



## Code of Ethics

### Governance

1. SOPAR shall be governed fairly, impartially, and responsibly by its Executive Board of Directors. The Executive Board members are nominated during SOPAR's Annual General Assembly.
2. SOPAR shall have an independent, active, and informed Executive Board of Directors, serving without compensation as directors. The Board shall have policies which specify the frequency of Board meetings (usually monthly) and adequate attendance by directors (at least a stated quorum). The Board shall have policies restricting the number of employees who are voting members of the Board; providing limits for directors being related to one another, the Founder, or the Executive Director; and establishing limited terms of service for directors and officers.
3. SOPAR's Executive Board of Directors shall adopt a policy which prohibits direct and indirect conflicts of interest by Directors of the Board of Directors, and/or employees and volunteers of the Organization. Such a policy should address issues such as: conflicts of interest originated from the fact that a board member is involved with other institutions linked with SOPAR; the receiving of gifts from or an affiliation with an actual or potential supplier of goods and services and the receipt of subventions.
4. SOPAR's Executive Board of Directors shall approve policy statements and annual programs.
5. SOPAR adopts a policy that no person be refused membership or excluded from participation, denied the benefits of membership or employment, or be otherwise subjected to discrimination on the basis of race, national or ethnic origin, color, religion, sex, sexual orientation, cast and status in the society, age or mental or physical disability.
6. SOPAR's Executive Board of Directors shall work towards gender equity and participation of minorities in all aspects of the activities of SOPAR and its partners.
7. SOPAR is committed to full, open, and accurate disclosure of relevant information concerning its goals, programs, finances, and governance.
8. SOPAR will periodically reassess its respective mission and operations in light of the changing world environment through an on-going and iterative planning process.

## **Organizational Integrity**

1. SOPAR's affairs shall be conducted with integrity and transparency. SOPAR's activities shall, upon request, be open and accessible to scrutiny by its respective donors, except for personnel matters, legal matters and proprietary information, as specified by the State and Central Government laws.
2. SOPAR shall ensure that allegations made by a member, employee, volunteer or director of SOPAR of misconduct or other irregularities on the part of anyone associated with the SOPAR are dealt with impartially, respecting the rights of the involved parties for confidentiality and disclosure.
3. SOPAR opposes and shall not be a participant to any wrongdoing or financial impropriety in any of its activities. It shall take prompt and firm corrective action whenever and wherever wrongdoing of any kind has been committed by any one of the Directors of its Board of Directors, or by anyone of its employees or volunteers.
4. In all of its respective activities, SOPAR shall respect the dignity, values, history, religion, and culture of all people, irrespective of race, national or ethnic origin, color, religion, sex, sexual orientation, age or mental or physical disability.
5. SOPAR shall recognize that all of its activities impact on the public perception of the international co-operation community, and that it shares a significant responsibility to enhance the public trust, and act accordingly.

## **Finances**

1. Without limiting any obligations that may exist at law, SOPAR shall conduct its finances in such a way as to assure appropriate use of funds and accountability to donors.
2. SOPAR shall have an annual audited financial statement, conducted by a qualified, independent accountant. The audited financial statement shall comply with Generally Accepted Accounting Principles and Requirements according to the India's national standards.
3. The audited financial statement, full or summary, shall be provided to any inquirer upon written request within a reasonable time.
4. SOPAR's combined fundraising and administration costs shall be kept to the minimum necessary to meet its needs. Allocation of expenditures to administration, fundraising, and program services shall reflect SOPAR's purposes and actual activities, and shall conform to generally recognised accounting principles.

5. SOPAR shall operate a budget approved by the Board. It shall account for funds from the moment they are received or committed until they are used in the project or services. It shall exercise adequate internal controls over disbursements to avoid unauthorized payments. SOPAR shall not have any funds that are not accounted for and it shall prohibit any unaudited transactions or loans to Board Members and to staff.
6. Contributions, at all times, shall be used as promised or implied in the fundraising appeal or as requested by the donor.

### **Communications to the Public**

1. Fundraising solicitations shall be truthful, shall accurately describe SOPAR's identity, purpose, programs and need, shall only make claims which SOPAR can fulfill, and shall avoid using high-pressure tactics in soliciting donations.
2. There shall be no misleading information (including material omissions or exaggerations of fact), no use of misleading photographs, nor any other communication which would tend to create a false impression or misunderstanding.
3. Information in SOPAR's appeals should give accurate balance to the actual programs for which the funds solicited will be used.
4. In all its fundraising activities, SOPAR shall ensure that:
  - its donors are informed of SOPAR mission, of the way SOPAR intends to use donated resources, and of SOPAR's capacity to use donations effectively for their intended purposes;
  - the Board exercises prudent judgment in its stewardship responsibilities;
  - its donors have access to the most recent audited financial statements and to a list of the current Board of Directors;
  - donations will be used for the purposes for which they were given;
  - its donors receive appropriate acknowledgment and recognition;
  - information about a donation is handled with respect and with confidentiality to the extent provided by law;
  - its donors are informed whether those seeking donations are volunteers, employees or hired solicitors;
  - its donors have the opportunity for their names to be deleted from mailing lists that SOPAR may intend to share;

- its donors are encouraged to ask questions when making a donation and to receive prompt, truthful and forthright answers.
5. Any and all communications to the public by SOPAR shall respect the dignity, values, history, religion, and culture of the people supported by its programs. In particular, SOPAR shall avoid the following:
    - messages which generalize and mask the diversity of situations;
    - messages which fuel prejudice;
    - messages which foster a sense of superiority;
    - messages which show people as hopeless objects for our pity, rather than as equal partners in action and development.
  6. SOPAR shall control all fundraising activities conducted on its behalf. All fundraising contracts and agreements shall be put into writing.
  7. SOPAR will encourage the participation of its partners in the formulation of communications to the public.
  8. SOPAR will ensure that the content of the messages sent out in disaster appeals does not undermine the work of development education which calls for long-term response.
  9. SOPAR shall not discredit another development and international cooperation organization in its public communications; nor shall it give out misinformation about its affairs or those of other organizations.

### **Management Practice and Human Resources**

1. SOPAR shall endeavor to follow sound management and business practices appropriate to its mission, operations, and governance structure.
2. SOPAR shall have clear, well-defined, written policies and procedures relating to its employees and volunteers. Such policies shall clearly define and protect the rights of employees, assuring fair treatment in all matters.
3. Employee benefits shall be clearly described and communicated and SOPAR shall make financial arrangements to protect its ability to honor its obligations to employees.
4. SOPAR's expectations of its employees and of its volunteers shall be clearly defined and communicated.

5. SOPAR shall promote gender and minority equity, in recruitment, hiring, training, and professional development and advancement.
6. SOPAR shall endeavor to recruit and retain staff that combines professional competence with a commitment to the mission of the organization.

### **Applying and Reviewing the Code of Ethics**

Once a year, during its regularly scheduled meetings, the Board of Directors of SOPAR will discuss the code of ethics. On this occasion the Board of Directors will:

- Review SOPAR's activities to ensure the organization is conforming with its Code of Ethics;
- Revise, modify and adapt the code of ethics in accordance with the organizations experience and acquired wisdom.

January 1998