

Ethics Policy
for Elected¹ and Appointed Members of the
Presbyterian Mission Agency Board,
the Committee on the Office of the General Assembly,
and the Board of Directors of the Presbyterian
Church (U.S.A.), A Corporation of the Presbyterian Church (U.S.A.)

Introduction

This Ethics Policy for Elected and Appointed Members of the Presbyterian Mission Agency Board (“PMA Board”), the Committee on the Office of the General Assembly (“COGA”), and the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation (“A. Corp. Board”) of the Presbyterian Church (U.S.A.) (“Ethics Policy”) addresses business ethics and does not include the other ethical values and policies of the Presbyterian Church (U.S.A.) (“PCUSA”)². The Ethics Policy applies to all elected and appointed members of the PMA Board, COGA, and the A. Corp. Board and members of their committees, task forces and workgroups in matters relating to the performance of their duties and responsibilities for the PMA Board/COGA/A Corp. Board. Hereinafter the term "elected member" will be used to collectively refer to those individuals listed in Footnote 1 below. The term “PMA Board/COGA/A Corp. Board” collectively refers to those two ecclesial bodies and one corporate body, their elected members, their respective staff members, Presbyterian Church (U.S.A.), A Corporation, and all subparts thereof.

All funds and property received and administered by the PMA Board/COGA/A Corp. Board are entrusted to the organization by God through the faithful financial support of PCUSA members and friends. The highest degree of stewardship and fiduciary responsibility is expected of all elected members, including the receiving, reporting, and use of funds, property, and time. Elected members are responsible for complying with laws, regulations³, and PMA Board/COGA/A Corp. Board and PCUSA policies and procedures.

As an elected member, what does this Ethics Policy require of me?

The required standards of this Ethics Policy are set out in 1-6 immediately below. The forms and processes are set out in the five attachments.

¹ The term “elected members” collectively means elected and appointed members and members of their committees, task forces and workgroups.

² For other policies, see the Standards of Ethical Conduct approved by the 210th General Assembly (1998) of the Presbyterian Church (U.S.A.).

³ Federal and state constitutional religious free exercise provisions, as well as laws and ordinances, exempt religious organizations from some laws. An elected member should consult with the General Counsel if such questions arise.

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2 **Standards of Ethical Conduct**

3 1. ***Duty of Loyalty and Care.*** The duty of loyalty and care as well as the obligation of
4 good stewardship requires all elected members to act first in the best interests of the
5 PMA Board/COGA/A Corp. Board rather than in the elected member's own interests
6 or the interests of another entity or person. All elected members shall exercise
7 reasonable efforts to inform themselves of the mission and ministry of the PMA
8 Board/COGA/A Corp. Board. All elected members shall act as a reasonable elected
9 member would act under the same or similar circumstances. These responsibilities are
10 set forth below.

11 2. ***Conflicts of Interest.*** All elected members shall avoid conflicts of interest, potential
12 conflicts of interest, and situations that give even the appearance of a conflict of
13 interest.⁴

14 a. **Definition.** “Conflict of interest” means any situation in which the elected
15 member may be influenced or appear to be influenced in decision-making or
16 business dealings by any motive or desire for personal advantage other than the
17 success and well-being of the PMA Board/COGA/A Corp. Board. Personal
18 advantage means a financial interest or some other personal interest, whether
19 present or potential, whether direct or indirect. This standard applies to both
20 actual and contemplated transactions. When in doubt, the elected member is to
21 assume there might be a conflict and should raise the question pursuant to this
22 Ethics Policy.

23 b. **Employment Ineligibility.** No PMA Board elected member shall be eligible to
24 become an employee of PMA or otherwise render compensable services to the
25 PMA for the duration of their term. For purposes of this paragraph, resignation
26 does not result in the premature end of term. For example, an elected person who
27 resigns with one year left in his/her term continues to be prohibited from
28 becoming an employee until the expiration of that remaining year. No COGA
29 elected member shall be eligible to become an employee of OGA or otherwise
30 render compensable services to OGA for the duration of their term. No A Corp.
31 Board elected member shall be eligible to become an employee of the A Corp.
32 (including the PMA, OGA or Administrative Services) or otherwise render
33 compensable services to the A Corp. for the duration of their term. This
34 prohibition does not apply to a member serving as an ex officio member of the
35 PMA Board, COGA or the A. Corp. Board. For purposes of this paragraph,
36 resignation does not result in the premature end of term. Exceptions, however,
37 may be made under the following two circumstances if the PMA Board

⁴ Personal investments with the Presbyterian Church (U.S.A.) Foundation, Presbyterian Church (U.S.A.) Investment and Loan Program, Inc., or employee benefits provided by the Board of Pensions of the Presbyterian Church (U.S.A.) are not considered a conflict of interest.

1 Coordinating Committee, or COGA Coordinating Committee or A Corp. Board
2 (as appropriate) votes by 2/3 to allow the exception:

3 • To facilitate development of specified projects through limited contracts
4 of less than 18 months in duration. The elected member may be
5 compensated under the contract.

6 • To fill an officer or employee position on an interim or acting basis for
7 two years or less. The elected member may be compensated for such
8 service. The elected member must resign his/her elected position.

9 c. **Disclosure Deadlines.** All present and potential conflicts of interest issues must
10 be disclosed in writing annually (See Attachment 1) and thereafter as they arise.
11 If the conflict is known in advance of any meeting, business transaction, contract,
12 or other activity at which issues may be discussed or on which the issues may
13 have a bearing on the elected member’s approach, whether directly or indirectly,
14 it shall be disclosed ahead of time and the elected member shall abstain from any
15 participation in the discussion or decision. If the conflict is not known in
16 advance, it shall be disclosed when the actual or potential conflict becomes
17 apparent. All disclosures are to be made promptly in writing to the chair/
18 moderator of the body and to the General Counsel. (See Attachment 2). See
19 Attachment 5 for procedures to follow at meetings of the elected body or its
20 committees, task forces and workgroups to document disclosure and action by
21 disinterested members.

22 d. **Potential Conflicts of Interest.** All elected members are likewise to disclose
23 promptly, in writing, matters and relationships that have the potential for giving
24 rise to the appearance of a conflict in business dealings with the PMA/OGA/A
25 Corp. Examples include, but are not limited to, financial interests, leadership
26 roles, or board membership with vendors and other organizations doing business
27 with the PMA/OGA/A Corp. PMA/OGA/A Corp. business dealings with an
28 elected member’s friends and family⁵ are particularly sensitive and are to be
29 disclosed and carefully evaluated because of the potential for inferences of
30 tangible or intangible personal advantage and the appearance of impropriety. All
31 disclosures are to be made promptly in writing to the chair/moderator of the body
32 and to the General Counsel. (See Attachment 2).

33 e. **Gifts and Relationship Building.** To avoid appearances of impropriety, any
34 gifts, gratuities, special favors, and hospitality to an elected member shall not be
35 accepted by any elected member from any person or organization that sells,
36 delivers, or receives any goods, materials, or services to or from the PMA/OGA/A
37 Corp. This prohibition includes those persons or organizations that desire to enter

⁵ “Family” includes the elected member's spouse, parents, siblings, spouses of siblings, children, grandchildren, great-grandchildren, the spouses of children, grandchildren, and great-grandchildren, any other blood relative, and individuals who live in the elected member's home.

1 into such relationships with PMA/OGA/A Corp. **There are four exceptions to**
2 **this rule:**

3 **1. Gifts, meals, outings, and relationship-building activities provided by**
4 **Presbyterian Church (U.S.A.) churches, middle governing bodies, partner**
5 **churches or related organizations** in connection with PMA/OGA/A Corp.
6 business. Elected members shall not accept monetary gifts of any amount.

7 **2. Gifts that primarily benefit the PMA/OGA** and not an individual elected
8 member, such as gifts of complimentary rooms given to the PMA/OGA/A Corp.
9 by hotels, conventions, and conferences in relation to official PMA/OGA/A Corp.
10 business. Elected members shall not accept monetary gifts of any amount.

11 **3. Occasional small gifts (less than \$50.00 in value,** such as flowers or
12 foodstuffs) to an individual elected member. Where gifts are shared with other
13 elected members or PMA/OGA/A Corp. staff (e.g., foodstuffs set out for all to
14 partake), then the gift is not deemed to be to an individual elected member.
15 Elected members shall not accept monetary gifts of any amount.

16 **4. Luncheons, dinners, outings, and relationship-building activities in**
17 **connection with PMA/OGA/A Corp. business may be received.** If an activity
18 permitted under this section #4 results in a value of over \$100 to the elected
19 member, the elected member shall promptly report this in writing to the chair of
20 the body and to the General Counsel. Elected members shall not accept monetary
21 gifts of any amount. The written report will include a description of the activity,
22 the dollar value, the name of the person/organization providing it, and the
23 business that person/organization does with PMA/OGA/A Corp. The General
24 Counsel shall maintain a log that includes all of the written reports submitted
25 under this section #4. This log will be available at all times to the PMA Board
26 Chair, the PMA Executive Director, the COGA Moderator, the Stated Clerk, the
27 President of the A Corp., and the Chair of the Audit, Legal, and Risk Management
28 Committee.

29 f. **Process and Resolution.** All conflict of interest disclosures, reports, or questions
30 are to be made promptly and in writing to the chair of the body and to the General
31 Counsel. The General Counsel will consult with the chair of the body and the
32 PMA Executive Director or the Stated Clerk or the President of the A Corp., as
33 appropriate. After consultation, the General Counsel will make a
34 recommendation to the PMA Board Executive Committee or the COGA
35 Coordinating Committee or the A Corp. Board of Directors, as appropriate.
36 Those bodies provide the final decision on any elected member conflict of interest
37 matters.

38 **3. Confidentiality of PMA Board/COGA/A Corp. Board Information.** Elected
39 members shall not disclose information about the PMA Board/COGA/A Corp. Board
40 that is not known outside of the PMA Board/COGA/A Corp. Board or is not known
41 by public means. Of course, it is expected that elected members will share certain

1 PMA Board/COGA/A Corp. Board information with other parts of the PCUSA,
 2 related entities and the public when asked to do so by the PMA Board/COGA/A
 3 Corp. Board. If questions arise, the elected member should inquire of the chair of the
 4 body. If the chair/moderator of the body needs assistance, the General Counsel
 5 should be consulted by the chair/moderator.

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 7 4. ***Transactions, Reporting, and Document Retention.*** Each elected member has a duty
 8 to prepare, process, maintain, and report complete, accurate, and timely records
 9 pertaining to their role, including, but not limited to, expense reports. This also
 10 includes safeguarding all physical, financial, informational, and other PMA/PMA
 11 Board/COGA/A Corp. Board assets and records. Elected members shall comply with
 12 the Records Retention Schedule of the Office of the General Assembly's Department
 13 of History and related schedules as part of the normal course of business and use the
 14 schedules in a consistent and accountable manner for both records retention and
 15 destruction purposes. See www.history.pcusa.org/national/schedules.html. See also
 16 the Electronic Records Policy for PMA and OGA (anticipated release in 2008). Any
 17 document relevant to actual or anticipated internal investigations, legal proceedings
 18 or governmental investigations (civil or criminal) must not be destroyed and must be
 19 preserved in a manner that would ease accessibility and retrievability of the
 20 document. In addition, elected members shall not direct or participate in
 21 establishment or maintenance of undisclosed or unrecorded funds or assets, nor shall
 22 the elected member direct the making of any artificial or false entries in the financial
 23 or other records of the PMA/COGA.

24 5. ***Duty to Disclose/Whistleblower Policy.*** Elected members have a duty to report
 25 violations of this Ethics Policy, whether the violation is by themselves or by another.
 26 This includes, but is not limited to, financial, accounting, or auditing irregularities.
 27 See Attachment 2 for Self-reports. See Attachment 3 for Whistleblower Reports
 28 concerning others. See Attachment 4 for Procedures for processing a Whistleblower
 29 Report. Likewise, concerns about the appearance or the possibility of violations
 30 should be reported. Care must always be taken to be factual and objective.
 31 Violations shall be reported promptly in writing to the General Counsel and may be
 32 reported anonymously. **Anonymous whistleblower reports can also be made by**
 33 **calling the hotline at (888) 236-6877 or submitting a report at**
 34 **www.ethicspoint.com.** An anonymous whistleblower report must include sufficient
 35 corroborating evidence to justify initiating an investigation. (If the alleged violation
 36 involves the General Counsel or one of her staff members, it should be reported to the
 37 Internal Auditor.)

38 a. **No Retaliation.** There shall be no retaliation within PMA/PMA Board/COGA/A
 39 Corp. Board for good faith complaints, reports, participation in an investigation or
 40 for providing truthful information relating to an alleged violation of this Ethics
 41 Policy. In addition, there will be no retaliation where an elected member makes a
 42 good faith report of the commission or possible commission of any criminal
 43 offense to a law enforcement officer. Elected members are protected even if the
 44 allegations are mistaken or unsubstantiated, as long as the elected member

- 1 reasonably believes the reported conduct constitutes a violation of the Ethics
2 Policy. One who makes a claim or report under this Whistleblower Policy in bad
3 faith or knows or has reason to know that such claim or report is false or
4 materially inaccurate may be subject to disciplinary sanctions by the governing
5 body with jurisdiction over the elected member.
- 6 b. **Confidentiality of Investigation.** Reports under this Whistleblower Policy will
7 be treated confidentially with disclosures made on a need-to-know basis only to
8 those directly involved in the investigation of the reported concern. To the extent
9 possible within limitations of the law, policy and the need to conduct a competent
10 investigation, confidentiality will be maintained.
- 11 6. **Violations.** Violation or noncompliance with this policy may result in discipline by
12 the governing body with jurisdiction over the elected member.
- 13 7. **Amendments.** The Ethics Policy may be amended from time to time. In consultation
14 with the General Counsel, the PMA Executive Director, the Stated Clerk or the
15 President of the A Corp. (as appropriate) are authorized to make reasonable and
16 necessary changes to this Ethics Policy. Substantive changes must be reported back to
17 the elected body approving this Ethics Policy. Editorial changes need not be reported
18 back.
- 19 8. **Designees.** Where this Ethics Policy assigns a duty to a particular officer or staff
20 position, that officer or staff position may use a designee to complete the duties.
- 21 9. **No Waiver by PMA Board/COGA/A Corp. Board.** Nothing in this Ethics Policy shall
22 be construed to waive any claim, assertion or defense of the PMA Board/COGA/A
23 Corp. Board to exemption or exclusion from applicability of a statute and/or
24 regulation or lack of jurisdiction of a civil court or governmental agency.
- 25 10. **Trainings.** Trainings to familiarize the elected members with this Ethics Policy and
26 its related forms and procedures will be conducted for PMA Board/COGA/A Corp.
27 Board elected members by the Legal Services Office as frequently as deemed
28 necessary by the PMA Board Chair and COGA Moderator, as appropriate.

ATTACHMENT 1

**Annual Ethics Policy Representation by Elected and Appointed Members
(Annual Report)**

This form is to be completed annually and signed by all "elected members" of the PMA Board/COGA/A Corp. Board as defined in the Ethics Policy. Upon completion, send it to the General Counsel.

- I acknowledge I have received a copy of the Ethics Policy for Elected and Appointed Members of the PMA Board, COGA, and the A Corp. Board (*Ethics Policy*).
- I understand it is my responsibility to read and comply with the Ethics Policy and any revisions made to it.
- I understand:
 - I am subject to the Ethics Policy and am required to comply with it.
 - I am responsible for reporting immediately in writing any possible violation of the Ethics Policy that involves me, is reported to me, or that I observe.
 - I am responsible for reporting immediately in writing any whistleblower reports I receive under the Ethics Policy, as well as any other violations of the Ethics Policy I observe.

Initial all of the following statements that apply:

___ I am not aware of any violations of the Ethics Policy that involve me or that I have observed in regards to others.

___ No employee or elected member has submitted a whistleblower report or a self-report to me that I have not reported already to the General Counsel.

___ I am aware of a possible violation of the Ethics Policy that involves me or that I have observed in regards to others. By submitting the information immediately below, I am reporting the alleged violation.

Name of employee, elected member, or organization with the possible violation:

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Facts of the possible violation:

Signature

Date

Name (Please print)

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ATTACHMENT 3

Whistleblower Report of possible Ethics Policy violation in regards to another elected member, an employee, or organization

This form is to be completed, signed (unless submitted anonymously), and sent to the General Counsel. The term "elected member" is defined in the Ethics Policy.

Anonymous whistleblower reports can also be made by calling the hotline at (888) 236-6877 or submitting a report at www.ethicspoint.com. An anonymous whistleblower report must include sufficient corroborating evidence to justify initiating an investigation.

I am aware of a possible violation of the Ethics Policy that involves another elected member, an employee, or an organization.

1. Name of person(s) involved:

2. Name of organization(s) involved:

Facts about the possible violation:

3. Date the elected member became aware of the possible violation:

(DO NOT SIGN IF BEING SUBMITTED ANONYMOUSLY)

Signature: _____ Date: _____

Print name: _____

ATTACHMENT 4

Procedures for processing a Whistleblower Report of possible Ethics Policy violation in regards to another elected member, an employee, or an organization

A. All reports under the Whistleblower Policy (See the Ethics Policy) shall be submitted in writing promptly to the General Counsel. **Anonymous whistleblower reports may be made by calling the hotline at (888) 236-6877 or submitting a report at pcusa.ethicspoint.com.** An anonymous whistleblower report must include sufficient corroborating evidence to justify initiating an investigation. If the alleged violation involves the General Counsel or one of her staff members, it should be reported to the Internal Auditor. The General Counsel will decide if the reported activity, if confirmed, would be an Ethics Policy violation, a possible violation of a policy or procedure not covered by this Ethics Policy, or a matter to be processed through another avenue, typically supervisor review with a report to the General Counsel. If the General Counsel decides the report will not be processed under this Ethics Policy, the General Counsel will respond to the accuser unless the report was filed anonymously. The General Counsel shall keep a log of all reports received under the Whistleblower Policy. Whether or not an investigation was done, the log will include the resolution of all reports. The log will be available at all times to the Chair of PMA Board, the Moderator of COGA the President of the A Corp., and the Chair of the Audit, Legal, and Risk Management Committee. If the person reporting is simply confused about an issue and how it applies, then the General Counsel will ensure clarification is provided by the chair of the body or the General Counsel. If the chair of the body provides a written response to the elected member, a copy of the response will be provided to the General Counsel.

B. All other reports shall be initially reviewed by a three-person committee (Investigative Committee) comprised of the General Counsel, the Internal Auditor and a third person appointed by the PMA Board Chair or COGA Moderator or President of the A Corp. (as appropriate). The Investigative Committee will first determine whether or not an investigation is warranted. If it is not, the Investigative Committee shall so report. If an investigation is warranted, the Investigative Committee shall proceed as set forth below.

C. The following processes shall apply to an investigation conducted by the Investigative Committee:

1. If the report alleges a violation by a PMA Board elected member, then the PMA Board Chair and the PMA Executive Director shall be notified an investigation has commenced. If the report alleges a violation by a COGA elected member, then the

1 COGA Moderator and the Stated Clerk shall be notified an investigation has commenced.
2 If the report alleges a violation by an A Corp. Board elected member, then the A Corp.
3 Board Chair and the President of the A Corp. shall be notified an investigation has
4 commenced.

5 2. If the report alleges a violation by the PMA Board Chair, then the vice-
6 chair and the PMA Executive Director shall be notified an investigation has commenced.
7 If the report alleges a violation by the COGA Moderator, then the vice-chair and the
8 Stated Clerk shall be notified an investigation has commenced. If the report alleges a
9 violation by the A Corp. Board Chair, then the chair of the Nominating, Governance, and
10 Personnel Committee and the A Corp. President shall be notified an investigation has
11 commenced.

12 3. The Investigative Committee shall be allowed to retain the services of
13 experts it may need to conduct a reasonably thorough investigation.

14 4. The Investigative Committee may recommend administrative leave for
15 any involved employees while the investigation is in process.

16 5. The Investigative Committee will promptly conduct its work. The typical
17 investigation will include the following steps:

18 a. Interview all parties involved with relevant knowledge, including
19 but not limited to the accuser and the accused (if possible). Secure and review any
20 relevant documents or other communications (if available and appropriate).

21 b. Determine if there is a potential for risk to persons or property. If
22 there is a potential risk, take reasonable measures as appropriate to protect those persons
23 and property.

24 c. Complete a written report of the findings and recommendations,
25 (including discipline of the elected member). The Investigative Committee will provide a
26 copy of its report (including all relevant documents) to the Audit, Legal, and Risk
27 Management Committee. At the same time the report is submitted to the Audit, Legal,
28 and Risk Management Committee, copies will be provided to the accused and the
29 accuser. The chair/moderator of the body and the PMA Executive Director or Stated
30 Clerk or President of the A Corp. (as appropriate) will also receive a copy. Generally, the
31 accused and the accuser will have seven business days to submit written comments to the
32 Audit, Legal, and Risk Management Committee in response to the Investigative
33 Committee's written report. The Chair of the Audit, Legal, and Risk Management
34 Committee may extend this period if such an extension is reasonably necessary.

35 6. All elected members and employees are required to fully cooperate with
36 these investigations and shall not be retaliated against by supervisors or anyone for
37 cooperating and participating in the investigation.

1 7. The Audit, Legal, and Risk Management Committee shall consider all the
2 submissions promptly and reach a conclusion. While the Audit, Legal, and Risk
3 Management Committee does not have the authority to discipline elected members of
4 PMA Board/COGA/A Corp. Board, its decision shall include any recommendations in
5 that regard. PMA Board or COGA or the A Corp. Board, as appropriate, shall give great
6 weight to the decision of the Audit, Legal, and Risk Management Committee. The Audit,
7 Legal, and Risk Management Committee shall make a full report of the matter to the
8 PMA Board Executive Committee and the Executive Director or the COGA Coordinating
9 Committee and the Stated Clerk or the A Corp. Board (as appropriate). Thereafter, the
10 PMA Board Executive Committee or the COGA Coordinating Committee or the A Corp.
11 Board (as appropriate) will affirm, modify, or reverse the decision of the Audit, Legal,
12 and Risk Management Committee. In reaching its decision, the PMA Board Executive
13 Committee or the COGA Coordinating Committee or the A Corp. Board (as appropriate)
14 may also hear from any of the following as it deems fit: the accused, the accuser, the
15 Investigative Committee, and others it deems relevant.

16 8. PMA Board/COGA/A Corp. Board will ensure that whistleblower reports
17 submitted under this Ethics Policy are dealt with impartially and confidentially. To that
18 end, information will only be shared on a need-to-know basis so as to fulfill the process.
19 Any elected member who violates the confidentiality of this process shall be subject to
20 disciplinary action by the body with jurisdiction over the elected member.

21 9. PMA Board/COGA/A Corp. Board prohibit retaliation, including but not
22 limited to making any threatening communication by verbal, written, or electronic means,
23 against anyone who reports in good faith or provides any information concerning
24 violations of the Ethics Policy or applicable state or federal laws or who provides truthful
25 information relating to the commission or possible commission of any criminal offense to
26 a law enforcement officer. PMA Board/COGA/A Corp. Board will not discipline any
27 elected member where the elected member in good faith (or any person acting pursuant to
28 the request of the elected member) reports, discloses, testifies, or otherwise informs PMA
29 Board/COGA/A Corp. Board, pursuant to this Ethics Policy, of a violation by an elected
30 member, employee, or organization.

31 10. Any elected member found engaging in retaliation will be subject to
32 discipline by the body with jurisdiction over the elected member.

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ATTACHMENT 5

MEETING PROCEDURE

Actions taken by the PMA Board, COGA, and the A Corp. Board are recorded in minutes. For purposes of this document, “minutes” includes administrative notes. If an employee, officer or elected member has a conflict of interest with regard to a proposed transaction under consideration at the meeting, that person shall leave the meeting and henceforth refrain from discussing or voting on the matter. The person with the conflict of interest may, however, respond to questions posed by an elected member. The minutes must reflect:

1. the date of the meeting;
2. the names of employees, officers and/or elected members with conflicts of interest regarding the proposed transaction;
3. the names of those who left the meeting;
4. the names of those members who voted on the matter;
5. description of data obtained and relied upon by the PMA Board or COGA or the A Corp. Board and how the data was obtained;
6. if the transaction is approved between PMA Board/COGA/A Corp. Board and the person with a conflict of interest, the basis for the approval (include any difference in comparability data and value of transaction to PMA Board/COGA/A Corp. Board and how that affected the approval); and
7. terms of the transaction as approved.