## **SPARK Certificates**

**ISO 900**: Is the title of a document (Standard) that outlines the requirements an organization must maintain in their quality system for ISO 9001:2008 certification.

**ISO 9001 Partos**: This document sets out sector-specific applications of the ISO 9001 as developed by Partos for the Development Sector.

**Partos Gedragscode**: For Partos the quality of its organization members is a major concern, especially because of its relationship with effectiveness and efficiency, but also in view of public confidence in the sector. Partos has therefore developed a Code of Conduct which is part of Partos' membership. The infringement procedure is part of the Code

**Code Wijffels**: This code, also known as Code Goed Bestuur is about driving charities supervision of accountability and proper handling of all important relationships of donors, volunteers, beneficiaries, etc

**WNT**: A Standardization Law for Top Salaries. The WNT standard sets terms of taxable income including taxable benefits / additions, employer's pension costs and other compensation. The limit for the WNT determined for 2016 at € 179,000.

**DG-norm**: The DG-Standard (MFS II standard) was introduced in late 2009 by the Ministry of Foreign Affairs and demands of organizations that the director does not earn more than a basic salary of a director general at the ministry. The standard has been set to 141,000 euros, based on a 40-hour workweek.

**IATI**: IATI is a voluntary initiative that seeks to improve the transparency of aid, development, and humanitarian resources in order to increase their effectiveness. The IATI Standard is a format and framework for publishing data on development cooperation activities, intended to be used by all organisations in development, including government donors, private sector organisations, and national and international NGOs. Organisations implement IATI by publishing their aid information in IATI's agreed electronic format (XML) – usually on their website – before linking it to the IATI Registry.

**CBF-Keur**: The CBF certification promotes trustworthy in fundraising and expenditure by reviewing fundraising organizations and giving information and advice to government institutions and the public. An important criteria is that the costs for fundraising of the charity expressed as a percentage of the revenues from its own fundraising in any one year, may not amount more than 25% of the revenues from its own fundraising. Furthermore the board must consist of independent persons. And for a clear insight in the financial records, every financial report must be drawn up according to the same principles.

**RJ 650 Accounting Principles**: A set of Dutch accounting standards

VFI/ Goede Doelen Nederland: For calculation of management salaries