

# U4 Expert Answer



## Developing a code of conduct for NGOs

### Query:

*Do you have any information on codes of conduct for civil society organizations? Self regulation could increase their reputation and at the same time assure more internal integrity.*

### Purpose:

We are looking for possibilities to develop a code of conduct for civil society organizations to (i) strengthen their internal governance structures and therefore make them more transparent and minimize the risk of corrupt influence; (ii) build up their reputation in order to increase acceptance of state and other key stakeholders.

### Content:

Part 1: Benefits and Challenges of Introducing a Code of Conduct for NGOs

Part 2: Developing a Code of Conduct for NGOs

Part 3: Examples of NGO Codes of Conduct and Accountability Mechanisms

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### Summary:

With the growing prominence of the non profit sector, NGO accountability has become an emerging issue of concern in recent years. NGO accountability covers issues such as organisational management, project implementation, financial management, participation and information disclosure that can be addressed in a Code of Conduct. In addition to setting core values and guiding principles, NGOs (non governmental organizations) codes of conduct typically provide for establishing strong oversight boards that are independent from management, complaints procedures towards external and internal audiences, conflict of interest policies, whistle blower protection policies, etc. Many organisations face major challenges of implementing and maintaining the code. As non-binding and rather generic instruments, codes of conduct often remain ineffective since they do not include clear mechanisms for their implementation and compliance checks.

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Date: 27 April 2009

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## Caveat

As the concept of „civil society“<sup>1</sup> refers to a wide range of different actors, with specific interests, incentives and challenges, the value of developing a generic all-encompassing code of conduct for organisations as diverse as NGOs, trade unions, cooperatives, social movements, faith-based organisations, etc can be questioned. As a result, this query will more specifically focus on the development of codes of conduct targeting the NGO community.

The non profit sector is now valued at over \$1 trillion a year globally and attracts growing attention in the international community. NGOs have increasingly taken a more prominent and visible role across a broad spectrum of concerns. As with greater influence comes greater scrutiny and responsibility, NGO accountability has become an issue of major attention, to ensure both the legitimacy and effectiveness of their operations. In addition, new public management approaches are also promoting greater levels of professionalism which is embodied, amongst others, in codes of conduct's standards of behaviours. SustainAbility's seventh survey of the non-profit sector concludes that while facing major opportunities to increase their influence over the global agenda, many international NGOs will have to address critical challenges around their accountability, financing and partnerships. ([http://www.sustainability.com/downloads\\_public/in\\_sight\\_reports/21st\\_ngo.pdf](http://www.sustainability.com/downloads_public/in_sight_reports/21st_ngo.pdf) ). The CIVICUS' Civil Society Index also found the issue of civil society organizations (CSOs) legitimacy to be the most widely raised concern across more than 50 country studies. ([www.amazon.com/CIVICUS-Global-Survey-State-Society/dp/1565492358](http://www.amazon.com/CIVICUS-Global-Survey-State-Society/dp/1565492358))

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<sup>1</sup> Transparency International's draft plain language guide defines civil society as follows: The arena, outside of the family, state and market where people associate to advance a common set of interests. Voluntary and community groups, non-governmental organisations (NGOs), trade unions and faith-based organisations commonly are included in this sphere.<sup>1</sup>

## Part 1: Benefits and Challenges of Introducing a Code of Conduct for NGOs

### *The Objectives of a Code of Conduct*

Some initiatives have been undertaken in recent years by the non profit sector to address accountability issues at a national level. In its simplest definition, accountability refers to “the obligation to report on one's activities to a set of legitimate authorities” (<http://www.casin.ch/web/pdf/ngoaccountability.pdf> ). This definition raises the key issue of what are the legitimate authorities and whom NGOs should be accountable to. The literature identifies four major stakeholders, with the growing trend of extending the need of accountability to all those affected by the organisation's activities:

- Internal stakeholders (staff, board, supporters, subsidiaries, local partners)
- Donors;
- Beneficiaries and those that NGOs activities affect (private sector, government, international organisations, etc)
- Civil society at large.

The different nature of the various stakeholders involved makes the issue of NGO accountability very complex and challenges NGOs to clarify and balance their responsibilities vis-à-vis their different stakeholders. According to a 2006 UN dossier on NGO accountability, the legitimate authorities NGOs should be primarily accountable to include those they affect who have less power. ([http://www.gdrc.org/ngo/accountability/NGO\\_Accountability.pdf](http://www.gdrc.org/ngo/accountability/NGO_Accountability.pdf)).

Transparency, accountability and legitimacy are closely intertwined notions. The legitimacy of the NGOs is tied to its accountability to its constituency - and the public at large -, the transparency of its processes, its adherence to its mission and its effectiveness in fulfilling its mandate.

Various tools have been developed to promote NGO accountability. These include establishing regulating instruments such as certification or rating systems, self assessments, independent evaluations, financial and social audits, disclosure of statements and reports and participation processes.

(<http://www.sciencedirect.com/science/article/B6VC6-4893VK5-3/2/9f1ab2af309d153106b11df891d1ac9cAbstract>)

Voluntary codes of conducts are but one way for NGOs to address accountability issues. They are usually developed by national or sectoral NGO coalitions and consist of a public commitment to "*principles or standards of performance to which an organisation or a group of organisations voluntary sign up and against which they are willing to be judged.*" (<http://www.casin.ch/web/pdf/ngoaccountability.pdf>).

The overall goal of developing a code of conduct is to provide an appropriate framework to address these issues, setting standards of performance with regard to:

- The effectiveness of NGOs in the quantity, quality and responsiveness of their activities;
- The independence, transparency and reliability of their institutional structures.
- The adherence to their mission as well as to a set of core values, guiding principles, and policies.

More specifically, codes of conduct contribute to answer these concerns by setting an organisation's vision, values and guiding principles, establishing an accountability framework that clarifies roles, responsibilities and decision making processes, defining acceptable professional behaviours, and providing benchmarks for evaluation and reporting.

### **Benefits of developing a Code of Conduct for NGOs**

There are many expected benefits of developing codes of conducts for NGOs. The general drive behind this type of initiatives is to promote the sector's integrity and legitimacy by setting high common accountability standards and sometimes also clear reporting<sup>2</sup> requirements. They represent a powerful statement of intent directed at both internal and external stakeholders that unethical behaviour will not be tolerated. Such approaches not only have the potential to improve the transparency of individual organisations

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<sup>2</sup> The greatest weakness of most codes of conducts is that they often do not include reporting requirements.,

but to contribute to enhance the legitimacy and accountability of the non profit sector as a whole. More specifically, the establishment of and adherence to a code of conduct sends both external and internal audiences a signal of credibility, legitimacy, trustworthiness, and professionalism:

#### **Legitimacy**

Isolated instances of single NGO misconduct in financial governance are likely to undermine the reputation of the entire sector and challenge its legitimacy and accountability. The adoption of an ethical code can contribute to increasing the trustworthiness and credibility of an organisation, and enhancing the confidence and commitment of its stakeholders to the legitimacy of its operations. NGOs speaking from a strong value base are more likely to attract supporters and fend off political attacks.

#### **Transparency and clarity of internal processes**

Codes of conduct can also contribute to clarify internal processes and introduce greater transparency in the organisation's management and way of operating, addressing criticisms of opaque and undemocratic decision making processes.

#### **Accountability and representation**

By setting up an explicit set of values, principles, standards of performance and internal processes, codes of conducts provide a framework against which organisations can be held accountable.

#### **Professional standards and performances**

By promoting high standards of practice and rigorous standards of performance, a code of conduct can also contribute to raise the organisation's professional standards and increase its performance and effectiveness.

#### **Internal cohesion**

Codes of conduct can enhance the sense of community and belonging between an organisation's staff, members and stakeholders that commit to a set of core values and share a common mission.

#### **Potential financial benefits**

Donors typically ask accountability related questions before channelling aid through NGOs, investigating their independence, effectiveness and accountability. Addressing accountability issues in a code of conduct may not only contribute to attract more funds but ensure better use of resources. McKinsey & Company, a management consultancy, says that the US non profit

sector alone could free up at least \$100 billion in additional value by changing its notions of stewardship and its operating practices.

([http://www.unglobalcompact.org/docs/news\\_events/9.1\\_news\\_archives/2003\\_06\\_27/ex\\_summary.pdf](http://www.unglobalcompact.org/docs/news_events/9.1_news_archives/2003_06_27/ex_summary.pdf)).

### **Challenges Involved in Developing a Code of Conduct**

#### **Impact of Codes of Conduct**

Many national or sectoral coalitions - as well as individual organisations - have formulated their own codes of conduct in recent years. Yet, there is very little evidence of their actual impact in practice. While not specifically focusing on codes of conduct for NGOs, research in different countries indicates that adopting a code of conduct has not been sufficient to influence staff behaviour in most cases, and there is no direct relation between the fact that an organisation has a code of conduct and the level of responsible behaviours of its staff.

([http://doc.utwente.nl/43998/1/Inclinn\\_v4\\_def\\_inclusief\\_figuren.pdf](http://doc.utwente.nl/43998/1/Inclinn_v4_def_inclusief_figuren.pdf))

Civicus' 2007 global survey of the state of civil society confirms these findings for civil society organisations. The analysis of country reports from Civil Society Index 2003-2005 indicates inadequate mechanisms of self regulations in most countries. CSOs feel they do not have adequate instruments to regulate their own activities. While most of them have some form of self regulatory mechanisms, internal regulations and procedures are seldom applied or adhered. Very few country studies mentioned any success stories of existing self regulating mechanisms, and performances in countries that have codes of ethics have been disappointing. Existing codes of conduct also received a rather negative assessment as they were seen as having little impact on practices due to their voluntary and non-binding nature.

#### **Challenges**

The major challenge involved in introducing a code of conduct for NGOs relates to implementation and enforcement. Much time, resources and energy are usually spent on the development process but many organisations fail to implement and maintain the code. It is not institutionalised and remains largely unused by the organisation as a means to guide its work.

Organisations often overlook the impact that the code of conduct may have on the way of doing things and the changes involved in the agencies' processes. Change management is therefore a critical and often neglected aspect of the implementation of codes of conduct to overcome potential resistance to change from staff whose work will be altered by the new standards. It is therefore important to promote the code of conduct through communication, education and training, using various channels such as workshops, seminars, conferences, etc.

Another limitation of codes of conducts as a self regulatory mechanism is that they are by nature voluntary and non binding and often lack clear reporting or formal complaints mechanisms. In addition, when codes of conduct regulate a group of organisations, signatory agencies may be reluctant to report one another for breaching the code.

Beyond the development of the code of conduct, the major challenge is to ensure that it is internalised into the institution's identity and results in actual "responsible" behaviour. A paper proposing a method for measuring the implementation of corporate codes of conducts identifies a sequence of necessary processes to achieve this goal:

- Staff needs to appropriate the code which defines the organisation's identity. This process goes beyond simply agreeing to a list of values. The code needs to be translated in terms that are meaningful to the employees in their daily activities.
- Staff needs to internalise the provisions, enact the code as to behave according to its values and principles.
- The application of the code needs to be controlled and violations adequately sanctioned, while causes of deviations need to be understood and addressed, which may lead to code's adaptations.
- Communication should be established between an organisation and its stakeholders on how the organisation lives up to its values and standards of performance.

As a result, setting standards through the introduction of a code of conduct should be seen as the first step of a long and demanding process, with the challenge of using the dynamics which have emerged from the formulation of the code as a catalyst for a continuous

process of reflection on the central values and standards contained in the code ([http://doc.utwente.nl/43998/1/Inclinn\\_v4\\_def\\_inclusief\\_figuren.pdf](http://doc.utwente.nl/43998/1/Inclinn_v4_def_inclusief_figuren.pdf)).

In a time of growing demand for NGO accountability, a mere declaration of intent is no longer likely to be sufficient. Standard setting is increasingly seen as the starting point of a longer and more comprehensive process that includes stronger compliance mechanisms. There is a growing trend in this regard to move towards peer reviews, stronger complaints procedures and independent third party assessments of compliance with clear standards.

The CIVICUS report illustrates this trend with concrete examples: the Australia Association of NGOs for example has developed a complaints and redress system; the Philippine Council for NGO Certification has pioneered a partnership with the government to develop a peer review process to certify NGOs for whom the government will permit tax deductible contributions; and the Indian Organisational Self Analysis for NGOs (OSANGO) enables NGOs to assess their performances in comparisons with others. At the international level, the most advanced process in this regard is the International Non-Governmental Accountability Charter (Please see third section on Examples of NGO Accountability Mechanisms).

## Part 2: Developing and Implementing Codes of Conducts

The social and political context is likely to affect an organisation's approach to accountability, and by extension, its code of conduct's scope and contents. For example, the nature of the political environment may influence whether an organisation decide to adopt a code of conduct or not. In some countries, where civil society has a constructive and mutually trusting partnership with the state, NGOs sometimes prefer government regulation of their operations rather than self regulation due to lower cost and higher success rates. For example, Civicus' Civil Society Index reports indicate that CSOs in democratic places such as Northern Ireland, Slovenia, and the Czech Republic explicitly encourage government to develop and implement stricter regulatory policies. This would obviously not be an option in countries where government is hostile to civil society, as regulatory systems can be easily misused for control. (<http://www.comminit.com/en/node/268884>).

## Areas Covered by Codes of Conducts

Codes of conduct may also vary in their scope and contents according to the nature and profile of the targeted organisations, their sectoral focus and the context in which they operate.

The appropriateness of accountability tools therefore depend on the profile and nature of the organisation. As a statement of values and standards, codes of conduct should be organisation specific as well as custom made for the environment in which the organisation operates.

Some codes of conduct are mere statements of general principles such as the original **Red Cross's code** (<http://www.gdrc.org/ngo/accountability/index.html>), while others contain more detailed and comprehensive statements of standards, such as the **Sphere Project Handbook** (<http://www.sphereproject.org/index.php>). (See third section on examples of accountability initiatives)

However, in general codes of conduct typically include two major components: an aspirational section that outlines the ideals an organisation aspires to and a set of specific principles, rules and policies which members of the organisation are expected to adhere to.

## Scope

For the sake of clarity and effective implementation, the code should explicitly mention who, within the organisation, will be governed by it, whether it targets board and staff members, head organisations as well as local affiliates, etc. Transparency International for example has developed a specific Code of Conduct for both its Board Members ([http://www.transparency.org/about\\_us/organisation/board/conduct\\_board](http://www.transparency.org/about_us/organisation/board/conduct_board)), and its International Secretariat's staff members (<http://www.transparency.org/content/download/21055/305503>).

## Vision, values and guiding principles

Accountability implies that organisations focus on fulfilling their mandate and serving the needs of their beneficiaries. The code of conduct provides an opportunity to clarify in a concise manner what is the mandate of the organisation, its mission or guiding purpose. This can be done by formulating explicitly the **vision** of the organisation, describing in a concise and accurate manner its goals and purpose. One can

develop the vision into a more detailed mission statement.

Codes of conduct should also capture the **fundamental values** of the organisation or group of organisations, identifying those that are the most essential to accomplish their goals and objectives. Most codes of conduct commit to adhere to values linked to human and social rights, such as democracy, non-discrimination, justice, equity, transparency, etc. Often, the core values are listed in order of importance to the organisation, starting by the most essential ones. The list of core values should not be too long so that they can be easily remembered.

As opposed to detailed behavioural rules, the **guiding principles** describe the general principles that the organisation or group of organisations are committed to respect and that inspire its/their daily operations. They are also useful to help external stakeholders identify the general rules and principles that will govern their interactions with the organisations governed by the code. These guiding principles often include a commitment to principles of neutrality, objectivity, honesty, transparency, openness, respect for fundamental rights and freedom, impartiality, participation, professionalism, etc.

### Specific Rules and Policies

The nature, scope and level of details of the specific rules may greatly depend on whether the code is meant to govern an individual organisation, a group of sectoral organisations or a coalition of national organisations working in different fields. In the latter cases, specific rules are likely to be formulated in broader generic terms so that they fit the circumstances of the different member NGOs.

Codes of conduct should generally establish the overall **institutional conditions** that are conducive to ethical behaviours through a set of practical principles and policies as well as internal governance rules. These policies seek to ensure that a strong oversight board independent from management is established, that decision making processes are transparent and open to scrutiny, that remuneration structures and employment conditions are fair and merit based, etc.

**Internal governance rules** may cover issues such as transparent and democratic rules and procedures governing appointments and elections, terms of office, balanced regional or gender representation, etc. At

organisation level, such rules may explicitly cover the role and composition of the board, management structures, hiring and firing practices to promote both democratic representation and accountable institutional structures.

Other provisions aimed at ensuring **accountability to the organisations' stakeholders** through regular reporting, financial independence and transparency, sound financial management and accounting, annual audited financial statements, annual general meetings, etc.

In addition, professional principles complement these measures by setting out clearly what behaviours are prohibited and what conduct is expected in a range of situations. These can include guidelines with regard to giving or receiving gifts, entertainment and hospitality, travels, post employment, confidentiality, non preferential treatment of families and friends, etc.

In this regard, it is particularly important to layout a framework for removing or making transparent **conflicts of interest** and reducing opportunities for misconduct. These provisions address situations where the private interest of a staff or a member of the organisation interfere with the interests of the organisation and can affect the objectivity of professional behaviours.

The code should also provide for the establishment of **complaints procedures** towards external and internal audiences to facilitate the reporting of wrongdoing or actions perceived to be against the standards of the code. In some cases, organisation may designate an ombudsman who can respond to the stakeholders' concerns and make sure to keep the organisation operations focused on its mandate, mission, values and principles.

A central issue to address in this regard is the **protection of whistleblowers**. There should be credible and reliable mechanisms in place to protect the professional and personal interests of whistle blowers.

### Implementation and enforcement

It is also important that the code explicitly and specifically addresses implementation challenges and establishes adequate implementation mechanisms. The code should make provisions for somebody to be in charge of the code's implementation and reporting thereon in each participating organisation, ideally a

credible ethics advisor that enjoys the trust of organisation's staff and members. There should also be provisions to ensure for a second instance and/ or alternate channels in case the role of the ethics advisor be compromised (because her/himself in conflict of interest).

The first prerequisite for effective implementation is that the target audience needs to be aware of the existence of the code and have sufficient knowledge of its provisions.

There is also a need to develop an implementation strategy that can be linked to other staff development initiatives such as training. Successful implementation also requires a reporting mechanism, independent evaluation of the success of implementation, independent compliance mechanisms and in some case the threat of publicity if the code is broken. The adoption of a code of conduct should also be supported by awareness raising activities, such as the wide dissemination of the code to the target audience and stakeholders, and training sessions, etc.

Effective implementation of the code in practice also greatly depends on the nature of the oversight mechanisms in place to monitor compliance, detect and investigate breaches of the code. The decision-making process for deciding whether an employee has breached the code should be open, fair and transparent. Good codes of conduct not only identify standards of behaviours but also spell out consequences to apply in cases of breach, demonstrating the organisation's willingness to take action in case of non-compliance with the code's provisions. In addition to sanctions, one could introduce a system of positive incentives to reward staff and members that adhere to the code of conduct in an exemplary manner. The regular assessment of the code's impact is a crucial element of the enforcement regime, with regular reporting mechanisms, analysis of complaints made, regular reviews, etc.

### **The Development Process of NGO Codes of Conducts**

The success of the initiative relies on the target audience embracing the standards which the code of conduct promotes. The code of conduct must be grounded on a strong constituency with shared values and objectives. With this in mind, the development process of the code provides a unique opportunity for organisations to discuss common values, mission and

obligations. Broad organisational representation and collective input are likely to promote effective implementation.

It is critical to engage the right people in the development process. Acceptance and understanding of the code's underlying values are likely to be higher if the code is not imposed on the people who will be affected by it but developed through a participatory process with the active involvement of the various stakeholders, either directly or through representatives.

It is therefore advisable to consult key stakeholders, particularly the organisation's beneficiaries, throughout the development process. As NGOs are ultimately accountable to their beneficiaries, it is advisable to involve them in the code's development process and give them the power to hold the NGO accountable for its actions.

For the organisation, it's a good and constructive way to get feedback from external constituencies on what is seen as the mandate and obligations of the organisation. It is also a way to communicate the organisation's values and principles to the outside world.

The document should ideally be approved at the highest level of the organisation to give it credibility. The managers should also be seen as adhering to the highest rules of ethical conduct and behaviours.

The development does not stop with the production of the code and many codes continue to be developed after they are adopted. Codes of conduct should be seen as living documents, which evolve with the shape and challenges facing the organisation.

### **Part 3: Examples of NGO Accountability Initiatives**

Although the issue of NGO accountability is relatively recent, there has been a growing body of national and international experience with the development and implementation of NGO accountability mechanisms.

There are different types of codes of conduct. Some of them have a universal scope while others focus on national issues. More specifically, major types of codes of conduct include: (a) sectoral codes (e.g. international advocacy NGOs, humanitarian NGOs, etc) ; (b) national codes (mainly by national NGO Coalitions)

which are sectorally cross-cutting but country-specific, and (c) individual NGO codes (drawn up by individual NGOs).

### **International Initiatives**

#### **INGO Accountability Charter**

In response to governments and international institutions' growing concerns over NGO accountability, a group of international NGOs have designed and publicly endorsed the first global accountability charter targeting international advocacy NGOs<sup>3</sup>. The International Non-Governmental Accountability Charter was launched in 2006 by eleven leading international NGOs<sup>4</sup> as a voluntary self regulating initiative that defines common values, policies and practices.

It is a statement of principles that promote transparency and accountability both internally and externally through a number of provisions that cover issues such as respect of human rights, political and financial independence, responsible advocacy, participatory and effective programmes, non discrimination, transparency in reporting activities, accuracy of information, good governance, professional and ethical fundraising. The Charter also reaffirms the INGOs rights to assembly, association and expression grounded in the Universal Declaration of Human Rights as well as their responsibility to work effectively, transparently and in accordance with their values towards the fulfilment of their mandate. Signatory NGOs commit themselves to gradually apply the Charter's provisions to all their programmes, conduct annual independent fiscal audits and to submit annual compliance reports.

#### **The Global Accountability Project**

The Global Accountability Project was launched in 2001 by One World Trust<sup>5</sup> and targets Inter Governmental Organisations (IGOs), Transnational Corporations (TNCs) and International Non Governmental Organisations (INGOs) with the view to promoting the transparency and accountability of decision-making processes. This initiative refers to accountability as *"the process through which an organisation makes a commitment to respond to and balance the needs of its diverse stakeholders in its decision making processes and activities, and delivers against this commitment."*

Although not specifically focused on promoting the implementation of NGO codes of conduct, this initiative is worth mentioning in this context as it measures the performances of selected institutions on some of the issues addressed by codes of conduct. As such, the GAP Framework provides a useful checklist of the various aspects of NGOs' operations.

The project aims to assess how open and receptive global organisations are to the internal demands of their members and external demands of individuals and groups who are affected by the organisation daily operations. It produces an annual assessment of the capabilities of 30 global organisations to be accountable to civil society, affected communities and the public at large, using four dimensions of accountability, including transparency (consistent public disclosure and responses to information requests), participation (equitable member control and engagement of external stakeholders in decision making), evaluation (evaluation and learning) and complaints handling (provision of safe channels for internal and external stakeholders to make complaints). Under each of these categories, the project measures an organisation's accountability capabilities by assessing the integration of key good practices principles in policies and procedures and the existence of management systems to support their

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<sup>3</sup> As one of the most advanced international accountability initiative, this code could be adapted to other targets and NGOs.

<sup>4</sup> Founding signatories include ActionAid International, Amnesty International, CIVICUS, Consumers International, Greenpeace, Oxfam International, Save the Children Alliance, Survival International, International Federation, Terre des Hommes, Transparency International and World YWCA.

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<sup>5</sup> The One World Trust is an independent think tank that conducts research, develops recommendations and advocates for reform to make policy and decision-making processes in global governance more accountable to the people they affect now and in the future, and to ensure that international laws are strengthened and applied equally to all.



implementation.

(<http://www.oneworldtrust.org/?display=project&pid=10>)

The reports further aims at highlighting accountability gaps and encourage the sharing of good practices. Key findings in 2008 highlighted that while INGOS usually score highest in terms of participation than IGOs and TNCs, all sectors consistently score average for transparency and complaints handling capabilities.

### **Legitimacy, Transparency and Accountability (CIVICUS)**

CIVICUS' Legitimacy, Transparency and Accountability (LT&A) Programme seeks to enhance the legitimacy, transparency and accountability of civil society organisations by improving their individual and collective governance. This programme specifically promotes ethical practice and agreed codes of conduct for CSOs, funders, governments and business. It also focuses on building the CSOs' capacity to respond to challenges to their roots, authority, and right to speak on behalf of broader constituencies. In doing so, it aims at promoting new, more participative and accountable models of governance and partnership. (<http://www.civicus.org/lta>).

### **Other Examples of International Codes of Conduct**

Within the framework of the above mentioned project, CIVICUS has compiled a list of international and national agreements, charters, declarations on legitimacy, transparency and accountability adopted or recognised by NGOs/CSOs in a specific country or worldwide, of which a few examples are provided below. (<http://www.civicus.org/lta/lta-guidelines>)

**The Red Cross Code of Conduct (International-humanitarian)**

One of the first NGO code of conduct is the one developed by the Red Cross in the 1990s. The Code of Conduct for The International Red Cross and Red Crescent Movement and NGOs in Disaster Relief, was developed and agreed upon by eight of the world's largest disaster response agencies in the summer of 1994 and represents an important step towards setting standards for disaster response. It is being used by the International Federation to monitor its own standards of relief delivery and to encourage other agencies to set similar standards. The Code of Conduct is a voluntary code, applicable to any national or international NGO. It

lays down 10 points of principle which all NGOs should adhere to in their disaster response work, and goes on to describe the relationships agencies working in disasters should seek with donor governments, host governments and the UN system.

### **The Sphere Project**

The Sphere project is an international initiative aimed at improving the effectiveness and accountability of disaster response, the Sphere Humanitarian Charter and Minimum Standards in Disaster Response sets out for the first time what people affected by disasters have a right to expect from humanitarian assistance. The aim of the Project is to improve the quality of assistance provided to people affected by disasters, and to enhance the accountability of the humanitarian system in disaster response. Read more about the handbook here:

([http://www.sphereproject.org/component/option,com\\_d ocman/task,cat\\_view/gid,70/Itemid,203](http://www.sphereproject.org/component/option,com_d ocman/task,cat_view/gid,70/Itemid,203))

### **WANGO: Code of Ethics and Conduct for NGOs**

The World Association of Non Governmental Organisations (WANG) initiated the Code of Ethics project during its Annual Conference in 2002 upon the recommendation of the conference attendees and advocacy of its member NGOs. While standards of conduct exist for national and regional NGOs associations and for associations with a particular area of focus (humanitarian aid, human rights, etc), a more broadly applicable code of ethics was sought to be desirable for guiding NGOs worldwide. As a result of a consultation process, this code outlines a set of fundamental principles, operational principles and standards that guide the actions and management of NGOs. (<http://www.wango.org/codeofethics.aspx>).

### **Draft Code of Ethics and Conduct for African Civil Society Organisations**

The purpose of this Code of Ethics and Conduct is to lay down a set of standard and core values which these CSOs must adhere to in order to set standards for CSOs in Africa. The Code would also be recommended for wider usage as a voluntary standard of self-regulation and governance by CSOs in Africa as well as provide a benchmark for self-evaluation. (<http://www.sarpn.org.za/documents/d0000352/index.php#background>). The Code is structured around a set of core components:

- The aspirational section which outlines the principles and ideals that CSOs in Africa should espouse.

- The standards or rules of conduct or behaviour which CSOs will be expected to adhere to.
- Enforcement or Compliance mechanism designed to ensure adherence to the provisions of the Code.
- Provision for revision of its contents in order to ensure dynamism.

### **Country-Specific Codes of Conduct**

#### **Botswana: BOCONGO Code of Conduct**

This set of code for NGOs in Botswana is drafted by the Botswana Council of Nongovernmental Organisations (BOCONGO). <http://www.bocongo.org.bw>

Download the Code here:

[http://www.civicus.org/new/media/LTA\\_Botswana\\_Cod eofConduct.pdf](http://www.civicus.org/new/media/LTA_Botswana_Cod eofConduct.pdf)

#### **Cambodia: Code of Ethics for Social Development NGOs and Pos**

An NGO Code of Ethics was developed in 1996 to promote quality and professional standards within the NGO community in Cambodia and to ensure transparency and accountability, particularly to the communities and people the NGOs work with. Read more about the Code here:

[http://www.ngoforum.org.kh/Development/Docs/ngo\\_2002/38.htm](http://www.ngoforum.org.kh/Development/Docs/ngo_2002/38.htm)

#### **Georgia: Code of Conduct**

The Code of Ethics and Conduct for CSOs was produced by the coalition of civil society organisations under the Citizens Advocate! Program (CAP). The Code is a set of fundamental principles and standards to guide the actions and management of CSOs. Read more about the Code here:

<http://www.nonprofit.ge/eng/codeofethics.php>.

#### **Philippines: CODE-NGO Covenant on Philippine Development**

The Covenant is the foundation document of the Caucus of Development NGO Networks (CODE-NGO) and contains information on Development Principles, Goals for Philippine Development, Responsibilities of Development Non-Government Organisations (NGOs), among others. It provides information on the implementing guidelines for the Code of Conduct for Development NGOs to promote transparency and accountability of NGOs in the Philippines. Read more and download the Code here:

<http://code-ngo.org/home/>

#### **South Africa: SANGOCO Code of Ethics**

The Code of Ethics was developed by members of the South African NGO Coalition committed to strengthening the sector, improving the quality and impact of services and delivery, and contributing to a vibrant and dynamic society. Read more about the Code here:

[http://www.sangoco.org.za/site/index.php?option=com\\_content&task=view&id=8&Itemid=30](http://www.sangoco.org.za/site/index.php?option=com_content&task=view&id=8&Itemid=30)

### **Organisation-Specific Codes of Conduct**

#### **Code of Ethics for the Lebanese Transparency Association**

In 2002, the Lebanese Transparency Association launched a model code of ethics for NGOs that has been adopted internally by the association and that defines core NGO values, guidelines for dealing with conflicts of interests, as well as procedures for processing questions or disputes on ethical questions. This website also provides links to Transparency International's own code of ethics, as well as codes for several other anticorruption NGOs.

(<http://www.transparency-lebanon.org/about-code.php>)

### **Part 4: Further Reading**

#### **CIVICUS Global Survey of the State of Civil Society**

This second volume offers a wide-ranging analysis of key issues facing civil society worldwide with contributions from prominent researchers and civil society partners, some of which focus specifically on the issue of civil society accountability. (<http://www.amazon.com/CIVICUS-Global-Survey-State-Society/dp/1565492358>)

#### **Civil Society Legitimacy and Accountability: Issues and Challenges**

This paper reports an effort to explore the issues of civil society legitimacy and accountability and the range of initiatives that have been created to respond to them. The paper begins with a discussion of the factors that have made legitimacy and accountability critical issues, including some factors inherent in the nature of civil society and others that have emerged in recent years. Then it develops a framework for understanding legitimacy and accountability as concepts, some elements that support or undermine their existence, and some possibilities for intervening to strengthen them.

([http://www.civicus.org/new/media/LTA\\_ScopingPaper.pdf](http://www.civicus.org/new/media/LTA_ScopingPaper.pdf))

**Mechanisms for NGO Accountability**

This paper discusses the costs and benefits of ensuring NGO accountability, particularly with the current practice that emphasises “upward” and “external” accountability to donors and suggest to develop mechanisms to ensure NGO accountability to multiple stakeholders, including to NGO staff (“internal”) and to the general public and the beneficiaries (“downward” accountability).

([http://www.globalpublicpolicy.net/fileadmin/gppi/Jordan\\_Lisa\\_05022005.pdf](http://www.globalpublicpolicy.net/fileadmin/gppi/Jordan_Lisa_05022005.pdf))

**Accountability in Practice: Mechanism for NGOs**

This paper examines how accountability is practiced by nongovernmental organisations (NGOs). Five broad mechanisms are reviewed: reports and disclosure statements, performance assessments and evaluations, participation, self-regulation, and social audits. It is observed that accountability in practice has emphasized upward and external accountability to donors while downward and internal mechanisms remain comparatively underdeveloped. Moreover, NGOs and funders have focused primarily on short-term functional accountability responses at the expense of longer-term strategic processes necessary for lasting social and political change.

(<http://www.sciencedirect.com/science/article/B6VC6-4893VK5-3/2/9f1ab2af309d153106b11df891d1ac9cAbstract>)

**U4 Expert Answer on NGO Accountability**

This U4 Expert Answer compiles various papers, sources and initiatives tackling corruption in NGOs. For example, accountability mechanisms can be developed with the view to supporting the effectiveness, the reliability of organisational structures and the legitimacy of NGOs. Such mechanisms can include reports and disclosure statements, performance assessments and evaluation, participation, self-regulation and social audits. Another useful accountability framework is the one proposed by the Global Accountability Project providing accountability guidelines using four dimensions, including transparency, participation, evaluation and response mechanisms.

<http://www.u4.no/helpdesk/helpdesk/queries/query82.cfm>

**Debating NGO Accountability**

The aim of the UN-NGLS Development Dossier is to help those within the UN system and those NGOs that engage with it to develop an understanding of the current debate and practice, and reveal some of the

myths, as well as pointing towards a more progressive agenda on NGO accountability.

[http://www.gdrc.org/ngo/accountability/NGO\\_Accountability.pdf](http://www.gdrc.org/ngo/accountability/NGO_Accountability.pdf)

**GDRC Special Feature: NGO Accountability**

This special website set up by the Global Development Research Centre focuses on the “Legitimacy, dependability and transparency in the organisational and operational setup of NGOs.” This website contains links to several useful documents on the topics as well as links to several relevant organizations, institutions and networks.

<http://www.gdrc.org/ngo/accountability/index.html>

**Global Policy Forum Archive on credibility and legitimacy of NGOs**

This website also compiled a series of documents relevant to NGO accountability related issues.

<http://www.globalpolicy.org/ngos/credib/index.htm>