FINAFFAIRS CONSULTING LTD.

ISO 20400 GUIDANCE

Sustainable Procurement Policy

Whole-life value and responsible supplier management

United Kingdom | United States
Canada | Nigeria

FCL SP 001 | Version 2.1

8 November 2026

Final text for approval

Finaffairs Consulting Ltd

UK company number 08324763

Consulting | Finance | Technology
Capability Development

Document control and approval

Finaffairs will choose and manage suppliers on whole-life value, delivery quality, environmental and social impacts, business integrity and resilience. This policy sets the controls for responsible purchasing, including proportionate checks and prompt payment, across all Finaffairs Consulting entities.

Control	Record
Reference and version	FCL SP 001 | Version 2.1 | Supersedes Version 2.0
Prepared and issue status	8 November 2026 | Final text for approval; not yet authorised for issue
Scope	All Finaffairs Consulting operations and entities in the UK, US, Canada and Nigeria
UK entity	Finaffairs Consulting Ltd | Company number 08324763
Owner and approval authority	Dr Kazeem Olayimika Salaam, Founder and Managing Principal
Effective date	The date recorded in the executed approval record, after the appointment gate below is satisfied.
Review triggers	Annually and after a material legal, regulatory, organisational or service change, a serious incident, or a significant control failure.
Approval signature	
Approval date	06/05/2026

Mandatory appointments at approval

Approval must name the standing Independent Reviewer and a separate deputy, record their written acceptance, contact details, independence declarations and delegated limits, and notify staff and suppliers. The policy must not be issued as effective before these entries are completed. Neither appointment may be inferred from a professional relationship.

Role	Appointment and cover
Procurement Coordinator	Dr Kazeem Olayimika Salaam from the effective date, until formally reassigned; administrative cover by the Independent Reviewer, subject to separate approval by the deputy.
Finance Lead	Dr Kazeem Olayimika Salaam from the effective date, until formally reassigned; administrative cover by the Independent Reviewer, subject to separate approval by the deputy.
Standing Independent Reviewer	Named individual and contact: appointment required before issue. Must be independent of the purchase, supplier and requester.
Deputy Independent Reviewer	A different named individual and contact: appointment required before issue. Acts where the reviewer is absent, conflicted or performed the administrative checks.

1 Purpose, scope and definitions

This policy binds Finaffairs Consulting globally, including the UK, US, Canadian and Nigerian entities, their offices and remote operations. It covers employees, associates, secondees, contractors and anyone buying or committing funds on their behalf. Each entity must implement the controls through its authorised signatories and applicable local law.

Purchases, subscriptions, renewals, consultants, subcontractors, travel, facilities, technology, intra-group supplies, related-party purchases and bid-stage teaming or consortium commitments are covered. Identifying a prospective bid partner is not an award, but exclusivity, pricing, contingent appointment and other binding commitments require checks and approval before submission or signature.

This policy is designed to align with ISO 20400:2017 guidance. It is not an ISO certificate or independent conformity opinion. Thresholds, weights, response times and targets are company choices. Apply stricter applicable laws, client, UN or donor requirements. Local procedures may add controls but must not silently weaken this policy.

Term	Meaning for this policy
High-risk supplier	A supplier rated High under Section 4, including a mandatory high-risk trigger. High spend alone triggers enhanced checks at Tier 4 but does not automatically make the supplier High risk.
Critical supplier	A supplier whose loss could stop a material client service or essential operation for more than five working days, cause a regulatory breach or expose sensitive information, without a tested substitute.
Material subcontractor	A subcontractor handling sensitive data, privileged access, a critical deliverable or a material labour or environmental risk, or delivering at least 20% of the contract value.
Serious incident	Actual or credible suspected bribery, fraud, sanctions breach, forced labour, sexual exploitation or abuse, death or serious injury, material environmental harm, significant data compromise or critical service failure.
Significant purchase	A Tier 3 or Tier 4 purchase, or any High-risk, critical, related-party or binding bid-stage commitment regardless of value.
SME	For internal inclusion monitoring, an enterprise with fewer than 250 staff. Record local or client eligibility definitions separately; this shorthand is not a certification of legal SME status.
Related party	A group entity, director, controller, close family member or business they control or materially influence, or another party creating an actual or perceived conflict.
Whole-life cost	Acquisition, implementation, operating, support, risk-related and exit costs over a common period, less credible residual value.

2 Responsibilities and independent oversight

The Managing Principal owns this policy, resources its implementation and retains directors' legal responsibilities. The Procurement Coordinator manages sourcing, risk classification and supplier records. The Finance Lead confirms budgets, financial resilience, invoice controls and payment reporting. Contract owners define requirements, verify delivery and monitor commitments. Specialists assess legal, privacy, cyber, labour or environmental issues when needed.

Standing independent authority and absence cover

The Independent Reviewer provides standing second-person oversight, approves the Managing Principal's own purchases, related-party transactions and conflicted decisions, and receives complaints concerning the Managing Principal. The deputy performs the same role where the reviewer is absent, conflicted or has prepared the transaction. Appointment terms must give them access to records and authority to withhold internal approval, require correction and stop further commitments.

If the Managing Principal is absent, the reviewer may give internal procurement approval within recorded delegated limits; the deputy must provide the separate check where the reviewer has also prepared or verified the transaction. Contract signing and bank access remain with a person legally authorised for the relevant entity. An external reviewer does not acquire director status or signing authority merely through this policy.

If neither independent person is available, the commitment or payment requiring their check must wait. Staff must use the approved continuity arrangements; urgency does not authorise self-approval. Any necessary replacement appointment must be recorded before the action.

Requester and approver separation

A requester must never approve their own purchase. At Tiers 1 and 2, an uninvolved budget holder approves; if requester and budget holder are the same person, approval passes to the Managing Principal. Where the Managing Principal is the requester or otherwise conflicted, approval passes to the Independent Reviewer or unconflicted deputy. The same escalation applies at Tiers 3 and 4.

One person may hold Procurement Coordinator and Finance Lead duties, but cannot satisfy two-person controls alone. The reviewer or deputy must independently verify new bank details and changes, supplier setup and payment release before action. Someone who prepares a payment or supplier amendment cannot be its sole verifier or releaser. Bank permissions must enforce this where possible; a documented second-person approval is still mandatory.

Conflicts, gifts and hospitality

Declare interests before sourcing or evaluation; withdraw from scoring and approval where conflicted. Cash, cash equivalents, inducements and benefits during a live tender are prohibited. Other gifts or hospitality require advance approval by an uninvolved approver and entry in the register, including offers refused. The normal ceiling is £25 equivalent per person per occasion and £100 per counterparty in a rolling year; anything above is refused. No splitting is allowed.

UN business has zero tolerance: no gift, hospitality, meal, entertainment, travel or other benefit may be offered to UN personnel. This rule overrides the monetary ceilings. Other stricter client rules also prevail. The Independent Reviewer approves any permitted benefit involving the Managing Principal.

3 Spend tiers and sourcing routes

Calculate total expected commitment, excluding recoverable VAT or equivalent tax, across the initial term and foreseeable extensions, options, implementation and exit costs. Aggregate related requirements; do not split orders. For rolling arrangements use the reasonably expected term, with a minimum 12-month estimate, and reassess at renewal. Finance records the dated exchange rate for non-GBP purchases. Apply stricter delegated financial limits.

Tier and value	Minimum sourcing and evaluation	Approval and monitoring
1 | Below £1,000	One quotation or published price; recorded need, price and sustainability check; baseline checks or eligible simplified route.	Uninvolved budget holder; conflict escalation under Section 2. Review at renewal or a risk trigger.
2 | £1,000 to below £10,000	Seek two written quotations; compare whole-life cost and sustainability; standard checks.	Uninvolved budget holder and Finance budget check. Annual supplier review.
3 | £10,000 to below £50,000	Seek three written quotations; weighted evaluation, whole-life cost and standard plus risk-specific checks.	Managing Principal after Finance review; independent approval if conflicted. Review every six months.
4 | £50,000 and above	Competitive tender normally inviting at least three suppliers; business case, weighted evaluation and enhanced checks.	Managing Principal following recommendation by at least two unconflicted evaluators; independent approval if conflicted. Quarterly review.

Simplified route for low-risk routine purchases

For Tier 1 purchases only, a genuine established retailer, regulated carrier or recognised online merchant may be used for routine goods, rail tickets and similar purchases paid by corporate card or a recognised payment platform. The purchase must be Low risk, with no bank transfer, bespoke subcontract, sensitive processing, privileged access, critical dependency or red flag. A £40 card-paid rail ticket normally qualifies.

Record the merchant identity, legitimate website or outlet, receipt, business purpose, tier, risk and independent approval; reconcile the card statement. Separate beneficiary-bank verification and transaction-by-transaction sanctions screening are not required on this route absent a trigger. Use an approved merchant list with an annual proportionate integrity review. Applicable sanctions prohibitions remain binding, and client or UN screening obligations override this route.

Retailer public terms or equivalent standards may replace a signed supplier code only on this route; record the basis and do not claim the retailer accepted Appendix C. Any failed condition returns the purchase to the normal route. High-risk suppliers need enhanced checks, independent challenge and quarterly review regardless of spend; Tier 4 checks alone do not impose High-risk status.

Limited competition and urgency

Record suppliers approached and any inability to obtain enough bids. Sole-source, compatibility and emergency awards require a price benchmark, controls and prior exception approval under Section 8. An emergency verbal approval must be written up within two working days; mandatory legal checks and separation of duties still apply.

4 Supplier due diligence and risk rating

Before onboarding or commitment, the Procurement Coordinator records the risk rating, evidence and outcome: approve, conditionally approve or reject. Use Appendix D for normal suppliers and the Section 3 record for eligible simplified purchases. Assess material subcontractors, ownership where relevant, geography and actual delivery model. Proportionate equivalent evidence is acceptable; certification is not universally required.

Level	Required checks
Baseline | Tier 1 normal route	Legal or trading identity and address; registration where applicable; independent bank verification for transfers; conflicts; relevant sanctions and eligibility screening; acceptance of Appendix C.
Standard | Tiers 2 to 4	Baseline plus Appendix D, financial and delivery capability, references or track record, necessary qualifications and insurance, labour, safety, environment, integrity, privacy and material subcontracting checks.
Enhanced | Tier 4 or High risk	Standard plus ownership and control, targeted adverse information corroboration, continuity and financial assessment, and specialist verification or audit for the identified risks. Record residual risk, conditions and approval.

A consistent risk scale

Assess inherent risk before additional controls and residual risk after them. For each impact area score likelihood 1 unlikely, 2 plausible or 3 likely, and impact 1 limited and reversible, 2 material service or stakeholder harm, or 3 severe harm, major breach or critical interruption. Multiply likelihood by impact; use the highest area score rather than averaging away a serious exposure.

Rating	Score and decision
Low	1–2, with no mandatory trigger. Routine baseline or simplified controls.
Medium	3–4, with no mandatory trigger. Standard checks plus targeted mitigation; at least annual review or stricter tier frequency.
High	6–9, or a mandatory High-risk trigger. Enhanced checks, specialist input, Managing Principal approval subject to Section 2, and quarterly review.

Mandatory High-risk triggers are critical dependency; privileged production or administrative access; material labour, human-rights, environmental or integrity exposure; unresolved sanctions or debarment concerns; or the sensitive or large-volume processing defined on the next page. Politically exposed ownership requires targeted integrity assessment and is not proof of misconduct. A legal prohibition blocks award regardless of score.

The owner and reviewer must record controls and residual risk. A mandatory trigger stays High while that exposure remains, even where controls reduce likelihood. A supplier can leave High status only when evidence shows the trigger has ceased and the reviewer approves reclassification. Refresh checks at renewal, scheduled reviews and material changes or incidents.

4 Supplier due diligence continued

Data protection and security

Routine business contact details alone do not trigger High risk. High risk applies to special-category or criminal-offence information, identity documents or financial credentials with material misuse potential, children's or vulnerable people's sensitive information, or large-volume processing. For this policy large volume means 10,000 or more individuals in a 12-month period, or 1,000 or more records combining identifiers with financial, location or detailed behavioural information. These are internal screening thresholds, not statutory definitions; smaller datasets may still be High risk by impact.

Before any supplier processes personal data on Finaffairs' behalf, establish controller and processor roles and execute an Article 28-compliant processing contract where UK GDPR applies, including documented instructions, confidentiality, security, sub-processor controls, rights assistance, breach and assessment assistance, return or deletion, and evidence or audit rights. Apply equivalent applicable requirements in other jurisdictions. A simple contact exchange is assessed on its actual role and does not automatically make the supplier a processor.

Identify hosting, support access, onward transfers and material sub-processors. Before a restricted UK transfer, confirm applicable adequacy coverage or a valid safeguard such as the UK IDTA or UK Addendum, complete the required transfer risk assessment or data protection test and implement additional measures where needed. Record the mechanism and limits. Apply other relevant national transfer rules; do not permit an unlawful transfer.

Accept a current, relevant ISO/IEC 27001 certificate or SOC 2 Type II report as security evidence. Check the issuing body or assurance provider, covered entity and service, dates, exclusions, qualifications, exceptions and customer responsibilities; obtain a bridge statement where needed. Equivalent evidence may be accepted. These documents can reduce duplicate questionnaires but do not replace the processing contract, transfer checks, service-specific risk assessment or High-risk review schedule.

Sanctions, UN eligibility and supplier integrity

Normal-route checks must cover the UN Security Council Consolidated List and sanctions applicable to the purchasing entity, transaction and client. For UN or UNDP work also check UN suspended, removed or debarred vendor information through authorised UNGM or agency channels and client-specific exclusion lists. Where list access is restricted, obtain a declaration, seek authorised confirmation and record access limits; do not certify a list check that was not possible. Unresolved mandatory eligibility cannot be treated as a pass.

Screen the supplier and relevant ownership or controlling parties where risk or applicable rules require. Retain dated sources, identifiers, possible matches and resolution. A name match requires verification, not an automatic accusation. Finaffairs commits to the UN Supplier Code of Conduct and must communicate relevant obligations to staff, affiliates and subcontractors on UN work.

Conditions and rejection

Applicable sanctions prohibitions, unlawful supply, bribery and unresolved severe safety risks prevent award. Credible severe human-rights concerns require immediate escalation and a documented response before commitment. Remediable gaps may receive time-limited conditional approval with an owner, deadline, verification evidence and accepted residual risk; unresolved mandatory legal or client requirements cannot be waived.

5 Market analysis and whole-life selection

Connect procurement to organisational goals

Each significant purchase must state how it supports Finaffairs' client delivery, reliable technology, responsible growth, skills development, environmental commitments and fair business practices. Translate relevant objectives into specifications and measures, consult Finance, users and affected stakeholders where appropriate, and test no-purchase, reuse, repair, leasing, remote delivery and shared-service alternatives.

Understand the market before invitations

For significant purchases, record market capacity, supplier concentration, available sustainable alternatives, innovation, SME access, geographic and supply-chain risks, typical whole-life prices and switching barriers. Use proportionate desk research, benchmarking and transparent supplier engagement. Share material clarification equally, avoid biased specifications and protect commercial information. Where competition is constrained, document options to reduce dependency.

Compare whole-life cost

Compare equivalent periods, volumes, scope, performance and tax treatment. Add purchase price, implementation, migration, integration, training, subscriptions and increases, energy, consumables, maintenance, support, downtime where estimable, renewal, extraction, switching, decommissioning and lawful disposal; deduct credible residual value. For consultancy include supervision, travel and knowledge transfer; for cloud include usage growth, storage and data egress.

Record sources, assumptions, exclusions and uncertainty. Finance agrees discount rates for multi-year present values. Test demand, foreign exchange, price increases and exit scenarios. Assess environmental and social impacts separately where credible monetisation is unavailable, and avoid double-counting benefits. Lower upfront price is not itself best value.

Disclose and apply the evaluation method

Set specifications, mandatory tests, scoring descriptors, weightings and the cost formula before invitations are issued, and disclose them to bidders in the invitation. For Tiers 3 and 4 use the following defaults; any alternative requires justified approval before invitations and a meaningful sustainability weighting. Material later changes must be communicated equally with adequate time for revised bids.

Criterion	Weight
Whole-life cost	40%
Quality and delivery capability	30%
Environmental and social performance	20%
Resilience and contract management	10%

First apply pass or fail tests for mandatory legal, ethical, security and technical requirements. Score non-cost criteria 0–5 using disclosed evidence descriptors; contribution is score divided by 5 multiplied by weight. Disclose either a common cost scoring scale or the formula lowest comparable cost divided by bidder cost multiplied by cost weight. Record evidence, scores, trade-offs, residual risks and the award rationale. Obtain approval before commitment.

6 Contracts, supplier management and learning

Before work begins, the order or contract must define scope, deliverables, prices, acceptance, payment triggers and dates, responsibilities, measurable sustainability commitments, reporting, incident notices, material subcontractor controls, proportionate evidence and audit rights, continuity, termination and exit. Use the Article 28 terms and transfer safeguards where required. Intra-group supply needs the same documented service scope and evidence of fair value.

Purchase category	Relevant commitments to select and verify
IT and equipment	Repairability, warranty and useful life; appropriate refurbished options; energy use; secure wiping and responsible take-back.
Cloud and software	Relevant energy and emissions boundaries; security and accessibility; usage controls, portability and exit charges.
Professional services	Competence, fair and inclusive working conditions, accessible delivery, proportionate travel and knowledge transfer.
Travel facilities and supplies	Remote or rail alternatives where practicable, accessible venues, safety, resource efficiency, credible sourcing claims and lawful waste handling.

Review performance and exercise influence

Contract owners review service quality, actual whole-life cost, agreed sustainability outcomes, incidents, subcontractors and corrective actions at the stricter tier or risk frequency. Verify environmental claims against evidence and scope. Work with suppliers to improve impacts, including material subcontractors; use contractual leverage and collaboration proportionate to Finaffairs' influence. Reassess at material changes and before renewals.

Report serious incidents to the Managing Principal immediately, and in any event within one working day; report to the Independent Reviewer if the Principal is absent or implicated, and to the deputy if the reviewer is conflicted or absent. Follow any shorter legal or client notice. Record containment, affected people, remedy, root cause and actions. Where Finaffairs caused or contributed to harm it must support appropriate remedy; otherwise use influence to prevent and correct it.

Agree corrective actions with an owner, deadline and evidence of closure. Escalate missed or severe actions; suspend new orders or terminate under contract where necessary. Plan responsible disengagement, considering worker impacts and continuity. No change, extension or automatic renewal avoids reapproval.

Accessible complaints and grievances

State the Coordinator's, Independent Reviewer's and deputy's contact details in supplier communications and contracts. Suppliers, workers and affected people may approach the independent contacts directly, including about the Managing Principal. Acknowledge within five working days, assess urgent harm immediately and give a reasoned update within 20 working days. Protect confidentiality as practicable, allow confidential reports and prohibit retaliation.

Learn at contract end

For significant purchases complete a close-out review within 30 days of completion or before renewal: compare predicted and actual cost, outcomes, service quality and incidents; seek user and supplier feedback; record lessons, remedies, data return or deletion and asset disposal. Update specifications, benchmarks, supplier ratings, training and sourcing strategy. The Coordinator reports recurring lessons quarterly.

7 Prompt payment and donor-funded work

Finaffairs will pay valid, undisputed invoices within 30 calendar days of receipt, or a shorter agreed or mandatory deadline. Contracts must state the trigger for advance invoices or delivery milestones. Internal approval or acceptance delays must not restart the clock. Terms must be agreed before commitment, be fair to SMEs and consultants, and comply with applicable law and client flow-down requirements.

Donor-funded exception and cash risk

Payment must not depend on Finaffairs first being paid by its client, except for donor-funded work governed by a specific arrangement approved under this section. Donor funding alone does not permit a late payment or override law, an existing contract, UN terms or a mandatory subcontract payment deadline.

Where a genuine donor disbursement dependency requires different terms, agree the arrangement with the supplier before commitment. Record the donor and funding condition, objective payment trigger, cash-flow forecast, contingency funding and a fixed final payment date. Obtain Managing Principal approval and Independent Reviewer concurrence, using the deputy for conflicts. Any period beyond the standard 30 days must be fair and must not exceed 60 calendar days from the normal receipt or delivery trigger, or any shorter binding deadline. No indefinite pay-when-paid clause is permitted.

Prefer staged procurement, mobilisation funding, smaller milestones or a funded reserve. If donor funds are late, escalate and use the contingency; the supplier's contractual final due date remains binding. Record these arrangements in the exceptions log and report their value, payment performance and cash exposure separately.

Firm invoice and dispute deadlines

Finance must date-stamp receipt and record the contractual due date immediately. Check validity, delivery evidence and disputes within five working days. Send any identified dispute in writing, with sufficient detail, disputed amount, evidence, resolution owner and proposed next step, within that same five-working-day limit; "where practicable" does not apply.

For 30-day or longer terms, the internal final dispute-notice deadline is the earlier of five working days after receipt and eight calendar days before the due date. For shorter terms, check and raise any identified issue before the due date, with immediate review where necessary. If a genuine issue becomes known only later, notify immediately, record why it was not detected and escalate; do not suppress it or present a late notice as timely. This does not automatically suspend a due date or remove any applicable charge.

Pay the undisputed portion on time; settle resolved sums promptly and respect the original due date where applicable. No supplier may be required to waive applicable late-payment rights. Review due and overdue invoices weekly; notify suppliers of any anticipated delay before the due date, with the reason and payment date. Record interest, compensation and root causes, and report monthly by count, value and ageing.

Monitor legislative change

As checked on 8 November 2026, the Commercial Payments Bill remains proposed legislation. Its payment caps and dispute charges must not be described as current duties. Finance must monitor enactment, amendments, commencement and transition rules, obtain advice as needed and update this policy before relevant provisions apply. Do not assume a fixed 2027 commencement date.

8 Exceptions, breaches and implementation

Request any exception before commitment. Record the policy provision, business reason, options considered, amount, entity, supplier, risks, legal and client checks, compensating controls, owner and expiry date in Appendix E. The Managing Principal approves an unconflicted request; the Independent Reviewer approves any request involving the Principal or related parties. High-risk and donor-payment departures also need independent concurrence. Use the deputy wherever the reviewer is conflicted.

Exceptions must be specific and time-limited, normally no more than 90 days unless the underlying contract term is explicitly approved. They do not waive law, sanctions prohibitions, mandatory client or UN terms, minimum safety, required privacy safeguards or the prohibition on self-approval. Review the log quarterly; reassess before renewal or expiry. An expired approval has no effect.

Report suspected breaches promptly to the Coordinator or independent contacts. Contain harm, preserve evidence and investigate fairly. Outcomes may include corrective training, suspension or removal of purchasing authority, recovery or contractual action, supplier suspension or termination, and employee disciplinary action up to dismissal where justified under applicable law and fair procedure. Notify clients or authorities when required. An exception must not retrospectively disguise a breach.

Exception approval route

Request or conflict	Who decides	Required restriction
Routine unconflicted exception	Managing Principal	Requester cannot approve; record controls and expiry.
Principal request or related party	Independent Reviewer	Deputy decides if reviewer is absent, involved or conflicted.
High-risk or donor-payment departure	Managing Principal and independent concurrence	If Principal is requester, reviewer decides and deputy provides separate challenge.
Reviewer involvement or complaint	Unconflicted deputy	If both independent people are unavailable or conflicted, hold the action and appoint replacement cover.
Legal or mandatory client prohibition	No internal exception permitted	Seek a compliant alternative; record and escalate any breach.

8 Measures and records continued

Implementation and staff capability

At approval, complete the appointment and entity records, obtain written acceptance and delegations, activate independent checks and publish contact routes. Operational ownership starts on the effective date; there is no 30-day appointment gap. Brief all existing purchasers before they exercise authority and new purchasers before access is granted.

Within 60 days classify active suppliers and assess High-risk arrangements; complete remaining active-supplier reviews within 90 days. These transition dates do not defer new-purchase checks or existing duties. Provide annual refresher training and role-specific learning in whole-life costing, ethical sourcing, privacy, sanctions, sustainability evidence and payment controls. Use a short scenario assessment, record competence, coach gaps and restrict authority until required competence is demonstrated.

Measure and owner	Target and reporting
Payment | Finance Lead	100% of valid, undisputed invoices paid by due date; monthly count, value, overdue ageing and donor exceptions.
Controls | Coordinator	100% required approvals and checks before commitment; quarterly sample, exceptions and breach review.
Evaluation | Coordinator	100% Tier 3 and 4 whole-life cost and disclosed evaluation records; quarterly review.
High-risk reviews | Contract owners	100% quarterly reviews due completed, including overdue actions; quarterly report.
Outcomes and learning | Coordinator	By Day 90 establish category baselines and approve quantified targets separately; quarterly outcomes and significant-contract lessons.
Competence | Managing Principal	100% purchasers trained before authority and refreshed annually; quarterly completion and competence report.

Outcome measures include relevant energy or emissions per service unit, equipment reuse and life, waste recovery and verified closure of labour or safety issues. State boundaries, evidence quality and limitations; track SME participation and spend using the stated definition. Retain sourcing, risk, contracts, payments and review records six years after contract end, subject to longer legal or client requirements and privacy limits. Review this policy: Annually and after a material legal, regulatory, organisational or service change, a serious incident, or a significant control failure.

Appendix A Procurement decision record

Use this record for each sourcing exercise, including related-party and binding bid-stage commitments. Attach proportionate evidence or refer to controlled records. Eligible simplified purchases may use the reduced record stated in Section 3.

A1 Requirement and organisational purpose

Reference; purchasing entity; requester; budget holder; business need and organisational objective; category; market analysis; no-purchase and sustainable alternatives; users and stakeholders consulted; related-party or bid-stage status.

A2 Value tier and funding

Initial term and options; demand and service-life assumptions; total commitment excluding recoverable tax; currency and dated rate; tier; budget confirmation; donor dependency; cash-flow and contingency assessment where relevant.

A3 Risk and supplier evidence

Supplier identity and country; registration; ownership where relevant; inherent and residual risk by impact area using likelihood 1–3 and impact 1–3; highest score; mandatory triggers; criticality; material subcontractors; screening sources and dates; bank verification; Appendix C acceptance and Appendix D response or equivalent evidence.

A4 Privacy, security and other specialist checks

Controller or processor role; data types and volumes; access; Article 28 contract where required; hosting, remote access and sub-processors; transfer mechanism and assessment; security assurance scope and exceptions; labour, safety, environmental or legal specialist review.

A5 Competition and evaluation

Suppliers invited, responses and clarification; disclosed criteria, weights, scoring scale and cost formula; date issued; whole-life cost model and sensitivity; sustainability evidence; pass or fail results; scores and rationale; conflicts; evaluator names; justification for any exception.

A6 Approval and contract

Decision; conditions and residual risk; requester and independent approver names and dates; separate bank or payment checks; exception ID and expiry; authorised signatory; signed order or contract; scope, acceptance, payment dates, sustainability measures, review schedule and exit controls.

A7 Delivery, close-out and learning

Delivery evidence; invoices, disputes and payment dates; reviews; incidents, complaints and actions; verified outcomes; user and supplier feedback; actual versus forecast whole-life cost; closure or renewal decision; data or asset return; lessons and record retention date.

Decision outcome

Approve / conditionally approve / reject / defer. Record conditions, named owners and deadlines. No action may proceed until all required approvals and mandatory safeguards are complete. Store the record with its supporting evidence in the controlled procurement register.

Appendix B ISO alignment and reference sources

This indicative mapping explains how the policy operationalises ISO 20400 guidance. It does not reproduce the standard or constitute an independent conformity assessment. Use the licensed standard for a full implementation assessment.

ISO guidance area	Policy coverage
Clause 4 | Fundamentals	Sections 1, 2, 4 and 6: principles, impacts, due diligence, stakeholders and exercising influence, including 4.5.4.
Clause 5 | Policy and strategy	Sections 1, 2, 5 and 8: scope, leadership, priorities, controls and review; organisational alignment under 5.3 is addressed in Section 5.
Clause 6 | Organising procurement	Sections 2, 3, 4, 6 and 8: roles, priorities, capability under 6.2, records and measures; grievance arrangements under 6.6 are in Section 6.
Clause 7 | Procurement process	Sections 3 to 7 and Appendix A: planning, market analysis under 7.2.5, selection, contracting, management and contract learning under 7.6.

Primary references checked on 8 November 2026

ISO 20400:2017 Sustainable procurement — Guidance

https://www.iso.org/standard/63026.html

UK Government Late commercial payments guidance

https://www.gov.uk/late-commercial-payments-interest-debt-recovery

UK Parliament Commercial Payments Bill stages and current text

https://bills.parliament.uk/bills/4128
https://publications.parliament.uk/pa/bills/cbill/59-02/0166/260166.html

ICO Contracts between controllers and processors

https://ico.org.uk/for-organisations/uk-gdpr-guidance-and-resources/accountability-and-governance/guide-to-accountability-and-governance/contracts/

ICO International transfer safeguards

https://ico.org.uk/for-organisations/uk-gdpr-guidance-and-resources/international-transfers/appropriate-safeguards/

UN Supplier Code of Conduct and procurement expectations

https://www.un.org/procurement/
https://www.un.org/Depts/ptd/sites/www.un.org.Depts.ptd/files/files/attachment/page/pdf/unscc/conduct_english.pdf

UN Security Council Consolidated List

https://main.un.org/securitycouncil/en/content/un-sc-consolidated-list

UN Procurement eligibility requirements

https://www.un.org/procurement/prerequisites-eligibility

The 30-day commitment is a company standard. Donor exceptions are constrained by Section 7 and binding requirements. Bill proposals are monitored for change; the internal early dispute deadline is a control choice, not a statement that proposed charges are already in force.

Appendix C Supplier code of conduct

Finaffairs Supplier Code of Conduct | FCL SP 001 C | Version 2.1. Suppliers on the normal route must accept this code, or an approved equivalent, before commitment. Apply it to relevant personnel and material subcontractors and communicate it in a language and form they understand.

C1 Law, integrity and fair competition

Comply with applicable law and binding client requirements. Do not engage in bribery, fraud, coercion, collusion, obstruction or improper influence. Disclose conflicts, ownership interests affecting the award, material investigations and sanctions or debarment changes. Keep accurate invoices and records.

C2 People and safe work

Respect human rights, lawful pay, working hours and worker representation. Prohibit forced labour, unlawful child labour, discrimination, harassment, sexual exploitation and abuse, and unsafe or degrading treatment. Provide safe work, accessible communication and a confidential route to raise concerns without retaliation. Cooperate in remedy where harm occurs.

C3 Environment and evidence

Control relevant energy, emissions, materials, water, waste and hazardous substances. Use resources efficiently and consider reuse and repair. Handle waste lawfully. Provide credible evidence for agreed environmental claims and targets; state the scope and limits of certifications or emissions information.

C4 Data, confidentiality and resilience

Protect confidential information and personal data, follow agreed security controls, use approved sub-processors and transfer arrangements, and comply with the processing contract where required. Maintain proportionate service continuity and support orderly exit, data return or deletion.

C5 Gifts, hospitality and UN obligations

Do not offer improper gifts, entertainment or benefits. Observe Finaffairs' approval and monetary limits and all stricter client rules. On UN business do not offer gifts or hospitality of any value to UN personnel. Meet applicable UN Supplier Code of Conduct and eligibility obligations and communicate them through the relevant supply chain.

C6 Subcontractors, payment and cooperation

Use material subcontractors only as agreed. Flow down relevant obligations, exercise proportionate due diligence and pay subcontractors on agreed lawful terms. Provide relevant evidence, support reasonable verification, notify material changes and implement corrective action with owners and dates.

C7 Incidents and concerns

Notify Finaffairs of serious incidents immediately, and in any event within one working day, or any shorter contractual or legal deadline. Raise concerns with the contract owner or the Independent Reviewer and deputy contacts provided in the contract. No retaliation is permitted. Breaches may lead to remediation, suspension or termination under the contract.

Supplier acknowledgement

Supplier legal name: _____ Registration or reference: _____

I am authorised to confirm acceptance of this code and disclosure of known material gaps in the attached questionnaire or agreed action plan. Acceptance does not replace stricter law or contract obligations.

Name and role: _____ Signature: _____ Date: _____

Appendix D Supplier due diligence questionnaire

FCL SP 001 D | Complete for normal-route Tier 2 to 4 suppliers and whenever risk requires. Tier 1 normal-route suppliers complete identity, eligibility, conflicts and code acceptance as relevant. Finaffairs may accept cross-referenced equivalent evidence; indicate not applicable with a reason. Never send passwords, full card details or sensitive identity documents in this form.

Supplier legal and trading name: _____

Registration number and country: _____ Website: _____

Address and main contact: _____

Service and delivery locations: _____ Finaffairs reference: _____

D1 Identity, integrity and eligibility

1. State owners or controllers relevant to the engagement and identify any connection with Finaffairs personnel, their family, group entities, client officials or UN personnel.

Response and evidence reference: _____

2. Are you, relevant affiliates or controlling parties subject to applicable sanctions, procurement suspension, removal or debarment, including UN measures? Disclose details and identify any uncertainty.

Response and evidence reference: _____

3. Disclose material recent or ongoing investigations or findings involving corruption, fraud, coercion, collusion, obstruction, exploitation or other relevant misconduct; explain corrective measures.

Response and evidence reference: _____

4. Confirm acceptance of Appendix C or identify the equivalent code and all deviations. For UN work confirm you have read and will meet applicable UN Supplier Code of Conduct obligations.

Response and evidence reference: _____

5. Explain anti-bribery, conflicts, gifts and hospitality controls and how staff and material subcontractors are informed.

Response and evidence reference: _____

D2 Delivery, financial resilience and supply chain

6. Provide relevant experience or references, necessary qualifications and insurance with expiry dates; explain any limitations.

Response and evidence reference: _____

7. Provide proportionate financial resilience evidence, payment or insolvency concerns and a continuity plan where service interruption would matter.

Response and evidence reference: _____

8. Identify material subcontractors, their countries, roles, expected contract share and access to systems or information; describe oversight and change notification.

Response and evidence reference: _____

Bank details are supplied through the agreed secure channel and verified independently by Finaffairs. An invoice or email alone is not proof of a bank change.

Appendix D Questionnaire continued

D3 Labour, safety and environment

9. Describe controls for lawful wages and hours, forced or child labour, discrimination, harassment and sexual exploitation; explain safe work, worker voice and complaints without retaliation.

Response and evidence reference: _____

10. Identify material labour, safety or environmental incidents or enforcement issues relevant to delivery and the status of corrective actions.

Response and evidence reference: _____

11. Describe relevant energy, emissions, materials, water, waste and hazardous-substance impacts; provide evidence for sustainability claims, certifications and proposed measures. State boundaries and dates.

Response and evidence reference: _____

D4 Privacy, cyber security and transfers

12. Describe data types, categories of individuals, estimated annual volume, retention, purposes and controller or processor role; identify sensitive data and privileged access.

Response and evidence reference: _____

13. Identify hosting, remote support, sub-processors and onward-transfer countries; state the proposed processing contract, transfer mechanism and assessment.

Response and evidence reference: _____

14. Provide relevant ISO/IEC 27001, SOC 2 Type II or equivalent security evidence, with covered services, validity, exceptions and customer responsibilities; describe incident notification and data return or deletion.

Response and evidence reference: _____

D5 Supplier declaration and Finaffairs assessment

I confirm that these responses are accurate to the best of my knowledge, material qualifications are disclosed, and relevant changes will be notified promptly. Supporting evidence is attached or referenced.

Supplier signatory and role: _____ Signature: _____ Date: _____

Finaffairs assessment field	Record
Evidence reviewed and gaps	Record references, dates, assurance scope and follow-up.
Risk and outcome	Inherent / residual score; Low / Medium / High; mandatory triggers; approve / conditional / reject.
Conditions and independent checks	Action, owner, deadline, verification; bank or eligibility resolution; privacy and specialist review.
Decision and monitoring	Assessor, independent approver and dates; next review; conditions before commitment.

Complete this assessment in the controlled procurement record; do not treat receipt of the questionnaire as approval. Document all unresolved points and make the decision before commitment.

Appendix E Registers and approval records

Maintain these registers in a controlled system. The fields below are minimum requirements; register entries must link to the procurement record. The Coordinator maintains them and the Independent Reviewer reviews conflicts, exceptions and breaches quarterly.

E1 Appointment and delegation record

For the standing Independent Reviewer and deputy, record full name, organisation, professional capacity, direct contact, independence declaration, written acceptance, start and review dates, spending and payment approval limits, absence cover and legal-signatory limits. The individuals must differ. For the Coordinator and Finance Lead, record the effective appointment and any reassignment. For each entity, record its exact legal name, local adoption and authorised signatory.

Appointments and acceptance references: _____

Independent Reviewer name and contact: _____

Deputy name and contact: _____

Delegation and entity-adoption record reference: _____

E2 Exception and breach log

Field group	Required information
Identification	ID, date, entity, supplier, contract reference, value, tier and requester.
Assessment	Exception or breach; policy provision; reason; alternatives; risk; legal, client and UN checks; consequences.
Decision	Uninvolved approver; independent concurrence where required; date; controls; owner; expiry; donor final due date if relevant.
Closure	Action and verification; incident or disciplinary referral where relevant; lessons; next review; closure decision and date.

E3 Gifts and hospitality register

Record the offer date, giver and recipient, organisation, relationship, item or hospitality, purpose, estimated GBP value and exchange rate, rolling-year aggregate, tender or UN connection, decision to accept or refuse, uninvolved approver and action. Log refused offers within five working days; suspected inducements are escalated immediately.

E4 Approval and issue gate

Before issue, the approval authority confirms named appointments and accepted delegations, separate checks, global entity implementation, published contacts and purchaser briefing. A typed name alone does not evidence signature. Record the authentic wet or electronic approval and date; that recorded date is the effective date. Preserve it with the controlled policy.

Approval authority: Dr Kazeem Olayimika Salaam, Founder and Managing Principal.

Issue follows completion of the named appointments and the signed approval record on page 2.