

## 02. WHISTLEBLOWING CODE OF PRACTICE - 2018



## **CANSUPPORT WHISTLEBLOWING CODE OF PRACTICE (Instituted FY 2018-19)**

### **PREAMBLE**

Whistleblowing is the term used when an employee passes on information concerning wrongdoing. In this guidance, we call that "making a disclosure" or "blowing the whistle". The wrongdoing will typically (although not necessarily) be something they have witnessed at work.

### **Establishing need and relevance of policy at CanSupport**

As an employer it is good practice to create an open, transparent and safe working environment where employees feel able to speak up. Although the law does not require employers to have a whistleblowing policy in place for NGOs, the existence of provision for whistleblowing shows an employer's commitment to listen to the concerns of employees. By having clear procedures for dealing with whistleblowing, an organisation demonstrates that it welcomes information being brought to the attention of management.

This is also demonstrated by the following:

- a. Recognising employees are valuable ears and eyes:  
Employees are often the first people to witness any type of wrongdoing within an organisation. The information that they may uncover could prevent wrongdoing, which may damage an organisation's reputation and/or performance, and could even save people from harm.
- b. Getting the right culture:  
If an organisation hasn't created an open and supportive culture, the worker may not feel comfortable making a disclosure, for fear of the consequences. The two main barriers whistleblowers face are a fear of reprisal as a result of making a disclosure and that no action will be taken if they do make the decision to 'blow the whistle'. Making sure that employees can approach management with important concerns is the most important step in creating an open culture. Employers should demonstrate, through visible leadership at all levels of the organisation, that they welcome and encourage employees to make disclosures.
- c. Being able to respond; Resolving the wrongdoing quickly:  
It is in the organisation's best interests to deal with a whistleblowing disclosure when it is first raised by a worker. This allows the organisation to investigate promptly, ask further questions of a worker and where applicable provide feedback.
- d. Better control:  
Organisations that embrace whistleblowing as an important source of information find that managers have better information to make decisions and control risk. Whistleblowers respond more positively when they feel that they are listened to.

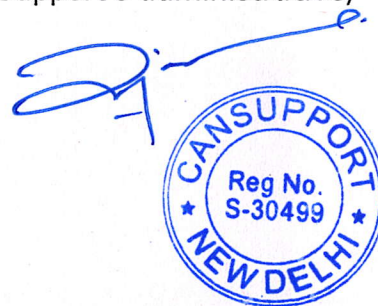
## Definitions

The definitions of some of the key terms used in this policy are given below.

- a. **"Audit Committee"** means the Audit Committee constituted by the CanSupport Managing Committee.
- b. **"Employee"** means every employee of CanSupport who is on the rolls of the organization.
- c. **"Investigator"** are those persons authorized, appointed, consulted or approached by the Chairperson of the Audit Committee and which may include the auditors of CanSupport, police and/or other competent authorities.
- d. **"Protected Disclosure"** means any communication made in good faith that discloses or demonstrates information that may provide evidence of unethical or improper activity.
- e. **"Subject"** is the person or persons against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.
- f. **"Whistle Blower"** is the employee making a Protected Disclosure under this Policy.

## Scope

- a. The Whistle Blower's role is that of a reporting party with reliable information about illegal acts, violations of CanSupport policies, or unethical acts committed by CanSupport employees and volunteers.
- b. To be covered by whistleblowing policy, an employee who makes a disclosure must reasonably believe two things:
  - The first is that they are acting in the public interest and personal grievances and complaints are not usually covered under whistleblowing.
  - The second is that the disclosure tends to show past, present or likely future wrongdoing falling into one or more of the following categories:
    - criminal offences (this may include, for example, types of financial impropriety such as fraud, bribery or corruption)
    - failure to comply with an obligation set out in law
    - failure to comply with an obligation set out in CanSupport's administrative, financial or HR policies
    - abuse of authority
    - miscarriage of justice
    - manipulation of organisation's data/records
    - endangering of someone's health and safety
    - covering up wrongdoing in the above categories



- c. Whistle Blowers are not required or expected to act as investigators or finders of facts, nor would they determine the appropriate corrective or remedial action that may be warranted in a given case.
- d. Whistle Blowers should not act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities other than as requested by the Audit Committee or the Investigators.
- e. Protected Disclosure will be appropriately dealt with by the Audit Committee, as the case may be.

**Applicability**

This policy is applicable to all employees, volunteers, donors, associates, consultants, academic interns, vendors and stakeholders of CanSupport.

**Eligibility**

All Employees and volunteers of CanSupport are eligible to make Protected Disclosures under the policy.

**Disqualifications**

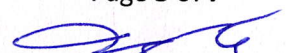
- a. While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.
- b. Protection under this policy does not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistle Blower knowing it to be false or bogus or with a bad faith intention.

**Procedure**

- a. All Protected Disclosures under this policy should be addressed to the Chairperson of the Audit Committee of CanSupport for investigation on the following

email ID: [harmalagupta@cansupport.org](mailto:harmalagupta@cansupport.org)

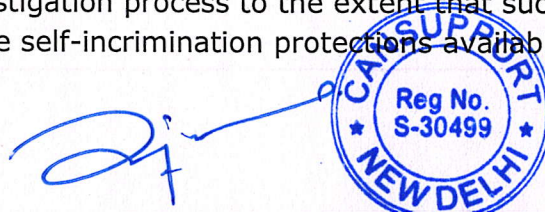
or at the following address: 1, Palam Marg Annexe  
Vasant Vihar  
New Delhi 110057



- b. Protected Disclosures should be reported in writing to ensure a clear understanding of the issues raised and should either be typed or written in legible handwriting in English or Hindi.
- c. The Protected Disclosure should be attached with a covering mail or sent by post under a covering letter, which shall bear the identity of the Whistle Blower. The Chairperson of the Audit Committee shall detach the covering letter and forward only the Protected Disclosure to the investigators for investigation.....
- d. Protected Disclosures should be factual and not speculative or in the nature of a conclusion, and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.
- e. For the purpose of providing protection to the Whistle Blower, the Whistle Blower should disclose his/her identity in the covering mail/covering letter forwarding such Protected Disclosure. Anonymous disclosures are discouraged.

### **Investigation**

- a. All Protected Disclosures reported under this policy will be thoroughly investigated by the Chairperson of the Audit Committee of CanSupport or a suitable nominated competent person of his/her choosing who will investigate or oversee the investigations under the authorization of the Audit Committee. If any member of the Audit Committee has a conflict of interest in any given case, he/she should excuse himself/herself and the other members of the Audit Committee should deal with the matter on hand.
- b. The Chairperson of the Audit Committee or the suitable nominated competent person may at their discretion, consider involving external investigators for the purpose of the investigation.
- c. The decision to conduct an investigation taken by the Chairperson of the Audit Committee is by itself not an accusation and is to be treated as a neutral fact-find process. The outcome of the investigation may or may not support the conclusion of the Whistle Blower that an improper or unethical act was committed.
- d. The identity of the Subject(s) and Whistle Blower will be kept confidential to the extent possible given the legitimate needs of law and the investigation.
- e. The Subject(s) will normally be informed of the allegations at the outset of a formal investigation within 24 hours and have opportunities for providing their inputs during the investigation within the following 48 hours.
- f. Subject(s) shall have a duty to co-operate with the Chairperson or the Audit Committee or the suitable nominated competent person and any other Investigators during the investigation process to the extent that such co-operation will not compromise self-incrimination protections available under the applicable laws.



- g. Subject(s) have the right to consult with a person or persons of their choice, other than the Investigators and/or members of the Audit Committee and/or the Whistle Blower.
- h. Subject(s) have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with and witnesses shall not be influenced, coached, threatened or intimidated by the Subject(s).
- i. Unless there are compelling reasons not to do so, Subject(s) will be given the opportunity to respond to material findings contained in an investigation report.
- j. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.
- k. Subject(s) have a right to be informed of the outcome of the investigation. If the allegations are not sustained, the Subject(s) should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject(s) and CanSupport.
- l. The investigation shall be completed normally within 45 days of receipt of the Protected Disclosure.

### **Protection**

- a. No unfair treatment will be meted out to a Whistle Blower by virtue of his/her having reported a Protected Disclosure under this policy. CanSupport, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blowers. Complete protection will, therefore, be given to Whistle Blowers against any unfair practice such as retaliation, threat or intimidation of termination of service, disciplinary action, transfer, demotion, refusal of increment, or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his/her duties including making further Protected Disclosure(s). CanSupport will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus, if the Whistle Blower is required to give evidence in the criminal or disciplinary proceedings, CanSupport will arrange for the Whistle Blower to receive advice about the procedure, etc.
- b. A Whistle Blower may report any violation of the above clause to the Chairperson of the Audit Committee, who shall investigate the same and recommend suitable action to the Management.
- c. The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law.
- d. Any other employee(s)/volunteer(s) assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.



## **Investigators**

- a. Investigators are required to conduct a process towards fact-finding and analysis. Investigators shall derive their authority and access rights from the Audit Committee when acting within the course and scope of their investigation.
- b. Technical and other resources may be drawn on as necessary to augment the investigation. All investigators shall be independent and unbiased, both in fact and as perceived. Investigators have a duty of fairness, objectivity, thoroughness, ethical behavior and observance of legal and professional standards.
- c. Investigations will be launched only after a preliminary review by the Chairperson of the Audit Committee, which establishes that:
  - The alleged act constitutes and improper or unethical activity or conduct.
  - The allegation is supported by information specific enough to be investigated.
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- d. In cases where the alleged act is not assessed to call for an investigation as an unethical act or misconduct or where the allegation is not supported by specific information, the Chairperson of the Audit Committee may still decide to launch an investigation if he/she feels that the concerned matter is worthy of Management review.

## **Decision**

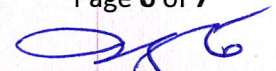
If an investigation leads the Chairperson of the Audit Committee or the suitable nominated competent person to conclude that an improper or unethical act has been committed, he/she/they shall recommend to the Audit Committee to take such disciplinary or corrective action as they deem fit. It is clarified that any disciplinary or corrective action initiated against the Subject(s) as a result of the findings of an investigation pursuant to this policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

## **Reporting**

The Chairperson of the Audit Committee shall submit a report on all Protected Disclosures to the Managing Committee referred to her/her since the last report together with the results of the investigations and decision taken, if any.

## **Retention of documents**

All Protect Disclosures in writing or documented along with the results of investigation relating thereto shall be retained by CanSupport for minimum period of seven years.



**Amendment**

CanSupport Managing Committee reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any whatsoever. However, no such amendment or modification will be binding on the employees/ volunteers unless the same notified to the employees/ volunteers in writing.

This Whistleblowing Policy has been approved by CanSupport Managing Committee in the MC Meeting of 24 November 2018.

Harmala Gupta  
Founder President, CanSupport



A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke extending to the right.