

# WHISTLE-BLOWING POLICY

## **VOLUNTARY INSTITUTE FOR RURAL DEVELOPMENT(VIRD)**

### **Introduction**

Voluntary Institute For Rural Development(VIRD)Code of Ethics and Conduct requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **Reporting Responsibility**

It is the responsibility of all directors, officers and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.

### **Retaliation**

No director, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization

### **Reporting Violations**

The Code addresses the Organization's open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern.

However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Human Resources Department or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to the Organization's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the Organization's open door policy, individuals should contact the Organization's Compliance Officer directly.

### **Compliance Officer**

The Organization's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his discretion, shall advise the Director and/or the audit committee. The Compliance Officer has direct access to the audit committee of the board of directors and is required to report to the audit committee at least annually on compliance activity. The Organization's Compliance Officer is the chair of the audit committee.

### **Accounting and Auditing Matters**

The audit committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

*Nesita Satpathy*  
Director  
VIRD, Angul

## **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

## **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

## **Handling of Reported Violations**

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

## **POLICY:**

This policy applies to all staff of VIRD and those of Partner organizations who are in a relationship with VIRD. The policy covers the responsibility to report wrongful acts committed by staff of VIRD, partners and members of the governing body.

Serious misconduct includes wrong-doing, corruption, bribery or theft. This may include, but is not limited to:

- (i) Financial and procedural malpractice including those relating to mismanagement; misappropriation of funds; actual or suspected fraud or abuse of authority.
- (ii) Falsification of organizational records for personal gain or gain for others on the part of Staff, partners and members of the Governing Body.
- (iii) Miscarriage of justice
- (iv) Attempting to cover up any of the above

## **False Allegations.**

Any allegations not made in "good faith" or found to be false or malicious, will be treated as a disciplinary offence and will be investigated in accordance with extant procedures.

## **Prevention of Reporting**

If some person tries to prevent an individual from making a confidential report or victimizes that person for raising their concerns, VIRD will take this to be a serious disciplinary

## **Anonymous Reporting**

Anonymous reporting is not to be encouraged, but this is likely to occur from time to time. In all such cases, while not taking formal cognizance of such reporting, Management may choose to ascertain all the verifiable facts mentioned in such reporting. If facts verified are found to sustain the allegation, formal

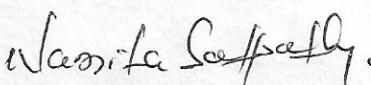
## **Notification**

proceedings may be initiated.

All Managers are required to notify and communicate the existence and contents of this policy to the employees of their department and all new employees respectively.

The onus of making the Partners aware of their responsibilities vests with Director (Programmes and Advocacy) who will ensure that programme staff make Partners aware of their responsibility and make them understand that they may report any wrongful conduct of VIRD staff in the execution of a Partnership agreement.

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