



Anti-Bribery and Corruption Policy

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Anti-Bribery and Corruption Policy

1. Introduction

The City of Glasgow College recognises the importance and legal requirement to manage potential bribery and corruption. The principal applicable law regarding bribery and corruption is UK criminal law and in particular the Bribery Act 2010, which has extra-territorial reach and is applicable to the College's activities irrespective of geographic location.

2. Purpose and Aims

The City of Glasgow College values its reputation for ethical behaviour and for financial probity and reliability. The College recognises that any involvement in bribery will reflect adversely on its image and reputation. The College will, therefore, prohibit the offering, the giving, the solicitation or the acceptance of any bribe, whether cash or other inducement to or from any person, company or other organisation. The College shall prevent bribery and corruption by:

- Taking a zero tolerance approach towards bribery and/or corruption.
- Communicating this policy to all employees and agents working on behalf of the College.
- Training employees so that they can recognise and avoid the use of bribery.
- Encouraging its employees to be vigilant and to report any suspicion of bribery.
- Rigorously investigating instances of alleged bribery.
- Taking firm and vigorous action against any individual(s) involved in bribery.

3. Scope

This Policy applies to:

- 3.1. All members of staff and members of the College Board of Management;
- 3.2. All geographical locations and all College functions/services;
- 3.3. All legal entities within the City of Glasgow College group; and

- 3.4. All third parties, including subsidiaries, agency workers, consultants, suppliers, contractors and overseas agents.

4. Policy Statement

4.1. Bribery & Corruption

- 4.1.1. Bribery occurs when “Anything of Value” (defined in 5.1) is received or offered to be paid to an employee as an inducement or reward for the improper performance of a duty or obligation. This form of bribery also occurs when a party offers gifts, entertainment or hospitality that will breach the College’s gifts and entertainment regulations. “Passive Bribery” occurs when “Anything of Value” is requested by an employee for the improper performance of their duties or responsibilities.
- 4.1.2. Corruption is the misuse of entrusted power or public office for private gain and is a serious criminal offence. The principle applicable law regarding bribery and corruption is the criminal law in the UK and particularly the Bribery Act 2010.

4.2. Third Parties

- 4.2.1. This Policy also applies to the engagement of Third Party intermediaries. The College expects all Third Parties, including business partners, service providers, suppliers and contractors, to act with integrity and to undertake their business without bribery or corruption. In addition to the above, the College will investigate reported allegations of bribery, corruption and abuse of position for personal gain, involving, or in any way connected to the College. If necessary, action will be taken as a result of such investigations, including termination of relationships with Third Parties and reports to relevant governmental authorities or regulators.
- 4.2.2. The definition of third parties is broad, and could include agents, business partners, service providers, suppliers, contractors or any individual who is nominated to act on behalf of the organisation. Whilst the use of agents and business partners can help us reach our goals, we

need to be aware that these arrangements can potentially present the College with significant risks.

4.2.3. Risks can be identified where a business partner conducts activities on behalf of the College, so that the result of their actions can be seen as benefiting the College. Business partners who act on behalf of the College must be advised of the existence of and operate at all times in accordance with this policy. Local Management is responsible for the evaluation of each relationship and determining whether or not it falls into this category. Furthermore, a risk assessment exercise should be carried out to determine whether the third party intermediary is a high, medium or low risk to the College. Due diligence checks must be carried out when appointing and retaining third parties and such checks include but are not limited to:

- An assessment of the rationale for engaging the third party intermediary;
- An evaluation of the third party's ability to deliver the service;
- An evaluation of the integrity of the third party, including background checks on publicly available records on individuals/companies;
- Financial and credit checks; and
- Standard terms and conditions which specify the scope of the work and inform the third party of the College's Anti-Bribery & Corruption policy and includes the right to audit, right to exit in the event of a suspicion and/or breach occurring.
- A review of the global Corruption Perceptions Index (Appendix 1) and an assessment for all countries will be conducted prior to any engagement.

4.3. Facilitation Payments

4.3.1. The College will not tolerate or condone the use of facilitation payments by its employees or any person acting on behalf of the College. This requirement covers any Public Official from any country worldwide.

4.4. Political Donations

4.4.1. The College will not make any political donations to candidates for public office, individual politicians, political parties and other political organisations. Members of staff are, therefore, not authorised to make any political donations on behalf of the College.

4.5. Charitable Gifts & Sponsorship

4.5.1. The College is committed to investing in the communities it serves. It is important that charitable donations by the College are free from any suspicion of corruption and bribery, whether direct or indirect. Given the College's own status as a charity, it will only be in exceptional circumstances that it will make charitable donations. The exceptions shall include donations to the City of Glasgow College Foundation and the Scottish Colleges Foundation.

4.5.2. A member of the Executive Leadership Team will authorise all such donations in line with the Financial Regulations and ensure that the donations are not made as an inducement for the purpose of obtaining any improper advantage or favour or for influencing a Public Official. Approved donations will be subject to an appropriate due diligence exercise.

4.5.3. The Vice Principal Corporate Services will ensure the College's finance system separately identifies and records approved charitable donations.

4.5.4. These requirements apply where the estimated value is in excess of £50 for a one-off instance. Repeated instances of transactions less than £50 from the same source which in total are over £100 must be recorded. Failure to record transactions might result in disciplinary action. Any queries about the contents of the register should be directed to the College Secretary.

4.6. Gifts and Hospitality

4.6.1. Board members and members of staff must not accept or offer any gift, reward or hospitality (explained hereafter) from any individual, company or organisation with whom they have contact in the course of their

College work as an inducement either for doing something or not doing something in their official capacity.

4.7. Accepting Gifts & Hospitality or Entertainment

4.7.1. Board members and members of staff **must**:

- Not create suspicion of any conflict between their official duty and their private interest;
- Not give the impression (to any member of the public, to any organisation with whom they deal or to their colleagues) that they have been (or may have been) influenced by a benefit to show favour or disfavour to any person or organisation;
- Not accept inducements which could lead to a contractual position between the College and a supplier, contractor or consultant;
- Not accept substantial offers (in excess of £100) of entertainment, invitations to social functions, travel or accommodation;
- Not normally accept tickets/invitations to sporting, cultural or social events, particularly from the same source. Given the nature of the College's business it may be necessary to accept invitations to such events. These should be approved in advance by the Board Chairperson for Board members or Principal and a member of the College's Executive Leadership Team for members of staff;
- Not accept excessive hospitality offered in substitution for fees for broadcasts, speeches, lectures or other work done; and
- Take care when offered any form of hospitality or gift from a person or organisation, which has, or is hoping to have, a contractual relationship with the College. If a Board member has any doubt, then he/she should consult with the College Secretary. In the absence of the College Secretary, Board members should contact the Board Chair, or the Vice Chair (Senior Independent Member). The College Secretary may seek further clarification, if required, from the College Development Network, or the College solicitors via the Director of Corporate Support. If a member of staff has any doubt about whether to accept hospitality

offered they should refer the matter to their line manager/supervisor, who in turn may discuss it with their senior manager.

4.7.2. The College accepts that members of staff or Board members may sometimes receive conventional gifts or hospitality. For example, commemorative items, corporate (branded) gifts, special event hospitality, working lunches, and other such gifts and hospitality that would not ordinarily be considered extravagant or disproportionate.

- Members of staff must, however, obtain the approval of their senior manager to accept the gift and record any gifts, hospitality or entertainment accepted in the College's register of gifts.
- Board members must record any gifts, hospitality or entertainment accepted in the College's register of gifts

4.7.3. These requirements apply where the estimated value is in excess of £50 for a one-off instance. Repeated instances of transactions less than £50 from the same source which in total are £100 or over must be recorded. Failure to record transactions might result in disciplinary action. Any queries about the contents of the register should be directed to the College Secretary.

4.7.4. If, exceptionally, a member of the Executive Leadership Team agrees that there are circumstances that justify the normal level of hospitality being exceeded, this must be recorded in the register of gifts held by the College Secretary. The College Register of Gifts is located on the College's network secure shared storage, accessible via the Executive Office administrative team, with the oversight of the College Secretary.

4.8. Giving Gifts & Hospitality or Entertainment

4.8.1. The giving of reasonable hospitality, often in the form of food or drink to be consumed at an event or a business meeting, and the giving of promotional items, usually bearing the College's logo, are acceptable and should not give rise to any difficulty if kept within reasonable bounds

Board members and members of staff are:

- Prohibited from giving cash to Public Officials, clients or any third party (such as a supplier);
- Prohibited from giving cash gifts to more senior employees or Board members (this does not apply to gifts of cash where such gifts are made as part of normal office practice, e.g. as collections for wedding or leaving gifts); and
- Prohibited from offering gifts, entertainment or hospitality that they know or suspect will breach the gifts and entertainment policy of the relevant third party.

4.8.2. The College's register of gifts and hospitality should contain details of all gifts/entertainment offered and their monetary value as well as details of the approval routes for these. These requirements apply where the estimated value is in excess of £50 for a one-off instance. Repeated instances of transactions less than £50 to the same person/organisation must be recorded. Failure to record transactions might result in disciplinary action. Any queries about the contents of the register should be directed to the College Secretary.

4.9. Registration & Declaration of Interests

4.9.1. Open cultures are less conducive to bribery, corruption, fraud and irregularity than secretive ones. For this reason, the Second Report of the Committee on Standards in Public Life stressed the need for Board Members to declare and register their interests. The College Secretary will, therefore, maintain the Board's register of interest, which will be updated annually and published in the College's website.

4.9.2. There is also a need for senior managers to declare and register their interests where appropriate. Staff at many levels will have an opportunity to influence the choice of suppliers and contractors. Members of staff must, therefore, ensure that the selection of suppliers and contractors always reflects the best interests of the College, and not the personal or family interest of any member of the College. The Executive Director, HR will, therefore, ensure a register of interest records the relevant information about the College's senior managers and other resource

managers. The register entry for each member of staff will be updated annually and checked by the relevant line manager plus a member of the Executive Leadership Team.

4.10. Anti Money Laundering

- 4.10.1. The Proceeds of Crime Act 2002 (as amended), the Terrorism Act 2006 (as amended) and the Money Laundering Regulations 2017 (as amended), impose obligations on the College in respect of money laundering and associated activities. The definition of money laundering activities under the above legislation is wide and all companies and institutions, including the College, are subject to the legislation. Non-compliance with this legislation carries financial penalties and reputational consequences for both the College and its employees (including possible individual staff criminal prosecution that could result in up to 14 years imprisonment or a large fine).
- 4.10.2. Any member of staff could be potentially committing an offence if they suspect money laundering, become involved in some way, or do nothing about it. Disciplinary action under the College's procedures may be taken against any member of staff who fails to comply with College guidelines.
- 4.10.3. The purpose of these guidelines is to ensure that the College and its staff comply with the legislation, and are aware of their respective obligations. The relevant procedures must be followed if an employee suspects that someone may be attempting to launder money.
- 4.10.4. It is particularly important that employees who are responsible for dealing with the receipt or outlay of funds, whether in the form of cash, cheque or bank transfer are familiar with these guidelines and that they act without delay if they suspect that money laundering is taking place.

4.11. Training and Awareness

4.11.1. The College Secretary will ensure that this Policy is communicated to all Board members and employees at least once per year.

4.11.2. The Executive Director, HR will ensure that appropriate and regular training is established, updated and implemented for members of staff. Consideration of the appropriate level of training should also be given to those members of staff who are to be involved in higher-risk activities, either specifically or as part of other training and such higher-risk training will usually include case studies and practical small group seminars.

4.12. Consequences of Non-compliance

4.12.1. The penalties for contravention of the laws can include under the UK Bribery Act 2010 unlimited corporate fines, and for individuals unlimited fines plus up to ten years imprisonment. Penalties from more than one jurisdiction may also apply in a single case of bribery or corruption.

4.12.2. Failure to comply with this Policy may lead to:

- Criminal, civil or regulatory liabilities or penalties including fines and imprisonment;
- Serious reputational damage; and
- The unenforceability of contracts entered into by College.

4.12.3. Failure to comply with this Policy may lead to members of staff:

- Being held personally liable, such as fines or imprisonment potentially under the laws of more than one jurisdiction;
- Being subject to disciplinary action, up to and including dismissal; and
- Being subject to other sanctions imposed by regulators, including a ban from working in the financial services industry.

4.12.4. Any allegations of bribery made will be investigated in accordance with the College's Disciplinary Policy and Procedure. Such action may be considered not only against those found to have perpetrated bribery, but also against those whose negligence may have facilitated it.

4.12.5. The Chairperson of the Audit Committee will be kept informed of any bribery investigations and the resultant outcome. The Principal and the Audit Committee Chairperson will be notified prior to any Police involvement.

5. Definitions

BRIBERY AND CORRUPTION GLOSSARY

The following definitions are intended to assist understanding of this Policy and are not intended to restrict or limit the application of the Policy.

- 5.1. **"Anything of Value"** means any advantage, financial or otherwise, and includes, but is not limited to money, loan, fee, stock, contractual right of interest, real estate, personal property, or other interests arising from business relationships, gifts, meals, entertainment, contributions or donations, including those made at the suggestion or direction of a Public Official, travel and travel related expenses, offers of employment or internships, below-market discounts, refunds, rebates, preferential treatment in the provision of, or preferential access to business opportunities, goods or services that does not have a commercially reasonable justification, or has other improper inducements.
- 5.2. **"Bribe" or "Bribery"** is the offer, promise, payment, transfer request for or receipt of Anything of Value, including a financial or other advantage, whether directly or indirectly, to or from any person, for that person (or any other person) to improperly perform any official or other duties, or breach any contractual or other obligations. A Bribe can take the form of a "reward" and be paid after the improper performance of the relevant duty or obligation has taken place. Bribery also occurs when a party offers Anything of Value e.g. gifts, entertainment or hospitality that they know or believe will breach the gifts and entertainment policy of the prospective third party recipient or otherwise constitute the improper performance of a relevant function or activity of the third party.

- 5.3. **"Cash"** means any payment, or quasi-cash instrument, e.g. store vouchers, cheque made to cash or bearer, loans, gold or other precious metals or other easily liquidated asset, etc.
- 5.4. **"Corruption"** is the misuse of entrusted power or public office for private gain. This involves, on the one hand, offering or promising Anything of Value, including a financial or other advantage, whether directly or indirectly, to a Public Official to influence a Public Official. On the other hand, Corruption involves the demanding or accepting of Anything of Value, including a financial or other advantage, by a Public Official or private sector individual, as a condition to conferring business, obtaining a preferential position or other improper advantage whether directly or indirectly. Corruption is often associated with organised crime, money laundering and sometimes the financing of terrorism. Corruption may include 'kick-backs', i.e. payment of a proportion of a contract payment to an employee or representative of another contracting party.
- 5.5. **"Facilitation payment"** is a payment made to a public official to facilitate or expedite approval of some type of routine business transaction or activity.
- 5.6. **"Public Official"** means:
- any officer or employee of, or other person acting in an official capacity for a government, whether national, federal or local;
 - any individual or group exercising a legislative, administrative or judicial function, whether appointed or elected, including officials exercising a public function on behalf of any entity controlled or owned by a government, including but not limited to central banks, sovereign wealth funds, state-run hospitals, any public international organisation and any business venture that is owned or controlled by a government entity;
 - any candidate for or holder of public office;
 - any official of a political party;
 - any official or agent of a public international organization;
 - any member of a royal family; and
 - the relevant Public Official's close family members (e.g. spouse, children, parents, and siblings) and close associates (e.g. key business

colleagues, personal advisers and legal entities owned or controlled by that person).

- 5.7. **“Third Party”** means any agent, representative, consultant, or other intermediary, associated with the College by providing it services or acting for or on behalf of the College, and includes (but is not limited to) consultants, finders, introducers, lobbyists (of any kind), tax advisers, lawyers, sales and marketing firms, outsourcers, charities, members of joint ventures in which the College has a minority stakeholding of less than 50% (excluding passive investments) and any organisation or partnership that the College may wish to acquire a stake in, whether as a controlling stakeholder or as a minority stakeholder (excluding passive investments).
- 5.8. **“Whistleblowing”** means in the context of the Public Interest Disclosure Act 1998 is the disclosure by an employee (or other party) about malpractice in the workplace. A whistleblower can blow the whistle about crime, civil offences (including negligence, breach of contract, etc), miscarriage of justice, danger to health and safety or the environment and the cover-up of any of these. It does not matter whether or not the information is confidential and Whistleblowing can extend to malpractice occurring in the UK and any other country or territory.

6. Responsibilities

Members of staff and Board members are:

- 6.1. Required to familiarise themselves with the College’s anti-bribery policy;
- 6.2. Prohibited from offering, promising, or paying a bribe of any kind;
- 6.3. Prohibited from offering gifts, entertainment or hospitality that they know or believe will breach the gifts and hospitality policy of the relevant third party recipient;
- 6.4. Prohibited from accepting or soliciting a bribe of any kind (and must report any such offers);
- 6.5. Prohibited from accepting “Anything of Value” from a Public Official;

- 6.6. Prohibited from giving, offering, or transferring “Anything of Value” to a Public Official or to another person at the request or with the consent of a Public Official in order to influence a Public Official; and

Required to report any suspicion of corruption or bribery to a member of the College’s Executive Leadership Team or the Chairperson of the Audit Committee. Alternatively the member of staff can follow the procedures set in the College’s Whistleblowing Policy.

The Audit Committee of the Board will consider the suitability and effectiveness of this Policy. In addition, the Executive Leadership Team will establish adequate procedures to monitor the implementation and compliance with this Policy.

7. References

7.1. Policy Framework

Associated Policies and Procedures	Title
n/a	

7.2. Other College Policies and Procedures

Policy / Procedure	Title
Code of Conduct	Code of Conduct Policy
Financial Regulations	Financial Regulations
Procurement Policy	Procurement Policy
Procurement Procedures	Procurement Procedure
Fraud Prevention Policy	Fraud Prevention Policy
Whistleblowing Policy	Whistleblowing Policy

7.3. External References

Source	Title
Scottish Government	Scottish Public Finance Manual and Terrorism Act 2000

8. Document Control and Review

Approval Status	Approved	
Approved by	Audit Committee	
Date Approved	Tuesday 6 th September	
EQIA Status	Initial Screening Conducted?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>
	Full EQIA Conducted?	Yes: <input checked="" type="checkbox"/> No: <input type="checkbox"/>
Proposed Review Date	September 2025	
Lead Department	Finance	
Lead Officer(s)	Vice Principal Corporate Services	
Board Committee	Audit Committee	
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9. Revision Log

Version Date	Section of Document	Description of Revision
v1		Initial post-merger policy
v2		Overall review and update to reflect new structure
v3		Overall review and update to reflect new structure
v4	4.10	Anti-money laundering section added
v5		Overall review and update to reflect new structure
v6	4.2.3 Appendix 1	Added global Corruption Perceptions Index for individual countries
v7	Appendix 1 Various other amendments	Addition context global Corruption Perceptions Index

v8	3.3 Appendix 1	Added explicit reference to College group Updated global Corruption Perceptions Index
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Appendix 1**Corruption Perceptions Index 2021**
Produced annually by Transparency International**Overview**

One global movement sharing one vision: a world in which government, business, civil society and the daily lives of people are free of corruption. In 1993, a few individuals decided to take a stance against corruption and created Transparency International. Now present in more than 100 countries, the movement works relentlessly to stir the world's collective conscience and bring about change. Much remains to be done to stop corruption, but much has also been achieved, including:

- the creation of international anti-corruption conventions
- the prosecution of corrupt leaders and seizures of their illicitly gained riches
- national elections won and lost on tackling corruption
- companies held accountable for their behaviour both at home and abroad.

Global reach, Local knowledge

With more than 100 national chapters worldwide and an international secretariat in Berlin, we work with partners in government, business and civil society to put effective measures in place to tackle corruption.

Independent and Accountable

We are politically non-partisan and place great importance on our independence. We alone determine our programmes and activities – no donor has any input into Transparency International's policies. Our sources of funding are made transparent as is our spending.

The annual Corruption Perceptions Index produced by Transparency International is promoted on the European Commission website.

Corruption Perceptions Index 2021

The index ranks countries according to the perceived levels of corruption in their public sectors, based on the views of experts and business people. It runs on a scale of zero to 100, with zero being highly corrupt and 100 very clean. More than two-thirds of countries score below 50 points and the average score overall is just 43. The worst-ranking country, South Sudan, has just 11 points.

Rank 2021	Country / Territory	ISO3	Region	CPI score 2021	CPI score 2020
180	South Sudan	SSD	SSA	11	12
178	Syria	SYR	MENA	13	14
178	Somalia	SOM	SSA	13	12
177	Venezuela	VEN	AME	14	15
174	Afghanistan	AFG	AP	16	19
174	Korea, North	PRK	AP	16	18
174	Yemen	YEM	MENA	16	15
172	Libya	LBY	MENA	17	17
172	Equatorial Guinea	GNQ	SSA	17	16
169	Burundi	BDI	SSA	19	19
169	Turkmenistan	TKM	ECA	19	19
169	Democratic Republic of the Congo	COD	SSA	19	18
164	Nicaragua	NIC	AME	20	22
164	Chad	TCD	SSA	20	21
164	Comoros	COM	SSA	20	21
164	Haiti	HTI	AME	20	18
164	Sudan	SDN	SSA	20	16
162	Congo	COG	SSA	21	19
162	Guinea Bissau	GNB	SSA	21	19
161	Eritrea	ERI	SSA	22	21
157	Honduras	HND	AME	23	24
157	Zimbabwe	ZWE	SSA	23	24
157	Cambodia	KHM	AP	23	21
157	Iraq	IRQ	MENA	23	21
154	Central African Republic	CAF	SSA	24	26
154	Lebanon	LBN	MENA	24	25
154	Nigeria	NGA	SSA	24	25
150	Guinea	GIN	SSA	25	28
150	Guatemala	GTM	AME	25	25
150	Iran	IRN	MENA	25	25
150	Tajikistan	TJK	ECA	25	25
147	Bangladesh	BGD	AP	26	26
147	Madagascar	MDG	SSA	26	25
147	Mozambique	MOZ	SSA	26	25
144	Kyrgyzstan	KGZ	ECA	27	31
144	Uganda	UGA	SSA	27	27
144	Cameroon	CMR	SSA	27	25
140	Pakistan	PAK	AP	28	31
140	Mauritania	MRT	SSA	28	29
140	Myanmar	MMR	AP	28	28
140	Uzbekistan	UZB	ECA	28	26
136	Mali	MLI	SSA	29	30
136	Russia	RUS	ECA	29	30
136	Liberia	LBR	SSA	29	28
136	Angola	AGO	SSA	29	27

Rank 2021	Country / Territory	ISO3	Region	CPI score 2021	CPI score 2020
128	Bolivia	BOL	AME	30	31
128	Kenya	KEN	SSA	30	31
128	Azerbaijan	AZE	ECA	30	30
128	Laos	LAO	AP	30	29
128	Togo	TGO	SSA	30	29
128	Dominican Republic	DOM	AME	30	28
128	Paraguay	PRY	AME	30	28
128	Djibouti	DJI	SSA	30	27
124	Niger	NER	SSA	31	32
124	Mexico	MEX	AME	31	31
124	Gabon	GAB	SSA	31	30
124	Papua New Guinea	PNG	AP	31	27
122	Eswatini	SWZ	SSA	32	33
122	Ukraine	UKR	ECA	32	33
117	Algeria	DZA	MENA	33	36
117	Philippines	PHL	AP	33	34
117	Egypt	EGY	MENA	33	33
117	Nepal	NPL	AP	33	33
117	Zambia	ZMB	SSA	33	33
115	El Salvador	SLV	AME	34	36
115	Sierra Leone	SLE	SSA	34	33
110	Albania	ALB	ECA	35	36
110	Thailand	THA	AP	35	36
110	Bosnia and Herzegovina	BIH	ECA	35	35
110	Mongolia	MNG	AP	35	35
110	Malawi	MWI	SSA	35	30
105	Ecuador	ECU	AME	36	39
105	Peru	PER	AME	36	38
105	Cote d'Ivoire	CIV	SSA	36	36
105	Panama	PAN	AME	36	35
105	Moldova	MDA	ECA	36	34
102	Kazakhstan	KAZ	ECA	37	38
102	Sri Lanka	LKA	AP	37	38
102	Gambia	GMB	SSA	37	37
96	Argentina	ARG	AME	38	42
96	Lesotho	LSO	SSA	38	41
96	Turkey	TUR	ECA	38	40
96	Brazil	BRA	AME	38	38
96	Serbia	SRB	ECA	38	38
96	Indonesia	IDN	AP	38	37
87	Guyana	GUY	AME	39	41
87	Morocco	MAR	MENA	39	40
87	Colombia	COL	AME	39	39
87	Ethiopia	ETH	SSA	39	38
87	Suriname	SUR	AME	39	38
87	Tanzania	TZA	SSA	39	38
87	Kosovo	KSV	ECA	39	36
87	Vietnam	VNM	AP	39	36
87	North Macedonia	MKD	ECA	39	35

Rank 2021	Country / Territory	ISO3	Region	CPI score 2021	CPI score 2020
85	Maldives	MDV	AP	40	43
85	India	IND	AP	40	40
82	Belarus	BLR	ECA	41	47
82	Timor-Leste	TLS	AP	41	40
82	Trinidad and Tobago	TTO	AME	41	40
78	Bulgaria	BGR	WE/EU	42	44
78	Bahrain	BHR	MENA	42	42
78	Benin	BEN	SSA	42	41
78	Burkina Faso	BFA	SSA	42	40
73	Senegal	SEN	SSA	43	45
73	Hungary	HUN	WE/EU	43	44
73	Ghana	GHA	SSA	43	43
73	Kuwait	KWT	MENA	43	42
73	Solomon Islands	SLB	AP	43	42
70	Jamaica	JAM	AME	44	44
70	South Africa	ZAF	SSA	44	44
70	Tunisia	TUN	MENA	44	44
66	Sao Tome and Principe	STP	SSA	45	47
66	Romania	ROU	WE/EU	45	44
66	Vanuatu	VUT	AP	45	43
66	China	CHN	AP	45	42
64	Cuba	CUB	AME	46	47
64	Montenegro	MNE	ECA	46	45
63	Croatia	HRV	WE/EU	47	47
62	Malaysia	MYS	AP	48	51
58	Namibia	NAM	SSA	49	51
58	Greece	GRC	WE/EU	49	50
58	Armenia	ARM	ECA	49	49
58	Jordan	JOR	MENA	49	49
56	Oman	OMN	MENA	52	54
56	Slovakia	SVK	WE/EU	52	49
52	Cyprus	CYP	WE/EU	53	57
52	Rwanda	RWA	SSA	53	54
52	Grenada	GRD	AME	53	53
52	Saudi Arabia	SAU	MENA	53	53
49	Czechia	CZE	WE/EU	54	54
49	Malta	MLT	WE/EU	54	53
49	Mauritius	MUS	SSA	54	53
45	Fiji	FJI	AP	55	
45	Botswana	BWA	SSA	55	60
45	Georgia	GEO	ECA	55	56
45	Dominica	DMA	AME	55	55
42	Poland	POL	WE/EU	56	56
42	Saint Lucia	LCA	AME	56	56
42	Italy	ITA	WE/EU	56	53
41	Slovenia	SVN	WE/EU	57	60
39	Cabo Verde	CPV	SSA	58	58
39	Costa Rica	CRI	AME	58	57

Rank 2021	Country / Territory	ISO3	Region	CPI score 2021	CPI score 2020
36	Israel	ISR	MENA	59	60
36	Saint Vincent and the Grenadines	VCT	AME	59	59
36	Latvia	LVA	WE/EU	59	57
34	Spain	ESP	WE/EU	61	62
34	Lithuania	LTU	WE/EU	61	60
32	Korea, South	KOR	AP	62	61
32	Portugal	PRT	WE/EU	62	61
31	Qatar	QAT	MENA	63	63
30	Bahamas	BHS	AME	64	63
29	Barbados	BRB	AME	65	64
27	Chile	CHL	AME	67	67
27	United States of America	USA	AME	67	67
25	Bhutan	BTN	AP	68	68
25	Taiwan	TWN	AP	68	65
24	United Arab Emirates	ARE	MENA	69	71
23	Seychelles	SYC	SSA	70	66
22	France	FRA	WE/EU	71	69
18	Australia	AUS	AP	73	77
18	Belgium	BEL	WE/EU	73	76
18	Japan	JPN	AP	73	74
18	Uruguay	URY	AME	73	71
13	Canada	CAN	AME	74	77
13	Austria	AUT	WE/EU	74	76
13	Estonia	EST	WE/EU	74	75
13	Iceland	ISL	WE/EU	74	75
13	Ireland	IRL	WE/EU	74	72
12	Hong Kong	HKG	AP	76	77
11	United Kingdom	GBR	WE/EU	78	77
10	Germany	DEU	WE/EU	80	80
9	Luxembourg	LUX	WE/EU	81	80
8	Netherlands	NLD	WE/EU	82	82
7	Switzerland	CHE	WE/EU	84	85
4	Singapore	SGP	AP	85	85
4	Sweden	SWE	WE/EU	85	85
4	Norway	NOR	WE/EU	85	84
1	Denmark	DNK	WE/EU	88	88
1	New Zealand	NZL	AP	88	88
1	Finland	FIN	WE/EU	88	85
	Brunei Darussalam	BRN	AP		60