil society will be useful.
- Additionally, the contracting agency can fix a ceiling above which contract change is not permitted, unless supplementary authorization is granted by a committee.
- Changes to the contract should be recorded and possibly communicated to unsuccessful tenderers as well as other stakeholders and civil society.

5.3.2. Orders and Payments

When the execution is finalized, the accounting and payment responsibility for the contract needs to be carried out by the procuring organization and the following corruption risks could occur:

- Financial claims for goods or services not supplied by the contractor;
- Overpayment to contractors through fraudulent submission of duplicate invoices or fake invoices for works unknowingly paid for by finance team;
- Lack of key controls around the separation of financial duties and supervisory roles provides opportunities for seamless false accounting, cost misallocations and false invoicing;
- Contract re-negotiation is allowed to cause substantial changes to the contract.
Mitigation response:

- Ensure that officials responsible for the final accounting and payments of the contract have not been involved in any of the previous stages of the procurement process.
- Verify that the receipt of goods/services is in line with the contract specifications and standards before payment is authorized. Verification team may include a representative of the end-user stakeholders to make possible collusion difficult between the contractor and procurement/accounting officials.
- It is also useful to conduct performance audits, which compare the original estimated costs and benefits with the real ones at the end of the project. Major discrepancies may be signs of corruption. The reasons should be investigated and the responsible officials should be held accountable.
- The findings in any financial, and performance audit reports should also be made publicly available.

6. Other Corruption Prevention Strategies in Public Procurement

Various additional strategies have proven to be particularly useful in complementing the anti-corruption measures outlined for the public procurement process.

**Integrity of public officials and bidder employees**

Both the public sector and the private sector must ensure that only professional, honest, reliable and skilled staff who demonstrate integrity are involved in public procurement activities. Staff must be appropriately informed and trained on how to navigate through complex legal frameworks, such as public procurement and anti-corruption laws. A robust compliance programme that includes a code of conduct is considered important, to provide contractors and potentially public agencies a framework for following the law.

**Exclusion, suspension and debarment**

Debarment or blacklisting of corrupt or unqualified contractors and individuals as an anti-corruption measure has emerged as an especially noteworthy tool. Governments and international institutions have developed their own debarment systems, to exclude contractors that have committed certain types of wrongs such as bribery or fraud or, more broadly, to exclude contractors that pose unacceptable performance or reputational risks because of bad acts or broken internal controls. The Legislative Guide for the implementation of the United Nations Convention against Corruption (UNCAC) notes that States parties should implement appropriate measures, such as debarment, to encourage compliance with UNCAC’s anti-corruption requirements.

**Collective action**

Collective action is a collaborative and sustained process of cooperation between like-minded stakeholders to fight against corruption in the area of public procurement. In these situation private companies, governments, international organizations, civil society, academia, etc., have joined forces to limit the opportunity for corruption in the business environment, and the goal is to create a level playing field for companies competing for government contracts.

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There are various methods of collective action, the most important of which are integrity pacts, including anti-corruption declarations, principle-based initiatives and codes of conduct.

**Civil society procurement monitoring**

Civil society plays an essential role in monitoring procurement processes to ensure that public procurement is conducted in a transparent, competitive and objective manner. Civil society may identify possible improper public official action which may be the result of collusion between a public official and a bidder. Civil society, therefore, can generate pressure against corruption in public procurement, leading to the penalization of corrupt actors.

**Whistle-blowing**

“Whistle-blowing” or the reporting of information about perceived corruption is another tool that can be used in the fight against corruption. In the area of public procurement, whistle-blowing by individuals directly involved in the procurement process is particularly important. Those persons involved in the process may be the only ones who have access to procurement documents, such as the evaluation report on the submitted bids, and therefore the highest potential knowledge of corrupt behavior. In addition, these individuals usually possess the necessary technical and/or legal knowledge to notice corruption.

Whistle-blowing allows insiders to provide information to other individuals or organizations, such as the compliance officer within the corporate structure of a private company participating in a public tender or a public anti-corruption authority, so they can take the necessary steps. In order to encourage reporting of corruption, it is absolutely essential to have effective whistle-blower protection systems in place.

**E-procurement**

E-procurement has become a key component in the reform and modernization of public procurement frameworks in many countries worldwide. The use of electronic procurement can be very efficient in increasing competition and transparency, and can therefore greatly help in reducing corruption in public procurement.

E-procurement tools include the electronic publication of contract opportunities, the electronic distribution of tender documents and the electronic submission of bids. Importantly, all the tools of e-procurement (e.g. e-communication, e-submission, e-tendering, etc.) have one essential effect: they eliminate or minimize direct human interactions between bidders and the procurement personnel.

E-procurement in the area of anti-corruption is also important for other reasons. In particular, e-procurement has the advantage of allowing for easy data generation and data management.

This could in particular be helpful in the assessment of offered prices, to assess whether bid prices are reasonable and in line with market rates, such as by benchmarking collected data such as prices/price items in an electronic database with offered prices in a particular tender procedure in order to detect overpricing or bid rigging.

**6.1. Checklist of Corruption Red Flags in Public Procurement**

A checklist of corruption red flags can be a useful tool to prevent, detect and investigate malpractices in the public procurement process. Red flags are symptoms or common indicators of possible corruption, bid rigging, collusive bidding and fraud in the public procurement process. Staff involved in public procurement can proactively rely on these indicators to take preventive action against corruption, and also to investigate malpractices that have occurred.
While generic red flags exist as illustrated in the table below, each Customs administration may determine their own red flags depending on the nature of procurement transactions and what is reprehensible in the context of the law\textsuperscript{11}.

Table 1 \textit{Corruption Red Flags listed by specific activity in the Procurement Cycle}\textsuperscript{12}

<table>
<thead>
<tr>
<th>Corruption Red Flags</th>
<th>Related Schemes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procurement Planning Stage :</td>
<td></td>
</tr>
<tr>
<td><strong>Manipulation of procurement Thresholds</strong></td>
<td><strong>Unjustified Sole Source Awards, Corruption</strong></td>
</tr>
<tr>
<td><strong>Purchase of unnecessary or inappropriate items</strong></td>
<td><strong>Corruption</strong></td>
</tr>
<tr>
<td>Prequalification and Short Listing :</td>
<td></td>
</tr>
<tr>
<td><strong>Inappropriate Evaluation criteria or procedures</strong></td>
<td><strong>Manipulation of Bids, Excluding Qualified Bidders, Corruption</strong></td>
</tr>
<tr>
<td><strong>Unreasonable prequalification requirements</strong></td>
<td><strong>Excluding Qualified Bidders, Corruption</strong></td>
</tr>
<tr>
<td>Bidding Documents :</td>
<td></td>
</tr>
<tr>
<td><strong>Vague, ambiguous or incomplete contract specifications</strong></td>
<td><strong>Unbalanced Bidding, Corruption</strong></td>
</tr>
<tr>
<td><strong>Contract specifications too narrow or too broad</strong></td>
<td><strong>Rigged Specifications, Excluding Qualified Bidders, Corruption</strong></td>
</tr>
<tr>
<td><strong>Failure to make bidding documents available to all bidders</strong></td>
<td><strong>Excluding Qualified Bidders, Corruption</strong></td>
</tr>
<tr>
<td>Advertisement :</td>
<td></td>
</tr>
<tr>
<td><strong>Short or inadequate notice to bidders</strong></td>
<td><strong>Excluding Qualified Bidders, Corruption</strong></td>
</tr>
<tr>
<td>Bidding :</td>
<td></td>
</tr>
<tr>
<td><strong>Complaints from losing or excluded bidders</strong></td>
<td><strong>Corruption, Bid Rigging, Collusive Bidding</strong></td>
</tr>
<tr>
<td><strong>Unusual bidding patterns</strong></td>
<td><strong>Collusive Bidding</strong></td>
</tr>
<tr>
<td><strong>Similarity in bids; apparent connections between bidders</strong></td>
<td><strong>Collusive Bidding</strong></td>
</tr>
<tr>
<td><strong>Bidders not listed in business or telephone directories or internet</strong></td>
<td><strong>Hidden Interests, Collusive Bidding</strong></td>
</tr>
<tr>
<td><strong>Too many contract awards to the same company</strong></td>
<td><strong>Corruption, Collusive Bidding</strong></td>
</tr>
<tr>
<td><strong>Qualified companies fail to bid</strong></td>
<td><strong>Excluding Qualified Bidders, Collusive Bidding, Corruption</strong></td>
</tr>
<tr>
<td><strong>Rotation of winning bidders</strong></td>
<td><strong>Collusive Bidding</strong></td>
</tr>
<tr>
<td><strong>Unreasonably high line item bids</strong></td>
<td><strong>Collusive Bidding, Unbalanced Bidding</strong></td>
</tr>
<tr>
<td><strong>Unreasonably low line item bids</strong></td>
<td><strong>Unbalanced Bidding, Corruption</strong></td>
</tr>
<tr>
<td><strong>Use of questionable Agent, Consultant or Subcontractor</strong></td>
<td><strong>Corruption</strong></td>
</tr>
</tbody>
</table>

\textsuperscript{11} OECD presentation, Ehlermann-Cache, Red-flags: indicators that may help prevent, detect and investigate malpractices, OECD.

\textsuperscript{12} IACRC, (c. 2015), Guide to Combating Corruption & Fraud in Development Projects, \url{http://guide.iacrc.org/red-flags-listed-by-project-cycle/}. 
### Corruption Red Flags

<table>
<thead>
<tr>
<th>Bid Opening</th>
<th>Related Schemes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Non-Transparent Bid-Opening procedures</strong></td>
<td>Manipulation of Bids, Excluding Qualified Bidders, Corruption</td>
</tr>
<tr>
<td><strong>Award to other than the lowest qualified bidder</strong></td>
<td>Manipulation of Bids, Corruption</td>
</tr>
<tr>
<td><strong>Poorly supported disqualifications</strong></td>
<td>Excluding Qualified Bidders, Corruption</td>
</tr>
<tr>
<td><strong>Pressure to select a certain Contractor, Subcontractor or Agent</strong></td>
<td>Corruption</td>
</tr>
<tr>
<td><strong>Winning Bid is very close to budget or cost estimates</strong></td>
<td>Unbalanced Bidding, Corruption</td>
</tr>
</tbody>
</table>

**Bid Evaluation**

<table>
<thead>
<tr>
<th>Contract Awards</th>
<th>Related Schemes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Multiple contract awards just under Procurement Thresholds</strong></td>
<td>Split Purchases, Unjustified Sole Source Awards, Corruption</td>
</tr>
<tr>
<td><strong>Long unexplained delays in contract negotiations or awards</strong></td>
<td>Manipulation of Bids, Corruption</td>
</tr>
</tbody>
</table>

**Contract Implementation**

<table>
<thead>
<tr>
<th>Contract Changes</th>
<th>Related Schemes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Questionable Contract amendments (“Change Orders”)</strong></td>
<td>Change Order Abuse, Corruption</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payment</th>
<th>Related Schemes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Questionable invoices</strong></td>
<td>False, Inflated or Duplicate Invoices, Fictitious Contractor, Corruption</td>
</tr>
<tr>
<td><strong>Payment of unjustified high prices</strong></td>
<td>False, Inflated or Duplicate Invoices, Failure to Meet Contract Specifications, Corruption</td>
</tr>
<tr>
<td><strong>Inadequate payment documentation</strong></td>
<td>False, Inflated or Duplicate Invoices, Failure to Meet Contract Specifications, Product Substitution, False Statements and Claims</td>
</tr>
</tbody>
</table>

The red flags and related corruption schemes illustrated in the table above provide further links to website: [http://guide.iacrc.org/red-flags-listed-by-project-cycle/](http://guide.iacrc.org/red-flags-listed-by-project-cycle/) with case examples and the basic steps to employ in detecting and proving the occurrence of a corruption schemes.

Red flags do not constitute evidence. It will be useful when relying on red flags to detect possible misconduct, to look for a number or a pattern of red flags, rather than relying on any one red flag, before drawing any firm conclusions.

### 7. Conclusion

Sound public procurement is part of good governance and requires the responsibility of both achieving value for money in purchases and contracts awarded, and also avoiding corruption in that process.
Corruption risks are high in the public procurement process, but existing procurement legislations/regulations do not necessarily address specific acts of corruption. They provide the regulatory framework which essentially must be complemented with other strategies which seek to prevent and detect corruption risks, and also investigate and sanction corruption when they occur. As a first step, Customs administrations must raise their level of awareness and understanding about the nature of corruption risks in public procurement. In that regard, the strategies designed to counter procurement corruption could be more effective.

This Guide to Prevent Procurement Corruption in Customs provides basic information on the nature of corruption in public procurement and presents a series of measures to mitigate corruption risks. Because procurement is a somewhat specialized function, many Customs administrations lack expertise in this field. However, it is likely that Customs officers will be involved in some level of procurement at some point in time in their career. Therefore, this Guide is also aimed at providing an essential starting point for those who may be involved in procurement on behalf of Customs.

The WCO looks forward to enhancing this Guide with case stories provided by Members to demonstrate in practical terms how they have streamlined their procurement process with a view to fighting corruption.

* *
* *
*
Bibliography


OECD, (2009) OECD Principles for Integrity in Public Procurement


UNITED NATIONS, (2013) UNODC Guidebook on anti-corruption in public procurement and the management of public finances: Good practices in ensuring compliance with article 9 of the United Nations Convention against Corruption,


x

x   x
Appendix 1

Summary of leading International Model Laws on Public Procurement and Guidelines

UNCITRAL Model Law on Public Procurement

The UNCITRAL Model Law is, internationally speaking, one of the most commonly recognized public procurement codes. One of the main purposes of the UNCITRAL Model Law is to serve as a template available to national governments seeking to introduce or reform national public procurement legislation.

The UNCITRAL Model Law is available online. It reflects best practice in the area of public procurement from around the world and allows governments to adapt it to local circumstances.

For these reasons, many countries have based their public procurement legislation on the UNCITRAL Model Law. The UNCITRAL Model Law is supplemented by a comprehensive tool—the Guide to Enactment. The purpose of this Guide is to provide background and explanatory information on policies in the UNCITRAL Model Law, to discuss objectives and to advise on options in the UNCITRAL Model Law. The Model Law, and its accompanying Guide to Enactment, have been used extensively as a benchmark for assessing procurement laws around the world. The Model Law was revised in 2011 and is intended to conform to the requirements of UNCAC.

The UNCITRAL Model Law is predicated on the familiar principles of: (a) achieving economy and efficiency; (b) widespread participation by suppliers and contractors, with procurement open to international participation as a general rule; (c) maximizing competition; (d) ensuring fair, equal and equitable treatment; (e) assuring integrity, fairness and public confidence in the procurement process; and (f) promoting transparency. It regulates, in detail, the elements provided for in article 9 (1) (a)-(d) of UNCAC to establish the required appropriate systems of procurement. These basic principles in the UNCITRAL Model Law are also reflected in article 9 (1) of UNCAC. Given that the UNCITRAL Model Law thus implements the requirements set forth in article 9 (1) of UNCAC, it can be considered that, in principle, a country basing its national public procurement legislation on the UNCITRAL Model Law will, at the same time, comply with the requirement that it establish the legislative framework for an appropriate system of procurement as set forth in article 9 (1) of UNCAC.

WTO Government Procurement Agreement

The WTO GPA is a multilateral agreement within the WTO system which provides a framework for the conduct of international trade with governments. Current WTO GPA parties are: Armenia, Canada, the European Union (including its 28 Member States), Hong Kong SAR of China, Iceland, Israel, Japan, Liechtenstein, the Netherlands with respect to Aruba, Norway, Republic of Korea, Singapore, Switzerland, Chinese Taipei and the United States.

Its principal objective is, through non-discrimination obligations, to open up procurement to international competition and, in this context, it requires its parties to ensure the conformity of their laws and regulations with the WTO GPA obligations. It also promotes good governance and the achievement of value for money in national procurement systems. The WTO GPA regulates, in detail, the measures set out in article 9 (1) (a)-(d) to establish the required appropriate systems of procurement.

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13 This section is based on UNODC’s summarization of existing multilateral legislative codes for national public procurement systems and other guideline principles for good procurement practice. All the legislative codes converge on the United Nations Convention against Corruption (UNCAC) provisions in Article 9 Public procurement and the management of public finances; and other provisions which address preventive measures, codes of conduct and public reporting.
The WTO GPA, based on its principal purpose of opening-up national public procurement markets, promotes transparency and competition in several ways. Since there is an obligation to provide for a framework that ensures non-discriminatory competition between suppliers, WTO GPA parties are therefore required to use objective criteria in decision-making.

**EU Public Procurement Directives**

The EU Directives are intended to be implemented by the 28 EU Member States (Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the United Kingdom) as part of progressive EU legal harmonization. The Directives cover the fundamental principles of procurement processes and transparency and countries are required to apply these fundamental principles when awarding public contracts, particularly concerning non-discrimination, equal treatment, competition and transparency.

It may be argued that the EU Directives establish the most developed public procurement system encompassing different countries worldwide. Their main purpose is to remove barriers to trade which, in the context of public procurement, requires the elimination of any restrictive access to public contracts within the EU.

The legal regime, as established by the EU Directives, is built upon various fundamental principles, which have been developed by the Court of Justice of the European Union (EJC) over the years. The principles of transparency and fair competition, as well as non-discrimination and equal treatment are among the most important principles. The EU Directives regulate, in detail, the measures contemplated by article 9 (1) (a)-(d) of UNCAC to establish the required appropriate systems of procurement.

**World Bank/International Financial Institution Guidelines**

Another source of guidance for anti-corruption efforts in public procurement is provided by the guidelines from the World Bank and other international financial institutions. Borrower nations must generally conform with these guidelines in order to qualify for financing. These institutions routinely impose minimum procurement rules to ensure transparency, competition and integrity in the projects they fund, in order to ensure that the Banks’ money is well spent.

A procuring entity which complies with the requirements set out in these guidelines will, therefore, generally comply with the requirements which are necessary in order to establish an appropriate system of procurement as set forth in article 9 (1) of UNCAC.

**OECD Procurement Assessment Tools and Principles for Enhancing Integrity in Public Procurement**

OECD encourages sound governance and, in this regard, it encourages governments to reform their public procurement systems to enhance integrity in public procurement.

In doing so, OECD has developed a number of important recommendations and publications which map corruption risks throughout the entire procurement cycle. These documents serve as an important tool to foster better practice in public procurement. The most important OECD publications in this regard are: OECD Principles for Integrity in Public Procurement, Policy Brief – Keeping Government Contracts Clean, Guidelines for Fighting Bid Rigging, Integrity in Public Procurement: Good Practice from A to Z, Bribery in Public Procurement: Methods, Actors and Counter-measures and Fighting Corruption and Promoting Integrity in Public Procurement.

In cooperation with the European Union, the OECD sponsors the work of Support for Improvement in Governance and Management (SIGMA), which is a research organization that has developed a
number of briefs and guidelines on the interpretation of the complex EU public procurement regime.

**Transparency International**

Transparency International (TI), a leading non-governmental organization in battling corruption, is also very active in the field of public procurement. It has developed a number of important tools to assist in reducing corruption in government contracts.

TI’s integrity pacts, referred to above, are agreements entered into between the governmental procuring entity and all bidders in which all of the parties pledge not to engage in bribery or collude with competitors during the formation or administration of a contract. These pacts also require that a monitoring system is put in place to ensure compliance. TI has also produced various publications dealing with the challenge of overcoming corruption in the field of public procurement. The most comprehensive in this regard is the Handbook for Curbing Corruption in Public Procurement.
## Appendix 2

**Mauritius Revenue Authority (MRA) procurement guideline for waiving of competition process**

<table>
<thead>
<tr>
<th>Permissible Reasons</th>
<th>Justifications/Practical Considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Where prices/rates have already been fixed or established</td>
<td>- Indicate name of regulatory body or law that controls rates or establishes prices. Attach a current printed rate schedule, if available.</td>
</tr>
<tr>
<td>• Where specifications are only met by proprietary product or service</td>
<td>- Explain why other sources do not have the capacity to perform adequately.</td>
</tr>
<tr>
<td>• Where items to be procured have to be compatible with the existing ones i.e., standardization is favored</td>
<td>- Provide plain, simple, direct information based upon facts so that a person without technical expertise can follow the rationale.</td>
</tr>
<tr>
<td>• Where competitive bidding for the same item was conducted during the last year</td>
<td>- Provide detailed information on prices and delivery. There should be no increase in prices.</td>
</tr>
<tr>
<td>• Where competitive bidding conducted during the last year had not produced satisfactory results</td>
<td>- Provide detailed summary of the previous competitive bidding process and its outcome.</td>
</tr>
<tr>
<td>• Urgency</td>
<td>The following to be included:</td>
</tr>
<tr>
<td></td>
<td>- A description of the urgency (the urgency cannot be the result of slow administrative processing or a general lack of planning)</td>
</tr>
<tr>
<td></td>
<td>- An explanation of how non-competitive purchase will meet the schedule.</td>
</tr>
<tr>
<td></td>
<td>- A discussion of the adverse impact that the MRA would suffer if the delivery schedule were modified to permit competition.</td>
</tr>
<tr>
<td>• Specialized professional services</td>
<td>- Where these cannot be objectively evaluated e.g. research and development services, ground-breaking / new technology</td>
</tr>
<tr>
<td>• Where formal solicitation will not give satisfactory results</td>
<td>- Explanation and cost estimates to provided</td>
</tr>
</tbody>
</table>

*Source: MRA*
In order to ensure that the waiving of competition process is not abused:

(i) The reason(s) and justification(s) for departures from the established policy should be clearly recorded and explained.

(ii) Authorization of the Board must be obtained.
Appendix 3

Steps in conducting a Competitive Process for contracts below EU thresholds

Value of Contract

Less than €5K

- Obtain verbal quotes from competitive supplier(s)
- Select lowest price / most suitable

€5K - €50K

- Send brief specification by email (fax to a number of suppliers at least three) seeking written quotes
- Consider advertising on tenders or other relevant media
- Evaluate offers objectively against specified requirements (using a scoring sheet)
- Select most suitable offer
- Notify/debrief unsuccessful bidders

€50K - EU Thresholds

- Draw up tender documentation
- Set basis for award (lowest price/MEAT)
- For MEAT set award criteria (weighted)
- Advertise on tenders, appropriate media (or voluntarily in OJEU) and/or invite suitable tenderers (at least five)
- If price is basis for award, select lowest competent bid

- If MEAT, evaluate tenders using weighted scoring sheet based on award criteria (including price)
- Invite most competitive to present on elaborate: on bids if necessary
- Select highest scoring tender
- Award contract based on successful tender
- Debrief unsuccessful tenderers
- Notify unsuccessful tenderers

More formal process

See 5.2 to 5.8

Source: NPPPU, Ministry of Finance, Ireland: Public Procurement Guideline – Competitive Process

X X X
Appendix 4

Steps in conducting a Competitive Process for contracts above EU thresholds

Source: NPPPU, Ministry of Finance, Ireland: Public Procurement Guideline – Competitive Process
## List of Web Resources

<table>
<thead>
<tr>
<th>Organization</th>
<th>Website Link</th>
</tr>
</thead>
</table>
| OECD                                | www.oecd.org  
www.oecd.org/corruption/asiapacific                                          |
| United Nations Procurement Capacity Development Centre (UNPCDC) | http://www.unpcdc.org/home.aspx                                                 |
| Transparency International           | http://www.transparency.org/publications/publications/other/procurement_h  
http://www.transparency.org                                                     |
| The World Bank                      | http://go.worldbank.org/9KQZWXNOI0                                            |
| WTO working Group on Transparency in Government Procurement | http://www.wto.org/english/tratop_e/gproc_e/gptran_e.htm                      |
| UNICITRAL                           | http://www.uncitral.org/uncitral/en/uncitral_texts/procurement_online.html  |
| NPPPU                               | www.etenders.gov.ie                                                         |