



SINGAPORE CHILDREN'S SOCIETY

CODE OF CONDUCT

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FOREWORD

As we celebrate Singapore Children's Society's 55th birthday, one cannot help but recall the early years when the mission then was to help malnourished children regain their health. Today, we are a leading Voluntary Welfare Organisation reaching out yearly to about 12,000 children with social and emotional needs. This number is expected to increase in the years ahead.

With 10 centres and offices across the country, we need to streamline our practices and processes. This is imperative so that we will continue to meet the high standard of governance, achieve more without compromising our conduct and at the same time, not slowing things down through unnecessary bureaucracy.

The establishment of this Code of Conduct will move Singapore Children's Society to another dimension of corporate governance, accountability, transparency and sustainability. It will become our yardstick and operating parameter to conduct ourselves before all our beneficiaries, stakeholders and the public.

I wish to express special thanks to Mr Gwee Lian Kheng and his committee for their painstaking effort in the crafting of this Code and to those who have given valuable feedback and suggestions.

To my Fellow Committee Members and Staff, thank you for your cooperation. Together, we will move forward to bring better days for our children

Koh Choon Hui, JP BBM(L)
Chairman
Singapore Children's Society

1. **GENERAL INTRODUCTION OF THE CODE OF CONDUCT (“CODE”)**

1.1 **Definition & Objectives of the Code**

- a. This Code represents the commitment of Singapore Children’s Society (hereafter referred to as “Society”) to conduct its activities and operations lawfully and ethically to the highest standards possible. This Code shall apply to all Executive/Standing Committee Members and members of work groups established by the Executive Committee (hereafter referred to as “Committee Members”) and employees (hereafter referred to as “Staff”) of the Society.
- b. The Committee Members and Staff are expected to meet the Code’s high standards of legal and ethical conduct. All Committee Members and Staff must conduct themselves at all times with honesty and propriety. The Society’s success pivots on its Committee Members’ and Staff’s reputation for integrity, trust and confidence.
- c. Whilst the Code attempts to cover as many areas as possible, it may not be exhaustive. Therefore, from time to time, if there are any queries or issues, Committee Members and Staff are advised to consult or address their concerns to the Executive Committee or the Corporate Services Department. Please refer to Sections 7 for administration of this Code.

1.2 **Objectives of the Society**

Mission

To Bring Relief and Happiness to Children in Need

Vision

To be a leading edge organization in promoting the well-being of the child

Core Values

- Compassion & Caring
- Commitment
- Professionalism
- Integrity
- Openness To Change

1.3 **Accountability to Stakeholders**

The Society is accountable to its stakeholders in terms of how it conducts its activities. The Society’s role in meeting the needs of its stakeholders is as follows:

i) Beneficiaries

To offer a variety of programmes and services to meet their needs.

ii) Volunteers

To create opportunities for volunteers to contribute in meaningful ways and in so doing, to grow with the Society.

- iii) **Donors**
To develop and maintain rewarding and fulfilling long term relationships with donors.
- iv) **Staff**
To recognise that human capital is one of the key assets and to ensure that Staff have a safe and conducive working environment with competitive employment terms and conditions of service.
- v) **Community**
To be a responsible member of the social service sector responding to community needs and developing mutual respect, and goodwill with other voluntary welfare organisations and government agencies. The Society shall observe cultural, political, social and environmental issues in all its activities and operational decision-making processes.
- vi) **Suppliers**
To develop and maintain amicable working relationships with suppliers and contractors.

2. CONFIDENTIALITY

- a. The Society, subject to confidentiality requirements, is committed to objective and open communication as part of good corporate governance.
- b. Any information not released to the public is considered confidential and should be handled on a 'need-to-know' basis.
- c. The use of Society information for personal benefit is strictly prohibited and may constitute a criminal offence. Confidential information may only be disclosed by Committee Members and/or Staff authorised to so.
- d. If Staff encounters difficulties in handling sensitive information, he/she should refer the matter to the Executive Director, Corporate Services Department or the Executive Committee

3. CONDUCT OF OPERATIONS

3.1 Integrity

Committee Members and Staff are expected to act with integrity at all times in their dealings with the Society's stakeholders, in particular, beneficiaries, volunteers, donors, suppliers and consultants. In negotiations with these parties, accurate data and information shall be presented. Committee Members and Staff shall not willfully submit a proposal or statement, which they know to be false, incomplete or misleading.

3.2 Bribery, Gifts & Entertainment

- a. The Society shall comply with all the laws and regulations in the areas which it operates and shall conduct its activities in an ethical manner. Bribery is fundamentally inconsistent with the Society's values and ethics and any payment, or

promise of payment or any other similar inducements, which are not in direct pursuance of our Society's mission, made directly or indirectly in any form, to gain perceived advantage for the Society is strictly prohibited.

- b. All gifts, favours and entertainment from third parties shall be handled prudently. Accepting lavish or excessive gifts and entertainment can create expectations that may potentially be problematic for the Society, if not met. Likewise, the offering of lavish or excessive gifts or entertainment to outside parties may also pose problems for the Society.
- c. Gifts, favours and entertainment may be provided on the Society's behalf only if:
 - i) They are consistent with generally accepted work practice, custom and ethical standards;
 - ii) They cannot be construed as bribes, enticement or kickbacks in any way, with regard to form, cost, frequency of giving and the manner and circumstances under which they are given;
 - iii) They do not violate the laws and regulations of Singapore or those of the Society;
 - iv) The Society will not be embarrassed or be liable for any legal or regulatory liability.
- d. In determining their propriety, the following factors shall be considered:
 - i) Form and cost of the gift, favour or entertainment, their frequency, timing and manner of the giving;
 - ii) Whether the setting and context are conducive to building or maintaining a good working relationship;
 - iii) Whether the gift, favour or entertainment are, or can be, fully visible to the management or authority of the organisation or entity whose employee or representative receives it.
- e. Approval must be sought from the Executive Committee, if the recipient represents the Government or Statutory Boards or is regulator-linked, before the gift, favour or entertainment can be made. Government bodies may have restrictions on the provisions of business or social courtesies or things of value offered to government employees. Committee Members and Staff conducting dealings with government bodies must know and respect all such restrictions. It should be noted that any such gift, favour or entertainment must never be construed as an attempt by the Society to exert improper influence on such individuals. Exceptions may be made for tokens of appreciation given to invited Guests of Honour at the Society's official functions if the gift value does not exceed \$250, is a donated item or is crafted by the Society's children, clients, volunteers or staff.

3.3 Political Activities

The Society is an independent Voluntary Welfare Organisation, not linked or affiliated to any political party in Singapore. It remains neutral on political issues. However, when the need arises, the Society will lobby, within legal limits and boundaries, on

issues that concern its operations/activities and its stakeholders, so as to promote, protect and preserve its interests and those of its stakeholders.

3.4 Harassment and Discrimination

- a. The Society supports the cultural and ethnic diversity of its workforce. The Society maintains a work environment that enables it to attract, retain and fully engage diverse talents that can contribute effectively to its continued growth and success as a role model among voluntary welfare organizations.
- b. The Society takes allegations of harassment, including sexual and racial harassment, seriously and prohibits all forms of discrimination on the basis of race, religion, gender, age, marital status, etc. If a Committee Member or Staff is aware of such harassment or discrimination, he/she should report this to the Executive Committee or the Corporate Services Department. The identity of the staff concerned shall be kept confidential.

3.5 Health & Safety

- a. The Society undertakes to provide a safe and healthy work environment for the Staff and other persons at work in accordance with the Singapore Workplace Safety and Health Act, The Employment Act and the Workmen's Compensation Act. In turn, staff and other persons at work owe to the Society a duty to fully co-operate and observe safety and health regulations and practices in the Society. All parties must jointly work towards an accident free work environment. Staff who are aware of unsafe work conditions or processes should notify the Corporate Services Department so that appropriate measures can be taken to remove or minimise such health and safety hazards from the workplace.

3.6 Illegal Drugs & Fitness for Duty

- a. The Society is committed to a work environment free of illegal drugs which can compromise Staff integrity and safety in the workplace. The use, sale or possession of illegal drugs at the Society's premises is strictly prohibited. When reporting for work and during working hours, Staff must at all times be free from the influence of drugs.
- b. Fitness for duty means that Staff are physically and mentally fit to perform their duties safely and efficiently without endangering themselves or others. If staff are not well, they should seek medical treatment.

3.7 Teamwork

Teamwork and co-operation are critical aspects of the Society's work culture. The Society leverages on the dynamics of the Committee Members' and Staff's collective skills, knowledge and experience to achieve the best results for the Society's stakeholders.

3.8 Confidential/Proprietary Information

- a. The Society's confidential/ proprietary information shall only be disclosed to a third party by Office Bearers of the Executive Committee, Chairpersons of Standing Committees or their representatives, and authorized spokespersons and even then only at the discretion of the Office Bearer, Committee Chairperson or authorized spokesperson. Confidential information include information relating to financial data, fund raising programmes, research and advocacy information, details of donors, beneficiaries, volunteers, suppliers, corporate partners, etc. Confidential information also includes information entrusted to the Society by suppliers, corporate partners, professional advisors and parties with contractual relationship with the Society.
- b. No Committee Member or Staff is allowed to disclose confidential/proprietary information to anyone within or outside the Society unless:
 - i) In the case of Staff, he/she requires the information to carry out his/her duties;
 - ii) In the case of a Committee Member, he/she is authorised by the Executive/Standing Committee to furnish such information for a specific reason;
 - iii) In the case of a third-party appointed by the Society, he/she is authorised to receive such information;
 - iv) The disclosure is required by law or requested for by the Regulatory Body.

For guidance concerning communication with external parties, please refer to Section 3.9

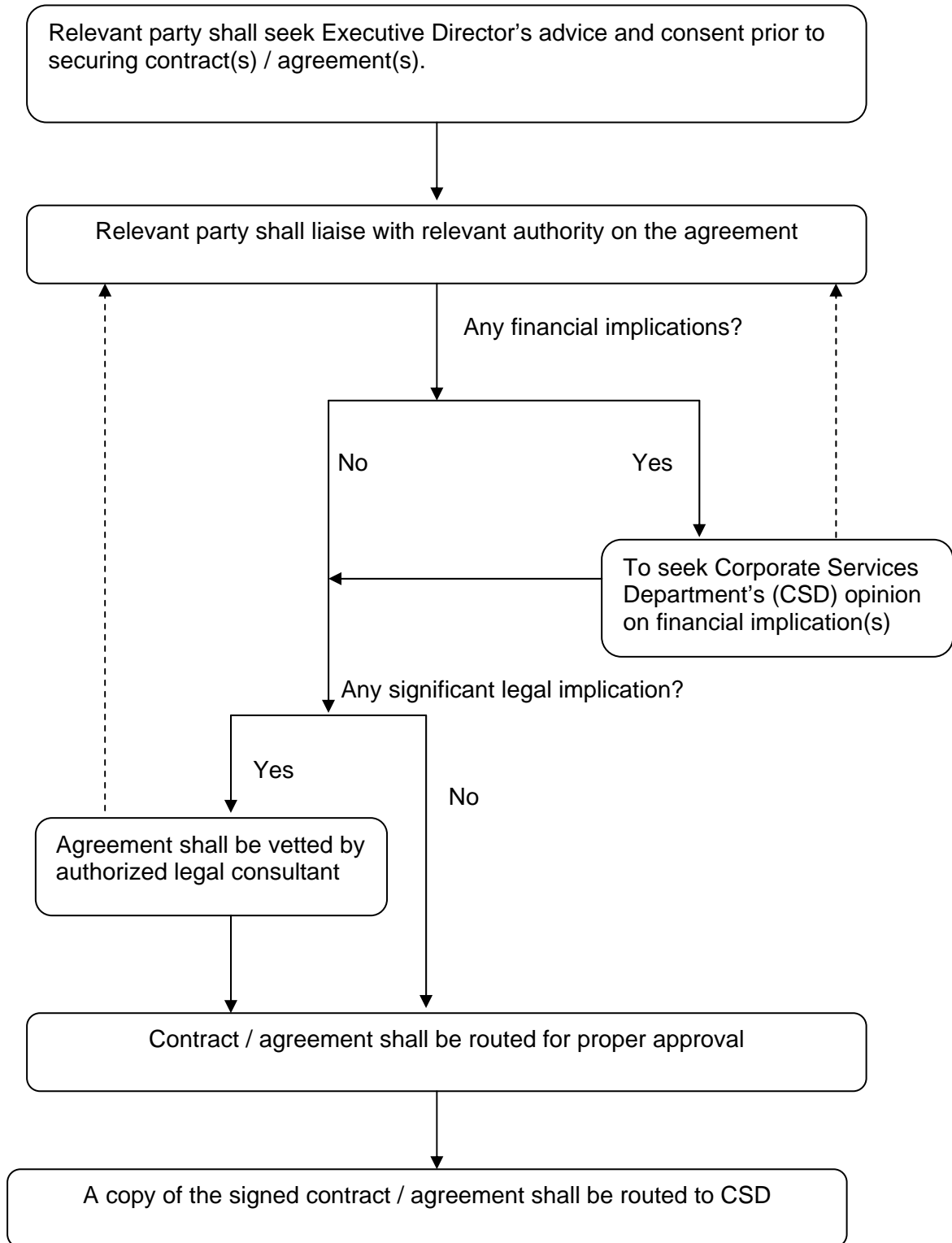
3.9 Communication with the Media and External Parties

The Information and Corporate Relations (INFOCORE) Standing Committee is responsible for all corporate communications. The Society may in some instances designate certain individuals to be its spokesperson on specific subjects. Unless a Committee Member or Staff has been given such express authority, he/she shall refrain from speaking or writing to the local or international media on matters which affect the Society. Subject to the nature and sensitivity, Committee Members and Staff are advised to direct queries from external parties concerning the Society's matters, to the relevant Committee Member or designated persons.

3.10 Entering into Contractual Relations

Unless otherwise expressly authorized, Committee Members and Staff are not allowed to enter into a contractual relationship with a third party on behalf of the Society. Examples of third parties with whom the Society enters into contractual arrangements include donors, suppliers, corporate partners, banks etc. If the nature of work or position requires the Committee Member or Staff to enter into such contractual relationship on behalf of the Society, they must be authorised to so by the Society through its Standard Operational Procedure for Contracts or by the Executive Committee.

Process Flow for Contract / Agreement



3.11 Information Technology (IT) Resources

- a.** The Society provides Staff with information technology resources such as voice and email systems, desktop computers, notebooks, servers, printers, digital and video cameras, MP3 players etc to facilitate work and communications with other parties. However, if such IT resources are needed by Committee Members to carry out specific functions, the following procedures are to be followed:
 - i)** New purchases will require approval according to the Society's financial approval process.
 - ii)** The Executive Director should be informed if Committee members, in the course of carrying out specific assignments, wish to take IT equipment out of the Society's premises. Such equipment shall be returned to the Society on completion of the assignment.
- b.** These resources are the property of the Society. Therefore any Society-related information created by Committee Members or Staff with the Society's IT infrastructure and resources and stored in them is also deemed to belong to the Society. The Society reserves the right to repair, service, inspect, modify and discontinue the IT resources at any time with or without notice and with or without reasons.
- c.** The Society expects Committee Members and Staff to use its IT resources for legitimate work purposes. In so doing, they shall adhere strictly to the laws and ethics governing the use of such IT resources. They are strictly prohibited from installing privately owned or pirated software in the Society's IT infrastructures and systems. Disciplinary action will be taken against these persons if they violate this rule.

3.12 Office Property and Premises

- a.** In order for Committee Members and/or Staff to perform their duties, they shall be entrusted with property or equipment which they are expected to take care of. It is their responsibility to take care of and protect such properties or equipment from loss, damage, misuse and theft.
- b.** The Society's premises, properties and equipment are used to advance its interests. Committee Members and Staff shall not be permitted to use such premises, properties or equipment to carry out illegal activities or to generate any profits for personal gain. Properties and equipment shall be returned to the Society when the Committee Member relinquishes his/her position or when the staff ceases employment with the Society. Unless it is for work reasons, no Committee Member or staff shall be allowed to remove the Society's properties and equipment to another location.

4. CONFLICT OF INTERESTS

4.1 Definition

- a.** Conflict of interests arises whenever the personal or professional interests of a Committee Member or Staff may interfere with the performance of their official duties or with their decision-making on matters related to the Society. Conflict of interest situations include those actual, potential or perceived.
- b.** The Society's Conflict of Interests Policy is to safeguard the integrity and accountability of its Committee Members and Staff. Conflict of Interests situations may include but are not limited to those stipulated in Annex A.

4.2 Disclosure Policy and Procedure

- a.** This policy must be read and understood by all Committee Members and Staff upon the commencement of their term of office or employment. A Declaration of Interest (Annex B) is required to be submitted to the Honorary Secretary upon assuming office or commencement of work. The Honorary Secretary shall be informed of any subsequent change in personal or professional interests.
- b.** Transactions with parties with whom a conflicting interest exists may be permitted only if all of the following are observed:
 - i)** The conflicting interest is to be fully disclosed;
 - ii)** The person with the conflict of interest is to abstain from the discussion, voting and approval of such a transaction;
 - iii)** Competitive bids or comparable valuation is to be obtained; and
 - iv)** The Executive/Standing Committee has determined that the transaction is in the best interest of the Society though there may be a conflict of interest.
- c.** Disclosure involving Committee Members and/or Staff should be made to the Honorary Secretary in writing who shall bring these matters to the Executive Committee.
- d.** The Executive Committee/Standing Committee(s) shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorised as just, fair and reasonable to the Society. The decision of the remaining Committee Members on these matters shall rest in their sole discretion, and their concern must be the welfare of the Society and the advancement of its purpose. All decisions made by the Executive Committee/Standing Committee(s) on such matters shall be recorded, filed and copied to the Society's Chairman.
- e.** Any disclosure of interest made by Committee Members and Staff where they may be involved in a potentially conflicting situation(s), must be recorded, filed and updated appropriately by all specified parties.

5. FRAUD

a. Zero Tolerance Policy

- i)** The Society maintains a zero tolerance policy towards fraud. This policy not only applies to all the Society's Committee Members and Staff but also applies to the Society's vendors, suppliers and partners to the extent that the Society's resources or reputation may be involved or affected.
- ii)** The Society defines fraud as intentional deception, misappropriation of resources or manipulation of data or information to the advantage or disadvantage of a person or entity. Some examples of fraud include:
 - Falsification of financial results;
 - Falsification of expenses, invoices and quotations;
 - Alteration or falsification of records;
 - Failure to account for monies collected; or
 - Knowingly providing false information on job applications or in relation to requests for funding.

b. Fraud Detection and Reporting

- i)** The Society is committed to put in place checks and balances to deter and prevent fraud.
- ii)** All Committee Members and Staff have a duty to report concerns, which they may have, or reliable information provided to them, about possible fraudulent activity of any Committee Member, Staff, vendor, supplier, corporate partners or any other party associated with the Society.
- iii)** Given the seriousness of allegations of fraud and that persons who are of more senior in rank or hierarchy could be involved in such allegations; several independent reporting avenues shall be made available to ensure confidentiality and impartiality.
- iv)** Committee Members may report their concerns to any of the following, as appropriate:-
 - Chairman
 - Honorary Secretary
 - Honorary Treasurer
- v)** Staff may report their concerns to any of the following, as appropriate:-
 - Chairman
 - Honorary Secretary
 - Honorary Treasurer
 - Executive Director
 - Director, Corporate Services Department
- vi)** All reports of fraud will be taken seriously and shall be investigated accordingly. The person reporting shall be obliged to identify himself or

herself to any of the Committee Members before investigations can proceed. The Society will not act on an anonymous allegation of fraud.

- vii)** The identity of the person reporting shall be kept confidential, within the limits allowed by law. The Society does not tolerate any reprisals or retaliations against the person who file such reports if the person has acted reasonably and in good faith and has co-operated in the Society's investigations. The Society, however, cannot protect persons who file reports which they know to be false and without reasonable belief in the accuracy of the information. Persons who maliciously fabricate their reports and feedback shall be severely dealt with.
- viii)** The Executive Committee shall be informed of any investigation resulting in confirmation of a fraudulent act. If deemed necessary, the Society shall notify and fully co-operate with the appropriate law enforcement agency in any investigation.
- ix)** Violations of this Code shall not be tolerated and violators shall face disciplinary action or dismissal by the Society. Violators shall be reported to the relevant authorities. In cases involving monetary losses, the Society may pursue the recovery of such losses.

6. FINANCE AND INTEGRITY OF ACCOUNTS

- a.** The Society has the highest regard for truth, openness, completeness and accuracy in the recording of transactions. At all times, records must comply with recognised accounting standards, and financial transactions must be executed only in accordance with management's authorisation, the Society's financial policies and directives.
- b.** No payment may be requested, approved or made with the intention that any part of such payment is to be used for any purpose other than as described in the document supporting it. All financial transactions fall under the purview of the Corporate Services Department and any related enquiries shall be directed to this Department.
- c.** The Society is committed to disclose complete and accurate information in all material respects to the public regarding the financial conditions and results of operations in accordance with the requirements as specified/required by the regulatory body.

7. ADMINISTRATION OF THE CODE

- a.** It shall be a breach of the Code for any Committee Member or Staff not to report any violation of the Code that comes to his or her knowledge.
- b.** Apart from the reporting procedures for Fraud (as stated in Section 5b), all Committee Members and Staff shall report any concern or information they may have concerning a possible violation of the Code to any of the following persons:
 - Chairman
 - Honorary Secretary
 - Honorary Treasurer

- Executive Director
 - Director, Corporate Services Department
 - Head of Department
- c.** All reports of violations of the Code shall be taken seriously and shall be investigated accordingly. The person reporting must, however, identify himself or herself before investigations can proceed. The Society will not act on an anonymous allegation of violation of the Code.
- d.** All Committee Members and Staff are responsible for fully understanding and complying with the Code, including any updates or changes that may be made to the Code from time to time. They shall be asked to certify (Annex C) that they have read, understood and would comply with the Code. This procedure may be undertaken on a periodic basis to be determined by the Society's Executive Committee.

Annex A

Conflict of Interest Situations

(Adapted from information provided by NCSS)

Conflict of interest situations may include but are not limited to the following:

1. CONTRACT WITH VENDORS

Where Committee Members, Staff or volunteers have personal interest in transactions or contracts that the Society may enter into, the interested party is required to declare such interest as soon as possible followed by abstention from discussion and decision-making on the matter (including voting on the transaction or contract). All such discussion and evaluation should be made by the remaining Committee Members or relevant approving authority in arriving at the final decision. Such transaction/contract should always be recorded, filed and copied to the Society's Chairman.

2. VESTED INTEREST IN OTHER ORGANISATIONS

Where Committee Members, Staff or volunteers who have vested interest in other organisations that have dealings/relationship with the Society, the interested party is required to declare such interest at the commencement of the meeting and if necessary, followed by abstention from discussion and decision-making on such matters.

3. JOINT VENTURES

No joint venture with external parties should be made without the approval of the Executive Committee. Where Committee Members, Staff or volunteers

have interest in such ventures, the interested party is required to declare its interest and abstain from any recommendation and decision on the matter.

4. STAFF RECRUITMENT

The Committee Member and/or Staff should declare his/her interest if the applicant is related to or closely connected with (mere acquaintance excepted) him/her. He/she should abstain and refrain from influencing decision on the recruitment.

5. MAJOR DONORS ON EXECUTIVE/STANDING COMMITTEE(S)

When a major donor is also a member of the Executive/Standing Committee, potentially conflicting situations such as the following may arise:

- a) *Conflict of loyalty***
The Committee Member may not have the overall best interests of the Society due to his/her vested interests/ priorities. This may influence decisions relating to allocation of resources or setting the Society's directions.
- b) *Use of information to influence donor decision***
Information accessible to Committee Members may be used to influence donors' decision on allocations or the organisation they represent. This may result in Staff not highlighting certain issues for fear that the donation may be affected. Issues of transparency and disclosure can arise.
- c) *Pressure to release additional information to donor***
The Committee Member may expect additional information from staff, e.g. details of beneficiaries, etc.
- d) *Personal benefit /gain /recognition***
The Committee Member may expect greater recognition for financial support given, than is usually accorded.

Annex C

COMPLIANCE UNDERTAKING

I have read Singapore Children's Society's Code of Conduct. I understand its contents and shall:

- comply with the terms set out in this Code.
- notify the Society if I am aware of any person(s) in the Society violating the terms of the Code.
- contact the Executive Committee or Corporate Services Department if I have any queries concerning the Code.
- be subjected to disciplinary proceedings of the Society or such decision of the Society they deem appropriate in the event of violation of this Code.

Name: _____

NRIC: _____

Signature: _____

Date: _____