

COMPLIANCE PROGRAMME FOR THE PREVENTION OF CORRUPTION

INESC TEC

VERSION CONTROL

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Legal framework

According to Decree-Law No. 109-E/2021 (December 9), which establishes a National Anti-Corruption Mechanism into the legal framework, simultaneously approving the General Regime for Prevention of Corruption, INESC TEC is committed to comply with the preventive measures set out. In this sense, the institution is implementing a comprehensive Compliance Programme for the Prevention of Corruption. This programme encompasses a Code of Conduct, a Risk Prevention Plan, a Training Programme, and a Reporting Channel.

The National Anti-Corruption Strategy 2020-2024 establishes the following priorities:

- i) improve knowledge, training and institutional practices on transparency and integrity;
- ii) prevent and detect the risks of corruption;
- iii) engage the private sector in the prevention, detection and control of corruption;
- iv) strengthen the liaison between public and private institutions;
- v) ensure a more efficient and balanced application of the legal mechanisms for repressing corruption, improving the response time of the judicial system and ensuring the adequacy and effectiveness of the punishment;
- vi) produce and disseminate reliable information on the phenomenon of corruption;
- vii) cooperate at the international level in the fight against corruption.

The Compliance Programme for the Prevention of Corruption includes the nomination of an Anti-corruption Compliance Officer, who ensures and controls the application of the Programme.

Anti-corruption Compliance Officer

The Board of Directors (CA) of INESC TEC appoints the Anti-corruption Compliance Officer, who performs his/her duties independently, permanently and with decision-making autonomy; the Officer must ensure that he/she possesses the internal information and the human and technical resources necessary to perform her/his duties.

At INESC TEC, the Anti-corruption Compliance Officer also takes on the duties of Implementation, Control and Review of the Risk Prevention Plan (PPR).

The Anti-corruption Compliance Officer is assisted by a multidisciplinary team to ensure the necessary support and the fulfilment of established duties.

The Anti-corruption Compliance Officer duties are:

- Elaborate the interim and annual evaluation reports of the PPR;
- Ensure that the PPR is reviewed every three years or whenever there is a change in the responsibilities or organisational structure of INESC TEC, or others that are directly relevant to the structure or management of the organisation and that justify said reviewing process;
- Participate in the definition of risk prevention or management plans and issue a prior opinion on them, ensuring their continuous adequacy, scope and updating;
- Participate in the definition, monitoring and evaluation of the Training Actions targeting the members of the Board and employees;
- Promote awareness-raising actions against corruption practices;
- Clarify doubts and questions about the code of conduct and the risk prevention plan;

- Control the reporting channel;
- Receive and follow up on reports;
- Adopt corrective measures that are necessary for the application of legislation in force;
- Ensure the necessary interface with the competent entities in the field of corruption prevention;
- Ensure that all information regarding the elaboration, implementation and review of prevention or risk management programmes - including reports of practices that are not in accordance with the plan - are stored and available.

**CODE OF CONDUCT FOR THE PREVENTION OF
CORRUPTION**

1. Preamble

In compliance with [Decree-Law no. 109-E/2021](#) (December 9), this Code of Conduct for the Prevention of Corruption was approved by the Board of Directors on June 7, 2022.

This Code of Conduct is a self-regulatory instrument that applies to INESC TEC Board of Directors and all INESC TEC members qualified as integrated human resources; it is also applicable to other collaborators who regularly participate in the institution's activities and hold a formal contractual relationship with INESC TEC - regardless of their connection or hierarchy, or the place where they perform their duties.

This instrument reaffirms the principles and duties already enshrined in other institutional documents to which it refers - namely the "INESC TEC Code of Ethics" and the "Conflict of Interest Management Policy".

2. Mission, values and principles

INESC TEC is a private, non-profit research association, with public interest statute, dedicated to scientific research and technological development, technology transfer, advanced consulting and training, and pre-incubation of new tech-based companies.

INESC TEC's mission is to promote scientific and technological advances, as well as technology-based innovation, through the transfer of new knowledge and technologies to industry, services, and public administration, guiding its action by the values of excellence in research, freedom of research, cooperation, and social responsibility.

INESC TEC systematises and formalises, in a set of institutional instruments, the principles and values that underlie its organisational vision and culture, which must support all activities - namely, the Code of Ethics, which brings together the ethical and deontological principles that should guide INESC TEC's institutional and individual conduct in fulfilling its mission, as well as the documents framing Social Responsibility, Conflict of Interest Management, Data Protection and the Rights and Duties of INESC TEC members.

Hence, this Code reaffirms the following principles, established by the Code of Ethics:

- a. Act in compliance with the law and according to high ethical standards, guided by the prime value of respect for human dignity;
- b. Practice an economical, efficient and balanced use of resources;
- c. Affirm and practice its independence from political ideologies, religions, political power, economic power and artificial social barriers.

In the performance of their duties, INESC TEC Board of Directors and members must observe general principles of conduct: proportionality, equality, transparency, collaboration and good faith, integrity, honesty and legality.

As an entity with a Public Utility Statute, INESC TEC must act according to the guiding principles that are part of the Basic Law of Social Economy, approved by Law no. 30/2013 (May 8), pursuant to article 5 of the Framework Law of the Public Utility Statute, approved by Law no. 36/2021 (June 14) - in addition to pursuing purposes of general, regional or local interest, cooperating, in that dimension, with the central, regional or local administrations.

3. Commitment and duties

Also, according to the Code of Ethics, INESC TEC ensures that it will not tolerate any acts of active or passive corruption.

In order to facilitate the scrutiny of actions in the relations with other entities, INESC TEC must:

- Make public its shares or other types of equity in companies and other entities;
- Mention, in the Annual Accounts and Activity Report, the benefits associated with patronage and sponsorship actions in the current year;
- Manage funds granted by funding entities, with rigour and transparency, always seeking to ensure that the projects that received the funds are successfully completed.

In this regard, and while performing their duties, the Board of Directors and all those working at INESC TEC must:

- Perform their duties always considering and safeguarding the interests of INESC TEC, over any personal interests;
- Comply with the law and other regulations or contracts to which they are bound or that are applicable to them;
- Abstain from trying to obtain funding or other types of benefits through false information or omission of relevant facts;
- Abstain from any action or omission, exercised directly or through an intermediary, which can objectively be interpreted as a way to improperly meet one's own interests or those of a third person, natural or legal;
- Make a careful, rational and efficient use of INESC TEC facilities and resources, abstaining from using them, directly or indirectly, for their own benefit or that of any third party;

In addition to the duties established by the Code of Ethics, the Board of Directors and all those working at INESC TEC must refrain from any conduct that may be qualified as a crime of corruption or related offence, under the terms of the **ANNEX** included in this Code of Conduct. This applies to all their activities at INESC TEC, or even on behalf of INESC TEC, directly or through an intermediary.

4. Conflict of Interest

INESC TEC has in place a **Conflict of Interest Management Policy (PGCI)** to ensure the independence, integrity and scrutiny of the activities carried out, while safeguarding the transparency of INESC TEC members' interests - that should be known by the institution, its bodies and services, other employees and partner entities.

In this sense, INESC TEC Board of Directors and members must deal with all matters entrusted to them in an impartial, objective and transparent way, towards preventing and avoiding conflicts of interest.

In addition to the cases provided for in the PGCI, a conflict of interests is considered to exist when the Board of Directors or members are in such a situation where one can reasonably have serious doubts about the impartiality of their conduct or decision.

In those cases where said agents are called upon to participate in a decision-making process in which there may be a conflict of interest - because of a family relationship or a special relationship of friendship or enmity with the persons or entities involved -, INESC TEC members must inform their

managers/coordinators to ensure that the processes comply with the commitments and duties set forth.

Concerning the members of the Board, they must abstain from participating in the decision in question, communicating this fact to the other members of the body responsible for said decision-. Any abstention based on conflict of interests must be recorded in the meetings' minutes.

5. Donations, gratuities and benefits

INESC TEC Board of Directors and members must refrain from receiving from third parties any type of gratuities, donations or benefits that exceed courtesy or a symbolic value; said elements should be returned to the person or entity that granted them.

Accepting goods with an estimated value equal to or greater than €150 is perceived as an amount surpassing the established symbolic value.

If a person receives/accepts said offer, he/she must declare it to the Anti-corruption Compliance Officer.

Inversely, INESC TEC Board of Directors and members must refrain from giving, in the name or for account of INESC TEC, any kind of gratuities, donations or benefits to third parties, particularly those that exceed mere courtesy.

6. Non-compliance

Failure to comply with the provisions of the Code of Conduct may lead to disciplinary liability, without prejudice to other forms of liability (namely criminal or financial), provided that the legal requirements for this purpose are met, as presented in the ANNEX to this Code.

Disciplinary liability will be determined through the initiation of disciplinary proceedings, under the terms provided for in the Labour Code, in the event that the agent of said offence is an employee or grant holder. The applicable disciplinary sanctions are those presented in the final part of the ANNEX, depending their specific application, on the severity of the infraction, and the degree of guilt - also considering other circumstances of said case.

If the offence constitutes a crime, it must be reported to the competent law-enforcing bodies.

For each offence committed, a report will be prepared, which includes the identification of the rules breached and the imposed sanction, as well as the measures taken or planned - particularly within the scope of the internal control system.

7. Disclosure and Review

This Code must be disclosed to all INESC TEC members and Board of Directors, through the respective institutional e-mail, and it must be available on the Intranet and website.

It must also be reviewed every three years or whenever there is a change in the entity's statutes or organisational structure, with an impact on the institution's governance.

ANNEX

**List of Offences and Sanctions considered under the
CODE OF CONDUCT FOR THE PREVENTION OF CORRUPTION
AT INESC TEC**

Criminal Liability

Legal Document	TYPE/LEGAL STANDARD
<p>Penal Code</p> <p>Approved by Decree-Law no. 400/82 (September 23), reviewed and republished by Decree-Law 48/95, in the latest wording</p>	<p>Article 335 (Influence peddling)</p> <p>1 - Anyone - acting on their own behalf or via an intermediary, with their consent or ratification - who requests or accepts (for themselves or a third party) a financial or non-financial benefit or its agreement, to misuse their real or perceived influence over any public entity (national or foreign), will be punished with:</p> <p>a) a prison sentence of 1 to 5 years, if a more severe penalty does not apply to them under another legal provision, and if the purpose is to obtain any favourable illegal decision.</p> <p>b) a prison sentence of 3 years or a fine, if a more severe penalty does not apply to them under another legal provision, and if the purpose is to obtain any favourable lawful decision.</p> <p>2 - Anyone - acting on their own behalf or via an intermediary, with their consent or ratification - who grants or promises a financial or non-financial benefit to the persons referred to in the previous section:</p> <p>a) for the purposes set forth in subparagraph a), it is punishable by a prison sentence up to 3 years or a fine;</p> <p>b) for the purposes set forth in subparagraph b), it is punishable by a prison sentence up to 2 years or a fine up to 240 days.</p> <p>3 - Any attempt or incurrance is punishable.</p> <p>4 - The Article 374.^a-B shall apply accordingly.</p>
<p>Penal Code</p>	<p>Article 363 (Bribery)</p> <p>Anyone who convinces or attempts to convince another person, by granting or promising financial or non-financial benefits, to commit the acts provided for in Articles 359 or 360, without said acts being carried out, shall be punished with a prison sentence up to 2 years or a fine up to 240 days - if a more severe penalty does not apply to them under another legal provision.</p>
<p>Penal Code</p>	<p>Article 368-A (Money laundering)</p> <p>1 - For the purposes of the following paragraphs, benefits are perceived as assets stemming from the practice (in any form of co-participation) of unlawful actions punishable by prison sentences (minimum duration higher than 6 months or maximum duration higher than 5 years) or other unlawful acts:</p> <p>(...)</p> <p>k) Influence peddling, improper granting of benefits, corruption, embezzlement, economic participation in businesses, harmful management of a public sector economic unit, fraud in obtaining or diverting any type of subsidy or credit, or corruption adversely affecting international trade, or in the private sector;</p>

Legal Document	TYPE/LEGAL STANDARD
Penal Code	<p>Article 372 (Improper receiving or granting of benefits)</p> <p>1 - The civil servant who, in the exercise of their duties or because of them - acting on their own behalf or via an intermediary, with his/her consent or ratification - requests or accepts (for themselves or a third party), a financial or non-financial benefit, shall be punished with a prison sentence up to 5 years or a fine up to 600 days.</p> <p>2 - Anyone who - acting on their own behalf or via an intermediary, with their consent or ratification - grants or promises a civil servant or a third party by their indication or knowledge a financial or non-financial benefit/pecuniary or non-pecuniary advantage (in the exercise of their duties), shall be punished with a prison sentence up to 3 years or a fine up to 360 days.</p> <p>3 - Socially appropriate conduct, in accordance with customs and practices in use, are excluded from the previous numbers.</p>
Penal Code	<p>Article 374 (Active corruption)</p> <p>1 - Anyone who - acting on their own behalf of via an intermediary, with their consent or ratification - grants or promises a civil servant or a third party by their indication or knowledge, a financial or non-financial benefit/pecuniary or non-pecuniary advantage for the purposes indicated in paragraph 1 of Article 373 (<i>i.e., any act or omission contrary to the duties of said position</i>), shall be punished with a prison sentence up to 1 or 5 years.</p> <p>2 - If the purpose is as indicated in paragraph 2 of Article 373 (<i>i.e., any act or omission that's not contrary to the duties of said position, and the benefit is not granted</i>), the person shall be punished with a prison sentence up to 3 years or a fine up to 360 days.</p> <p>3 - The attempt is punishable.</p>
<p>Decree no. 28/84 (January 20)</p> <p>Economic Crimes and Public Health Offenses</p>	<p>Article 21 (Definition of subsidy or grant)</p> <p>For the purposes of this law, a subsidy or grant is considered to be a benefit provided to a company or productive unit, at the expense of public funds, , when said benefit:</p> <p>a) is not, at least partially, followed by a consideration according to the normal terms of the market, or is a fully repayable instalment without interest requirement or with subsidised interest;</p> <p>b) is used, at least partially, to develop the economy.</p>

Legal Document	TYPE/LEGAL STANDARD
	<p>3 - In cases where the subsidy's amount and/or the damages are considered significant, the prison sentence will be 6 months to 6 years and a fine up to 200 days.</p> <p>4 - If the facts provided for in this Article are repeatedly practiced in the name/interest of a legal person or company, and the damage is not spontaneously repaired, the court will order its dissolution.</p> <p>4 - The sentence will be published.</p>
<p>Law no. 20/2008 (April 21)</p> <p>New criminal framework for corruption in international trade and the private sector</p>	<p>Article 7 (Active corruption undermining international trade)</p> <p>Anyone who - acting on their own behalf of via an intermediary, with their consent or ratification - grants or promises to a national or foreign official, an international organisation agent, a holder of political position (national or foreign), or to a third party with their knowledge, an undue pecuniary or non-pecuniary advantage to obtain or preserve a business, a contract, or other undue advantage in international trade, shall be punished with a prison sentence of 1 to 8 years.</p>
<p>Law no. 20/2008 (April 21)</p>	<p>Article 8 (Passive corruption in the private sector)</p> <p>1 - A private sector employee who - acting on their own behalf or via an intermediary, with their consent or ratification - requests or accepts (for himself or a third party), a financial or non-financial benefit for any act or omission contrary to the duties of their position, shall be punished with a prison sentence up to 5 years or a fine up to 600 days.</p> <p>2 - If the act or omission provided for in the preceding paragraph is likely to cause an unlawful competition or a financial loss to third parties, the agent shall be punished with a prison sentence of 1 to 8 years.</p>
<p>Law no. 20/2008 (April 21)</p>	<p>Article 9 (Active corruption in the private sector)</p> <p>1 - Anyone who - acting on their own behalf of via an intermediary, with their consent or ratification - grants or promises to the person provided for in the previous article or to a third party an undue pecuniary or non-pecuniary advantage to pursue the purpose indicated therein shall be punished with a prison sentence up to 3 years or a fine.</p> <p>2 - If the conduct provided for in the preceding paragraph aims to obtain or is likely to cause a distortion of competition or a financial loss to third parties, the agent shall be punished with a prison sentence up to 5 years or a fine up to 600 days.</p> <p>3 - The attempt is punishable.</p>

Disciplinary liability

Legal Document	TYPE/LEGAL STANDARD
LABOUR CODE Law no. 7 /2009 (February 12)	Article 98 (Disciplinary power) The employer has disciplinary power over the employees at their service while the employment contract is in force.
LABOUR CODE	Article 328 (Disciplinary Sanctions) 1 - In the exercise of disciplinary power, the employer may apply the following sanctions: a) Reprimand; b) Registered reprimand; c) pecuniary sanction; d) Loss of holiday leave days; e) Suspension from work with loss of remuneration and seniority; f) Dismissal without indemnity or compensation. 2 - The instrument of collective labour regulation may provide for other disciplinary sanctions, as long as they do not affect the rights and guarantees of the employee. 3 - The application of sanctions must comply with the following limits: (a) the pecuniary sanction imposed on an employee for offenses committed on the same day may not exceed 1/3 of the daily remuneration and, in each calendar year, the remuneration corresponding to 30 days; (b) the loss of days of leave cannot jeopardise the right to benefit from 20 working days; c) The suspension from work may not exceed 30 days for each offense and, in each calendar year, the total of 90 days. 4 - Where justified by the special working conditions, the limits established in subparagraphs a) and c) of the preceding paragraph may be raised up to double by instrument of collective labour regulation. 5 - The sanction may be worsened by its disclosure within the company. 6 - Violation of the provisions of paragraphs 3 or 4 represents a serious administrative offense.
LABOUR CODE	Article 330 (Criteria for decision and application of disciplinary sanction) 1 - The disciplinary sanction must be proportional to the severity of the offense and to the liability of the offender, and no more than one may be applied for the same act. 2 - The sanction must be applied within three months of the decision, otherwise it will lapse. 3 - The employer shall deliver the amount of the pecuniary sanction applied to the service responsible for the financial management of the social security budget. 4 - Violation of the provisions of paragraphs 2 or 3 represents a serious administrative offense.

CORRUPTION RISK PREVENTION PLAN

1. Preamble

In compliance with Decree-Law no. 109-E/2021 (December 9), the first Corruption Risk Prevention Plan (hereinafter “PPR”) was approved by the Board of Directors on June 7, 2022.

As a dynamic management tool, the PPR must be reviewed every three years, or whenever there is a change in the entity's (statutory) attributions or organic structure - or others that are directly relevant to the organisation's structure or management that justifies the review.

The PPR requires continuous monitoring, based on which the following reports should be prepared:

- Interim assessment report - October of the year the implementation takes place, in high or maximum risk situations;
- Annual assessment report - April of the following year; it must quantify the status of implementation of the preventive and corrective measures identified, as well as the estimated period for their full implementation.

It's important to stress that the periodicity of the general review of the PPR does not exclude sectoral reports whenever circumstances so determine, particularly in cases of high impact risk.

Finally, we emphasise that the proper operation of the institution - ensuring the fulfilment of the mission with a degree of quality, coherence, efficiency and effectiveness - is only possible with the involvement of the Board and all INESC TEC members. They must share a common commitment, aware that everyone plays an active role in promoting a healthy culture of risk prevention, systematisation of procedures and increased transparency and rigour - along with the ethical and deontological principles that guide INESC TEC institutional and individual conduct, established by the Code of Ethics.

2. INESC TEC - Governance Model

2.1. Organisational structure and organisational chart

The INESC TEC management model, which balances the academia culture of scientific freedom with a sense of management responsibility, is depicted in Figure 2.1.

The main activities of advanced research, development, technology transfer, consulting and training are carried out at INESC TEC 13 R&D Centres, which constitute INESC TEC operational units - each focusing on outlined scientific and technological areas, among the institution's scientific domains. Each Centre is responsible for its own planning, strategy, and resources, and reports directly to the Board of Directors in terms of budget, operation, and financial, scientific and innovation performance indicators.

The R&D Centres and the remaining organisational structure of INESC TEC are presented in Figure 2.1.

ORGANISATION AND GOVERNANCE MODEL

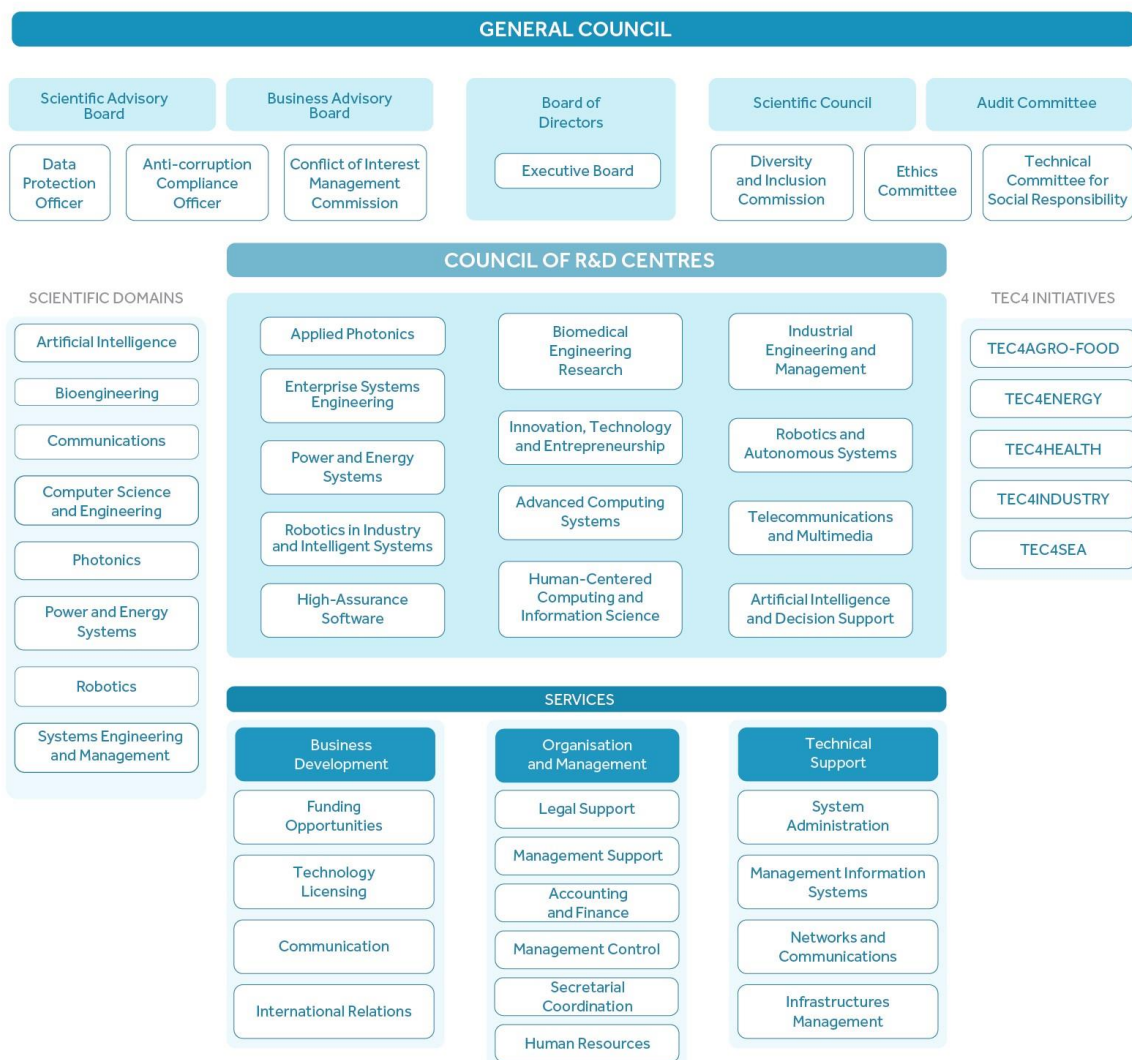


Figure 2.1 - Organisational chart of INESC TEC

The **General Council** of INESC TEC is a statutory body where INESC TEC associates are represented. The General Council is responsible for electing and dissolving the General Council Committee, the Administrative Board and the Fiscal Council; electing the members of the Scientific Council, Scientific Advisory Board and Business Advisory Board; assessing and voting on the report and accounts; and assessing and voting on the annual and/or multiannual investment plans, annual budget and supplementary budget, if any, and on the activity plan. Moreover, it also approves INESC TEC participation shares in other companies or entities.

The top-level management of INESC TEC is ensured by a Board of Directors, currently composed of seven members and an Executive Board, composed of four members of the Board of Directors.

According to INESC TEC Statutes, the **Board of Directors** is responsible for: preparing the strategic plan, the annual activity plan and the budget; preparing the annual report and accounts for the year and other documents of a similar nature that are necessary for the adequate economic and financial management of the Association, ensuring the good order of the bookkeeping; proposing, to the General Council, the participation of INESC TEC in programmes that imply strategic options or large financial or human resources; managing the Association's assets and directing its activities - hiring

personnel and employees, establishing the respective working conditions and exercising the respective disciplinary power; deciding on the research work carried out for third parties and on the publication of the scientific and technical results; elaborating internal regulations; disposing of the Association's assets according to the deliberations of the General Council.

The Board of Directors delegated the following powers to the **Executive Board**: manage the assets of the association and direct activities, by hiring personnel and employees, establishing the respective working conditions, and exercising the disciplinary power; acquire or lease goods and services necessary for the activities, promoting actions necessary for the maintenance and preservation of the buildings where said activities take place - up to the amount of €75K; approve proposals and establish contracts with natural or legal persons in the exercise of the Institute's activities; guide and take decisions regarding the financial management of the institution and relations with financial institutions; in general, to authorise any current and extraordinary expenses and approve all internal processes of activities management, whether or not digitised; prepare internal regulations and other types of normative or guiding documents, within the scope of daily management; other matters that require immediate decision and are perceived as management acts.

The Board of Directors works closely with INESC TEC **Council of R&D Centres**, a non-statutory body that meets every two weeks, with members of the Board of Directors, Centre Coordinators and Service Managers. This cooperation ensures the institution's coherence in terms of vision and policies, as well as a common responsibility and commitment in strategic and operational management decisions.

Within the scope of the various strategic internal areas that have been promoted by INESC TEC Board, or in compliance with legal requirements, several Commissions and other groups have been completing the institution's management model.

The **Ethics Commission** is responsible for the implementation of INESC TEC Code of Ethics and for the assessment and approval of research projects, to ensure their compliance with the principles and ethical standards established by this Code, which systematises and formalises the ethical and deontological principles that should guide INESC TEC institutional and individual conduct.

The **Conflict of Interest Management Commission** (CGCI) aims to ensure the implementation of INESC TEC Conflict of Interest Management Policy, while: evaluating declarations of interest and identifying conflicts of interest; establishing plans for the management of said conflicts with INESC TEC employees and proposing them to the Board, towards reducing or eliminating those conflicts; informing INESC TEC employees of the conclusions of the evaluation processes and the terms of any Conflict of Interest Management Plan; formulating generic recommendations on conflict of interest management.

The **Data Protection Officer** (DPO) is responsible for compliance with the General Data Protection Regulation and other applicable legislation throughout the Institute.

The institution also features 14 support services that provide specialised support to INESC TEC activities, in terms of organisation and management, technical support and business development. Within the scope of this Plan, the following services stand out, given their role in the processes covered:

- **AJ – Legal Support:** provides legal advice and technical actions concerning all legal issues at INESC TEC, namely in terms of HR, institutional relations, project contracting and public procurement of goods and services;
- **AG – Management Support:** ensures decision-making support to INESC TEC governing bodies, in the operationalisation of internal strategic initiatives, in information management and in continuous improvement;

- **CF – Accounting and Finance:** ensures the financial management of the Institute, the coordination and execution of accounting activities and the fulfilment of other tax obligations, ensuring the mediation between INESC TEC and external actors, in accordance with the guidelines of the Board. The CF also ensures travel and purchasing processes and manages the institution's fixed assets and insurance.
- The **Management Control Service (CG)** is responsible for coordinating and executing the activities inherent to budgetary planning and control, and for producing, coordinating and disseminating management information in order to make sure that all resources are obtained and used effectively and efficiently, so as to fulfil the purposes of the institution. The CG also monitors the financial management of different projects.
- **HR – Human Resources:** coordinates and executes activities associated with the administrative management of human resources and the implementation of policies related to them, in accordance with applicable law, internal rules and Board guidelines;
- **SAAF – Funding Opportunities Office:** identifies opportunities to access the necessary and appropriate funding for Research, Development and Innovation activities, in line with the institution's mission and strategic objectives;
- **SAL – Technology Licensing Office:** responsible for establishing and managing the processes of internal prospecting and communication of research results that can be protected by intellectual property rights; state-of-the-art and market assessment; definition of intellectual property strategy; placement of technology in licensors; negotiation and monitoring of licensing agreements; and monitoring of spin-offs.
- **SGI – Infrastructures Maintenance Service:** ensures the support services necessary for the proper maintenance and management of INESC TEC buildings and infrastructures.

The **Secretarial** support, composed of administrative and executive assistants who act in various processes, ensuring compliance with internal rules and procedures, in close coordination with the various support services, also plays a vital role.

Finally, and due to their relations with the market, it is also important to mention the **TEC4 initiatives**, which leverage the institution's activities with the main market sectors and establish a network of external contacts and dialogues with business and institutional partners, with different challenges and opportunities to research Centres.

2.2. Decision-making and delegation of powers

Principles of the internal management model

INESC TEC internal management model is based on a set of principles set out below, established in the approval and decision-making procedures of the various governing bodies:

- **Budget planning and control:** principle that all activities are planned from a budgetary point of view on an annual basis, for all organisational units and projects, with implementation control ensured on a continuous basis, with global analysis milestones on a quarterly basis.
- **Subsidiarity:** principle stating that the approval of operational issues is carried out following the most efficient decision level, ensuring a decentralised structure and management autonomy for the Centres - namely through the Centres' Coordination Councils (CCC).
- **Collegiality:** principle that decision-making, at each level of management, should be shared; in certain cases, decision-makers are collectively responsible - meetings of the Board of

Directors or the Executive Board - or promote a discussion in a broader forum - meetings of the Council of R&D Centres (CCI) and CCC.

- Transparency and control: principle that (a) the decision-making process should always involve more than one level, complying with notification mechanisms at the next higher levels of decisions taken at a given level; (b) in each process, the institution's support services have the responsibility to monitor the application of the internal rules in force. All decisions (at all the hierarchy levels) are included on the institute's Intranet.
- Digitalisation of processes: gradually, all INESC TEC processes must be supported digitally, using a common platform, facilitating compliance with the principles of transparency and control.

Generic delegations of powers and levels of competence

In this sense, at INESC TEC, the Board of Directors is not the only body allowed to authorise expenses; the powers granted to each member of the Board of Directors, individually, are delegated to other bodies and individuals responsible for authorising payments, carrying out expenses and taking certain decisions - as provided for in **ANNEX I**.

The delegation of powers encompasses the following levels of internal approval:

N0: Meeting - Board of Directors

N1: Meeting - Executive Board

N2: Meeting - Council of R&D Centres/CEO/ Member of the Board

N3: Centre Coordinators

N4: Manager/Head of Organisational Structure (Centre or Service)

In addition to the processes closely associated to the Institute's activities i.e., Project Proposal or Conflict of Interest Management, Payment Requests, Quarterly Monitoring, Budgeting, or Annual Activity and Financial Report, there are other important procedures related to the approval of current or special expenses - namely Requisition, Travel, Advanced Payment Request, and Sub-delegation of Powers - or HR management, e.g., Call for Applications, New Hiring, Type of Connection, Holiday Scheduling, Performance Evaluation, Accumulation of Teaching Position and Tuition Payment.

Delegation of competences for specific acts

In specific cases, the Executive Board can delegate their powers to specific people, whether they are Centre Coordinators or Service Managers, in order to perform specific acts or types of acts.

In these cases, the delegation is formalised via a specific form, which includes the acts covered, the reasoning, and the respective conditions, restrictions, and limits. This type of delegation may stem from a decision by the Executive Board or from a proposal by a Centre Coordinator or Service Manager, authorised by the Executive Board.

Negotiation and formalisation of contracts

INESC TEC acknowledges and encourages the employees' initiative to seek contracts and start the corresponding negotiations.

However, the presentation of proposals for the provision of services to external entities, as well as any form of commitment of the institution, is subject to certain rules, procedures and limits of powers. Only the Board of Directors and the Executive Board have the power to establish contracts for the institution; all contracts must be approved (before their signature) or ratified (after their signature) at meetings of the competent body.

The standard entitled "General principles for proposal development and service contract negotiations", available on the Intranet, defines the basic rules that must be respected by all employees. Centre Coordinators can sign proposals with a value of up to €25K and a duration of less than one year.

3. Internal control system

The Internal Control System of this document is based on an adapted version of the OODA loop (Observe, Orient, Decide, Act). More specifically, it is based on an iterative cycle consisting of four sequential phases (Detection, Communication, Assessment, and Reaction), and a fifth phase (External Report), as in Figure 3.1.

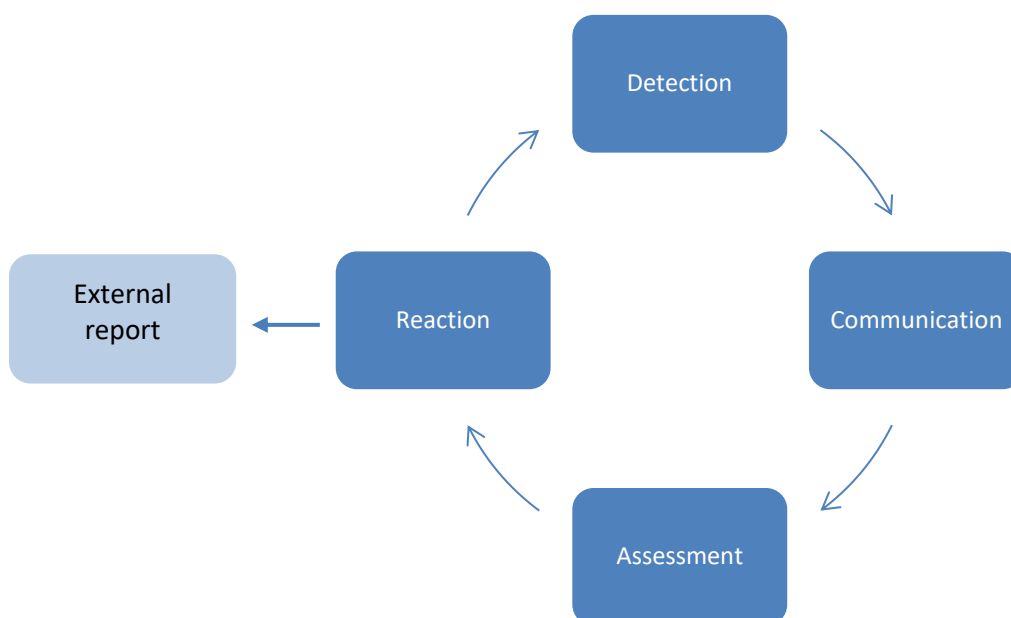


Figure 3.1 : Internal Control System

3.1. **Detection**

The ability to detect, effectively and in a timely manner, all situations that may constitute acts of corruption and/or related offences is a key component of this control system. We implemented a set of measures that - associated with a concrete design of organisational processes, an adequate attribution of competences and duties, and the partial control mechanisms already implemented - allows the fast detection of situations/actions of corruption and/or related offences. This is also important to identify organisational vulnerabilities that may lead to said situations.

As an institution committed to the prevention and detection of situations/actions that may constitute acts of corruption and/or related offences in the social fabric, this phase is also effective in detecting possible acts of active corruption directed at external actors and processes. This is done not only by detecting the "footprint"/traces of said occurrences in the internal processes under monitoring, but also through affirmative actions of prior risk assessment concerning third parties acting on behalf of INESC TEC, suppliers and customers.

The set of preventive measures adopted, some still in the implementation phase, are listed in the table in **ANNEX II**. Its implementation status is also identified in said annex: Implemented (I), Ongoing Implementation (OI), or To Be Implemented (TBI).

The main support mechanisms for this phase are:

- The significant degree of digitalisation of organisational processes and respective operational rules, and the inherent validation and alert mechanisms;
- The conflict of interest management mechanism already in place;
- The design of processes underlying INESC TEC internal management model and, in particular, the aforementioned principles of rigorous budgetary planning and control, collegiality in decision-making, and strict transparency and control;
- Continuous monitoring of compliance with internal regulations applicable to each type of process;
- The set of procedures for prior risk assessment regarding third parties acting on behalf of INESC TEC, suppliers and customers;
- All partial control mechanisms already implemented.

3.2. Communication

Detecting the occurrence of situations that may constitute acts of corruption and/or related offences does not, by itself, lead to organisational improvement. In order to make progress (both preventive and corrective), it is necessary to duly communicate said occurrences to the competent bodies, so they can address them and promote structural improvement towards preventing their repetition. To be consequent, the detections ought to be followed by an equally effective communication to the governance structure presented above (see Governance Model).

Although some of the Control System procedures can generate measurable indicators to the governance bodies, the detection of potential corruption situations and related infractions could inevitably occur among agents or entities that are not directly part of said bodies - mainly due to the diverse and complex processes taking place at INESC TEC. Hence, it's vital to communicate any occurrences that may take place within the scope of the prevention of corruption and related infractions, allowing the governing bodies to manage them, while identifying and solving the organisational vulnerabilities that may have been at their origin.

Without prejudice to all other channels and means of communication available for this purpose, the main mechanism to support this phase is the reporting channel created; all complaints regarding acts of corruption and related offences can be made in accordance with the provisions of Decree-Law no. 109-E/2021 (December), and Law 93/2021 (December 21, 2021) - which transposes Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law.

3.3. Assessment

The governance bodies responsible for the fulfilment of this PPR carry out their duties independently, permanently, and with decision-making autonomy, benefiting from the necessary human and technical resources for the said purpose; they have the resources to analyse the occurrences reported, assessing the potential unlawfulness and impact, while determining any organisational weaknesses that may have been at its origin, and identifying the necessary measures to prevent future cases.

For each infraction, a report will be written, which includes the identification of the rules breached and the imposed sanction, as well as the measures taken or planned - particularly within the scope of the internal control system.

3.4. Reaction

Regardless of the pursuit of disciplinary procedures dictated by the nature - be it criminal or otherwise - of the infraction, the organisational measures identified in the previous phase as most suitable to prevent or discourage future occurrences of a similar nature should also be promptly implemented. Depending on the nature and impact of a given occurrence, the type of reaction can fall into one of four categories:

- Eliminate the possibility of future occurrences, by removing the organisational context in which it could occur.
- Reduce the risk associated with similar occurrences by implementing a set of actions that minimise their probability of occurrence or their impact on the organisation;
- Accept the risk associated with said occurrences, as they have less impact on the organisation and on external entities than the measures aimed at avoiding them;
- Transfer/share risk with third parties.

3.5. External report

As provided by law, the Internal Control System must report externally to the National Anti-Corruption Mechanism (MENAC), namely through:

- 3.5.1. Interim assessment report - October of the year the implementation takes place, particularly in high or maximum risk situations.
- 3.5.2. Annual assessment report - April of the following year; it must quantify the status of implementation of the preventive and corrective measures identified, as well as the forecast of their full implementation.
- 3.5.3. Submission of individual reports for each infraction that take place during the Assessment phase.

The adequacy and effectiveness of the Internal Control System shall be assessed periodically.

4. Identification, analysis and classification of risks

As established by the law, the PPR must include the identification, analysis and classification of risks and situations that may expose the entity to acts of corruption and related offences, **including those associated with the exercise of duties by the governing bodies** - considering the **reality of the sector** and the geographical areas in which the entity operates. It should cover all areas of the organisation and all activities, including the governing, administrative, operational and support areas. It must also present the preventive and corrective measures that allow reducing the occurrence and the impact of the identified risks and situations.

Within the scope of this document, it is understood that:

"Risk" - the objective result of the combination between the probability of occurrence of a certain random, future event and the resulting impact.

"Risk management" - the process through which the inherent risks associated with certain activities are analysed, towards identifying and estimating the probability of occurrence and preventing their occurrence through measures that avoid, decrease and/or take on certain risks.

As an ongoing and constantly evolving process, Risk Management is integrated into the institutional culture, supported by an effective policy and a programme aimed at promoting operational efficiency at all levels. It consistently adds sustainable value to all activities and stakeholders, fostering the trust, impartiality, and thoroughness that are essential to the performance of duties.

The process of identifying the risks currently associated with INESC TEC organisational processes led to the Matrix for the Identification and Assessment of Risks of Corruption and Related Infractions which is included in **ANNEX II**. This Matrix identifies:

- The areas of activity of the entity with potential risk concerning corruption and related offences;
- The levels of probability of occurrence and predictable impact of each situation, from which each risk is graded;
- The risk rating associated with each of the identified risks;
- The preventive and corrective measures that allow to reduce the probability of occurrence and the impact of the identified risks and situations;
- The implementation phase of each measure.

The Matrix for the Identification and Assessment of Risks of Corruption and Related Infractions covers the entire organisation and all activities, including the governing, administrative, operational and support areas. In terms of structure and given the fact that the majority of organisational processes at INESC TEC cover multiple areas and hierarchical levels, it is organised by processes, as this is the structure that allows achieving the lowest degree of redundancy, maximising the clarity and simplicity of reading, and ensuring the thoroughness and scope of its coverage concerning the organisational status.

This Matrix also includes, for each of the identified events, the set of preventive measures aimed at deterring their occurrence. The corrective measures implemented when any of these events occur are structurally identical for all of them: on the one hand, the continuance of disciplinary procedures dictated by the nature — criminal or not — of the potential infraction; on the other hand, the implementation of the appropriate organisational measures to prevent or discourage future and similar occurrences, under the terms set out above (see section 3.4 - Reaction).

4.1. Risk classification

The identification of risks aims to identify the degree of exposure of an organisation to an element of uncertainty. This implies the identification of all significant activities and the definition of associated risks; but more than that, all identified risks are classified and organised according to a classification system.

This process is typically done using two different dimensions. First, considering its probability of occurrence; considering that two events have the same impact, the risk associated with an event with a higher probability of occurrence is, of course, greater, and its mitigation more urgent. It is also necessary to consider the range of said impact, perceiving the events as abstract in view of their severity and potential to cause damage, regardless of their verification. The classification of each risk, along these two dimensions, should lead to the proper classification of each risk - which will then be used to prioritise the mitigation actions.

Hence, each of the identified risks is classified according to the probability of occurrence and impact, using the following criteria:

Probability of Occurrence (PO)	
High	When the risk stems from a current and regular process in the organisation, or processes in which only a very limited number of people intervene (frequent risk).
Moderate	When the risk is associated with an occasional process of the organisation that occurs throughout the year, with a reasonable number of people involved (episodic risk)
Low	When the risk stems from a process that will occur in exceptional circumstances, or if it is a process where a sufficiently large number of people intervene, so that the risk of collusion is very low (brief/episodic risk)

Impact (I)	
High	When the identified risk situation may generate significant damage or serious violation of the general principles and duties of the pursuit of the public interest, transparency, and rigour.
Moderate	When the risk situation may involve relevant losses or disrupt the normal operation of the organisation
Low	When the risk situation does not have the potential to cause relevant losses, but the offenses may cause damage to organisational performance

4.2. Risk grading

The classification of each risk according to the two previous parameters (PO and I) is then used to generate a risk grading class (RG), according to the following Risk Matrix (see

Impact Probability	Impact		
	Low	Moderate	High
Low	Minimum	Low	Moderate
Moderate	Low	Moderate	High
High	Moderate	High	Maximum

Figure 4.1 Risk Matrix

Impact Probability	Low	Moderate	High
Low	Minimum	Low	Moderate
Moderate	Low	Moderate	High
High	Moderate	High	Maximum

Figure 4.1 Risk Matrix

Risk assessment (parameter RG - 4.2. Risk grading) aims to support decision-making, defining options in the overall risk management process, namely allowing the prioritisation of mitigation measures, and required actions.

4.3. Identification of preventive and corrective measures

Once the risks have been identified, it is important to define the preventive and corrective measures to be adopted, with the following objectives:

- Avoid the risk by eliminating its cause;
- Mitigate/reduce risk by implementing a set of actions to minimise the probability of occurrence and associated negative impact;
- Accept/endure the risk and its effects, considering the level of risk accepted by the organisation;
- Transfer/share risk with third parties.

In general, most of the control mechanisms associated with the risks identified and inherent to the activities developed by INESC TEC services have already been implemented, requiring only periodic assessment of their adequacy and effectiveness. Regarding the measures to be adopted, it is important to ensure and monitor their implementation.

5. Dissemination and disclosure

This Plan, as well as the Interim and Annual Reports on the Implementation of the Plan, will be disseminated among all INESC TEC employees, through the internal means of communication and dissemination on the institutional *website*.

If you have any questions or doubts, please send an email to prevencao.corrupcao@inesctec.pt.

6. Reporting

In the event of non-compliance with the principles and conduct standards outlined, which jeopardise this Plan or the ethical principles of the Code of Ethics or standards that develop them or deal with the topics addressed therein, or conduct that may qualify as corruption or related offence, INESC TEC Members have the duty to immediately report the situation through the reporting channel specifically created for this purpose, "Corruption and Breaches of European Union Law"

(<https://www.inesctec.pt/pt/canal-de-denuncia>) or by letter addressed to the Anti-corruption Compliance Officer.

7. Overall coordinator of the implementation, control and review of the PPR

The role of Coordinator for the implementation, control and review of the PPR is exercised by the Anti-corruption Compliance Officer.

8. Plan for dissemination, awareness, and training actions

For this Plan to be truly effective, each employee must understand their role and responsibility in risk management.

In this context, we will ensure the wide dissemination of this Plan, complemented by awareness-raising actions to be carried out in due course, allowing everyone to:

- Have a basic understanding of “risk”;
- Understand their role in the internal control system and the importance for risk management;
- Understand that procedures must be designed in order to manage risks, minimising situations that may contribute to their occurrence;
- Understand their ethical and conduct duties and the consequences inherent in their non-compliance.

We will also promote other initiatives focusing on risk prevention, to make sure all those involved have are fully familiarised, namely:

- Dissemination of the Plan and the annual report on the implementation of the plan, namely through internal communication - on the Intranet and the website;
- Training, awareness-raising and Q&A sessions with all employees, which contribute to their involvement in a culture of risk prevention;
- Work/awareness meetings with service managers and coordinators, so they can understand the fundamentals and procedures necessary for the implementation of the Plan in their Service/Centre;
- Training actions and workshops on corruption prevention, to be included in the internal continuous training plan.

ANNEX I

Limits to Authorise Current and Extraordinary Expenses Competence Level to Approve HR Processes

TABELA A - PARA AUTORIZAÇÃO DE DESPESAS CORRENTES

TIPO DE DESPESA	Reunião da Comissão Executiva (RCE)	Reunião do Conselho de Centros (CCI) ⁽²⁾	Administrador Executivo ⁽³⁾	Administrador ⁽⁴⁾	Conselho de Coordenação de Centro (CCC) ⁽⁵⁾		Responsável Centro / Serviço	
					Elegível em Projetos com Financiamento Previsto no Centro ⁽⁶⁾	Outros Enquadramentos	Elegível em Projetos com Financiamento Previsto no Centro ⁽⁶⁾	Outros Enquadramentos
Despesas Com Cabimento Orçamental ⁽¹⁾	Despesas de Investimento	75.000	20.000	5.000	1.000	500	250 ⁽⁷⁾	250 ⁽⁷⁾
	Despesas de Exploração							
	Subcontratos Manutenção de Equipamento	75.000	10.000	2.000	2.000	1.000	1.000	250
	Honorários	75.000	5.000	2.000	2.000	1.000	...	...
	Deslocações	75.000	5.000	2.000	2.000	1.000	1.000	250
	Despesas de Representação	75.000	2.000	500	500	500	250	250
	Outros Fornecimentos e Serviços	75.000	20.000	5.000	5.000	1.000	1.000	250
Despesas Sem Cabimento Orçamental	75.000	... ⁽⁸⁾	2.000	500	500	500	100	100

(1) Os valores limite só são aplicáveis desde que esteja verificada a condição de cabimento orçamental da despesa numa dada Ordem Interna e todos os requisitos essenciais para aprovação. Caso contrário, aplicam-se os valores previstos em "Despesas sem Cabimento Orçamental", sendo dado seguimento para o Responsável ou Órgão com limites de competência necessários. Em projetos com financiamento previsto, considera-se que a condição de cabimento orçamental deve ser assegurada relativamente ao orçamento disponível no projeto.

As aprovações efetuadas em suportes eletrónicos por cada nível de competência são notificadas ao nível imediatamente superior. Excecionalmente, pequenas despesas pagas pelos colaboradores, de valor igual ou inferior a 50€, e em relação às quais não seja possível antecipar a realização, dispensarão a aprovação em suporte eletrónico desde que aprovados por um Responsável. No caso das despesas de representação, será efetuado um reporte trimestral a um Administrador.

Estando o INESC TEC sujeito à contratação pública, as aquisições ou locações de bens móveis, as aquisições de serviços e as empreitadas de obras deverão ainda obedecer aos procedimentos internos e legais aplicáveis aos vários escalões de valores.

(2) Assuntos urgentes poderão ser despachados por um Administrador Executivo e ratificados no CCI seguinte.

(3) Despacho de assuntos não submetidos ao CCI.

(4) Valores limite igualmente aplicáveis a Administradores Executivos nas Ordens Internas de que são diretamente responsáveis.

(5) Processos em ata eletrónica aprovados por um Responsável de Centro ou por um Adjunto/Assessor.

(6) No caso de despesas enquadradas no orçamento do Plurianual cujos proveitos não estejam previstos no Centro deverão aplicar-se os limites definidos em Outros Enquadramentos.

(7) Não é permitida a subdelegação em outros colaboradores.

(8) Os valores limite definidos para a Reunião do Conselho de Centros para realização de despesas sem cabimento orçamental são os mesmos do que os indicados no caso de haver cabimento orçamental.

(NOTA GERAL) Norma transitória: enquanto não for possível uma verificação automatizada do cabimento orçamental das despesas, a condição de cabimento orçamental só será verificada sistematicamente em despesas superiores a 250,00 €, salvo o caso das despesas de investimento e deslocações em que a verificação da condição de cabimento orçamental ocorrerá sempre, independentemente do valor da despesa.

TABELA B - PARA AUTORIZAÇÃO DE PAGAMENTOS E DE DESPESAS ESPECIAIS

TIPO DE ATO	Reunião da Comissão Executiva (RCE)	Reunião do Conselho de Centros (CCI) Administrador Executivo	Administrador	Conselho de Coordenação de Centro (CCC)	Responsável Centro / Serviço
Despesas financeiras	75 000	20 000	...	...	10.000 ⁽¹⁾
Aluguer de equipamentos e rendas diversas (encargo anual)	75 000	5 000	2 000	...	...
Despesas de externos envolvidos em atividades do INESC TEC ⁽²⁾	75 000	5 000	2 000	500	250
Concessão de adiantamentos a fornecedores e empreiteiros, quando os respetivos contratos não estabeleçam outros valores. Até 20% do contrato, com o limite de:	75 000	5 000	...	...	500 ⁽¹⁾
Adiantamentos a colaboradores					
Para despesas de deslocações ⁽³⁾	75 000	2 000	1 000	500	250
Por conta de remunerações vencidas	75 000	5 000	1 000	...	...
Por conta de bolsas autorizadas	75 000	2 000	1 000	...	...

(1) Reservado apenas ao Serviço de Contabilidade e Finanças.

(2) Despesas de deslocação e alojamento de membros externos de equipas de projetos ou oradores em eventos organizados ou patrocinados pelo INESC TEC. A condição de elegibilidade da despesa deve ser sistematicamente verificada, independentemente do valor da despesa, não sendo autorizada a aprovação de despesas não elegíveis a nível de CCC e Responsável.

(3) Desde que exista a respetiva Ficha de Viagem, aprovada de acordo com as regras internas em vigor.

TABELA C - APROVAÇÃO DE INÍCIO E DE MOVIMENTOS DE LIGAÇÃO DE RECURSOS HUMANOS

Movimentos de Ligação	Recursos Humanos Integrados									Investigadores Convidados	Investigadores Colaboradores	Estudantes Formação Inicial	Estrutura Outros
	Contratados	Docentes Ensino Superior	Bolsistas I&D				Bolsistas Estrutura	Estagiários					
			Bolsistas INESC TEC	Bolsistas INESC TEC / Proj	Bolsistas FCT	Outros		Estagiários Profissionais	Estagiários Formação Avançada				
Adesão	RCE	RCE	CCI	CCI	CCC	CCC	CCI	CCI	RESP	CCI	CCI	RESP	RESP
Renovação (Todas as Ligações) / Prorrogação (Bolsistas)	CCI	CCU	CCI	CCC ⁽²⁾	CCC	CCC	CCI	CCI	RESP	CCC	CCC	RESP	RESP
Passagem a Efetivo (Contratados)	RCE												
Passagem para Licença sem Vencimento (Contratados)	RCE												
Alteração de Ligação (para <coluna>)	RCE	RCE	CCI	CCC	CCC	CCC	CCI	CCI	RESP	CCI	CCI	RESP	RESP
Alteração de Instituição de Vínculo (para <coluna>)		CCU	CCI	CCC ⁽²⁾	CCC	CCC	CCI	CCI	RESP	CCC	CCC	RESP	RESP
Alteração de Ordem Interna	CCI	CCI	CCI	CCC ⁽²⁾	CCC	CCC	CCI	CCI	RESP	CCC	CCC	RESP	RESP
Alteração de Tipo/Nível de Bolsa (para <coluna>)			CCI	CCC	CCC	CCC	CCI						
Não Renovação (por parte do INESC TEC)	RCE	CCI	CCC	CCC	CCC	CCC	CCI	CCI	RESP	CCC	CCC	RESP	RESP
Rescisão (por parte do Colaborador)	CCI ⁽¹⁾	CCI	CCC	CCC	CCC	CCC	CCI	CCI	RESP	CCC	CCC	RESP	RESP

(1) Caso não seja cumprido, por parte do trabalhador, o prazo de aviso prévio previsto na Lei, o processo deve ser aprovado em RCE.

(2) Caso não haja edital, deverá ser aprovado em CCI.

(3) Os movimentos de ligação estão apresentados na tabela por ordem decrescente de relevância; caso ocorra concomitância de vários movimentos de ligação num só processo, prevalecerá o nível de competência do movimento de ligação principal.

RCE	Reunião da Comissão Executiva
CCI	Conselho de Centros do INESC TEC
CCC	Conselho de Coordenação de Centro
RESP	Responsável de Estrutura Organizativa

TABELA D - APROVAÇÃO DE OUTROS PROCESSOS DE RECURSOS HUMANOS

Abertura de Editais	Nível de Decisão
Edital de bolsa	CCI
Pedidos com Impacto no Horário de Trabalho ou Alterações no Contrato de Trabalho	Nível de Decisão
Pedido de Desempenho de Funções Docentes	CCC
Pedido do Estatuto de Trabalhador-Estudante	CCC
Pedido de Ajustamento ou Redução de Horário de Trabalho	RCE
Acordo de Isenção de Horário de Trabalho	RCE
Acordo de Teletrabalho	RCE
Pedido de Licença sem Vencimento	RCE
Decisões no âmbito da Política Remunerativa	Nível de Decisão
Promoções/Progressões	RCE
Avaliação de Desempenho e Prémios	RCE
Complementos de Docentes	RCE
Complementos de Bolseiros	RCE ⁽¹⁾
Complementos de Doutorados	RCE

(1) Apresentado também em CCI.

ANNEX II

Risk identification and assessment matrices for corruption and related offences

CAPTION:

Probability of Occurrence (PO): High; Moderate; Low

Impact (I): High; Moderate; Low

Risk Grading (RG): Maximum; High; Moderate; Low; Minimum

(PPM) Person in Charge of the Prevention Measure:

AG - Management Support

AJ - Legal Support

AP - Member of the Board Responsible for the Area

CA - Board of Directors

CG - Management Control

CGCI - Conflict of Interest Management Commission

CE - Executive Board

CF - Accounting and Finance

DPO – Data Protection Officer

ACCO - Anti-corruption Compliance Officer

HR – Human Resources

Resp. - Manager

SAAF - Funding Opportunities Office

SGI - Infrastructures Maintenance

Secr. – Assistants

Implementation Phase (IP): I – Implemented; OI – On-going Implementation; TBI – To be Implemented

Proc	SubProc	Risk situations	PO	I	RG	Preventive measures	PPM	IP
All	All	Situations that constitute cases of conflict of interest and/or corruption or related offences.	Moderate	Moderate	Moderate	Disclose the PPR and the Code of Conduct as well as other relevant information, e.g., Code of ethics and Conflict of Interest Management Policy.	CA CACC O	OI
						Promote internal Q&A sessions on duties and the principles and rules established by the code of conduct, code of ethics, conflict of interest management and others.	CA ACCO	OI
Audits	Supervisions/ inspections/ audits at INESC TEC	Personal advantage. Passive corruption	Low	Moderate	Low	Not offering benefits and comply with the established procedures, as well as the Code of Ethics	CA	I
						The inspections contracted by INESC TEC must include at least two professionals.	CA	TBI
Decision and delegation of powers	Sub-delegation of competences	Conflict of interest. Abuse of power	Low	Low	Minimum	Recording of decisions on an internal system. Monitoring of the applied criteria.	AG	I
Personal Data Protection	Implementation of the General Data Protection Regulation (GDPR)	Unlawful access to personal data	Moderate	High	High	Nomination of Data Protection Officer. The Data Protection Officer performs his/her role with technical autonomy before the entity responsible for the data processing. The various components of INESC TEC information system are equipped with security measures like access control, traceability, monitoring of network activities, among others.	DPO	I

Proc	SubProc	Risk situations	PO	I	RG	Preventive measures	PPM	IP
Public Procurement	Pre-award procedures	Excessive specification of normative and/or technical criteria, in the documents for public procurement processes, to favour certain suppliers.	Moderate	Moderate	Moderate	Monitoring the compliance with public procurement rules and models, updating them whenever a need for change occurs.	AJ	I
		Situations of conflicts of interest in public procurement.	High	High	Maximum	Signing a declaration stating the absence of conflict of interest prior to the opening of the contracting procedure. Detection of conflicts of interest through EERs related with those involved in the contracting process.	AJ	I
		Situations of collusion between competitors in public procurement.	High	Moderate	High	Creation of a <i>checklist</i> to ascertain and control said situations.	AJ	TBI
		Excessive use of procedures restricting free competition and splitting expenditure as mechanisms of favouring certain agents.	Moderate	Moderate	Moderate	Promote the market consultation through public tenders and require objective reasoning for choosing a more restrictive call procedure. Promote aggregation of needs whenever possible.	AJ	I
		Favouring suppliers while choosing entities to be invited to submit a proposal, due to the lack of previous contractual performance evaluation.	Moderate	Moderate	Moderate	Implementation of a supplier evaluation system.	AJ CF	TBI

Proc	SubProc	Risk situations	PO	I	RG	Preventive measures	PPM	IP
Public Procurement	Contract execution	Benefits obtained by the responsible for material execution.	Low	Moderate	Low	The Code of Conduct for the prevention of corruption requires collaborators to declare any offer from a supplier.	CGCI ACCO	TBI
		Taking advantage of the non-existence or malicious non-compliance with the internal rules on contract management.	Moderate	Moderate	Moderate	Monitoring of the internal contract management process, updating the rules after proper identification of necessary changes.	AJ	OI
		Improper exploitation of potential accumulation and/or ambiguity in the duties of the persons involved, due to the lack of duties segregation in the various phases.	Moderate	Moderate	Moderate		AJ CF	OI
		Misuse of the non-existence or malicious non-compliance with the rules for monitoring and reacting to defective compliance and breach of contract.	Moderate	Moderate	Moderate			
		Improper use of potential flaws in the control of contract costs based on the amounts budgeted annually.	Moderate	Moderate	Moderate			
		Improper use of the swiftness of online shopping using banking information.	Low	Low	Minimum	Daily monitoring of bank movements.	CF	I

Proc	SubProc	Risk situations	PO	I	RG	Preventive measures	PPM	IP
Human Resources	Hiring	Use of situations with excessive discretion in the selection criteria/factors to favour certain candidates.	Moderate	Moderate	Moderate	Approval of regulatory guidelines for hiring procedures. Signalling of irregular situations or unusual criteria.	HR	OI
	Hiring	Potential conflict of interest between jury members and potential candidates.	Low	Low	Minimum	Prior declaration of the absence of a conflict of interest by the members of the jury, or replacement by alternate members if such a situation is detected.	HR	OI
	Payroll processing	Taking advantage of potential outdated data used in the processing of salaries and allowances to obtain undue profits.	Low	Low	Minimum	Regular and timely updating of personal/family situation data used in the processing of salaries and other allowances.	HR	I
	Attendance and schedule control and holidays	Exploiting flaws in the control system and the random processes of justifying absences and delays by those in higher positions.	High	High	Maximum	Corrective and continuous maintenance of a monitoring system for the management of attendance and punctuality. Automatic alerts to the management.	HR	OI
	New collaborator/ Connection movement	Conflict of interest. Abuse of power	Low	Low	Minimum	Recording of decisions on an internal system. Monitoring of the applied criteria.	HR	I
	Request to accumulate functions	Concurrent functions and undeclared conflict of interest.	Low	Moderate	Moderate	Submission, by all employees who have concurrent functions, of an updated declaration of interests to INESC TEC Conflict of Interest Management Commission.	HR	I
Human Resources	Request to accumulate teaching positions	Undeclared concurrent teaching positions.	Moderate	Moderate	Moderate	Sending a reminder on procedures to be observed before the start of teaching duties.	HR	I

Proc	SubProc	Risk situations	PO	I	RG	Preventive measures	PPM	IP
	Advance payment request	Abuse of power - Personal advantage	Low	Low	Minimum	Recording of decisions on an internal system. Monitoring of the applied criteria.	CA	OI
	Performance Assessment	Taking undue advantage of contexts of potential discretion in the process of setting objectives and the difficulty of syndicating evaluations.	Moderate	Moderate	Moderate	Guidelines for the application of objective and balanced criteria. Monitoring of the applied criteria. Harmonising the results.	CA Resp.	OI

Proc	SubProc	Risk situations	PO	I	RG	Preventive measures	PPM	IP
Financial	Treasury	Presentation of undocumented expenses that do not fit this type of payments, and omissions in the accountability of the movement of accounts.	High	Moderate	High	Monitoring compliance with the operating fund regulation, updating it whenever necessary.	CF	I
		Advance payment of expenses that may not occur or may not be properly documented.	High	High	Maximum	Monitoring of the process that led to said expense. Improve the awareness of those involved in the process that led to said expense.	CF	I
		Payment of additional work before due authorisation.	Low	High	Moderate	Monitoring compliance by internal control.	CF	I
		Acceptance and payment of expenses without prior budgetary allocation.	Low	Low	Minimum	Monitoring compliance by internal control. Improve awareness of compliance with procedures.	CF	I
	Tax-related	Processing error in tasks with tax-related impact.	Low	High	Moderate	Monitoring compliance by internal control. Process automation	CF	I
	Accounting	Processing error in tasks.	Low	High	Moderate	Monitoring compliance by internal control. Process automation	CF	I
	Travel	Violation of rules. Personal advantage. Abuse of power	Moderate	Moderate	Moderate	Monitoring compliance with internal travel rules.	Secr. CF	I
	Bank details	Personal (or third party) banking details instead of Institutional data.	Low	High	Moderate	Certified bank information of account ownership; double validation of bank details, by original document and telephone contact, by two people.	CF AJ	I

Proc	SubProc	Risk situations	PO	I	RG	Preventive measures	PPM	IP
Provision of Services	Contract Formation	Conflict of interest	High	Moderate	High	Declaration of interests and management of possible conflicts of interest. Detection of conflicts of interest through EERs with those involved in the contracting process.	CGCI AJ CG	I
		Improper exploitation of potential accumulation and/or ambiguity in the duties of the agents due to the lack of duties segregation in the various phases.	Moderate	Moderate	Moderate	Existence of internal policy regarding concurrent duties and their monitoring.	CA	TBI
	Contract execution	Taking advantage of the non-existence or malicious non-compliance with the internal rules related to contract management.	Moderate	Moderate	Moderate	Quarterly monitoring of the internal contract management process, carrying our normative updates after proper identification of necessary changes.	AJ CG	I
		Improper exploitation of potential accumulation and/or ambiguity in the duties of the agents due to the lack of duties segregation in the various phases.	Moderate	Moderate	Moderate			
		Misuse of the non-existence or malicious non-compliance with the rules for monitoring and reacting to defective compliance and breach of contract.	Moderate	Moderate	Moderate	Biannual awareness-raising session on compliance with internal procedures. Monitoring.	AJ CG	I

Proc	SubProc	Risk situations	PO	I	RG	Preventive measures	PPM	IP
Provision of Services	Contract execution	Improper use of potential flaws in the control of contract costs based on the amounts budgeted annually.	Moderate	Moderate	Moderate	Biannual awareness-raising session on compliance with internal procedures. Monitoring.	AJ CG	I
		Improper use of contract execution without proper formalisation (budgeting, proposal registration, contracting).	Moderate	Low	Low	Awareness of compliance with the rules established for the provision of services. Guarantee of non-issuance of invoices or approval of expenses prior to the formalisation of the contractual relationship.	CG AJ CF	I
		Benefits granted to those responsible for contract execution.	Moderate	Moderate	Moderate	The code of conduct for the prevention of corruption requires employees to declare any offer from a supplier.	CGCI ACC O	TBI

Proc	SubProc	Risk situations	PO	I	RG	Preventive measures	PPM	IP
Funded Projects	Contract Formation	Conflict of interest	Low	Moderate	Low	Declaration of interests and management of potential conflicts of interest.	SAAF AJ	I
		Situations of collusion in the establishment of consortia.	Low	Moderate	Low	Awareness of compliance with the provisions of the Conflict of Interest Management Policy.	SAAF AJ	I
		Improper exploitation of potential accumulation and/or ambiguity in the duties of the agents due to the lack of duties segregation in the various phases.	Low	Moderate	Low	Existence of internal policy regarding concurrent duties and their monitoring.	SAAF AJ	I
		Submission of inaccurate or incomplete information/omission of important information in funding applications.	Low	Moderate	Low	Mandatory prior validation of applications by SAAF	SAAF	I
	Project execution	Taking advantage of the non-existence or malicious non-compliance with the internal rules related to project management and execution indicators.	Moderate	Moderate	Moderate	Monitoring of the internal project management process, carrying our normative updates after proper identification of necessary changes.	CG	I
		Misuse of the non-existence or malicious non-compliance with the rules for monitoring and reacting to defective compliance and breach of contract.	Moderate	Moderate	Moderate	Awareness-raising session on compliance with internal procedures. Monitoring	CG	I
	Project execution	Benefits granted to those responsible for contract execution.	Low	Moderate	Low	The Code of Conduct for the prevention of corruption requires employees to declare any offer.	CG	I

Proc	SubProc	Risk situations	PO	I	RG	Preventive measures	PPM	IP
Funded Projects	Payment Requests and Financial Reports	Same expense document/invoice allocated to various funding mechanisms.	Low	Moderate	Low	Confirm that the sum of the instalments of the expense/invoice document does not exceed the total amount of said document.	CG	I
		Use of grants or subsidies for purposes other than those for which they are intended.	Moderate	Moderate	Moderate	Monitor compliance with the implementing rules for each project, in particular those relating to eligible expenses.	CG	I
	Banking Information	Personal (or third party) banking details instead of Institutional data.	Low	High	Moderate	Certified bank information of account ownership; double validation of bank details, by original document and telephone contact, by two people.	SAAF CG CF	I

Proc	SubProc	Risk situations	PO	I	RG	Preventive measures	PPM	IP
Association Membership	Establishment/ Membership	Conflicts of interest/collusion.	Low	Low	Minimum	Declaration of interests and management of potential conflicts of interest.	CA	I
	Relationship with Associations	Obtention of advantages.	Low	Low	Minimum	The Code of Conduct for the prevention of corruption requires employees to declare any offer.	CA	OI
Spin-offs	Establishment/ INESC TEC Participation	Conflicts of interest/collusion.	Moderate	Moderate	Moderate	Declaration of interests and management of potential conflicts of interest.	CA	I
		Benefits. Personal advantage	Moderate	Moderate	Moderate	The Code of Conduct for the prevention of corruption requires employees to declare any offer.	CA	OI
Other processes	Booking resources	Personal advantage	Low	Low	Minimum	Rules for booking resources. Internal platform to book resources.	Secr. SGI	I