Center for Scientific Knowledge (CSK)

A not-for-profit research organisation

Policy Against Corruption

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Foreword

The Center for Scientific Knowledge (CSK) has zero tolerance for corruption in any form. As a not-for-profit research organisation, CSK holds funds entrusted to it by donors, governments and partners for the public good. Every unit of funding lost to bribery, fraud or misuse is taken away from the research and communities it was meant to serve.

Corruption also damages the integrity of science itself. Falsified expenses, rigged procurement or favours exchanged for data access or authorship undermine the trust on which research partnerships, ethical approvals and funding depend. A single incident can lead funders to suspend grants, require repayment or end their relationship with CSK.

Adopting this policy is one step; living by it is another. I expect every member of the CSK community, from the Board to field teams, to read it, follow it and speak up when something seems wrong. Managers and principal investigators carry a particular duty to lead by example. Together we can protect CSK's reputation and make sure our resources deliver the impact they were intended for.

Salum Ahmed Mshamu

Executive Director

Dar es salaam, November 2026

Abbreviations and acronyms

Abbreviation	Meaning
ARC	Audit and Risk Committee of the Board
CO	Compliance Officer
CoI	Conflict of Interest
CSK	Center for Scientific Knowledge
ED	Executive Director
HR	Human Resources
PAC	Policy Against Corruption
PI	Principal Investigator

1.0 Preliminary provisions

1.1 This policy may be cited as the 'Policy Against Corruption' (PAC) of the Center for Scientific Knowledge (CSK).

1.2 This policy comes into operation on the date it is approved by the CSK Board of Directors.

1.3 This policy applies to the Board, management, staff and associates of CSK, and to anyone acting for or on behalf of CSK, wherever they are located. It covers all CSK activities, including research projects, fieldwork, procurement, grants and sub-awards, recruitment, travel and dealings with public officials.

1.4 In this policy, unless the context otherwise requires:

- **"Associate"** means any person engaged in CSK activities who is not staff, including visiting researchers, fellows, interns, volunteers, consultants, contractors, field enumerators and employees of partner organisations working on CSK projects.
- **"Board"** means the Board of Directors (or Trustees) of CSK.
- **"Compliance Officer"** means the senior member of staff designated by the Executive Director to oversee this policy and receive reports under it.
- **"CSK community"** means the Board, staff and associates of CSK together.
- **"Funder"** means any donor, government, foundation or other body that provides grants, contracts or other funding to CSK.
- **"Gift"** means anything of value given or received without full payment, including cash, vouchers, goods, services, travel, accommodation, loans, discounts, favours and offers of employment.
- **"Hospitality"** means meals, drinks, entertainment, events, travel or accommodation provided or received.
- **"Partner Organisation"** means a university, research institution, government agency, community organisation or other body with which CSK collaborates.
- **"Policy"** means this CSK Policy Against Corruption.
- **"Public Official"** means any person who holds a legislative, administrative, judicial or regulatory position, or who works for a government body, state-owned enterprise or public international organisation, including officials who issue research permits, ethical clearances, customs clearances and import or export licences.
- **"Staff"** means any person employed by CSK, whether full-time, part-time, fixed-term, temporary or casual.
- **"Third Party"** means any individual or organisation outside CSK with which CSK deals, including suppliers, contractors, sub-grantees, agents, consultants and partner organisations.

2.0 Definition of corruption

2.1 For the purposes of this policy, corruption is the abuse of entrusted power or resources for private gain, whether for oneself or for another person or organisation. It includes, but is not limited to, the following:

(i) **Bribery:** offering, promising, giving, requesting, agreeing to receive or accepting anything of value to influence a person to act improperly in the performance of their duties, or as a reward for having done so.

(ii) **Facilitation payments:** small unofficial payments made to speed up or secure a routine action by a public official, such as issuing a permit, clearing goods through customs or processing a visa.

(iii) **Fraud:** dishonestly making a false representation, failing to disclose information or abusing a position in order to make a gain or cause a loss, including falsifying documents, invoices, receipts, timesheets or research data.

(iv) **Embezzlement and misappropriation:** theft or misuse of CSK funds, equipment, supplies, vehicles or other assets, including using grant funds for purposes other than those approved.

(v) **Kickbacks:** receiving a payment, commission or other benefit from a supplier, contractor or partner in return for awarding or influencing a contract or payment.

(vi) **Collusion and bid-rigging:** secret agreements between bidders, or between staff and bidders, to fix prices, share contracts or manipulate a procurement process.

(vii) **Conflicts of interest that are not declared or managed:** situations in which a person's private interests, or those of their family or close associates, could improperly influence their decisions on behalf of CSK.

(viii) **Nepotism and favouritism:** using one's position to give jobs, contracts, research roles, authorship or other benefits to relatives, friends or associates without fair and open competition.

(ix) **Extortion:** demanding money or a benefit by threat, force or abuse of authority.

(x) **Money laundering:** concealing the origin of money obtained through crime, including by passing it through CSK accounts or projects.

2.2 Corruption is assessed by its substance, not its form. It does not matter whether the benefit is given directly or through an intermediary, whether it is described as a fee, commission, gift or donation, or whether the person offering it believes it is customary.

2.3 Examples of corruption in a research setting include:

- Paying an official an unofficial fee to obtain a research permit, ethical clearance or customs release for equipment or samples;
- Inflating per diems, travel claims, fuel costs or field allowances, or claiming for days not worked;
- Creating fictitious research participants, enumerators or suppliers in order to divert participant payments, wages or project funds;

- Charging the same cost to more than one grant, or charging costs to a grant that are not allowed under its terms;
- Accepting gifts or payments from a supplier in return for selecting them or approving their invoices;
- Offering authorship, data access or a research position in exchange for money, favours or other personal benefits;
- Falsifying financial, progress or scientific reports to a funder to obtain or keep funding.

3.0 Preamble

CSK is a not-for-profit research organisation committed to advancing scientific knowledge, building research capacity and sharing evidence for the benefit of society. It depends on the trust of funders, partners, research participants and the public, and on the careful stewardship of the resources entrusted to it.

The CSK community includes its Board, staff, associates, partner organisations, suppliers and the communities where CSK works. CSK expects everyone acting for it to conduct its business honestly, transparently and in accordance with the law and the terms of its grants and contracts.

All members of the CSK community must understand that corruption in any form will not be tolerated, and they are required to abide by this policy.

4.0 Rationale

Corruption diverts resources from research and from the communities CSK serves. It exposes CSK and individuals to criminal prosecution, fines, repayment of grants, debarment from future funding and serious reputational harm.

Research organisations face particular risks. Projects often involve large volumes of small cash payments, such as per diems, participant reimbursements and field expenses. They also involve procurement of specialised equipment, dealings with public officials for permits and clearances, sub-awards to partners, and work in remote locations with limited oversight.

Many funders require grantees to have effective anti-corruption controls and to report suspected fraud promptly. Some foreign laws, such as the UK Bribery Act 2010 and the US Foreign Corrupt Practices Act, may apply to CSK's activities where funding or partners are connected to those countries.

This policy is adopted under **The Prevention and Combating of Corruption Act, Cap. 329** and **The Anti-Money Laundering Act, Cap. 423** and public procurement laws.

5.0 Policy objectives

The overall objective of this policy is to prevent, detect and respond to corruption in all CSK activities. Specifically, the policy seeks to:

(i) Ensure that all staff and associates know and understand what constitutes corruption and what is expected of them.

(ii) Set clear rules on gifts, hospitality, conflicts of interest, procurement, payments to officials and dealings with third parties.

(iii) Protect CSK funds, assets and research integrity from misuse.

(iv) Meet CSK's legal obligations and the requirements of its funders.

(v) Provide safe and confidential channels for reporting concerns, and protect those who report in good faith.

(vi) Ensure that suspected corruption is investigated fairly and promptly, and that breaches are remedied.

(vii) Promote a culture of integrity, transparency and accountability throughout CSK.

6.0 Roles and responsibilities

Who	Responsibilities
Board of Directors	Approves this policy; sets the tone of zero tolerance; ensures adequate resources for its implementation; oversees compliance through the Audit and Risk Committee.
Audit and Risk Committee	Reviews corruption risks and internal controls; receives reports of suspected corruption and investigation outcomes; oversees investigations that involve the Executive Director or senior management.
Executive Director	Owns the policy; appoints the Compliance Officer; ensures effective controls are in place; decides on disciplinary action; reports to the Board and to funders as required.
Compliance Officer	Maintains the gifts and conflicts of interest registers; advises staff; receives and logs reports; coordinates investigations; organises training; reports to the ED and the ARC.
Finance and procurement	Operate financial controls, segregation of duties and procurement procedures; carry out supplier and partner due diligence; flag irregular transactions.
Managers, PIs and team leads	Model ethical conduct; ensure their teams know the policy; review and approve expenses and project spending with care; act promptly on concerns.
All staff and associates	Comply with this policy; declare conflicts of interest, gifts and hospitality; keep accurate records; report suspected corruption; co-operate with investigations.
Third parties	Are informed of this policy and required, through contracts and agreements with CSK, to comply with equivalent standards when working with or for CSK.

7.0 Rules of conduct

7.1 Bribes and facilitation payments

7.1.1 No member of the CSK community shall offer, promise, give, request, agree to receive or accept a bribe, directly or through any other person.

7.1.2 Facilitation payments are prohibited, even where they are small or said to be customary. Only official fees, paid against an official receipt to the relevant authority, may be paid.

7.1.3 The only exception is where a person faces an immediate threat to their life, health, safety or liberty. In that case they may make the payment demanded, but must report it to the Compliance Officer within 24 hours or as soon as it is safe to do so, so that it can be recorded accurately.

7.2 Gifts and hospitality

7.2.1 Gifts and hospitality must never be given or accepted where they could influence, or appear to influence, a decision, or where they are offered during a procurement, recruitment, permit application or similar process.

7.2.2 Cash and cash equivalents, such as vouchers, mobile money or gift cards, must never be given or accepted.

7.2.3 Modest gifts and hospitality may be given or accepted in line with the following thresholds:

Value per item or occasion	Action required
Up to 1,000,000TSh	May be accepted or given; no declaration needed.
Above 1,000,000TSh and up to 2,500,000TSh	Must be declared in the gifts and hospitality register within five working days.
Above 2,500,000TSh, or any gift to or from a public official	Requires the prior written approval of the Compliance Officer; if offered unexpectedly, must be declined or handed over to CSK.

7.2.4 Where refusing a gift would cause offence, it may be accepted on behalf of CSK, declared, and handed to the Compliance Officer, who will decide how it is used or disposed of.

7.3 Conflicts of interest

7.3.1 Every member of the Board, staff and associate must declare any actual, potential or perceived conflict of interest as soon as it arises, and in any case on appointment and annually, using the CSK declaration form.

7.3.2 Conflicts include financial interests in, or employment by, a supplier, partner or funder; close family or personal relationships with candidates, suppliers or people they supervise; and outside work that competes with CSK or uses CSK resources.

7.3.3 A person with a conflict must not take part in, or try to influence, any decision to which the conflict relates. The Compliance Officer will record each declaration and agree how the conflict will be managed.

7.4 Procurement and contracts

7.4.1 All procurement shall follow the CSK Procurement Policy and the requirements of the relevant funder, including competitive bidding above set thresholds, segregation of duties and written records of how suppliers were chosen.

7.4.2 No contract shall be split to avoid procurement thresholds, and no supplier shall be paid without evidence that goods or services were received.

7.5 Third parties, partners and sub-grantees

7.5.1 CSK will carry out proportionate due diligence before engaging suppliers, consultants, agents, partners and sub-grantees, with greater checks where the value or risk is higher.

7.5.2 Contracts and sub-award agreements shall include anti-corruption clauses, audit rights and the right to terminate if the third party engages in corruption.

7.6 Research funds, expenses and participant payments

7.6.1 Grant funds shall be used only for the purposes and within the budgets approved by the funder. Costs shall be charged to the correct grant and supported by original documents.

7.6.2 Expense claims, per diems, timesheets and field allowances must be accurate and supported by receipts or other evidence, and must be approved by someone other than the claimant.

7.6.3 Payments to research participants and field staff shall be documented, reconciled and, wherever possible, made by bank transfer or mobile money rather than cash.

7.7 Recruitment and research opportunities

7.7.1 Recruitment, promotions, fellowships, research roles and authorship shall be decided on merit through fair and transparent processes. Asking for or offering money, favours or other benefits in exchange for any of these is prohibited.

7.8 Political and charitable contributions

7.8.1 CSK does not make contributions to political parties, candidates or campaigns. Charitable donations and sponsorships may be made only with the approval of the Executive Director, must be recorded, and must never be used to disguise a bribe.

7.9 Books and records

7.9.1 CSK shall keep complete and accurate books, records and accounts of all transactions. No off-book accounts, false entries or undisclosed funds are permitted. Records shall be retained for seven years or longer where a funder requires it.

8.0 Prevention and awareness

8.1 CSK will take active steps to prevent corruption. In particular, CSK will:

(i) Give every new member of staff and associate a copy of this policy at induction and ask them to confirm in writing that they have read it.

(ii) Provide anti-corruption training to all staff at least every two years, with additional training for finance, procurement and project management staff and PIs.

(iii) Carry out an annual corruption risk assessment covering projects, locations, partners and processes, and update controls accordingly.

(iv) Maintain internal financial controls, including segregation of duties, approval limits, bank reconciliations and spot checks of field expenditure.

(v) Commission an annual external audit and, where required, project-specific audits for funders.

(vi) Communicate this policy to suppliers, partners and sub-grantees and display information on how to report concerns at CSK offices and field sites.

9.0 Reporting and investigating suspected corruption

9.1 Duty to report

9.1.1 Any member of the CSK community who suspects or becomes aware of corruption, or who is offered or asked for a bribe, must report it promptly. They should not investigate the matter themselves or confront the person concerned.

9.1.2 Reports may be made to any of the following:

- The Compliance Officer;
- The reporter’s line manager or PI, or any other manager;
- The Executive Director, or the Chair of the Audit and Risk Committee if the concern involves the Executive Director or senior management;
- A confidential or anonymous reporting line, email address or online platform, provided by CSK.

9.1.3 Any manager who receives a report must pass it to the Compliance Officer within two working days. Reports may be made anonymously, although this can make investigation more difficult.

9.1.4 Third parties, research participants and members of the public may also report concerns through the channels above.

9.2 Handling a report

9.2.1 The Compliance Officer will acknowledge the report within five working days where the reporter is known, log it in a confidential register, and carry out a preliminary assessment to decide whether a formal investigation is needed.

9.2.2 Where a report involves the Compliance Officer, it shall be handled by the Executive Director. Where it involves the Executive Director or a Board member, it shall be handled by the Chair of the Audit and Risk Committee.

9.2.3 Where necessary, CSK may take interim measures to protect evidence and assets, such as suspending payments, securing records or placing a staff member on paid administrative leave. Interim measures are not a finding against anyone.

9.3 Investigation

9.3.1 Where a formal investigation is required, the Executive Director, or the Audit and Risk Committee where appropriate, shall appoint one or more investigators who are independent of the matter. These may be internal staff, internal or external auditors, or specialist investigators.

9.3.2 The investigation shall:

(i) Secure and review relevant documents, financial records, electronic data and other evidence;

(ii) Interview the person who made the report, the person concerned and relevant witnesses, each of whom may be accompanied by a colleague or representative of their choice;

(iii) Give the person concerned a fair opportunity to respond to the allegations;

(iv) Make findings on the balance of probabilities and report them in writing to the person who appointed the investigators.

9.3.3 Investigations should be completed within 60 days where possible. The people involved will be told if more time is needed.

9.3.4 Where required by a grant agreement, CSK will notify the relevant funder of suspected or confirmed corruption within the time the agreement specifies.

10.0 Disciplinary and other action

10.1 Corruption is gross misconduct. Where an allegation against a member of staff is substantiated, the Executive Director will take disciplinary action in accordance with the CSK Disciplinary Procedure and applicable employment law. Action may include:

- A written warning;
- Removal from financial, procurement or supervisory responsibilities;
- Demotion or transfer;
- Summary dismissal.

10.2 Where an associate or third party is involved, CSK may terminate the contract, sub-award or engagement, suspend payments, and exclude them from future work with CSK.

10.3 Where a member of the Board is involved, the matter will be handled by the Board in accordance with CSK's memorandum / articles of association.

10.4 CSK will seek to recover any funds or assets lost through corruption, including through civil proceedings, and may repay funders where required.

10.5 Where conduct may amount to a criminal offence, CSK will refer the matter to the police or the relevant anti-corruption authority.

11.0 Confidentiality and records

11.1 CSK will treat all reports and investigations as confidentially as possible. The identity of the person who reported will not be disclosed without their consent, unless required by law or necessary for a fair investigation.

11.2 CSK will keep a written record of each report, how it was handled and its outcome. Records will be stored securely in line with the applicable data protection law and kept for seven years after the matter closes.

11.3 Anonymised data may be used to monitor corruption risks and to report to the Board and funders.

12.0 False and malicious allegations

12.1 A report that is made in good faith but not substantiated is not a false allegation, and no action will be taken against the person who made it.

12.2 Where an investigation finds clear evidence that a person knowingly made a false or malicious allegation, that person will be subject to disciplinary action under section 10.0.

13.0 Protection against retaliation

13.1 No one who refuses to take part in corruption, reports a concern in good faith, or assists an investigation will suffer any detriment as a result, even if the concern turns out to be mistaken or the refusal causes CSK to lose business.

13.2 Retaliation, including threats, dismissal, demotion, exclusion, denial of opportunities or negative references, is a serious breach of this policy and will be dealt with under section 10.0.

14.0 External reporting and co-operation

14.1 Nothing in this policy prevents any person from reporting suspected corruption directly to the police, the national anti-corruption authority (TAKUKURU), a funder's fraud or integrity office, or another competent body.

14.2 CSK will co-operate fully with law enforcement, regulators, auditors and funders investigating corruption connected with its activities.

14.3 In any ongoing case, a person who is the subject of a report, or who has a conflict of interest in it, shall not receive, investigate or take part in deciding the matter.

15.0 Monitoring and review

15.1 The Compliance Officer will report to the Audit and Risk Committee at least twice a year on reports received, investigations and their outcomes, gifts and conflicts declared, training completion and the results of the corruption risk assessment.

15.2 This policy will be reviewed every three years, or sooner if the law changes, a funder requires it, or experience shows the policy is not working as intended.

16.0 Concluding remarks

This policy applies to everyone acting for CSK, in every location and in every activity. Its success depends on each member of the CSK community taking personal responsibility for acting with integrity and speaking up when something seems wrong.

Every member of the CSK community is expected to know this policy, including what corruption is, how to avoid it and how to report it. By upholding it, we protect the resources entrusted to us, the integrity of our research and the trust of the communities and partners we serve.

Approval and version history

Version	Date	Approved by	Summary of changes
1.0	12 Nov 2026	CSK Board of Directors	First issue

Policy owner: Compliance Officer · Next review due: 11 Nov 2026