

**Center for Implementation of Investment Projects of the Committee for
Environmental Protection under the Government of the Republic of
Tajikistan**

Whistleblowing Policy

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1. Introduction

The Whistle-Blowing Policy is essential for protecting the integrity of the Center for Implementation of Investment Projects (CIIP). This policy is designed to prevent and detect potential fraud and other misconduct by employees, customers, or any other parties. It applies to all CIIP stakeholders and is always available for anyone who needs to report concerns.

CIIP firmly upholds a "Zero Tolerance" approach to any actions that could compromise the effectiveness of this policy.

2. Scope and Limitation

The board and management are responsible for fostering a whistle-blowing environment and training employees on whistle-blowing policies to support CIIP's conflict of interest policy. This policy outlines the parameters, definitions, procedures, and protections for those reporting violations of CIIP's conflict of interest policies.

The Committee of CIIP Board and employees of CIIP must be familiar with this policy. It will be updated as necessary to comply with new regulations, directives, and amendments to Tajikistan's laws. This document takes effect upon approval by the CIIP Committee Board (CB) and will be reviewed at least every three years or as needed to enhance internal controls.

This document is the property of CIIP and is intended for use by its CB members, management, concerned staff, auditors, and relevant authorities.

This policy supplements but does not replace any applicable legal or regulatory rules, guidelines, directives, or CIIP's internal policies and instructions. If any provision of this policy conflicts with any directive or statute, the directive or statute will prevail.

3. Definition of a Whistleblower

A whistleblower is any individual, inside or outside the organization, who provides substantiated information about an employee or stakeholder associated with CIIP who is in violation of the stated conflict of interest policies.

4. Who Can Be the Whistleblower?

1. Any employee
2. Family member of an employee
3. Customer of CIIP
4. Multilateral Agents/Agencies
5. Vendor
6. Contractor
7. Valuator
8. Rating Agencies

9. Financial Consultant
10. Auditors
11. Any stakeholders associated with CIIP

5. Recipients of Whistle Blowing

1. Front Line Staff
2. Project Managers/Department Heads/Unit Heads
3. HR Department
4. Senior Management Team
5. Chairman of the Board

6. Roles, Rights, and Responsibilities of Whistleblower

1. Whistleblowers provide initial information based on a reasonable belief that wrongdoing has occurred. The motivation of a whistleblower is irrelevant to the validity of the allegations. However, intentionally filing a false report is considered improper activity.
2. Whistleblowers should refrain from obtaining evidence to which they do not have access rights. Improper access may itself be considered improper activity.
3. Anonymous whistleblowers are encouraged to provide sufficient evidence to justify an investigation. Investigations will not proceed without sufficient evidence because investigators cannot interview anonymous whistleblowers, making it difficult to evaluate the credibility of the allegations.
4. Whistleblowers are neither considered investigators nor determine appropriate corrective/remedial actions. They must not attempt to conduct investigations, interviews, or interrogations related to the alleged fraudulent activity.
5. The identity of the whistleblower will not be disclosed except as required by law for the investigation.

7. Protection of Whistleblower and Witness

1. Any staff who reports wrongdoing in good faith and in compliance with this guideline will be protected against retaliation. Staff who report in bad faith, particularly based on false or misleading information, will not be protected and will face disciplinary measures.
2. Reports made in good faith must be based on a reasonable belief that wrongdoing has occurred or is likely to occur. If an investigation reveals no wrongdoing, the employee will not face victimisation or disciplinary action if they acted in good faith.
3. The identities and confidential information provided by witnesses will be protected from unauthorised disclosure during and after an investigation using physical, electronic, and procedural controls.

8. Reporting Responsibilities and Safeguards

1. Any known or suspected violations of conflict of interest policies should be reported immediately to the concerned recipient of whistle-blowing.
2. Every employee is responsible for reporting discovered or suspected violations, preferably in writing.
3. No reporting party who in good faith reports a matter will suffer harassment, retaliation, or adverse consequences. Any employee who harasses or retaliates against the reporting party will face disciplinary action, including termination or removal from the board.
4. False allegations made maliciously will be treated as a serious disciplinary offence.

9. Confidentiality

1. Reports can be made anonymously or confidentially. Anonymous allegations will be investigated, but consideration will be given to the seriousness of the issue, its credibility, and the likelihood of confirming the allegation from other reliable sources. Efforts will be made to keep the identity of the reporting party secret, consistent with the need for an adequate and fair investigation.
2. Allegations will not be discussed with anyone other than those with a legitimate need to know, to protect the accused person's rights and avoid damaging their reputation if found innocent, and to protect CIIP from potential liability.

10. Wrongdoing, Violation, and Misconduct for Whistle-Blowing Purpose

1. **Corruption or Corrupt practice:** The act of pledging, providing, accepting, or soliciting, whether directly or indirectly, any valuable item (including but not limited to gifts, gratuities, entertainment, favours, invitations, and any other benefits) or any improper advantage. It also includes any behaviour or failure to act that involves the misuse of authority or duties, aiming to influence or improperly affect the actions of another party, or to gain an undue benefit for oneself or someone else.
2. **Fraud or Fraudulent practice:** Any action or failure to act, including false representation or hiding significant information, that intentionally or carelessly misleads or tries to mislead another party to gain financial or other unjust benefits for oneself or another party, or to evade a duty.
3. **Coercion or Coercive practice:** The act of damaging or causing harm, or threatening to damage or harm, either directly or indirectly, any individual or their property, with the intention of unduly influencing that individual's actions.
4. **Collusion or Collusive practice:** A scheme involving two or more parties intended to accomplish an illegitimate objective, including improperly swaying the actions of another party.
5. **Obstructive practice** includes:
 - Intentionally destroying, forging, changing, hiding, or unjustly holding back evidence or other requested data, documents, or records that are crucial to an inquiry;
 - Providing untrue statements to investigators in order to substantially obstruct an investigation;
 - Intimidating, harassing, or threatening any party to deter them from revealing pertinent information or from advancing an investigation;

- Substantially obstructing contractual rights concerning audits or access to information.
6. **Abuse:** The act of stealing, diverting, squandering, or unauthorized utilization of property or resources associated with an endeavour, whether done deliberately or due to careless indifference.
 7. **Money Laundering:** The act of transforming or relocating assets, being aware that they stem from criminal activities, in order to hide or obscure their unlawful source, or to aid individuals implicated in the crime in avoiding legal repercussions. This encompasses obscuring or camouflaging the genuine characteristics, origin, whereabouts, handling, transfer, entitlements to, or possession of assets recognized to originate from criminal activities, or gaining, holding, or utilizing assets acknowledged to come from a criminal act.
 8. **Retaliation against Whistleblowers or Witnesses:** Any harmful act, direct or indirect, recommended, threatened, or taken against a whistleblower or witness, or a person associated with them, because of their report of suspected wrongdoing or cooperation with an investigation.
 9. **Financing of Terrorism or Terrorist Financing:** Any detrimental action, whether direct or indirect, suggested, warned of, or carried out against an informant or observer, or an individual linked to them, due to their disclosure of suspected misconduct or collaboration with an inquiry.
 10. **Harassment:** Verbal or physical conduct that is not wanted and unreasonably disrupts work or fosters an environment at work that is intimidating, hostile, or offensive.

11. Procedures

A mechanism is in place on CIIP's official website to lodge grievances/complaints for whistle-blowing.

Considering the sensitivity, the incident reported through the grievance portal will only be accessible to the recipient of whistle-blowing.

Arrangements have been made to review the lodgment in the web portal by the recipient of whistle-blowing only.

1. A whistleblower can lodge a complaint/whistle-blowing in multiple ways:
 - a. In writing: - To the CIIP for entire project-related issues. CIIP shall escalate the issues to the concerned recipient of whistle-blowing. - To the HR manager. - To the CEP for any special issues related to Senior Management. - To the CB for any special issues related to the Senior Management.
 - b. Lodge in the grievance portal of CIIP's Website: - Whistle-blowing can be lodged with or without whistleblower identity. - HR-related whistle-blowing is directly routed to the HR manager.
 - c. Employees should make a report disclosing their identity whenever possible. If anonymity is chosen, consideration will be given if: - The subject matter is serious enough to justify it. - Sufficient information is provided to take further action. - Anonymity does not harm the credibility of the disclosure. - Anonymity does not prevent the confirmation of details with other sources.

2. All reports under this policy will be promptly and thoroughly investigated, and all information disclosed during the investigation will remain confidential
3. The list of complaints is publicly available on the CIIP [website](#).