

Code of Ethics: Prakriti

Policies & Code of Ethics

The purpose of this voluntary Code of Ethics is to promote high standards, quality, effectiveness, transparency and accountability in our work. We, Prakriti, will work towards ensuring that our policies and practices are progressively consistent with this Code of Ethics.

- I. Core Values**
- II. Governance**
- III. Accountability**
- IV. Financial Transparency and Accountability**
- V. Progressive Implementation of the Code of Conduct**

I. Core Values

- i. We are independent, autonomous and non-partisan organizations. We will design and conduct our work independent of any political party, for-profit business or donor.
- ii. We are non-governmental organizations. We are answerable to our own mission, values and governing bodies rather than the instructions of any local, national or foreign government.
- iii. We believe all people are equal. We will not discriminate on the basis of race, ethnicity, national origin, sex, sexual orientation, disability, HIV/AIDS status or any other characteristic. Instead, we will actively promote human rights, dignity, equity and inclusion of all, and particularly those who have been historically marginalized.
- iv. We believe in participatory democracy and will work to promote democratic space for citizen voice and action.
 - v. We value diversity of opinion, freedom of expression and open debate, and will promote these values at all levels.
 - vi. We will strive for quality and excellence, and a culture of learning and reflection, in all that we do
 - vii. We will promote transparency and accountability in our organizations, partnerships and in society.
 - viii. We will avoid subversive activities that undermine the state through violent or unconstitutional means.

II. Governance

- i. We will have or develop a constitution, clear vision/mission statement and objectives; and we will work towards ensuring our work is consistent with these.
- ii. We will have a governing body which understands and accepts ultimate responsibility for governance and all aspects of the organization. It will set policies; approve major strategies/plans, budgets and reports; and supervise the chief executive consistent with the constitution and mandate of the organization.

- iii. We will hold Annual General Meetings with full, open and accurate disclosure of relevant information concerning goals, achievements/challenges, finances and governance.
- iv. We will have written procedures regarding the appointments, responsibilities and terms of members of the governing body and specify the frequency of meetings, quorum, reporting and the roles and powers of the governance structure.
- v. We will develop and adhere to a policy that prohibits direct or indirect conflict of interest by members of the governance structure, as well as members, employees and volunteers of the organization. Members of the governing body and staff will not participate in decisions where they have, or are perceived to have, a personal interest.
- vi. We will develop, promote and enforce a policy of Zero Tolerance on Corruption and any other serious misconduct in all that we do.

III. Accountability

We recognize and appreciate multiple levels of accountability as follows:

- *Downward accountability*: to the people ‘we serve’ (‘beneficiaries’).
- *Internal accountability*: to the Board or equivalent governing structure of the organization, and to the staff of our organization, consistent with our policies
- *External accountability*: to the provisions of Constitution of India and reasonable laws and regulations, and to the donors consistent with our contracts and good donor practice.
- *Horizontal accountability*: to the partner organizations with whom we work

We will work to promote appropriate accountability in all four dimensions, with a particular emphasis on downward accountability. We will avoid making commitments to any one dimension that may compromise our accountability to another dimension. To this end:

- i. We will regularly communicate, in a clear and accessible manner, about our values, governance structure, mission, objectives, approaches and progress made.
- ii. We will develop reasonable budgets that clearly correspond with our programs and plans.
- iii. We will systematically monitor, document and report on the progress of our work against agreed plans and budgets.
- iv. We will promote practical ways in which people involved in or affected by our work can provide inputs and feedback, and we will consider these seriously.
- v. We will promote policies and practices that foster sustainability of natural resources and the environment, and that seek to avoid or minimize damage to the earth.
- vi. We will conduct periodic independent evaluations that will examine, among other aspects, the quality of results and effectiveness of our work.
- vii. We will compile and make available to the public an annual report that will state the members of the Board; the main achievements, challenges and lessons learned in the course of implementation; as well as the annual incomes, expenditures and balances.
- viii. We will actively promote and practice a culture of ongoing critical assessment, reflection and learning, and to demonstrate how we are using lessons learned to make our work more effective.

IV. Financial Transparency and Accountability

- i. We will develop and adhere to clear, well defined and written financial regulations that reflect high ethical standards and are consistent with sound financial management principles and practice.
- ii. We will seek to limit resources used towards fundraising and administration /overheads to a reasonable level, so that maximum amount can be spent towards our programs.
- iii. We will manage resources in a manner that is prudent and provides value for money, including wherever possible by employing or involving competent personnel to manage these resources.
- iv. We will ensure all financial transactions are transparently and fully documented, and that these documents are preserved for a defined number of years, consistent with sound accounting practice.
- v. We will ensure all substantive expenditures are authorized in a process that involves scrutiny by more than one officer, and where the chief executive or any other officer does not have unlimited authority.
- vi. We will ensure procurement is undertaken in a manner that provides quality at least cost, avoids favoritism and corruption, is transparent, documented and otherwise conforms to sound procurement principles.
- vii. We will maintain a regularly updated assets register in accordance with sound accounting practice.
- viii. We will maintain and manage bank account(s) with a licensed financial institution, into which all incomes will be deposited.
- ix. We will prepare comprehensive financial statements that accurately disclose all incomes (from all sources), expenditures and balances, as well a comparison of actual performance against budgets, in accordance with sound accounting practice.
- x. We will exercise zero tolerance for corruption and other form of substantive misuse of funds, and take effective actions to hold persons responsible accountable.

V. Progressive Implementation of the Code of Conduct

We will continually work to strengthen and improve our adherence to the high standards set out in this code of conduct. In this regard, we will:

- 6.1. Explicitly and consciously put measures in place to progressively attain the standards articulated herein.
- 6.2. We will promote and sustain an enabling environment that fosters a culture of individual, group and organizational learning at all times both within our organizations and through our interaction with other organizations.
- 6.3. We will seek to engage in continuous self, peer and or external assessment and evaluation to monitor the progress of our respective organizations.
- 6.4. We will periodically report on the progress made towards and compliance with the standards in this code of conduct.

Signed:

Amit Yadav

Date

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