

Version 1.0

# Supplier evaluation checklist

Palm oil from Ghana



COUNTRY SPECIFIC  
TOOLS



This tool has been developed by NEPCon under the project “Responsible Sourcing of Soy, Palm Oil and Cattle” with support from DANIDA, Ministry of Foreign Affairs of Denmark.



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DANIDA, Ministry of Foreign Affairs of Denmark has supported the development of this material, however DANIDA is not responsible for any views or claims presented in this material.

**Supplier Name:**

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**Address:**

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**Material Type:**

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**Material Certification:**

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**Date of evaluation:**

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**Description of evaluation**

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### Document Guidance

Please fill out this form by indicating 'Y' for Yes or 'N' for No or 'N/A' for not applicable for each numbered indicator if the supplier is compliant with the indicator. If 'Y' is indicated, please also tick the 'DOC' column if a copy of the require document has been submitted with this form. For all 'N/A' answers please provide an explanation for why the indicator is not applicable.

The red dot ● next the indicator highlights where there has been an elevated risk detected at the national level for palm oil in Ghana and thus it is obligatory to fill out and provide more information on the red dotted indicators.

**1. The supplier is compliant with all the relevant laws which applicable to the business, and has records of this.**

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| <p>1.1. The supplier has a valid, non-contested and appropriate land tenure right, that is registered.</p> <p><b>Documents required:</b></p> <ul style="list-style-type: none"> <li>Land title certificate or property deed</li> </ul>  |  |  |
| <p>1.2. The supplier has all relevant farm registration and management rights.</p> <p><b>Documents required:</b></p> <ul style="list-style-type: none"> <li>Tax registration and identification number (TIN)</li> <li>Certificate of Incorporation</li> <li>Business commencement certificate</li> <li>Business Operating Permit from the Metropolitan/Municipal/District Assembly</li> <li>Environmental Protection Agency (EPA) permit</li> </ul> |  |  |

**2. The supplier fulfils all obligatory taxes, fees and business information disclosure required for conducting the defined business activities.**

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| <p>2.1. The supplier met all legal obligations regarding the payment of royalties and required fees.</p> <p><b>Documents required:</b></p> <ul style="list-style-type: none"> <li>Tax registration and identification number (TIN)</li> <li>Receipts of payment of land rent</li> <li>Receipt of payment of business rate</li> <li>Receipts of payment of property tax</li> <li>Approved export permit from Food and Drugs Authority (FDA)</li> <li>Receipts of payment of export tax and fees</li> <li>Paid export tax and fees shall match exported volumes as stated on the packing list</li> </ul> |  |  |
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	Y/N	DOC
<p>2.2. The supplier met all legal obligations regarding the payment of taxes, including value added taxes and other sales taxes.</p> <p><b>Documents required:</b></p> <ul style="list-style-type: none"> <li>• Receipts of payment of VAT (Value Added Tax)</li> <li>• Receipts of payment of National Health Insurance Levy (NHIL)</li> <li>• Sales documents shall include applicable sales taxes like VAT and NHIL</li> <li>• Quantities and qualities given in sales and transport documents shall match the fees paid</li> <li>• Sales prices shall be in line with market prices</li> <li>• Quantities and qualities shall match the sales documents</li> </ul>		
<p>2.3. The supplier met all legal obligations regarding income taxes and profit taxes.</p> <p><b>Documents required:</b></p> <ul style="list-style-type: none"> <li>• Corporate Tax payment receipts</li> <li>• Pay as You Earn (PAYE) payment receipts</li> </ul>		
<p><b>3. The supplier adheres to applicable transport, trade, import or export regulations, procedures and restrictions.</b></p>		
<p>3.1. Products are correctly classified (species, quantities, qualities etc.) on sales documents, custom declarations and other legally required documents.</p> <p><b>Documents required:</b></p> <ul style="list-style-type: none"> <li>• Final Invoice</li> <li>• Bill of Lading</li> <li>• Packing List</li> <li>• Certificate of Origin (if applicable)</li> <li>• Company Registration with the General's Department</li> </ul>		
<p>3.2. Customs regulations</p> <p>Importers. If the supplier is an importer, they comply with regulations on customs procedures, and have the following documents:</p> <ul style="list-style-type: none"> <li>• Import Declaration Form (IDF)</li> </ul>		

	Y/N	DOC
<ul style="list-style-type: none"> <li>Final Invoice</li> <li>Bill of Lading</li> <li>Packing List</li> <li>Certificate of Origin</li> <li>Any other officially authorized evidence of ownership</li> </ul> <p>Exporters. Confirmation from the Food and Drugs Authority of valid business registration for palm oil production, supply or distribution, and export. If the supplier is an exporter, they comply with regulations on legal export dossier, and possess the following documents:</p> <ul style="list-style-type: none"> <li>Proforma Invoice</li> <li>Supplementary Information Document (SID)</li> <li>Tax Identification Number (TIN) Certificate</li> <li>Single Administrative Document (SAD)</li> <li>Waybill</li> <li>Final Invoice</li> <li>Bill of Lading</li> <li>Packing List</li> <li>Approved export permit from Food and Drugs Agency (FDA)</li> <li>Ghana Export Form (from the Banks or Port of Exit)</li> <li>Ghana Customs form</li> <li>Company Registration with Ghana Export Promotion Council</li> <li>Company Registration with the General's Department</li> <li>Certificate of Origin (if applicable)</li> </ul>		

**4. The supplier complies with all requirements associated with information disclosure.**

<p>4.1. The supplier (applicable to smallholder suppliers only) met all legal obligations regarding information disclosure.</p> <p><b>Documents required:</b></p> <ul style="list-style-type: none"> <li>Corporate Tax payment receipts</li> <li>Pay As You Earn (PAYE) payment receipts</li> <li>Social Security and National Insurance Trust (SSNIT) contribution receipts</li> </ul>		
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	Y/N	DOC
<ul style="list-style-type: none"> <li>Environmental Protection Agency (EPA) permit</li> <li>Environmental certificate issued by EPA</li> <li>Environmental management plan approved by EPA</li> </ul>		
<b>5. The supplier complies with all requirements associated with legal employment.</b>		
<ul style="list-style-type: none"> <li>5.1. Labour contracts exist for all employees and the names of all employees are included on the supplier's payroll (This indicator is applicable for smallholders suppliers only).</li> </ul> <p><b>Documents required:</b></p> <ul style="list-style-type: none"> <li>Workers Employment Contract are in place</li> <li>Seek evidence of SSNIT Registration numbers of staff and cross reference with samples of SSNIT Contribution payment receipts</li> <li>Company records shall confirm that all workers are covered by the National Health Insurance Levy (NHIS) as required by law</li> </ul>		
<ul style="list-style-type: none"> <li>5.2. The supplier has the required social insurance registrations/books and pays the relevant social security fees for worker employment contracted employees.</li> </ul> <p><b>Document required:</b></p> <ul style="list-style-type: none"> <li>SSNIT Registration numbers of staff</li> <li>SSNIT Contribution payment receipts</li> </ul>		
<ul style="list-style-type: none"> <li>5.3. The supplier pays employees at least the minimum wage (GH8.80 as of 01-01-17)</li> </ul> <p><b>Document required:</b></p> <ul style="list-style-type: none"> <li>Workers Employment Contract are in place</li> </ul>		
<ul style="list-style-type: none"> <li>5.4. The supplier's employees do no work more hours than the maximum daily (8 hours/day) /weekly hours (40 hours/week).</li> </ul> <p><b>Document required:</b></p> <ul style="list-style-type: none"> <li>Workers Employment Contract are in place</li> </ul>		
<b>6. The supplier complies with the International Labour Organisations Fundamental Conventions (which relate to observance of minimum working age and fair pay, forced and child labour, discrimination, freedom of association and collective bargaining)</b>		

	Y/N	DOC
<p>6.1. The minimum age by law (15 years old and 18 years old for hazardous work) is observed for all personnel involved in farm management activities.</p> <p><b>Document required:</b> Workers Employment Contract are in place</p>		
<p>6.2. The supplier ensures workers such as females, minorities, handicapped etc. are not discriminated against during their recruitment and the duration of their employment.</p> <p><b>Document required:</b></p> <ul style="list-style-type: none"> <li>• Proof of policy and procedures in place to ensure discrimination does not occur.</li> </ul>		
<p>6.3. The supplier supports all workers having the right to join or form trade unions/worker associations of their own choosing and to bargain collectively?</p> <p><b>Document required:</b> Signed Collective Bargaining Agreement (CBA)</p>		
<p>6.4. The supplier does not engage in forced or compulsory labour.</p> <p><b>Document required:</b> SSNIT Registration numbers of staff</p>		
<p><b>7. The supplier complies with all occupational health and safety requirements.</b></p>		
<p>7.1. The supplier has a designated health and safety (H&amp;S) manager, or someone in senior management is responsible for overseeing health and safety management.</p> <p><b>Document required:</b></p> <ul style="list-style-type: none"> <li>• Proof of a H&amp;S position (company organisational structure/organigram)</li> <li>• Workers are registered with the National Health Insurance Scheme (NHIS)</li> </ul>		
<p>7.2. The supplier organises regular health and safety training for all permanent and temporary workers.</p> <p><b>Document required:</b></p> <ul style="list-style-type: none"> <li>• Records of Health and Safety Training</li> </ul>		



	Y/N	DOC
<p>7.3. The supplier has identified health and safety risks posed to all workers and has taken actions to prevent accidents, injuries or health issues by ensuring:</p> <ul style="list-style-type: none"> <li>the workplaces, machinery, equipment and processes are safe;</li> <li>any chemical, physical and biological substances/agents are without risk to workers' health and application levels are in accordance with the law;</li> <li>adequate clothing and protective equipment are provided.</li> </ul> <p><b>Document required:</b></p> <ul style="list-style-type: none"> <li>Health and Safety policy and procedures</li> <li>Records of Purchase and Provision of Personal protective equipment</li> <li>Records of Payment of work related injury compensation</li> </ul>		
<p>7.4. The supplier ensures workers have access to clean toilet facilities and to safe drinking water, and, if applicable, clean and safe accommodations and cooking facilities.</p> <p><b>Document required:</b></p> <ul style="list-style-type: none"> <li>Health and Safety policy and procedures</li> <li>Records of monitoring that ensures access to clean and safe water and accommodations.</li> </ul>		
<p>7.5. The organisation conducts regular health &amp; safety inspections and keep management systems documents up to date.</p> <p><b>Document required:</b></p> <ul style="list-style-type: none"> <li>Health and Safety policy and procedures</li> <li>Records of inspections</li> </ul>		
<p><b>8. The supplier is compliant with all the relevant environmental and protected areas/species laws and does not threaten High Conservation Values.</b></p>		
<p>8.1. The supplier complies with the main environmental protection regulations.</p> <p><b>Documents required:</b></p> <ul style="list-style-type: none"> <li>Environmental Protection Agency (EPA) permit</li> </ul>		

	Y/N	DOC
<ul style="list-style-type: none"> <li>• Environmental certificate issued by EPA (required for clearing land to establish an estate which is greater than 40 hectares) in off-reserve areas</li> <li>• Environmental Impact Assessment approved by EPA</li> <li>• Environmental management plan approved by EPA</li> </ul> <p>Salvage permits from the Forestry Commission in off-reserve areas</p>		
<p>8.2. The supplier's farm has not been established within the boundaries of formally protected areas <b>and/or</b> the supplier has the required permits to allow you to operate within the protected area(s).</p> <p><b>Document required:</b></p> <ul style="list-style-type: none"> <li>• Environmental Protection Agency (EPA) permit</li> <li>• Environmental Impact Assessment approved by EPA</li> <li>• Permit issued by the Forestry Commission (FC)</li> <li>• Evidence that comprehensive biodiversity surveys and/or a High Conservation Value (HCV) assessment have been completed [<a href="https://www.hcvnetwork.org/als/public-summaries">https://www.hcvnetwork.org/als/public-summaries</a>]</li> </ul> <p>Evidence of management plans for protected species, if identified in surveys, include actions for their protection, survival, and prevention of poaching, are developed for the management area and surrounding landscape.</p>		
<p>8.3. The supplier ensures any species that have official protected status and/or are considered High Conservation Value (HCVs) species/ecosystems in Brazil are protected within the boundary of the farm and are not threatened by any farm activities.</p> <p><b>Document required:</b></p> <ul style="list-style-type: none"> <li>• Environmental Protection Agency (EPA) permit</li> <li>• Environmental Impact Assessment approved by EPA</li> <li>• Evidence that comprehensive biodiversity surveys and/or a High Conservation Value (HCV) assessment have been completed [<a href="https://www.hcvnetwork.org/als/public-summaries">https://www.hcvnetwork.org/als/public-summaries</a>]</li> <li>• Supplier records of stakeholder consultation with environmental NGOs knowledgeable on protected areas.</li> <li>• Evidence of management plans include:</li> </ul>		

	Y/N	DOC
<ul style="list-style-type: none"> <li>○ protected species, if identified in surveys, actions for their protection, survival, and prevention of poaching</li> <li>○ consideration of traditional hunting by communities outside the management area and includes specific activities to contribute to the protection and survival of RTE species affected by hunting</li> <li>○ rare and threatened habitats include actions for their protection are developed for the management area and surrounding landscape</li> <li>○ integration of the national buffer zone policy requirements:               <ul style="list-style-type: none"> <li>▪ Municipal reservoir shoreline protective buffer: 60 to 90 meters (e.g. Weija Dam, Lake Bosomtwe);</li> <li>▪ Major perennial rivers/streams: 10 to 60 meters (e.g. Volta, Tano, Offin);</li> <li>▪ Minor perennial streams: 10 to 15 meters;</li> <li>▪ Important intermittent streams: 10 to 20 meters;</li> <li>▪ Stream within forest reserves: 10 to 50 meters.</li> <li>▪ Wetland will require a buffer zone of 30 meters around the perimeter as defined from the high-water elevation.</li> <li>▪ The slope affects the buffer zone: slope of 15-20 %, add 3 meters; slope of 20-25 %, add 10 meters, and slope of 25-30 %, add 20 meters.</li> <li>▪ areas of slopes above 30o are not cleared or planted.</li> </ul> </li> </ul>		
<p><b>9. The supplier has not been responsible for converting natural forest or natural ecosystems to soy plantations since 2005.</b></p>		
<p>9.1. The supplier has not been apprehended for illegal conversion of natural forests/ecosystems in off-reserve forest areas.</p> <p><b>Document required:</b></p> <ul style="list-style-type: none"> <li>• Salvage permits from the Forestry Commission</li> <li>• An environmental permit from the Environmental Protection Agency (required for clearing land to establish an estate which is greater than 40 hectares)</li> </ul>		

	Y/N	DOC
<p>9.2. The supplier has not been responsible for converting natural forest or natural ecosystems into soy plantations after 2005.</p> <p><b>Documents required:</b></p> <ul style="list-style-type: none"> <li>Obtain the shape file of the farm property’s boundaries and compare/overlay with mapping data from the following initiative that are using satellite time series images to detect the land change cover: <a href="http://www.globalforestwatch.org">www.globalforestwatch.org</a></li> <li>Evidence that a comprehensive HCV assessment, including stakeholder consultation, was conducted prior to any conversion or new planting before November 2005. Evidence should include historical remote sensing imagery which demonstrates that there has been no conversion of primary forest or any area required to maintain or enhance one or more HCV.</li> </ul>		

## About

# Responsible Sourcing of Soy, Cattle and Palm Oil

Responsible Sourcing of Soy, Cattle and Palm Oil is a project aimed at creating awareness and capacity among Danish companies to minimise risks of social and environmental problems connected to sourcing palm oil, soy and cattle from developing countries. The project is run by NEPCon and SEGES and funded by DANIDA, Ministry of Foreign Affairs of Denmark.



NEPCon (Nature Economy and People Connected) is an international, non-profit organisation that builds commitment and capacity for mainstreaming sustainability. Together with our partners, we foster solutions for safeguarding our natural resources and protecting our climate.

NEPCon | [www.nepcon.org](http://www.nepcon.org) | [info@nepcon.org](mailto:info@nepcon.org)