12-2009

The Effectiveness of Non-Governmental Organizations (NGOs) within Civil Society

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The Effectiveness of Non-Governmental Organizations (NGOs) within Civil Society

Abstract
As the number of NGOs increase, there is concern that their quantity could dilute the cachet of the NGO status—sought by non-profits—and overburden the United Nations' selection and follow-up review process now conducted every four years. Does the current UN evaluation method used to confer NGO status and conduct review convey an NGO's effectiveness? This paper supports the view that the current evaluation by the UN does not convey effectiveness and needs revamping. Without more timely and rigorous UN evaluations or revised checks and balances, NGOs may suffer the fate of "no confidence" of their supporters, beneficiaries and public goodwill. This paper will examine current evaluative methods (or lack of) used by the UN and other inter-governmental organizations (IGOs) and ways NGOs are currently deemed effective within the context of civil society. In addition, the paper offers recommendation to the UN to improve evaluative methods—such as holding a 6- to 12-month UN moratorium of granting NGO status, conferring status solely by the UN and not by other inter-governmental organizations (IGOs), and the possibility of large international NGOs forming alliances to regulate themselves in venues of public transparency. The paper will highlight case studies of current (traditional) methods of evaluation among NGOs. A new wave of self-sufficiency is now taking over NGOs which want to identify their success and areas needing improvement and to make transparent their activities and collaborations. The INGO Accountability Charter and the World Association of Nongovernmental Organizations (WANGO) are two examples which will be discussed about performance check-ups with varying levels of effectiveness. The synergy among civil society actors (government, business and NGO) can be greatly warped if NGO numbers are not kept in check by the UN along with a revised or revamped application and evaluative process.

Document Type
Thesis

Department
International Studies

This thesis is available at Fisher Digital Publications: http://fisherpub.sjfc.edu/intlstudies_masters/75
St. John Fisher College

The Effectiveness of Non-Governmental Organizations (NGOs) within Civil Society

A Master’s Thesis submitted to
The Faculty of the Master of Science in International Studies Program
In Candidacy for the Degree of
Master of Science in International Studies
By
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December, 2009
Abstract

As the number of NGOs increase, there is concern that their quantity could dilute the cachet of the NGO status—sought by non-profits—and overburden the United Nations’ selection and follow-up review process now conducted every four years. Does the current UN evaluation method used to confer NGO status and conduct review convey an NGO’s effectiveness? This paper supports the view that the current evaluation by the UN does not convey effectiveness and needs revamping. Without more timely and rigorous UN evaluations or revised checks and balances, NGOs may suffer the fate of “no confidence” of their supporters, beneficiaries and public goodwill.

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The paper will highlight case studies of current (traditional) methods of evaluation among NGOs. A new wave of self-sufficiency is now taking over NGOs which want to identify their success and areas needing improvement and to make transparent their activities and collaborations. The INGO Accountability Charter and the World Association of Non-governmental Organizations (WANGO) are two examples which will be discussed about performance check-ups with varying levels of effectiveness.

The synergy among civil society actors (government, business and NGO) can be greatly warped if NGO numbers are not kept in check by the UN along with a revised or revamped application and evaluative process.
Acknowledgements

With thanks to my faculty thesis advisor and reader for their diligence and gentle prodding

Dr. John Roche
Dr. David MacGregor,

To the Lavery Library staff members for their unstinting assistance.

To very special friends and family who supported my quest over many years
to pursue my interest in international relations,

To my late mother, Berthel Fearon, who had a keen appreciation of cultures
and largeness of heart,

and to future Civil Society participants
Meagan, Drake and Quincy.
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I. **Overview**

The purpose of this paper is to determine whether non-governmental organizations (NGOs) can be effective participants in the realm of civil society given their ever-increasing numbers and the perceived lack of oversight and effective evaluation by the United Nations. There is an abundance of literature about civil society vis à vis NGOs—pro and con. Yet, there is scant information concerning standards used to affect accountability of future NGO success. Unique to non-governmental organizations (NGOs) is their accountability to several stakeholders or constituents—board members, major private, government and business donors mainly from “developed” Western nations and the recipients of service in “developing” countries. As non-profits, NGOs’ board of directors are held to legal due diligence to maintain high ethical standards of the organization to these constituents. Donors are savvy participants about reviewing annual reports of how their donations are managed and distributed. Beneficiaries/Recipients are always seeking ways to negotiate funds for their cause, community or customers. Not so with the United Nations. The United Nations’ current due diligence is to review NGOs every four years with an evaluation whose strongest inquiry is whether the NGO mission reflected the goals of the United Nations throughout that time period. Although current non-governmental organizations appear to have a weak evaluation system in place with the United Nations, there appears to be a movement afoot for NGOs to improve their evaluative systems through their own methods of self-regulation.

There is concern that the growing number of NGOs will increase to the point of taking over the UN’s power and placement on the world stage. Some governments are counting on NGOs more than the United Nations to work with their internal development on infrastructure or
services. This phenomenon makes it even more compelling to review the standards by which NGO status is conferred.

NGO activism will likely become an even greater fixture on the world stage. It is welcomed by those who view the world as a global village. NGO accountability and best practices need to keep pace with the other two civil society sectors—government and private business. These two world actors have updated universal, standardized codes of behavior and administration in which they account to—and are bound to account to--their citizens and clientele. Well, so must NGOs. There should be similar update and standardization of best practices for NGOs by the United Nations to be viewed as worthy for a seat at the table of global decision-makers. Because of the significant role NGOs maintain in civil society, it becomes a concern that their evaluation is held to a more rigorous standard than ever before.

To show ways in which NGOs can be effective within the synergy of civil society, this paper will provide in Section II definitions of and the role of NGOs. In the nomenclature of names for NGOs (see NGO Abbreviations in Section VIII), the paper will breakdown the two main categories of NGOs—intermediary and community-based. Section III demonstrates examples of intergovernmental organizations (IGOs) such as the United Nations, World Bank and the World Trade Organization (WTO) and how they view the role of NGOs. In evaluating the effectiveness of NGOs, Section IV discusses the lack of accountability measures not used to grant or review NGO status. If such tools were initiated, they can greatly enhance NGO effectiveness not only with the United Nations but also with NGO’s varied stakeholders and the general public. The significance of civil society and sphere of activity of all three sectors of actors in the global “North” and “South.” are also discussed. Case studies of effective NGOs,
Amnesty International and CARE are highlighted in Section V. In addition to this section, a relatively new organization, the INGO Accountability Charter, is a self-regulating agency that could prove an alternate resource to provide NGO accountability. Another relatively new organization, World Association of Non-governmental Organizations (WANGO), is also covered. Section VI offers recommendations to the United Nations to remedy the dearth of effective tools for accountability. The paper’s conclusion is found in Section VII.

II. Non-governmental Organizations (NGOs)

Definition of a non-governmental organization

According to the United Nations, an NGO is a

...not-for-profit, voluntary citizens' group, which is organized on a local, national or international level to address issues in support of the public good. Task-oriented and made up of people with common interests, NGOs perform a variety of services and humanitarian functions, bring citizens' concerns to governments, monitor policy and programme implementation, and encourage participation of civil society stakeholders at the community level. They provide analysis and expertise, serve as early warning mechanisms, and help monitor and implement international agreements. Some are organized around specific issues, such as human rights, the environment or health. Their relationship with offices and agencies of the United Nations (UN) system differs depending on their location and their mandate. ¹

Role of an NGO

NGO status is granted to selected non-profit organizations by the Economic and Social Council (ECOSOC) of the United Nations. All NGOs are non-profits with tax-exempt status.

¹ UN Department of Public Information  http://www.un.org/dpi/ngosection/criteria.asp
However, not all non-profits are or can be NGOs. To be eligible, a non-profit organization must present audited financial reports, have a minimum of two years’ legal existence, have a mission that complements ECOSOC’s objectives, demonstrate a democratic/transparency decision-making mechanism (bylaws, elections of officers and members to the board of directors), must be able to disseminate UN activities and information to its constituents where appropriate, and show financial support from other NGOs, national affiliates or individuals. After being granted NGO status, the organization is reviewed every four years in order to keep this status.2

NGO status may be conferred at one of three levels by the UN’s 19-state-member ECOSOC—Consultative, Roster and Special Consultative. [See NGO application form in Appendices]. The number of NGOs has grown from their initial creation in 1948 from 41 to over 20,000 currently in the ECOSOC. Because of the complexity of NGO status being conferred by other IGOs, governments and affiliated UN systems, the number has increased to more than 30,000.

Consultative status, the most requested by and conferred status on NGOs, is usually granted to large, international NGOs having a broad international reach and whose work reflects the mission of the ECOSOC. Roster status is conferred to those NGOs which do not fit into the general consultative or special status. These are usually new NGOs with a narrow and/or technical focus that have formal status with other UN bodies (e.g. WHO, UNESCO, WTO). They can make occasional, yet useful, contributions to the ECOSOC. Special status is reserved for NGOs with special competence and limited complementary fields of activity with ECOSOC.

2 UN Department of Economic and Social Affairs http://www.un.org/esa/desa/
Called the “third sector” group in civil society, NGOs play several constructive roles. In international politics, they perform a very active role and form a very broad coalition. They can provide a voice for groups affected by globalization—such as human rights, environmental rights, faith-based communities, animal rights, students, women’s groups, and professional associations.

Non-governmental organizations come with various acronyms which are often used subjectively and interchangeably. Some are called—NPOs (non-profit organizations), CSOs (civil society organizations), GROs (grassroots organizations), INGOs (international non-governmental organizations), CBOs (community-based organizations), SNGOs (global South non-governmental organizations), and NNGOs (global North non-governmental organizations). However, they are further grouped into two main clusters described further in this paper.

Perquisites of NGO status include attending UN-related conferences and symposia, submitting reports at committee hearings and conferences, and creating NGO forums alongside UN or other IGO conferences. NGO Forums are often held alongside UN conferences in order to influence UN debate. NGOs are also invited to present expert testimony at IGO and government hearings and offered meeting space for their NGO meetings at IGO and government facilities. NGOs also are allowed access to UN archived documents.

Two Main Types of NGOs

The over-arching clustering of all kinds of NGOs is divided into two main categories. Those which serve others (and have large financial resources) are called intermediaries, and those which are served by intermediaries are called community-based organizations (CBOs) or
grassroots organizations (GROs). Intermediaries are large, usually well-known and well-endowed international NGOs (e.g. Greenpeace, Human Rights Watch, OXFAM, World Relief, and CARE) that originate and usually headquartered in developed countries and carry out operations in developing countries. They have deep infrastructures and have the “luxury” of setting both long- and short-term goals. In contrast, community-based organizations are usually smaller in size, scope and financial resources, and they have a large membership corps. These are usually the recipients of goods and services from intermediaries. They usually can only offer short-term goals as their needs are needed immediately by their members.

IGOs tend to breakdown their NGO types into smaller categories as befits their emphasis. For example, the World Bank would partner alongside Oxfam International, an intermediary-size organization, to aid a developing country and also work with community-based group to apportion aid to districts or local communities within that country. Or, the American Heart Association may fund a local CBO’s inner-city awareness campaign about heart disease affecting the local African American community in the United States.

So-called intermediary or international NGOs contribute to civil society by monitoring and advocating with intergovernmental organizations (IGOs) as well as through development (aid) or humanitarian work in the field (i.e. global South countries). These organizations must be wary of depending on governments or private stakeholders that may influence them to steer from their mission. Such influence may shift the organization’s accountability away from communities in which they serve.
III. **Inter-governmental organizations (IGOs)**

Intergovernmental organizations (IGOs) are created by treaties among member governments within the United Nations, and they are also created as forums in which governments negotiate new policies and settle conflicts/disputes. Decisions are made by consensus. A sample of IGOs includes the United Nations (U.N.), World Bank, International Monetary Fund (IMF), and World Trade Organization (WTO), North Atlantic Treaty Organization (NATO) and the European Union (EU). The United Nations, World Bank and the World Trade Organization are highlighted below.

**Examples of IGOs (United Nations, World Bank and WTO)**

**United Nations**

Created by charter in 1945, the role of the United Nations—largest of the IGOs—is to maintain international peace and security, continue friendly relations among nations based on respect for the principle of human rights and fundamental freedoms, and solve global problems. Its principal body, the Economic and Social Council (ECOSOC), is charged to work with NGOs that work towards economic, social and sustainable development. There are more than 3,000 NGO's that currently have consultative status with the UN.\(^3\) The largest amount of aid (over $2.2 billion) by the UN has gone towards humanitarian relief, such as the World Food Programme (WFP) and the UN High Commission for Refugees (UNHCR). Its Global Environmental Facility

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\(^3\) See UN Department of Public Information.
(GEF) has provided funding for environmental projects since the 1990's. The Partnership for Poverty Reduction is another NGO project supported by the UN, the World Bank, The Inter-American Foundation and the UN Development Program (UNDP).

World Bank

The World Bank began interacting with NGOs in the 1970's initially regarding environmental concerns. Headquartered in Washington, D.C., the World Bank offers low-interest loans, interest-free credits and grants to developing countries for various purposes (i.e. environment, health, infrastructure, education, etc). The Bank currently works with thousands of civil society organizations (CSOs) such as community-based organizations, social movements, labor unions, faith-based groups and foundations.

Creating partnerships with IGOs, the state and civil society is not always easy; just ask the World Bank. The Bank's relationship has changed significantly over the past 20 years, thanks to the leadership of James Wolfensohn, who began his leadership there in 1995. Because of NGO outcry about the Bank's lack of transparency, he created NGO units to develop better tripartite relations among the Bank, civil society and state actors. Deborah Brautigam discussed three partnerships that the World Bank had with the NGOs and state presidents of Gambia (a women-in-development project), Ecuador (its Emergency Social Investment Fund-FISE) and Guatemala (Fundo Nacional para la paz-FONAPAZ). Before Wolfensohn's arrival, each of the

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three states was loathe initiating relationships with local NGOs in spite of low income levels, debt problems and economic crises. Heads of government believed NGO participation would limit their leadership prerogatives. At the same time, the NGOs had been receptive at the outset, but they did not know how to engage the states at a professional level. Wolfensohn’s creation of NGO units in the Bank was the glue that provided the professionalism and consistent soft pressure to create institutional space for these partnerships (in addition to economic crises, changing ideas about privatization and the advantages of working alongside NGOs) with the NGOs and the states.

*World Trade Organization*

The World Trade Organization (WTO) is the only global organization that deals with trade rule among the world’s leading nations which are then ratified in their parliaments. As the leading trade authority working alongside the United Nations, the WTO has now accepted the significance of its increasing benefits to provide greater transparency with NGOs. Since 1996 (and officially since 2002), the WTO has granted access to environmental, civil society organizations alongside its liaison with fellow intergovernmental groups in several ways: access to formerly restricted documents relevant to them and attendance at high-level hearings and symposia (such as its Committee on Agriculture and Trade and the Council for Trade in Services (CTE)).

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A Voice, not a Vote

Not all IGOs or civil society supporters believe NGOs should have a permanent role at the UN or within civil society. Some believe they can have a voice but not a vote; they can influence but not decide. ⁷ Such a position raises fundamental questions about representation (Whom do NGOs represent?), accountability (how do they form their opinions?), and thus legitimacy (why should they have a seat at the table?). ⁸ This concern is, I believe, the fundamental reason to campaign for a more rigorous evaluative method of NGO effectiveness. They should be reviewed in such a format to quell reservations of their right to be an integral player in civil society. They were created to give voice on the world stage for the voiceless—many of whom rely on them to have a seat at the global table.

IV. Evaluating the Effectiveness of NGOs

Significance of Civil Society

Non-governmental organizations cannot be discussed without including the subject of civil society. Civil society has many definitions and has been termed by some scholars basically as the collection of all NGOs working together with governments and private businesses. Civil society can also be a defined as a combination of social capital, civil society activism and civic


⁸ Ibid.
associationalism—the public sphere where civic engagements, ideas and ideologies can be debated. Civil society is unlike force-backed, political state actors and commercial businesses. Rollin Tusalem cautions though that not all civil society institutions can be lumped into one pit since all are diverse and not all promote better institutional performance. Also, some civil society organizations (CSOs) are so small or located in rural areas that they are lost to the policy circles. In global politics, civil society is called the “third sector.” which distinguishes it from the state (public)) and business (private) sectors.

In observing civil society’s attempts at definition in the U.K. (both Right and Left wings), Northern Europe and Latin America, Jean Grugel discerns a variety of connotations of the term. Rightwing thought emphasizes civil society as rooted in social, not economic relationships. In Leftwing thought, civil society means the importance of the individual and community agency. In the UK, Northern Europe and the United States, civil society refers to the coalition of private associations with a strong capacity for self-regulation. By contrast in Spain, civil society is defined as social bodies regulated by the state and guaranteed by law. The bodies are not independent associations that limit and control the state but rather dependent on

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10 Ibid. p. 361.

the state for protection. Some funding agencies view civil society as a social complement to developing a market and economic restructuring that reduces the state’s role. By contrast, a local NGO community may view civil society as a means to gain access into a formal political system that had heretofore excluded its social movement. Civil society may also be a conduit through which ordinary people can make demands on a state and manage to resist state pressures.13

John M. Mufuwafhethu sees having a robust civil society in South Africa as a significant inducement to curb antagonistic relations between the state and this third sector. Good state-civil relations can bolster not only good governance but also economic growth. Good governance with civil society, he believes, would eradicate corruption, reduce disease, lower illiteracy and promote effective service delivery. 14

How Effective Are NGOs for Civil Society?

There is no doubt that NGO numbers are increasing worldwide and their voices within the civil society become stronger as they represent a variety of global issues. It is at our peril if we deny or under-utilize their existence. Their nimbleness in civil society makes them a boon for beneficiaries or a bane for governments or competing businesses. Working in concert with


13 Ibid. p. 91.

14 Mafunisa, John Mutuwafhethu, “The Role of Civil Society in Promoting Good Governance in the Republic of South Africa” International Review of Administrative Sciences, 70, no.3. 2004: p. 490 http://ras.sagepub.com/cgi/content/abstract/70/3/489
governments and businesses, NGOs, I believe, will continue to be an effective member of civil society. Their voices indicate their breadth, power, and a demand to be full participants within civil society. I can understand that their increasing influence may grate alongside governments, IGOs and the business community. Yet, I do not support the view that NGOs should automatically get an immediate, unearned seat at the “big boys’” table. Updated and uniformed accountability standards need to be created before there is full acceptance. The imagery of NGOs sitting at the undisciplined “kids’” Thanksgiving table comes to mind.

Depending whom/where you ask (the UN’s Department of Public Information, or the NGO section of the UN’s Economic and Social Council, the number of NGOs are in the mid-20,000 or up to 40,000 or more. Because other UN departments (e.g. UN Department of Public Information and IGOs) also confer NGO status the numbers have increased to almost 500,000 worldwide primarily based in the United States, India, Russia and Europe. Of course, this includes all levels of status described earlier—consultative, special and roster. Some NGOs are so small or rural that they appear as a blimp on the NGO global landscape.

I would recommend the UN currently declare, with appropriate advanced notice, a 6- to 12-month moratorium on NGO conferrals at this time. It is true that each organization may have a need and mission different from the next, but there are many that have complementary goals that could have been formed under one name. [However, non-profit status—501 © 3 tax status may preclude that.] Stemming the tide of conferred NGO status would be “revolutionary” in current civil society. Yet, this may offer United Nations personnel breathing space to gain a better handle and time to conduct earlier than a four-year review of NGOs. Perhaps the UN does not see its role as one of monitoring but rather as a continual dispenser-without-consequence of
NGO titles. I think this is the UN’s Achilles heel regarding NGOs. I see the cachet of NGO status dwindling if there is little or unrealized substance accompanying the status. Civil society is in need now more than ever for the nimbleness (in advocacy and programmatic aid) of NGOs—both as intermediaries and community based groups (CBOs). It is the quality of complementary alliances that civil society needs, not a plethora of organizations content with a status that may carry no real clout. A limitation of NGO status and a more rigorous review would provide the United Nations an enormous opportunity to affect civil society with stronger advocates and funders for the voiceless who are not heard by governments or the private sector.

I would not suggest that the UN begin charging fees for the NGO application process, since the status may become an elitist or economic conferral. [If it did, I believe there would be an uproar by smaller NGOs about perceived lack of fairness to those who can ill afford payment.] However, should the UN continue at the same pace of granting NGO status, it will need to divert funds from other areas to hire more personnel to conduct earlier and more rigorous performance reviews. As of last June the UN listed online a “disassociation” of 239 NGOs from its roster. Per the UN, disassociation may be interpreted as no longer in existence, joined with another organization, or disassociating from a consensus for ratification. For example, Iran was the only country in 2007 that disassociated itself from the UN Assembly ratification condemning the denial of the Holocaust. 15

Small or community-based groups will need to consider joining with like-minded local or regional groups to gain NGO status. Such a process would offer equal status to groups within an

alliance and offer equal standing with larger, international NGOs. There are many poor, smaller non-profits that currently do not have the means for access to the UN, and I think these groups would benefit from such alliances.

Can NGOs Become More Effective?

Definitely. NGOs need to have and adhere to timely performance reviews by the UN. The current but modest NGO application highlights for consultative UN and IGO status include a minimum two-year legal existence prior to application, use of a democratic working process, and promise of a review of NGO status every four years. Not good enough. NGOs can be more objective when there is—a set of goals of the NGO’s mission that relates to the IGO or government, action plans to reach those goals, and a timetable to achieve those goals (even if the timetable extends into multi-years).

In addition, the NGO application and follow-up review process can help streamline ways like-minded NGOs can work together—as human rights, environment, healthcare groups or by geographical locations—sub-Saharan, eastern or western Europe, Middle East, Latin America, etc. The increasing number of NGOs worldwide may ineffectively bloat civil society if NGOs do not form alliances among themselves to advance their causes. It is especially important for grassroots organizations to form alliances locally, regionally and, perhaps, trans-nationally. Of course, international NGOs (such as Oxfam, Greenpeace, and Catholic Relief Services) will have a jump on the smaller groups since their internal operations were initially created to work in various regions and countries. There should also be transparency in the review process with
updates at the UN website of compliance by NGOs of the UN’s mission and accountability guidelines.

Development aid is another significant source to find a plethora of NGO groups that unwittingly left to unchecked status review may cause irreparable damage to civil society. Of course development aid NGOs work in tandem with governments and businesses. In her recent book, *Dead Aid: Why Aid Is Not Working and How There Is a Better Way for Africa* (March 2009), economist Dambisa Moyo aptly offers another way NGOs may become more effective, especially with African state actors. As a recent 2009 guest of the *Charlie Rose* show on American public television, Dr. Moyo, a native Zambian and former Goldman Sachs and World Bank economist argues that aside from emergency/humanitarian aid to Africa, Western aid to Africa has perpetuated poverty if not worsened it.

...whereas Marshall Plan aid was largely targeted towards physical infrastructure, aid to Africa permeates virtually every aspect of the economy. In most poor countries today, aid is in the civil service... political institutions...in the military...healthcare and education... infrastructure, aid is endemic. The more it infiltrates, the more it erodes, the greater the culture of aid dependency.16

Moyo calls for a halt of foreign development aid in general within the next five years. (Emergency relief is excluded.) Because they can count on aid as a significant factor of their economies, sub-Saharan African countries become dependent, and dependence blunts entrepreneurship. Such dependency stifles investment, fosters disenfranchisement and underwrites historically corrupt regimes without penalty. The governments become “beholden”

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to foreign donors and not accountable to its people. So, well-meaning western entities of civil society—IGOs and NGOs—need to re-evaluate their mission of African foreign aid. The old adage of teaching a man to fish is relevant here. Her sentiment is not new, but it is the first time such an indictment comes from an African citizen. An immediate moratorium of granting NGO status must occur now in order that the UN truly assess the current NGO-status glut and revise its formulaic in granting more NGO status.

Because of their size, funding base and access to a variety of resources and internal checks and balances, some NGO intermediaries such as Amnesty, Oxfam, and Greenpeace are very effective. Many smaller community-based organizations are not as effective for an inordinate number of reasons—small membership, lack of funds, stymied internally by its government, lack of access to physical resources, lack of internal checks and balances, etc. However, I think that after NGOs receive their conferred status by the UN or another IGO, there are only faint attempts to review performance using checks and balance measures.

In the book Beyond the Magic Bullet, editors Michael Edwards and David Hulme discuss donors' and regulators' (i.e. government agencies) demands that NGOs perform their goals and programs in a better fashion. Surely, the understanding of NGO governance already exists worldwide, but inadequate attention is paid towards effective accountability to stakeholders. The fabric of institutional development is only realized when NGO governance conforms to best practices. Effectiveness can be determined in cycles which determine its priority issues. At the beginning stages of formation, an NGO is concerned with the vision, mission and building a program. The board tends to be informal at this time. After the beginning stage, an NGO is concerned with growing its presence as measured by access to resources. At this stage, the board
now becomes formalized and structured. Such progression is imperative for organizations to enhance its effectiveness.

According to editors Michael Edwards and David Hulme of Beyond the Magic Bullet...

...financial and statutory accountability requires [sic] an active, alert, and functioning board that feels both a legal and moral obligation... Such a board provides a set of measures to ensure the necessary checks and balances for proper recording and reporting according to agree-upon targets...

In his article, Assessing NGO Performance: Difficulties, Dilemmas and a Way Ahead, in Beyond the Magic Bullet, Alan Fowler suggests that trends to assess performance continue to increase in various ways. Public funding includes requests for demands to adhere to stringent financial systems. Another way that performance reviews become tighter is through shifts in donor priorities. Donors’ priorities of accountability need to complement institutional restructuring of recipient countries. Fowler also states that NGOs argue they are more cost effective than governments in servicing the poor and marginalized. NGOs have known the importance of their need to assess their performance. Yet, there have been serious inadequacies in former attempts to assess. Why? Inadequacies arise from problems in how NGOs must present themselves to their various publics/stakeholders for public support, funding and provision of service. Various stakeholders use the NGO for different purposes. So, international NGOs with stakeholders (donors) from the Global North need to complement their funding and

financial assessment with Global South stakeholders that may conduct assessments of the quality and control of service to their members or community.

Dearth of Effective Tools for Success

When conducting an evaluation process, the UN should use prescribed standards to ensure equality. Currently, the levels of effectiveness are whittled to a modest application process for varying levels of inclusion (consultative, special and roster status) into civil society followed by even lesser rigors of accountability, legitimacy and representation. 18 When I began this paper, I certainly expected my research to uncover many opportunities for IGOs and governments to account for NGO effectiveness. Instead, I encountered more economic models/modalities—very few of which measured accountability. 19

Rollin Tusalem’s article, “A Boon or a Bane?...,” discusses whether the influence of civil society will be a bane or boon. He too noted the concern for the lack of empirical data to assert his theory by identifying similar concerns of other scholars such as Ariel Armony:

Civil society’s contribution to accountability governance has been widely asserted, but the causal mechanisms that determine the patterns of civil society’s influence on horizontal accountability have not been well specified. 20

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18 Progressive Policy Institute  http://www.ppionline.org/ppi_ka.cfm?knlgAreaID=87


20 See Tusalem. “A Boon or a Bane? P. 362
In *The Road to Rio*, Julie Fisher researches extensively the emergence of grassroots organizations (GROs) and their relationship with grassroots support organization (GRSOs). Since the publication of her book in 1993, the terms have changed to community-based organizations and the support organizations are now called intermediaries. She observes that there is a debate between the intermediaries and CBOs on what items to measure. It seems that all depends on business perceptions and culture. She contends the "global North intermediaries" (outdated term that is still used for developed countries — whether they are geographically North or not) want quantitative, economic and financial performance outcomes.

Northern observers...stress the need for...baseline performance measures such as wage increases, a decline in the profits of local money lenders or an increase in primary school enrollment ratios as measures of performance. 21

Community-based organizations (CBOs), usually from developing nations (or the global South), want to stress qualitative empowerment indices. Fisher further asserts that indices will also need to vary depending on new versus established GROs/CBOs. New CBOs may focus more on staying afloat and be particularly sensitive to reaching long- versus short-term objectives. Established ones can be better in

- generating spinoffs,
- broaden financial responsibility,
- access resources through collaborations,
- promote decentralization and local autonomy. 22


22 Ibid. p. 164.
Concern about the future of NGOs has already begun as evidenced by the recent National Intelligence Council Report, Global Trends for Year 2025 - A Transformed World, which the intelligence community (US intelligence gatherers, academics, individuals worldwide) uses to foresee global trends leading up to Year 2025. One of the pertinent forecasts is the shift in prominence of non-state actors which can take the lead on global issues that will attract the attention and great appreciation by individuals.

*Politics Is Not Always Local.* On some issues, such as the environment, a seismic shift in government versus non-state [sic] actor authorities has occurred. For the first time, a coalition of nonstate [sic] actors is seen by a large number of electorates as better representing “planetary” interests and, in this scenario, governments must heed their advice or face serious political costs.

As the report indicated, not all situations happen as acts of God. We can change the paradigm by looking at what-if scenarios—looking at trends in human rights advances, helping to eradicate corruption and determining whether there has been democratization. If we want to make civil society more effective globally, we as private individuals must work with NGOs in our “community” of local, regional, national or international NGOs.

As non-profit organizations (NPOs), non-governmental organizations toe the accountability mark as legitimate, tax-exempt organizations with all their appropriate legal attachments. Yet, the non-profit entity also must have a governing board and an updated database.

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of current donors and constituents and publish an annual report for the public domain. Its accountability lies also in its stewardship by keeping donors informed at least annually, but more frequently, if it is successful as an ongoing concern. The titles “non-profit and non-governmental” may be off-putting to some since on one hand these organizations are simultaneously non-state actors or private enterprises. On the other hand, the organizations should also see themselves as transparent accountability centers. This will become acute as many of its leaders are now recruited from the corporate and consultancy sectors.

NGOs must contend that they, unlike governments or businesses, have no straightforward bottom line. Governments are assessed by their voters or public supporters and business by their stockholders. NGOs are accountable often times to beneficiaries who may be unable to meet the whole cost of what they receive. These recipients cannot be called consumers of the services provided to them. So, financial returns cannot be the only measure of an NGO’s performance. In addition, NGOs cannot solely use feedback from political processes used to legitimize governments. Therefore, measurements of effectiveness must include combinations of both modalities. As Michael Szporluk argues in his book, *A Framework for Understanding Accountability of International NGOs and Global Good Governance*, NGOs must be obligated to the principle of “democratic accountability.” Large international organizations must be accountable to those who are affected by their actions or decisions.24 The INGO Accountability Charter is accountable through members’ compliance to best practices, and members are

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accountable to their stakeholders. The Charter serves as a mid-point between community-based organizations (CBOs) and INGOs that have sway over what decisions are made and how they are executed—all in a method of transparency.

Given the billions of dollars of international funding now available to NGOs around the globe, it is not surprising that there has been an explosive growth of NGOs in the 1980’s, 1990’s and currently (per the UN there are more than 20,000 currently). Yet, with all that infusion of funding, I think civil society is behind the eight ball by not keeping NGOs in check from the back end. The legitimacy that the NGOs seek with the UN and IGOs and state actors, I believe, lies in its accountability. Some NGOs self-regulate and create their own check lists of accomplishment. However, could they have done their mission better? Could they have accomplished more outreach to new partners? Two of the case studies below discuss the INGO Accountability Charter group and WANGO as examples of self-help groups.

V. Case Studies of Effective NGOs

The INGO Accountability Charter and the World Association of Non-governmental organizations (WANGO) highlight the type of accountability the UN needs to use in order to measure NGO effectiveness through varying levels of accountability in management, structure and delivery of services. The final two case studies highlight the traditional measures used to

deem an NGO effective. The latter case studies, Amnesty and CARE are not held by the UN in the same manner that the INGO Charter and WANGO do.

*INGO Accountability Charter*

One of the surprising finds during this research was to learn about a group of internationally prominent civil society leaders brought together at a workshop in 2003 at Harvard University’s Kennedy School of Government as an initiative for exchange and collective action. In their effort to promote advocacy along with providing humanitarian relief and development, they created the *INGO Accountability Charter* in 2006.\(^{26}\) Its NGO members share a platform of collective reflections of the public good, share knowledge about global problems and coordinate members’ accountability. Their over-arching goal is to uphold the highest standards of conduct in their operations, policies and activities. The 11-founding-member organization includes the international headquarters of Greenpeace, Amnesty International, Save the Children, Action Aid International, World Vision, Oxfam, the International Council of Adult Education and the World YWCA. As part of its self-certification and accountability, members are asked *each year* for a 12-month interim report (see link in Appendix) to determine whether each is fully, partially or not compliant with the Charter rules. This 34-point report reflects the members’ attention to internal mechanisms, its stakeholders, trustees, communities and state actors.

Membership has grown to more than 30 signatories and has reflected new international NGOs and worldwide subsidiaries of the international founders. The reporting 12-month frequency,

\(^{26}\) *INGO Accountability Charter* - [http://www.ingoaaccountabilitycharter.org/](http://www.ingoaaccountabilitycharter.org/)
unlike the United Nations’ 4-year reviews, provides immediacy to review or correct conduct of operations or activities in real time. Its current size makes this Charter more nimble than the United Nations. Its effectiveness lies in the ability to deal with compliance issues in a reasonable time frame. No status is conferred by the charter on its members. Unique to the Charter’s report is that it is available to the public online. I think this makes both donor and community-based stakeholders have a better understanding of the justification of services. In contrast, the UN publicly announces its new NGOs but not results of 4-year follow-up reviews.

WANGO – World Association of Non-governmental Organizations

Founded in Year 2000 by international NGOs and individuals, The World Association of Non-Governmental Organizations (WANGO) has grown into a premier international organization uniting NGOs worldwide to advance peace and global well being. WANGO provides opportunities for members from 170 nations “to connect, partner, share, inspire, and multiply their contributions to solve humanity’s basic problems.”

These partnerships and collaborations can be with other NGOs, non-profit organizations, governments, universities and businesses. For its members, WANGO provides an e-newsletter, management training, and its own publications. It is unique in that it provides member organization its own website page on the WANGO website. This non-profit supports itself through mainly private donations, its publications and its annual conference attendance. The online application is much shorter than the United Nations’, but the NGO applicant must comply with a 55-page Code of Ethics and Conduct as a sole NGO or one collaborating with other

27 WANGO – www.wango.org
groups. Not all members are yet supporters of the Code of Ethics. So, to encourage compliance, WANGO proudly inserts a running roster of newly compliant NGOs on the home page of its website. A small membership fee of $30 is assessed to each member,

Unlike the INGO Accountability Charter, WANGO accepts all sizes of NGOs, Regrettably, it does not conduct an annual performance check-up of its membership. Like the UN, WANGO allows its members to hold themselves responsible in holding to the standards of the member organization. Yet, WANGO is mentioned in this paper, and in its favor, because it seems the only member group that provides a wealthy resource for new technology, management training, networking and structured collaboration and partnerships among its fellow members whether they are NGOs or not. This puts WANGO a step in the right direction towards better delivery of services and transparency for its members.

*Amnesty International*

[N.B] Although Amnesty is also a member of the INGO Accountability Charter, its use here is to display success of its mission and also its openness to self-regulate while also being transparent.

In an article by James Ron and his colleagues concerning transnational information politics, NGOs are described by the Global North state actors (developed world) as depending on their reputation in terms of the legitimacy of their influence on world affairs. Human rights NGOs have served an integral role in effecting change in civil society and setting best practices along the way. NGOs such as Amnesty, the World Wildlife Fund, Greenpeace and Oxfam are highly trusted independent sources of credible information by American and western European
respondents. At times, they are viewed as more credible than corporations. Ron et al acknowledge that these NGOs are very savvy interest groups that maximize opportunities and scarce resources through innovative “social movement-style” tactics. They highlight human rights NGO Amnesty International in this regard.

Human rights groups enjoy a “pride of place” within the transnational sector as their mission can provide legal, moral and philosophical foundations for other causes. Other NGOs and groups fighting for gender equity use human rights standards to legitimize their work. Amnesty International, a large intermediary, has the longest history and the broadest recognition in the field of human rights and claimed a Nobel Peace Prize (1977) along the way. Amnesty’s credibility comes from the fact that it has no political affiliation nor endorses a political party. It accepts no funds from governments or political parties. It uses research to maximize public awareness and mobilize both grassroots and elite support to promote education, advocacy and media opportunities and also raise funds. Amnesty, like other NGOs (aka transnational actors), appears to have fewer material constraints, deeper ethical commitments and more freedom to maneuver than governments or private enterprise. At times, groups like Amnesty and Human Rights Watch appear to have higher moral credibility with the public than governments or private corporations in civil society.

Unique to Amnesty are specific measures of evaluation—called Political Terror Scores (PTS)—that are quantifiable. This criterion for scoring includes—country population and size of

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its military, numbers of civil society organizations (CSOs), numbers of current armed conflicts, and the openness and size of the media presence of the state actor. Those scores are then assigned to each country as part of outreach and public awareness campaign. Such a project publicly identifies the goals for its mission and outlines its accomplishment not only for the general public but also for the NGO. This NGO would not need to wait for four years for a performance update. Once status is conferred, NGOs are usually not held to performance review on a short basis (other than four years) or on self-regulatory mechanisms. Amnesty International:

...measures a country’s propensity to violate human rights, including two political terror scores (PTS) based on Amnesty and US Department of State Annual Report; a political openness score; the presence of an armed conflict; and the percent of population killed in conflict. ²⁹

Amnesty is triggered by human rights violations in a country and also by “windows of opportunity” to highlight an agenda. Called “information politics,” these triggers are part of this NGO’s strategic plan. Amnesty reports more heavily on human rights abuses in some countries than others through its information politics approach. For example, it may target the highly-visible, high profile United States for violation of international law at Guantanamo Bay in order to strengthen global laws against illegal incarceration. Yet, this NGO must be careful to manage a fine line between highlighting high visibility countries and the marginalizing of abuses in smaller, poorer or weaker countries. The PTS scoring format could also be used to conduct an internal evaluative review. The UN could use a similar format when evaluating internal performance of NGOs.

²⁹ Ibid. p.560.
[N.B] Although CARE serves as an intermediary, it is highlighted here as a community-based organization (CBO) working on a global South (SNGO) development project.

Antonio Rodríguez-Carmona’s study of CARE, a large NGO intermediary partnering with a CBO (community-based organization) development project, PN-23, in Bolivia asserts that, unlike other development studies of grassroots organizations, there is better synergy when combining organizational learning with social capital. The purpose of the PN-23 CARE Bolivia project was to improve social and economic conditions of 2,000 families among 40 communities in the municipality of Villa Serrano located in the Bolivian Department of Chuquisaca.

The intervention had five objectives: 1) increasing the community’s ability to manage its natural resources; 2) enhancing the community’s productive infrastructure; 3) increasing agricultural production in a sustainable fashion; 4) improving women’s participation in decision-making and 5) improving families’ reproductive health.³⁰

CARE is a large humanitarian NGO that fights global poverty with special emphasis on working alongside poor women. It believes that working with women helps families and in turn communities. This six-year, $4 million (USD) project was largely financed by the Dutch embassy (94%) with the rest financed by CARE. So PN-23 was financed by the government and a large intermediary. At the end of the six years, the Bolivians requested a four-year extension

which was countered with only a 6-month extension by the Dutch. On the face of the objectives and by its first immediate assessment, the project was a resounding success since the objectives were met. However, a year after the close of the project, another assessment presented some concerns.

The second assessment indicated that perhaps there was insufficient time to evaluate what the long-term successes would generate beyond six years. The project helped the 2,000 families, yet what about the future of the rest of the communities? Would the adoption of management tools—evaluation and follow-up—be carried through for future projects. The CARE expert assigned to the program conducted a professional evaluation, but he/she did not focus on training or transferring evaluation methods to the Bolivians. The second assessment also revealed that the concluding municipality development report (PDM) needed to continue any follow-up projects; yet, the follow-up was subcontracted to an outside consulting firm and not to the PN-23 community Bolivian coordinators. During the six-year project women’s ideas were presented to the local government. Yet, after the project, their demands were not included in the municipality’s PDM report. Peasant farmers were not trained in how to master political participation with the municipality. This in turn did not make the community-based plans sustainable. Suffice it to say, the six-year socio-economic success was short-lived. The best achievement from the second assessment was that the local union leaders became aware of their rights. With that, they continued to use the plans produced to place pressure on the town.

In my research I found many NGOs described by the UN and in the subject literature as successful by their service to their recipients—whether success or not. None were described as effective or successful by performance evaluative methods by the UN. This paper’s topic seems
timely in its attempt to send a clarion call to the UN to take the time to study the future of NGOs performance for the 21st century. Since the first group of NGOs created after World War II, new NGO paradigms on the global landscape need fresh applications in order to be effective in civil society.

VI. **Recommendations to the U.N.**

What this paper initially attempted to do was to uncover concrete “performance reviews” during my research and compare how these review techniques were used among various NGOs. What I discovered was a modest though standard UN-NGO application to request NGO status and a similar format used for NGOs every four years beyond conferral. In a follow-up or renewal quadrennial report, NGOs are asked by the UN to submit a brief overview of activities that continued their support of United Nations’ goals. That was it. There were no guidelines provided to NGOs to suggest how best to respond to various stakeholders, be they donors or recipients of an NGO’s service. Such a review should be unacceptable to NGOs. So much can happen in four years with an NGO—good or bad. Also, what if NGOs only advanced the UN’s agenda in their 4th year right before renewal and not throughout the four years? A shorter, evaluative timeframe would ensure advancement of UN agenda within a real-time period.

A revised paradigm for the effectiveness of an NGO is suggested to set new standards of accountability and legitimacy—such as earlier reporting (annual instead of quadrennial reports). The largest IGO—the United Nations—should set these new standards of accountability for other IGOs who conduct their own NGO types of conferral. Conferrals by other IGOs should be curtailed or, better yet, completed eliminated. There are simply too many cooks conferring
status on too many non-profit. This makes UN oversight unwieldy. Without timely performance reviews and curtailment of conferrals, an NGO status loses its cachet. Perhaps the UN does not see its role as an oversight entity for accountability. It should! The UN would be duly advised to review and coordinate performance methods of current and successfully effective NGOs, such as the INGO Accountability Charter that currently self-regulates its members’ performance and offers the outcomes in a public manner on its website. Transparency may be what is needed to effect better accountability. Without paying attention to other options being used and used well, the NGO conferral will no longer be the standard bearer of non-profits approved to do good works in a civil society.

Another consideration is a scoring that the UN could use for a couple of reasons. Each NGO may fall below a standard effective level in several areas yet not deserve deletion. Scoring, along with an appropriate timeframe, may be indicated to get an NGO back on track before the next 4-year review. The UN could list this score on its website in an “informational,” not punishing manner in a effort of transparency. Scoring could indicate during the evaluation process how an NGO collaborated with another local or national NGO to advance the UN mission (e.g. – collaborating in support of the 2015 United Nations’ Millennium Development Goals [which range from halving extreme poverty to halting the spread of HIV/AIDS and providing universal primary education, all by the target date of 2015]). The current process already inquires every 4 years whether an NGO advanced the UN agenda; it would be easy for the UN to determine whether NGOs may be duplicating efforts at worst or complementing efforts at best.
The 21-page INGO Accountability Charter’s annual report form asks members in each of its 35-point accountability clusters whether compliance was met. If one or more points were partially met (or not met), a space was provided on the form to indicate a reason and timetable for compliance. By contrast, the UN-NGO application is formatted in a standard job-application style with requests for an organizational chart and legal documents for tax exempt status. A similar form is used for the 4-year follow-up review. I would recommend that the follow-up review include goals with timetables of action plans to rectify any current issues.

Another cluster of NGO organizations is WANGO. What is positive about them is not their emphasis on grouping NGOs of similar clusters and partnerships with governments and businesses for a variety of agendas, but rather their quality of transparency. WANGO is a resource-based organization that provides timely seminars, publications and annual conferences to established and new NGOs on marketing, and creating websites of their own at the WANGO site. WANGO also invites individuals, businesses, and educational institutions to become members with the hope of forming alliances with NGO members. Its weakness is that it does not offer any follow-up performance review of its NGO members.

I recommend the UN hold a 6- to 12-month moratorium on NGO status for time to revamp its staff and resources to reconsider formatting their standards similar to the INGO Accountability Charter or WANGO. If the UN does not, non-profits will no longer see the need to stop by the UN for anything at all. With the success of (and access to) the INGO Accountability Charter and WANGO, many more NGOs will cluster like them to self-certify and/or self-regulate.
VII. Conclusion

This paper presented an attempt to discern the effectiveness of non-profit organizations after they receive NGO status from the United Nations. It provided an overview of the roles of NGOs and their relation to civil society. The case studies provided a sample of traditional and innovative approaches that offer an opportunity to view this “third sector” of civil society from various perspectives—how they serve their constituents, how intermediaries interact with CBOs, how they self-regulate and how the United Nations can revamp its 20th century paradigm with NGOs to a new 21st century performance evaluation.

NGO activism will likely become an even greater fixture on the world stage especially by those who view the world as a global village. NGO accountability and best practices need to keep pace with updated accountability applications by government and private business sectors of civil society. These two world actors have updated universal, standardized codes of behavior and administration in which they account to—and are obligated to account to--their citizens and clientele. Well, so must NGOs. Because of the significant role NGOs maintain in civil society, their evaluation must be held to a more rigorous standard than ever.

The recommendations to the United Nations cited in the previous section will be challenging but not impossible. Civil society needs quality, complementary alliances, not a plethora of non-profits content with a status that may carry no real clout. A limiting conferrals of NGO status for a period of time and creating a rigorous follow-up review would provide the United Nations an enormous opportunity to affect civil society for the better—providing stronger advocates and donors for the voiceless who may not be heard by governments or the private sector.
In addition, a revamped application and follow-up review process can help streamline ways like-minded NGOs can work together: by categories such as human rights, environment, healthcare groups or by geographical locations such as sub-Saharan, eastern or western Europe, Middle East, Latin America, etc. The increasing number of NGOs worldwide may ineffectively bloat civil society if they do not form alliances among themselves to advance their causes. It is especially important for grassroots organizations to form alliances locally, regionally and also trans-nationally. (By contrast, international NGOs such as Oxfam, Greenpeace, and Catholic Relief Services will have a jump on the smaller groups because their internal operations were initially created to work in various regions and countries.) There should also be transparency by the UN in the review process with updates at the UN website about compliance by NGOs.
VIII. Abbreviations

- CBO - community-based organization
- CSO – civil society organization
- ECOSOC – Economic and Social Council (of the UN)
- GRO – grassroots organization
- IGO – intergovernmental organization
- INGO – international non-governmental organization
- NGO – non-governmental organization
- NNGO – (global) north no-profit organization
- NPO – non-profit Organization
- SNGO – (global) south non-governmental organization
- WANGO – World Association of Non-governmental Organizations
- WHO – World Health Organization
- WTO – World Trade Organization
IX. Bibliography


INGO Accountability Charter – www.ingoaccountabilitycharter.org

International Non-Governmental Organisations Commitment to Accountability http://www.ingoaccountabilitycharter.org/about-the-charter.php (accessed 5-3-09).


United Nations Online links used:

- UN Dept of Economic and Social Affairs http://www.un.org/esa/desa/.

X. Appendices

A) United Nations’ NGO Application (10 pages)

B) INGO Accountability Charter Report Form (21 pages)

C) WANGO’s Code of Ethics and Conduct (55 pages)
APPENDIX

A) United Nations' NGO Application
Application for Consultative Status
with the Economic and Social Council

Components of a completed application:

A. - Copy of constitution/charter and/or statutes/by-laws and amendments to those documents (pursuant to paragraph 10 of ECOSOC resolution 1996/31).

B. - Copy or certificate of registration.
According to resolution 1996/31 an organization “should attest that it has been in existence for at least two years as at the date of receipt of the application by the Secretariat”. Please provide a copy of the registration paper or, if your country does not require registration, please provide other proof of existence.

C. - Copy of most recent financial statement and annual report.

D. - Copy of examples of your publications and recent articles or statements.

E. - Completed application form.

F. - Optional.
   Organization chart (if available)

Note:
The application must be completed in either English or French, as these are the working languages of the United Nations secretariat. All required documents submitted excluding publications should also be translated in English or French.
Application Form for Consultative Status

Only duly completed applications can be taken into consideration. Please do not leave any question unanswered, rather write “not applicable” if it is the case. Please be as brief as possible and do not exceed one page per question.

**PART I**

1. Name and, if any, acronyms of organization.

2. Contact Information.
   a) Permanent headquarters address.
   
   *(P.O. boxes are not accepted as headquarters address, but are acceptable as postal address)*
   b) Postal address, if different from headquarters address.
   
   c) Contact phone and fax number.
   
   d) Name and position of contact person.
   
   e) E-mail address.
   
   f) Website, if any.

3. Summarize the aims and purposes of your organization.

4. a) Explain how you carry out these aims.
   
   b) Please give examples of recent projects and activities.

5. a) How do you intend to contribute to the work of ECOSOC and/or its subsidiary bodies?
   -
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b) Please give details on planned activities and projects.

6. a) Has your organization participated in any UN-conference(s)?
   If yes, explain in detail.

   b) Has your organization contributed to any areas with substantive UN concern and participated in any activities of the United Nations? If yes, explain in detail.

7. Would you broadly categorize your organization as a research organization, an advocacy/lobbying organization, a grass-roots project implementation organization or any other?
**PART II**

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14. How many members does your organization have and in which countries are they located? Please list the number of members by country and continent. 

(All documents must adhere to the United Nations terminology with respect to territories and countries.)

15. Do the membership rules of your organization allow both individuals and organizations to be members? If so, please provide a list of the member organization(s).

16. Does the organization charge membership fees? Is the fee the same for all members and charged to all members? If not, please explain.

17. a) Does your membership include organizations that have ECOSOC consultative status? If so, please list them.

b) Is your organization a member of one or several organization(s) that are applying for or already have ECOSOC consultative status? If so, please provide name(s).
18. Are other organizations affiliated with your organization? If yes, please provide a list of these organizations.

19. a) Does your organization have any relationship to a government? If yes, please describe the nature of this relationship.

   b) In the past five years, did your organization receive money or other contributions from a government? If yes, please specify and provide the dates and amounts received, as well as an explanation of how the funds were used.

20. Has your organization previously applied for ECOSOC consultative status. If so, please indicate year of previous application.

21. a) Does your organization already hold accreditation with any organs, funds, programmes or specialized agencies of the United Nations? If so, please specify.
b) Was your organization’s accreditation with any organs, funds, programmes or specialized agencies of the United Nations ever withdrawn or suspended? If so, please specify.
Please summarize the income and the expenditure from the last calendar or fiscal year of your organization using the following table:

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<td><strong>Other expenditure</strong></td>
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<tr>
<td><strong>Total expenditure</strong></td>
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</table>

**PART IV**

| Application Form |

I/we declare that I/we have answered the questions contained in this form to the best of my/our knowledge.

I/we declare, that if granted consultative status, my/our organization will act in accordance with the Charter of the United Nations and ECOSOC resolution 1996/31.

The undersigned signature/es is/are duly authorized to sign this declaration.

(Signature)

Name(s) and position(s)

Date
APPENDIX

B) INGO Accountability Charter Report Form
The Founding Signatories of the INGO Accountability Charter have entered into a process of creating reporting standards under which all signatories of the Accountability Charter will report on their compliance with the Charter. Developed in the framework of and in close cooperation with the Global Reporting Initiative these standards will be available in the course of the year 2009.

Until then all signatories of the Accountability Charter are being asked to provide their reports in this Interim Reporting Framework.

This Framework has been compiled following “grosso modo” the structure of the INGO Accountability Charter. It includes reporting items and text from the following sources:
- INGO Accountability Charter
- GRI, DRAFT G3 Integrated with NPOSS v1, 19 May 2008
- InterAction, 2008 Self-Certification Plus, Compliance Form

This Framework serves as a basis for a self-certification process in which each signatory provides information on whether over the last 12 months they have fulfilled the Charter criteria or not.
- When answering questions, the organisation should specify whether they are reporting for the secretariat/global headquarters or the federation/confederation/network and/or both.
- In cases where an organisation has fulfilled a criterion (ticked “yes” under “Compliance”) they should collect respective evidence and be in a position to provide this evidence upon request.
- In cases where an organisation has NOT FULFILLED or PARTIALLY FULFILLED a criterion (ticked “no/not fully” under “Compliance”) they should explain under “Action Plan if not in Compliance” how they will make sure that they fulfil the criteria as soon as possible and in any case until the next report is due.
- Some provisions may not be applicable to certain organisations. In this case the organisation should tick “Not applicable” and briefly explain under “Action Plan if not in Compliance” why the criteria is not applicable in their case.

For signatories that have adopted the Charter prior to June 2007, the reporting date is 30 November 2009.
For those that have adopted the Charter after June 2007, the reports are due 15 months after the date of adoption.

By the respective deadline all signatories are being asked to provide CIVICUS with a filled in Interim Reporting Framework signed by both their Chair and CEO. The address the Framework should be sent to:

Sinqobile Dube  
CIVICUS World Alliance for Citizen Participation  
PO box 933 Southdale  
2135 Johannesburg  
South Africa  
For any requests or additional information:

Please DO NOT SEND additional material providing evidence for your statements. Nevertheless you should have complete evidence prepared in case the Board of the INGO Accountability Charter or other interested parties (e.g. donors, journalists etc.) ask for it.

In case reporting organisations have any questions and concerns they may get in touch with Sinqobile Dube at CIVICUS.  
Email: singobile.dube@civicus.org  
Phone: +27 11 8335959

For the Board of the INGO Accountability Charter

........................................................................................................

Date and signature
1. Profile of the Organisation

<table>
<thead>
<tr>
<th>Name of the organisation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name and title of Board Chair</td>
</tr>
<tr>
<td>Name and title of CEO</td>
</tr>
<tr>
<td>Vision</td>
</tr>
<tr>
<td>Mission</td>
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<tr>
<td>Values</td>
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<td>Primary brands</td>
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<tr>
<td>Major programmes</td>
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<tr>
<td>Core activities</td>
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<tr>
<td>Ownership and legal form</td>
</tr>
<tr>
<td><strong>Operational structure</strong></td>
</tr>
<tr>
<td>Including roles and responsibilities of</td>
</tr>
<tr>
<td>global and national entities</td>
</tr>
<tr>
<td>Location and address of global</td>
</tr>
<tr>
<td>headquarters/ secretariat</td>
</tr>
<tr>
<td>Number of countries where the organisation operates</td>
</tr>
<tr>
<td>Please attach list of all countries where you operate</td>
</tr>
<tr>
<td>Number of employees</td>
</tr>
<tr>
<td>Finance</td>
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<td>---------------------------------------------</td>
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<tr>
<td>Income from</td>
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<tr>
<td>- Individual donations</td>
</tr>
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<td>- Foundations</td>
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<td>- Governments</td>
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<tr>
<td>- International Organisations</td>
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<td>UN, EU, World Bank etc.</td>
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<tr>
<td>- Business</td>
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<tr>
<td>- Others - please specify</td>
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<tr>
<td>TOTAL INCOME</td>
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<td>Total income by country</td>
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<tr>
<td>for countries/regions that make up 5 percent or more of total income</td>
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<tr>
<td>Please list countries and provide total income for each one</td>
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<tr>
<td>Expenditure for</td>
</tr>
<tr>
<td>- Programmes and activities directly addressing the organisation's purpose</td>
</tr>
<tr>
<td>- Fundraising</td>
</tr>
<tr>
<td>- Administration</td>
</tr>
<tr>
<td>- Others - please specify</td>
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<tr>
<td>TOTAL EXPENDITURE</td>
</tr>
<tr>
<td>Total expenditure by country</td>
</tr>
<tr>
<td>for countries/regions that make up 5 percent or more of total expenditure</td>
</tr>
<tr>
<td>Please list countries and provide total expenditure for each one</td>
</tr>
<tr>
<td>Reserves</td>
</tr>
<tr>
<td>Significant changes during the reporting period regarding size, structure, or ownership of both liquid and property reserves including</td>
</tr>
</tbody>
</table>
- the location of operations, including opening of new offices, starting new major activities, and closings
- legal status or ownership
- global structure and governance

2. Compliance with the principles of the INGO Accountability Charter

Respect for Universal Declaration of Human Rights

<table>
<thead>
<tr>
<th>No.</th>
<th>Best Practice</th>
<th>Evidence</th>
<th>Compliance</th>
<th>Action Plan if not/not fully in Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Vision, mission, values and key documents position the organisation’s work in the context of Universal Declaration of Human Rights</td>
<td>The organisation’s statutes and key programmatic documents.</td>
<td>o Fully</td>
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<td>o Partially</td>
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<td>o Not at all</td>
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<td></td>
<td></td>
<td></td>
<td>o Not applicable</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>The organisation’s practice fully complies with its policies.</td>
<td>The organisation confirms for the reporting period that it has been working in line with Universal Declaration of Human Rights and that it has resolved any formal written complaints (formal written complaints: either in email or letter through mail or in person with contactable complainant’s correspondence. All formal complaints to be acknowledged within 1 month of receipt and complaints resolved within 6 months of receipt) it may have received</td>
<td>o Fully</td>
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<td></td>
<td>o Not applicable</td>
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</table>
concerning its alleged breach of these Principles. The Organisation has a Board authorised system to deal with complaints.

Independence

<table>
<thead>
<tr>
<th>No.</th>
<th>Best Practice</th>
<th>Evidence</th>
<th>Compliance</th>
<th>Action Plan if not/not fully in Compliance</th>
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</thead>
<tbody>
<tr>
<td>3</td>
<td>- Organisation receives less than 50% from one single source;</td>
<td>Documentation on</td>
<td></td>
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<td></td>
<td>- Organisation is not owned/controlled by government, political party or business</td>
<td>- ownership and income</td>
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Responsible Advocacy

<table>
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<tr>
<th>Best Practice</th>
<th>Evidence</th>
<th>Compliance</th>
<th>Action Plan if not/not fully in Compliance</th>
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<tbody>
<tr>
<td>4 The organisation has written policies ensuring that its public policy positions and advocacy are</td>
<td>The organisation's written advocacy policies</td>
<td></td>
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<tr>
<td>- in line with its mission and strategy</td>
<td>- describe the criteria or circumstances in which it will involve itself;</td>
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<td>- accurate and</td>
<td>- define the process for adopting and implementing its positions, involving partners, experts and</td>
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<td>- conform with</td>
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<td>No.</td>
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<tr>
<td>5</td>
<td>The organisation's practice fully complies with its policies.</td>
<td>The organisation confirms for the reporting period that it has not been in breach of its own advocacy policies and that it has resolved any formal written complaint it may have received concerning its alleged breach of these policies. The Organisation has a Board authorised system to deal with complaints.</td>
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<td>o Not applicable</td>
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<tr>
<td>6</td>
<td>The organisation's programmes are conducted in genuine partnership with local communities.</td>
<td>The organisation's written programme strategy, evaluations of terminated and ongoing programmes and other relevant documents provide evidence that the organisation's programmes strengthen self-reliance, self-help and</td>
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<td>popular participation by empowering individuals and communities and building capacities of local structures.</td>
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<tr>
<td>7</td>
<td>The organisation's programmes aim for sustainable development. The organisation's written programme strategy, evaluations of terminated and ongoing programmes and other relevant documents provide evidence that the organisation's programmes - are based on the potential of local resources to sustain the activity - contribute to further strengthening sustainability at local level and - do not create or increase dependence on external support.</td>
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<td>8</td>
<td>The organisation's programmes are appropriate for the local needs and conditions. The organisation's written programme strategy, evaluations of terminated and ongoing programmes and other relevant documents provide evidence that the organisation's programmes - take relevant local conditions into account, e.g. by involving local stakeholders in all stages of programme design and implementation - take appropriate care of relevant local gender, diversity, cultural and religious issues; - avoid negative environmental impact and, where possible, secure a positive impact.</td>
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<td>9</td>
<td>Funds raised for specific programmes reach the people or cause in whose communication, programme reports The organisation's fundraising and donor information materials, donor communication, programme reports</td>
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| 11  | The organisation promotes diversity, gender equity and balance, impartiality and non-discrimination in all activities, both internal and external. | - The organisation's written non-discrimination policy affirming its commitment to gender equity, to non-discrimination for sexual orientation, to ethnic and racial diversity, to the inclusion of people with disabilities at staff and board levels;  
- The organization's plans and operations which fully reflect the non-discrimination policy;  
- The organisation's most recent | o Fully  
  o Partially  
  o Not at all  
  o Not applicable | |

**Non-Discrimination**
personnel orientations, trainings and instructional material addressing non-discrimination.

12 The organisation's practice fully complies with its policies.

The organisation confirms for the reporting period that it has no knowledge of cases where it may have been in breach of its own non-discrimination policy and that it has resolved any formal written complaints it may have received concerning its alleged breach of these policies. The Organisation has a Board authorised system to deal with complaints.

○ Fully
○ Partially
○ Not at all
○ Not applicable

Transparency

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<th>Best Practice</th>
<th>Evidence</th>
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<th>Action Plan if not/not fully in Compliance</th>
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| 13  | The organisation is open, transparent and honest about its structures, mission, policies and activities. | - The organisation's reports which adhere to generally accepted standards of technical accuracy and honesty in presenting and interpreting data and research;  
   - The organisation complies with relevant governance, financial accounting and reporting requirements in the countries where it is based and operates. | ○ Fully
○ Partially
○ Not at all
○ Not applicable | |
| 14  | The organisation reports publicly at least once a year about its activities   | The organisation's annual report which contains:  
   - Mission and values;  | ○ Yes
○ No/not fully      | |
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<th></th>
<th>and achievements.</th>
<th>- Objectives and outcomes achieved in programme and advocacy;</th>
<th>- Not applicable</th>
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<td>- Environmental impact;</td>
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<td>- Human rights impact;</td>
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<td>- Governance structure and processes, and main office bearers;</td>
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<td>- Main sources of funding from corporations, foundations, governments, and individuals;</td>
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<td>- Financial performance;</td>
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<td>- Compliance with the INGO Accountability Charter and Contact details.</td>
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<tr>
<td>15</td>
<td>The organisation's annual financial report will conform to relevant laws and practices and be audited by a qualified independent public accountant whose statement will accompany the report.</td>
<td>Independently audited annual accounts</td>
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<td>Not applicable</td>
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<tr>
<td>16</td>
<td>The organisation's practice fully complies with its policies.</td>
<td>The organisation confirms for the reporting period that it has no knowledge of any complaints concerning the accuracy or relevance of its reporting and that it has resolved any formal written complaints it may have received concerning its alleged breach of its reporting provisions. The Organisation has a Board authorised system to deal with</td>
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## Good Governance

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<th>Best Practice</th>
<th>Evidence</th>
<th>Compliance</th>
<th>Action Plan if not/not fully in Compliance</th>
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</table>
| 17  | The organisation has a governing body which has responsibility for the oversight of all aspects of the organisation. | The organisation’s bylaws, terms of reference for the governing body, and relevant policies and procedures allocate ultimate authority to the organisation’s governing body. These documents also state that the governing body  
- selects, supervises and evaluates the chief executive,  
- oversees programme and budgetary matters  
- defines the overall strategy, consistent with the organisational mission,  
- verifies that resources are used efficiently and appropriately,  
- ensures that performance is measured,  
- secures financial integrity and  
- makes sure that public trust is maintained.  
Documentation on the activities of the governing body shows that all the above tasks have been undertaken. | Fully      | Fully                                      |
<table>
<thead>
<tr>
<th>Table Row</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>The work of the organisation's governing body takes place in a clearly defined framework of rules and procedures covering the appointment, responsibilities and terms of members of the governing body.</td>
<td>The organisation's bylaws, terms of reference for the governing body, and relevant policies and procedures - identify required qualifications and expertise of the members of the governing body and the mix of skills across the group - specify the frequency of meetings of the governing body, - specify adequate attendance by directors (at least a majority of directors on average), and - lay down voting requirements - provide a process for evaluating the governance body's own performance. Records of the meetings provide evidence that meetings were held and which decisions were taken. A regular general meeting takes place with authority to appoint and replace members of the governing body.</td>
</tr>
<tr>
<td>19</td>
<td>The organisation tries to prevent and, if they occur, actively manages conflicts of interest.</td>
<td>The organisation's bylaws, terms of reference for the governing body, and relevant policies and procedures require that members of the governing body and employees: - disclose any affiliation they have with an actual or potential supplier</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Evaluation Options</th>
<th>Fully</th>
<th>Partially</th>
<th>Not at all</th>
<th>Not applicable</th>
</tr>
</thead>
</table>
of goods and services, recipient of grant funds, or organisation with competing or conflicting objectives; 
- absent themselves from discussion and abstain from voting or otherwise participating in a decision on any issue in which there is a conflict of interest; and 
- refuse large or otherwise inappropriate gifts for personal use.

20 The organisation's practice fully complies with its policies.

The organisation confirms for the reporting period that it has no knowledge of any irregularities in its governance system and that it has resolved any formal written complaints it may have received concerning its governance system or members of its governing body.

The Organisation has a Board authorised system to deal with complaints.

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<tr>
<th>No.</th>
<th>Best Practice</th>
<th>Evidence</th>
<th>Compliance</th>
<th>Action Plan if not/not fully in Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>In accepting funds the organisation ensures that accepting or refusing certain</td>
<td>The organisation's written policy for accepting or refusing certain</td>
<td>o Fully</td>
<td></td>
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<tr>
<td></td>
<td>it complies with its own ethical standards.</td>
<td>donations and subsidies clearly states which sources of funding are not acceptable to the organisation for ethical reasons.</td>
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<tr>
<td>22</td>
<td>The organisation respects the rights and wishes of donors.</td>
<td>The organisation’s written policy confirms donors’ rights - to be informed about causes for which the organisation is fundraising; - to be informed about how their donation is being used; - to have their names deleted from mailing lists; - to be informed of the status and authority of fundraisers and - to anonymity except in cases where the size of their donation is such that it might be relevant to the organisation’s independence and - that donations accepted for a specific purpose, are used for that purpose. The organisation’s fundraising and donor information materials and donor communication are complying with donors’ rights.</td>
<td></td>
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</tr>
<tr>
<td>23</td>
<td>In raising funds, the organisation accurately describes its activities and needs. It uses donations in line with the information and assurances given to</td>
<td>The organisation’s fundraising materials and communication - show how the donation will further the organisation’s mission; - neither minimise nor overstate the size or urgency of the challenge</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 24 | The organisation records and publishes details of all major institutional gifts and gifts-in-kind clearly describing the valuation and auditing methods used. | The organisation's written gifts-in-kind policy - states under which conditions and for which purposes gifts-in-kind are being accepted; - provides clear parameters for valuation and auditing of gifts-in-kind. The organisation's documentation of all major institutional gifts and gifts-in-kind is complete and up-to-date. | o Fully  
o Partially  
o Not at all  
o Not applicable |
| 25 | The organisation ensures that donations sought are appropriate. | The organisation's policy for the use of agents or other third parties for | o Fully |
indirectly, such as through third parties, are solicited and received in full conformity with its own practices.

<table>
<thead>
<tr>
<th>No.</th>
<th>Best Practice</th>
<th>Evidence</th>
<th>Compliance</th>
<th>Action Plan if not/not fully in Compliance</th>
</tr>
</thead>
</table>
| 26  | The organisation’s practice fully complies with its policies. | The organisation confirms for the reporting period that it has no knowledge of any significant breaches of its fundraising and related policies and that it has resolved any formal written complaints it may have received concerning its own or its agents’ fundraising materials and practice. The Organisation has a Board authorised system to deal with complaints. | o Fully  
o Partially  
o Not at all  
o Not applicable | |

Professional Management

<table>
<thead>
<tr>
<th>No.</th>
<th>Best Practice</th>
<th>Evidence</th>
<th>Compliance</th>
<th>Action Plan if not/not fully in Compliance</th>
</tr>
</thead>
</table>
| 27  | The organisation’s management is professional and effective and the organisation’s policies and procedures seek to promote | The organisation’s written management terms and conditions, policies and procedures contain job specifications and personnel profiles for the CEO and Senior Management Team positions | o Fully  
o Partially  
o Not at all  
o Not applicable | |
excellence in all respects.

- annual work plans for the CEO and the Senior Management Team directly referring to the organisation's strategy
- an appraisal system with the CEO being appraised by the governing body.

The organisation's strategy and key policies lay down clear objectives and criteria defining excellence.

| 28 | Financial management and control ensure that all funds are effectively used and minimise the risk of funds being misused. | The organisation operates according to a budget approved by its governing body. The organisation exercises adequate internal controls over disbursements to avoid unauthorised payments, prohibiting any un-auditable transactions or loans to members of its governing body or staff. The organisation's annual, audited financial statements

- are produced by a certified public accountant;
- presented timely (normally not later than 6 months after the end of the financial year) and in line with the organisation's written finance policy;
- comply with nationally accepted accounting standards and legal | o Fully
○ Partially
○ Not at all
○ Not applicable |
<table>
<thead>
<tr>
<th></th>
<th>The organisation has evaluation procedures for its governing body, staff, programmes and projects and conducts monitoring and evaluation on the basis of mutual accountability.</th>
<th>The organisation incorporates appropriate monitoring and evaluation practices in all relevant policies and systems establishing mutual accountability as part of its culture.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>29</strong></td>
<td></td>
<td>The organisation conducts regular and deliberate evaluative activities to examine progress towards its goals and mission; and applies in its budget and work plans adequate financial and human resources for monitoring and evaluation.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>The organisation ensures that its partners meet the highest standards of probity and accountability.</td>
<td>In its policies guiding the selection of and cooperation with partners the organisation - identifies adequate criteria for the selection of effective, legitimate and reliable partners; - takes adequate provisions to exclude links with organisations or individuals involved in illegal or unethical practice.</td>
<td></td>
</tr>
<tr>
<td><strong>30</strong></td>
<td></td>
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<tr>
<td></td>
<td>The organisation recognises the crucial role the quality and dedication of its staff play in the success of its work and is committed to investing in human resource development.</td>
<td>The organisation’s written human resources policies and procedures - conform fully with relevant international and national labour regulations; - provide for remuneration and benefits levels which strike a balance between public and private interests.</td>
<td></td>
</tr>
<tr>
<td><strong>31</strong></td>
<td></td>
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</tr>
</tbody>
</table>
expectations of not-for-profit organisations and the need to attract and retain the staff the organisation needs to fulfil its mission;
- apply the best voluntary sector practices in terms of employee and volunteer rights and health and safety at work.
- include procedures for evaluating the performance of all staff on a regular basis.

<table>
<thead>
<tr>
<th>No.</th>
<th>Requirement</th>
<th>Organisation’s Relevant Policies</th>
<th>Compliance Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>32</td>
<td>The organisation takes all required provisions to exclude corruption and bribery from its work.</td>
<td>The organisation’s relevant policies contain appropriate provisions concerning specific acts of bribery or corruption by staff or other persons working for, or on behalf of, the organisation; identify appropriate steps to be undertaken in cases of suspected bribery or corruption.</td>
<td>Fully, Partially, Not at all, Not applicable</td>
</tr>
<tr>
<td>33</td>
<td>The organisation respects sexual integrity in all its programmes and activities, and prohibits gender harassment, sexual exploitation and discrimination.</td>
<td>The organisation’s relevant policies contain appropriate provisions preventing sexual exploitation, abuse; ensuring gender equality; preventing discrimination in all its forms; fostering ethnic and racial diversity.</td>
<td>Fully, Partially, Not at all, Not applicable</td>
</tr>
<tr>
<td>34</td>
<td>The organisation provides internal feed-back mechanisms making sure</td>
<td>The organisation’s written whistle-blowing policy enables and encourages staff to draw</td>
<td>Fully, Partially</td>
</tr>
<tr>
<td>Question</td>
<td>Response Options</td>
<td></td>
<td></td>
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<tr>
<td>-------------------------------------------------------------------------</td>
<td>----------------------------------------</td>
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</tbody>
</table>
| that the organisation consistently stays within its ethical and legal framework and follows its mission. | o Not at all  
 o Not applicable |
| management’s attention to activities that may not comply with the law or the organisation’s mission and commitments, including the provisions of the INGO Accountability Charter. | o Not at all  
 o Not applicable |
| The organisation’s practice fully complies with its policies.           | o Fully  
 o Partially  
 o Not at all  
 o Not applicable |
| The organisation confirms for the reporting period that it has no knowledge of any significant breaches of its management policies or related policies and procedures and that it has resolved any formal written complaints it may have received concerning its management provisions and practice. | o Not applicable |
| The Organisation has a Board authorised system to deal with complaints. | o Not applicable |

Date...........................................

.............................................
Chair of the Board

.............................................
Chief Executive Officer
APPENDIX

C) WANGO's Code of Ethics and Conduct
Code of Ethics & Conduct for NGOs

Compliance Manual

An Initiative of the:

World Association of Non-Governmental Organizations
(WANGO)
Preface

The *Compliance Manual* is designed as a tool to help NGOs assess whether their policies and practices are currently in alignment with the *Code of Ethics & Conduct for NGOs*.

The *Code of Ethics and Conduct for NGOs* is a set of fundamental principles, operational principles, and standards to guide the actions and management of non-governmental organizations. Developed under the auspices of the World Association of Non-Governmental Organizations (WANGO), the *Code* was formulated by an international committee representing the wide spectrum of the non-governmental community and included input from NGO leaders from all regions of the world. Numerous standards and codes of conduct and ethics from NGOs and NGO associations worldwide were consulted in formulating this code.

The *Code of Ethics and Conduct for NGOs* is designed to be broadly applicable to the worldwide NGO community. It applies whether the organization is a mutual benefit NGO, involving an association concerned with improving the situation of its membership, or a public benefit NGO, which is working for the improvement of conditions of society as a whole or of a segment of society. The *Code* is applicable for organizations focused on international agendas as well as those seeking to improve local community affairs, and both “Northern” and “Southern” NGOs. The *Code’s* standards are applicable regardless of an NGO’s focus, whether it be humanitarian relief, advocacy, conflict prevention, research, education, human rights monitoring, health care, environmental action, and so forth.

All NGOs, even the most sincere and selfless, can benefit from a code of ethics and conduct that systematically identifies ethical practices and acceptable standards. The adoption and internal enforcement of a suitable code not only provides an ethical check for an NGO, it also serves as a statement to beneficiaries, donors and the public that the NGO takes seriously the importance of maintaining high standards. Such a code can assist stakeholders in identifying and avoiding “pretenders” and irresponsible NGOs.

The *Compliance Manual* is designed to be used as both a checklist and a catalyst for discussion for NGO staff to review, reflect, and discuss core principles, standards and ways of conducting services and activities. It also forms the basis for self-certification of the NGO.
I. Guiding Principles

Every actor operates on the basis of fundamental principles, whether plainly stated or implicitly understood. Further, an examination of organizations that are held in universal esteem reveals a great commonality in these principles. In other words, to a great extent, good NGOs from throughout the world tend to share the same fundamental assumptions or beliefs that make their successful operation possible. The following is an articulation of the more important of these shared fundamental principles.
A. Responsibility, Service, and Public Mindedness

Sustainable progress, peace, and justice require that all organizations contribute to the common good. Thus, an NGO should integrate self-development and service to others, balancing individual and public concerns, focusing on higher, broader, and more public levels of service.

Standards

- Responsibly maintaining itself, an NGO should conduct its activities for the sake of others, whether for the public at large or a particular segment of the public.
- Public money must not be misused for selfish purposes and all public assets are to be treated with utmost seriousness, as a public trust.
- An NGO should recognize that its conduct and activities impact on the public’s perception of NGOs and that it shares responsibility for the public’s trust of NGOs.
- An NGO should exhibit a responsible and caring attitude toward the environment in all of its activities.

Evaluation

1. Does the organization conduct activities for the purpose of serving others, either the public at large or a particular segment of the public? □ Yes □ No
   What are some examples of how you serve others? ______________________________________

2. Are public monies and public assets treated with utmost seriousness and not misused for selfish purposes? □ Yes □ No

3. Does the organization recognize that the way it conducts itself and its activities reflect on the public’s perception of NGOs and that it shares responsibility for the public’s trust of NGOs? □ Yes □ No

4. Does the organization exhibit a responsible attitude toward the environment in all activities? □ Yes □ No
   How does your organization demonstrate a responsible attitude toward the environment? _______

If you answered no to any question, please explain why? __________________________________________
B. Cooperation Beyond Boundaries

Significant progress toward world peace and global well-being can be fostered through inter­
religious, intercultural, and interracial work, and across artificial barriers of politics and ethnicity that 
tend to separate people and their institutions. NGOs should maintain ethical, cooperative 
relationships with other NGOs, and should partner where possible and appropriate for the sake of the 
greater public good.

Standards

- An NGO should be willing to work beyond borders of politics, religion, culture, race and ethnicity, 
  within the limits of the organizing documents and with organizations and individuals that share 
  common values and objectives.

Evaluation

1. Does the organization work beyond borders of politics, religion, culture, race and ethnicity, within 
   the limits of the organizing documents and with organizations and individuals that share common 
   values and objectives? □ Yes □ No

If you answered no, please explain why: ________________________________

______________________________

______________________________
C. Human Rights and Dignity

As the *Universal Declaration of Human Rights* states, "All human beings are born free and equal in dignity and rights, are endowed with reason and conscience, and should act towards one another in a spirit of brotherhood." (*Universal Declaration of Human Rights, Article 1*) The family is the fundamental natural group unit of society promoting human rights and human dignity. (*Universal Declaration of Human Rights, Article 16*)

**Standards**

- An NGO should not violate any person's fundamental human rights, with which each person is endowed.
- An NGO should recognize that all people are born free and equal in dignity.
- An NGO should be sensitive to the moral values, religion, customs, traditions, and culture of the communities they serve.
- An NGO should respect the integrity of families and support family-based life.

**Evaluation**

1. Does the organization respect each person's fundamental human rights? □ Yes □ No
2. Does the organization recognize that all people are born free and equal in dignity? □ Yes □ No
3. Is the organization sensitive to the moral values, religion, customs, traditions, and culture of the communities served? □ Yes □ No
4. Does the NGO recognize, and is it respectful of, the integrity of the family unit? □ Yes □ No

If you answered no to any question, please explain why: ________________________________

________________________________________

________________________________________
D. Religious Freedom

"Everyone has the right of freedom of thought, conscience and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or private, to manifest his religion or belief in teaching, practice, worship and observance." (Universal Declaration of Human Rights, Article 18)

Standards

• An NGO should respect religious freedom.

Evaluation

1. Does the organization respect the religious freedom of others? □ Yes □ No

If you answered no, please explain why: ______________________________________

__________________________________________________________________________

__________________________________________________________________________

__________________________________________________________________________
E. Transparency and Accountability

NGOs should strive for openness and honesty internally and toward donors and members of the public. Periodic accountings should be made.

Standards

• An NGO should be transparent in all of its dealings with the government, the public, donors, partners, beneficiaries, and other interested parties, except for personnel matters and proprietary information.
• An NGO’s basic financial information, governance structure, activities, and listing of officers and partnerships shall be open and accessible to public scrutiny and the NGO is to make effort to inform the public about its work and the origin and use of its resources.
• An NGO should be accountable for its actions and decisions, not only to its funding agencies and the government, but also to the people it serves, its staff and members, partner organizations, and the public at large.

Evaluation

1. Is the organization transparent in all dealings with the government, the public, donors, partners, beneficiaries, and other interested parties, except for personnel matters and proprietary information? □ Yes □ No

2. Is the organization’s financial information, governance structure, activities, and listing of officers and partnerships open and accessible to public scrutiny? □ Yes □ No

3. Does the organization make an effort to inform the public about its work and the origin and use of resources? □ Yes □ No

4. Does the organization have measures in place to demonstrate accountability not only to funding organizations and government but also to the people served, staff, members, partner organizations and the public at-large? □ Yes □ No

If you answered no to any question, please explain why: ____________________________

__________________________________________

__________________________________________
F. Truthfulness and Legality

An NGO should be honest and truthful in its dealings with its donors, project beneficiaries, staff, membership, partner organizations, government, and the public in general, and should respect the laws of any jurisdiction in which it is active.

Standards

- An NGO should give out accurate information, whether regarding itself and its projects, or regarding any individual, organization, project, or legislation it opposes or is discussing.
- An NGO should not engage in any activities that are unlawful under the laws of the nation in which it is organized or works, and must be strongly opposed to, and not be a willing partner to, corruption, bribery, and other financial improprieties or illegalities.
- An NGO should have a policy for staff and volunteers to confidentially bring evidence to the governing body of misconduct of anyone associated with the organization.
- An NGO should meet all of the legal obligations in the countries in which it is organized or works. Such obligations may include laws of incorporation, fundraising legislation, equal employment opportunity principles, health and safety standards, privacy rules, trademark and copyright legislation, and so forth.
- An NGO should take prompt corrective action whenever wrongdoing is discovered among its staff, governing body, volunteers, contractors, and partners.

Evaluation

1. Does the organization give out accurate information regarding itself and its projects?  
   □ Yes  □ No

2. Does the organization give out accurate information regarding any individual, organization, project, or legislation it opposes or is discussing?  □ Yes  □ No

3. Is the organization careful not to engage in any activities that are unlawful under the laws of the nation in which it is organized or works? □ Yes  □ No

4. Is the organization strongly opposed to and not a willing partner to corruption, bribery, and other financial improprieties or illegalities? □ Yes  □ No

5. Does the organization have a policy for staff and volunteers to confidentially bring evidence to the governing body of misconduct of anyone associated with the organization? □ Yes  □ No

6. Does the organization meet all the legal obligations in the country in which it is organized or conducts work? □ Yes  □ No

7. Does the organization have measures in place to take prompt corrective action whenever wrongdoing is discovered among staff, governing body, volunteers, contractors and partners? □ Yes  □ No

If you answered no to any question, please explain why? ______________________________________
II. NGO Integrity

Fundamental to the very character of each NGO is that it be not-for-profit, nongovernmental, organized, independent, self-governing, and voluntary. While these general criteria may appear self-evident, particularly for those NGOs whose national law codifies and requires such standards, they remain basic for the integrity and conduct of an NGO.
A. Nonprofit

Standards

1. **Not-for-profit.** The NGO is to be organized and operated as a not-for-profit organization. Any surplus that is generated through its operations is to be utilized solely to help the organization fulfill its mission and objectives. No part of the net earnings of the NGO is to inure to the benefit of the directors, officers, members or employees of the organization, or to any other private persons, except that the NGO may provide reasonable compensation for services provided to the organization.

2. **Trade or business.** The organization is not to be operated for the primary purpose of carrying on a trade or business, unrelated to its mission and stated objectives.

3. **Governing instrument.** The NGO’s governing instrument shall prevent the organization from distributing profits or assets for the benefit of individuals both during operation and when winding up.

Evaluation

1. Is the organization organized and operating as a not-for-profit organization, with any surplus generated through operations utilized solely to help the organization fulfill its mission and objectives (rather than inuring to the benefit of the directors, officers, members or employees of the organization, or to any other private persons, other than reasonable compensation for services)? □ Yes □ No

2. Is the organization structured such that it is not operated for the primary purpose of carrying on a trade or business, unrelated to its mission and stated objectives? □ Yes □ No

3. Does the organization’s governing instrument prevent the organization from distributing profits or assets for the benefit of individuals both during operation and when shutting down? □ Yes □ No

If you answered no to any question, please explain why?

_________________________________________________________________________

_________________________________________________________________________
B. Non-governmental

Standards

1. **Non-governmental.** The organization is not to be part of, or controlled by, government or an intergovernmental agency.

2. **Politically independent.** The organization shall maintain independence and not be rigidly aligned or affiliated with any political party, although it may share a common political or legislative cause within the limit of its mission, stated objectives and legal structure. By itself, being non-governmental does not mean that an NGO is prohibited from political activity, although certain types of NGOs may be proscribed by their nations from political and legislative activity, such as tax-exempt organizations in the United States, which are prohibited from participating or intervening to any substantial extent in attempts to influence legislation or participating in political campaigns to support or oppose any candidate(s) for political office. However, an NGO that is permitted to do political and legislative activity shall only engage within the limit of its mission and stated objectives.

3. **Foreign policy.** The organization shall not act as an instrument of government foreign policy, but act independently of governments. The NGO shall not seek to implement the policy of any government, unless it coincides with the mission of the organization and the organization's own independent policy.

Evaluation

1. Is the organization structured as a non-governmental organization that is not controlled by or a part of a government or intergovernmental agency?
   - □ Yes □ No

2. Is the organization politically independent?
   - □ Yes □ No

3. Is the organization structured so as to act independently of government, rather than as an instrument of government foreign policy — not seeking to implement the policy of any government, unless it coincides with the mission of the organization and the organization’s own independent policy?
   - □ Yes □ No

If you answered no to any question, please explain why: ________________________________

__________________________________________________________________________

__________________________________________________________________________
C. Organized

Standards

1. Organizing features. The NGO shall have an organizing document, an executive board, officers, and regular meetings and activities.

2. Organizing documents. The organizing documents (such as bylaws, a written constitution, or memorandum of association) shall clearly define the mission, objectives, governance structure, membership rights and obligations, if any, and rules of procedure.

3. Legal recognition. These organizing principles apply whether or not the NGO is legally recognized by any government.

Evaluation

1. Does the organization have an organizing document? □ Yes □ No

What type of organizing documents does the NGO have? ____________________________

2. Does the organization have an executive board and officers? □ Yes □ No

How many members are on the executive board? ____________________________

3. Does the organization have regular meetings and activities? □ Yes □ No

How often does the executive board meet? ____________________________

If there is an executive committee that convenes between meetings of the executive board, how often does it meet? ____________________________

4. Do the organizing documents clearly define the mission, objectives, governance structure, membership rights and obligations, if any, and rules of procedure? □ Yes □ No

5. Is the organization registered in its nation? □ Yes □ No

If you answered no to any question, please explain why? ____________________________

______________________________
D. Independent and Self-Governing

Standards

1. **Independent**. The organization shall be independent. Its policies, vision, and activities shall not be determined by any for-profit corporation, donor, government, government official, political party, or other NGO.

2. **Self-governing**. The organization shall govern itself autonomously, according to whatever governance structure it selects for itself. It shall be equipped to control its own activities.

Evaluation

1. Is the organization independent — with policies, vision and activities not determined by any for-profit corporation, donor, government, government official, political party, or other NGO?
   - Yes
   - No

2. Is the NGO structured to govern itself autonomously and equipped to control its own activities?
   - Yes
   - No

If you answered no to any question, please explain why: ________________________________

______________________________

______________________________
E. Voluntary

Standards

1. **Voluntary values and principles.** Rather than being required to exist by law, NGOs are formed by private initiative, resulting from the voluntary actions of individuals who have chosen to pursue a shared interest or concern. The retaining of voluntary values and principles shall remain a primary force in the way of working of the NGO.

2. **Contributions from volunteers.** In order to achieve its mission and objectives, the organization is to have meaningful contributions from volunteers. These may include both the target group and supporters.

3. **Volunteerism of governing board.** Those who are part of the NGO’s governing body (generally the board of directors) are to serve in a voluntary capacity, for no pay.

Evaluation

1. Did the organization originate from voluntary action? □ Yes □ No

2. Did the organization retain voluntary values and principles? □ Yes □ No

3. Does the organization have mechanisms in place for volunteers to contribute meaningful to the NGO? □ Yes □ No

4. Does the organization’s governing body serve the organization voluntarily, for no pay (in role as board members, discounting reimbursement for expenses)? □ Yes □ No

If you answered no to any question, please explain why: ______________________________________

______________________________________________________________________________________

______________________________________________________________________________________
III. Mission & Activities

An NGO's mission is its raison d'être — the reason or purpose why the NGO exists and what it hopes to accomplish. NGOs have an obligation to clearly identify and articulate their mission. This well-defined mission should serve as the foundation and frame of reference for all activities and organizational planning of the NGO. An NGO has an obligation to utilize its resources in an effective and efficient manner toward accomplishment of its stated purpose.
A. Mission

Standards

1. **Formal statement.** The organization shall formally and succinctly state its mission in a written statement approved by the governing body of the NGO. This statement shall clearly set forth why the NGO exists and what it hopes to accomplish.

2. **Board of directors.** Each member of the board of directors shall fully understand and support the mission of the organization.

3. **Public availability.** The mission statement of the NGO shall be made available to all officers, members, staff, partners, donors, program beneficiaries, and the public in general.

4. **Evaluation.** The mission of the NGO shall be reviewed periodically (every two or three years) to determine if it is still relevant. Among issues to evaluate: (a) whether the mission has been fulfilled, either by the organization or another entity, and thus whether there is a need for the organization as currently constituted to continue to exist; (b) whether the mission should be revised to reflect societal changes; or (c) whether there is a desire for the organization to address new needs which might require a new mission statement.

Evaluation

1. What is the mission statement for your organization?

2. Does each member of the board of directors understand and support the mission of the organization?  □ Yes  □ No

3. Is the mission statement available to the public?  □ Yes  □ No

   Is it printed in literature of the NGO? □ Yes  □ No  Is it on the organization website? □ Yes  □ No

4. Is the mission of the NGO reviewed periodically?  □ Yes  □ No

   When was the last time the mission was reviewed by the governing body?
B. Activities

Standards

1. **Consistent with mission.** Activities shall be consistent with the organization’s mission. The NGO’s mission is to serve as the foundation for strategic planning and as the blueprint for the organization’s activities. The NGO’s focus shall be directed toward making sure that its goals are met.

2. **Effective and Efficient.** The programs of the organization shall effectively and efficiently work toward achieving its stated mission.

3. **Feedback.** The organization shall regularly seek feedback on its activities from project beneficiaries, as well as other stakeholders.

4. **Evaluation.** The activities of the organization shall be critically examined periodically to determine their relevancy to the mission, their efficiency and effectiveness, the value of continuing the programs or revising them, and the need for new programs. Among issues to evaluate: (1) whether the activities are consistent with the current mission of the organization or whether they need to be revised or discontinued in light of changes in the mission; (2) the efficiency and effectiveness of the programs in achieving the NGO’s objectives; (3) the outcomes for the program beneficiaries; (4) the cost of the program relative to its outcomes; and (5) whether new services should be offered. Evaluations shall be open and honest and include input from stakeholders.

5. **Professionalism.** The organization shall carry out its activities with professionalism and centered on the concept of serving others.

6. **Percentage of expenditures.** The organization shall spend at least 65% of its total expenditures (including fundraising costs) on program activities, and ideally more than 80%. If the organization does not meet this 65% standard, it should provide reasons why its higher overhead and fundraising expenditures are reasonable. Possible explanations for not meeting this standard could be the higher administrative and fundraising costs of a new organization and exceptions related to donor restrictions or unusual political and social factors.

Evaluation

1. List main activities/projects of the organization and their consistency with the mission statement. Offer a ranking of each activity (rough estimate) in terms of how effective it is towards achieving the mission.

<table>
<thead>
<tr>
<th>Activity</th>
<th>Consistent with mission?</th>
<th>Effectiveness toward achieving mission?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>□ Yes/ □ No</td>
<td>1 2 3 4 5</td>
</tr>
<tr>
<td>b.</td>
<td>□ Yes/ □ No</td>
<td>1 2 3 4 5</td>
</tr>
<tr>
<td>c.</td>
<td>□ Yes/ □ No</td>
<td>1 2 3 4 5</td>
</tr>
<tr>
<td>d.</td>
<td>□ Yes/ □ No</td>
<td>1 2 3 4 5</td>
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<tr>
<td>e.</td>
<td>□ Yes/ □ No</td>
<td>1 2 3 4 5</td>
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<tr>
<td>f.</td>
<td>□ Yes/ □ No</td>
<td>1 2 3 4 5</td>
</tr>
<tr>
<td>g.</td>
<td>□ Yes/ □ No</td>
<td>1 2 3 4 5</td>
</tr>
</tbody>
</table>
2. Does the organization regularly seek feedback on activities from beneficiaries and stakeholders? □ Yes □ No

   If yes, how?

3. Is evaluation an integral component of the planning process and figure in the strategic plan as performance measures or its equivalent? □ Yes □ No

4. Does the organization regularly evaluate activities for relevancy to mission, efficiency and effectiveness, value for continuing or need to revise, and need for new programs? □ Yes □ No

   If yes, how?

5. Does the staff carry out activities with professionalism centered on serving others? □ Yes □ No

6. What percentage of total expenditures (including fundraising costs) is spent on program activities?

   a. Formula for Standard III.B.6:

   \[
   \begin{align*}
   \text{Total Program Service Expenses} \times 100 & = \frac{\$}{\text{Total Expenses}} \times 100 = \% \\
   \end{align*}
   \]

   b. Is this percentage at least 65%? □ Yes □ No

   If it is less than 65%, please provide reasons why its higher overhead and fundraising expenditures are reasonable:
IV. Governance

An effective governance structure and a strong, active, and committed governing body is crucial to the soundness of an organization and its ability to achieve its mission and objectives. The plan of governance of an NGO should reflect the core values, mission, and cultural standards of the organization. Democratic principles should be used where applicable. The governing body of an NGO (generally a board of directors or trustees) holds ultimate responsibility for all activities and resources of the organization. This includes establishing the direction of the organization, beginning with its mission statement, and assuring that the mission statement is appropriate and relevant as times change. The governing body also determines the organization's activities and monitors their compliance with the mission. The governing body exercises responsibility for obtaining and appropriately employing the human and financial resources to carry out the organization's mission and sustain the organization, and oversee fiduciary and legal requirements.
A. Governance Structure

Standards

1. Plan of governance. The NGO shall establish a plan of governance that best allows it to fulfill its mission, and reflects the core values and cultural standards of the organization. Democratic principles are to be used where appropriate and applicable.

2. Organizing documents. The organization’s governance structure — including rules relating to the conducting of business by the governing body and, if applicable, an executive committee that acts between board meetings, and the procedure for electing and appointing officers and their roles — is to be clearly specified in the organizing documents (bylaws, etc.) and available to all interested parties.

Evaluation

1. Describe the governance structure of your organization (governing body, executive committee, chief executive officer, procedures for electing or appointing officers, etc.).

2. Does this plan of governance allow fulfillment of the mission, reflecting the core values and cultural standards of the organization?  □ Yes  □ No

3. What type of organizing documents (Articles of Incorporation, Constitution, Bylaws, etc.) does your organization have?
   Articles of Incorporation?  □ Yes  □ No  Constitution?  □ Yes  □ No  Bylaws?  □ Yes  □ No  Other?  ______________________________
B. Structure of the Governing Body

Standards

1. Director resources. The NGO’s governing body shall consist of individuals who are dedicated to the mission of the organization, willing to volunteer their time and energies toward achievement of the mission, and able to offer substantial contributions to the organization. Among resources they may bring to the governing body are experience and wisdom; prestige; the ability to raise money for the organization; and professional skills, such as legal, accounting, management, fundraising and marketing.

2. Unrelated directors. The governing body is to have at least three unrelated members and should have at least five unrelated members. Family relationships are accepted between two members at most, but then the board should have seven or more members.

3. Policies on paid staff. The organization shall have a policy restricting the number of paid staff who are voting members of the governing body, ideally to no more than one person or 10% of the governing body. An indirectly or directly compensated person should not serve as the governing body’s chairman or treasurer.

4. Term limits. Term limits are to be established for membership on the governing body. Ideally, individual terms should be set at a maximum of three years, no more than three consecutive terms should be allowed, and at least one year should be required before a member becomes eligible for re-election after completing the maximum number of consecutive terms.

5. Nominating committee. The procedure for nominating individuals to serve on the governing body shall be known to members and other relevant parties.

6. Diversity. The governing body should have broad representation, reflecting the diversity of the NGO’s constituencies. The NGO may enhance participation of members from diverse geographical distances if the organization’s bylaws, and the local or national law, allow meetings via such technologies as teleconferencing.

7. Bylaws. Each member of the governing body is to be presented with the bylaws of the organization and be familiar with these bylaws.

8. Compensation. Members of the governing body are not to receive compensation for their board service. They may receive reimbursement for expenses directly related to their board duties.

Evaluation

1. List the members of your governing body.

_________________________________________________________________________

_________________________________________________________________________

_________________________________________________________________________

_________________________________________________________________________
2. Are these directors committed to the mission of the organization?  □ Yes  □ No

   Are these directors willing to volunteer their time?  □ Yes  □ No

   Are these directors able to offer substantial contributions to the organization?  □ Yes  □ No

   If the answer to any of these questions is no, is there a plan to rectify this?  □ Yes  □ No

3. How many unrelated members are on this governing body?  ______

4. How many members of this governing body are related?  ______

5. Does your organization have a policy restricting the number of paid staff who are voting members of the governing body?  □ Yes  □ No

   If yes, how many staff are allowed as voting members on the governing body?  ______

6. Does your organization have a policy establishing term limits for membership on the governing body?  □ Yes  □ No

   If yes, what is the number of years for individual terms?
   Is there a restriction on the number of consecutive terms?  □ Yes  □ No

   If yes, what is the number of consecutive terms allowed?  ______

7. What is the procedure for nominating individuals to serve on the governing body?

   Is this procedure known to the relevant parties, such as members of an association?  □ Yes  □ No

8. Does the governing body reflect the diversity of the constituency?  □ Yes  □ No

9. Has each member of the governing body been presented with a copy of the organization’s Bylaws?  □ Yes  □ No

10. Other than reimbursement for expenses directly related to board service, is there a policy prohibiting governing members from receiving compensation for their board service?  □ Yes  □ No
C. Responsibilities of the Governing Body

Standards

1. **Mission statement.** The governing body shall establish the direction of the NGO, by creating or adopting the mission statement, reviewing it periodically for accuracy and validity, and revising it as necessary or desirable.

2. **Programs and compliance.** The governing body shall determine the NGO’s programs and services, and monitor their compliance with the mission and their effectiveness and efficiency.

3. **Resources.** The governing body shall ensure that the organization has the proper resources to fulfill the mission.

4. **Annual budget and fundraising.** The governing board shall approve the annual budget and actively participate in the fundraising process. In approving the annual budget, the governing body is to ascertain the percentage of the resources spent on administration and fundraising, versus program expenses, and strive for a goal of at least 65% of revenue being used for programs, and ideally greater than 80%.

5. **Resource management.** The governing body shall manage the resources effectively, and provide oversight regarding fiduciary and legal requirements.

6. **Chief executive officer hiring and evaluation.** The governing body shall hire the chief executive officer, undertaking a careful search process to find the most qualified individual. The governing body also shall set the chief executive officer’s compensation, ensure that he or she has the moral and professional support needed to advance the goals of the NGO, and periodically evaluate his or her performance.

7. **Strategic planning.** The governing body shall actively participate with the staff in long-term and short-term strategic planning processes, including defining goals and objectives and the success of the NGO toward achieving its mission.

8. **Code of ethics and conduct.** The governing board shall approve a code of ethics and/or conduct for the NGO, and assure that the organization is in compliance with this code.

9. **Ambassadors for the NGO.** Members of the governing board shall serve as ambassadors for the organization, articulating its mission, accomplishments and goals to the public, and garnering support for the organization.

Evaluation

1. Does the governing body establish the direction of the organization, adopting the mission statement and periodically reviewing it for accuracy and validity and revising when necessary? □ Yes □ No

2. Does the governing body determine the organization’s programs and services as well as monitor their compliance with the mission and their effectiveness and efficiency? □ Yes □ No

3. Does the governing body ensure the organization has the proper resources to fulfill the mission?
4. Does the governing body approve the annual budget? □ Yes □ No

5. Does the governing body actively participate in the fundraising process? □ Yes □ No

6. Does the governing body ascertain the percent of resources spent on administration and fundraising versus program expenses and strive for a goal of at least 65% of revenue being used for programs? □ Yes □ No

7. Does the governing body manage resources effectively and provide oversight regarding fiduciary and legal requirements? □ Yes □ No

8. Does the governing body hire and evaluate the organization’s chief executive officer, set the chief executive officer’s compensation, and make sure that he or she has the moral and professional support needed to advance the goals of the NGO? □ Yes □ No

9. Does the governing body actively participate with the staff in long-term and short-term strategic planning processes, including defining goals and objectives as well as the success of the NGO toward achieving its mission? □ Yes □ No

10. Has the governing board approved a code of ethics and conduct for the organization? □ Yes □ No

11. Do members of the governing board serve as ambassadors for the organization, articulate its mission, accomplishments and goals to the public and garner support for the organization? □ Yes □ No
D. Conduct of the Governing Body

Standards

1. **Meetings of the governing body.** The governing body, and any subset of the governing body (executive committee) which is authorized to conduct the affairs of the organization between meetings of the governing body, are to meet as frequently as is necessary to fully and adequately conduct the business of the organization. At a minimum, there should be a least 4 meetings annually of the governing body, or the governing body and the executive committee combined. If face-to-face meetings are not required by local or national law and the organizing documents, then communication technologies can aid in conducting frequent meetings.

2. **Minutes.** Minutes of each meeting of the governing body and executive committee, and reports of each committee when acting in the place of the governing body, are to be produced, distributed to each member of the governing board, and archived for future reference. The minutes also are to be available to an association's membership, officers, staff, and the general public, with the exception of discussions related to personnel evaluation and other such confidential information.

3. **Responsibility for conduct.** The governing body shall be responsible for its own conduct. The governing body is to establish written expectations for board members (including expectations related to service on committees, attendance at meetings, and participation in fundraising and program activities), and annually evaluate its own performance. If not already established in the organizing document, the governing body is to establish job descriptions for its officers (chair, treasurer, secretary, etc.).

Evaluation

1. Does the governing body of the organization, and any subset of the governing body (executive committee) that is authorized to conduct the affairs of the organization between meetings of the governing body, have regularly scheduled meetings? □ Yes □ No

2. How many meetings annually are there of the governing body, or the governing body and the executive committee combined? __________

3. Are minutes of each meeting of the governing body and executive committee produced, distributed to each member of the governing body, and archived? □ Yes □ No

4. Are minutes of each meeting of the governing body and executive committee available to the association's membership, officers, staff, and the general public, with the exception of discussions related to personnel evaluation and other such confidential information? □ Yes □ No

5. Does the governing body take responsibility for its own conduct, monitoring and evaluating itself accordingly? □ Yes □ No

6. Has the governing body established written expectations for board members? □ Yes □ No
7. Has the governing body established job descriptions for its board officers (chair, treasurer, secretary, etc.)? □ Yes □ No
E. Conflict of Interest

Standards

1. **Best Interest of the NGO.** In serving on the governing body, directors shall put organizational goals before personal goals, and put the best interests of the organization ahead of individual desires.

2. **Matters impacting a director.** No director shall participate in deciding a matter directly impacting that individual (such as re-election to the governing body, personal remuneration, etc.)

3. **Disclosure.** Each director shall disclose all potential and actual conflicts of interest, including each institutional affiliation he or she has that might possibly involve a conflict of interest (such as sitting on a board of another NGO with overlapping goals and missions). Such disclosure does not preclude or imply ethical impropriety.

4. **Written conflict of interest policy.** The governing body shall develop a written conflict of interest policy, which is applicable to the directors and to any staff and volunteers who have significant decision-making authority regarding the organization’s activities or resources, as well as relevant organizational partners.

5. **Signature.** The governing body shall provide its members with the written conflict of interest statement, which should be signed by the individual at the outset of each term of service.

6. **Loans to members of the governing body.** If an NGO has provision for making loans to members of the governing body, there shall be a policy describing how the loans operate. All loans or transactions with members of the governing body are to be included in the NGO’s full financial reports and publicly disclosed.

Evaluation

1. Do the organization’s governing members place the best interests of the organization ahead of individual desires? □ Yes □ No

2. Does the organization have policies to ensure that directors do not participate in matters that immediately impact them as an individual (i.e. re-election to the governing body, remuneration, etc.)? □ Yes □ No

3. Is there a policy to ensure directors disclose all potential and actual conflicts of interest, including each institutional affiliation that might possibly involve a conflict of interest, noting, of course, that disclosures do not preclude or imply ethical impropriety? □ Yes □ No

4. Does the organization have a written conflict of interest policy, which is applicable to the directors and any staff or volunteers who have significant decision-making authority regarding the organization’s activities or resources, as well as relevant organizational partners? □ Yes □ No

5. Does the governing body provide to the members of the governing body the written conflict of interest statement at the outset of each term of service? □ Yes □ No

6. Do each of the members of the governing body sign this conflict of interest statement? □ Yes □ No
7. If loans are made to members of the governing body, is there a policy describing how the loans operate and are they publicly disclosed and in the organization’s full financial reports? □ Yes □ No
V. Human Resources

A committed, capable and responsible staff is vital for the success of an NGO. The foundation for this is effective human resource policies. For most NGOs, these should address both paid employees and unpaid volunteers, given the use of volunteers in many roles, including in management and as individuals rendering program and support services. An NGO should seek qualified staff, offer them proper training and supervision, treat them with fairness and equity, and provide them with avenues for individual growth and development. On the other hand, the NGO should expect employees and volunteers to maintain the highest standards of professional and personal conduct, use information and resources responsibly, and avoid conflicts of interest.
A. Responsibilities of the NGO

Standards

1. **Capable and responsible staff.** The organization shall seek capable and responsible employees and volunteers (collectively, "staff"), who are committed to the mission of the organization.

2. **Training and working conditions.** The organization shall provide proper training and orientation for new staff, and provide them with suitable working conditions.

3. **Written human resource policies.** If the organization has ten or more staff, it is to have written human resource policies (or an employment manual) for its staff, including basic aspects of employment (benefits, vacation days, sick leave, etc.), and other fundamental policies such as confidentiality of information, computer policies (use of computer resources for personal work, ownership of computer resources), drug and alcohol policy, conflict of interest, and grievance procedures. If the organization has fewer than ten staff, it is encouraged to have written human resource policies for its staff.

4. **Staff growth and development.** The organization shall provide opportunities for individual growth and staff development, and foster an atmosphere whereby supervisors encourage personal growth of staff.

5. **Fairness and rights.** All staff shall be treated with fairness and equity, and as individuals with rights to be honored and defended. Their rights to freedom of association, conscience and expression must be respected and protected.

6. **Code of ethics and conduct.** Each staff member shall be provided with the NGO's code of ethics and/or conduct and any written human resource policies.

7. **Communication of serious concerns.** Key staff shall be enabled to communicate serious concerns to a member of the governing board or officer.

8. **Standards and responsibility.** Staff shall be encouraged and guided in maintaining the highest standards of professional and personal conduct, and in taking personal and professional responsibility for their actions and decisions.

9. **Confidentiality.** Guidance shall be provided staff with access to official documentation or information regarding maintenance of the integrity, confidentiality, and privacy of such information to protect any individual concerned.

Evaluation

1. How many staff (employees and volunteers) does the organization have? 
   
   Number of paid staff? _____  
   Number of volunteers? _____

2. Does the staff consist of capable and responsible people?  □ Yes  □ No
   
   Does the staff consist of people committed to the mission of the organization?  □ Yes  □ No

3. Does the organization provide an orientation and training for new staff and provide them with suitable working conditions? □ Yes  □ No

4. Does the organization have written human resource policies or an employment manual?  □ Yes  □ No
   
   Is it provided to each staff member?  □ Yes  □ No
5. Does the organization foster an atmosphere for individual growth and staff development?  
   □ Yes □ No

6. Are staff members treated with fairness, equity and as individuals with rights? □ Yes □ No

7. If the organization has a code of ethics and/or conduct, is it provided to each staff member?  
   □ Yes □ No

8. Are key staff members able to communicate serious concerns directly to a member of the governing  
   board or officer of the organization? □ Yes □ No

9. Are staff members encouraged and guided in maintaining the highest standards of professional and  
   personal conduct, and in taking personal and professional responsibility for their actions and  
   decisions? □ Yes □ No

10. Is guidance provided to those staff with access to official documentation or information regarding  
    the maintenance of the integrity, confidentiality, and privacy of such information to protect any  
    individual concerned? □ Yes □ No
B. Conflicts of Interest

Standards

1. Written policy. The governing body shall provide staff who have decision-making power a written statement of how they shall handle potential conflicts of interest. Ideally, this statement will be signed by each individual at the time of their beginning service with the NGO and periodically thereafter.

2. Disclosure. Each officer shall disclose each institutional affiliation that he or she has that might possibly involve a conflict of interest.

3. Gifts. The NGO shall establish a policy regarding gifts to staff members, such as requiring that staff refuse all significant gifts connected with their position, or turn them over to the organization.

4. Using position for personal benefit. Staff members shall refrain from using their official position, either regular or volunteer, to secure special privilege, gain or benefit for themselves.

5. Loans. If the organization has provision for making loans to staff, there is to be a policy describing how the loans operate and all loans shall be disclosed to the governing body.

6. Best interests of the NGO. Employees and staff should put organizational goals before personal goals, putting the best interests of the entire program ahead of individual desires.

Evaluation

1. Does the organization have a written statement on conflicts of interest for staff with decision-making power and how those staff shall handle potential conflicts of interest? □ Yes □ No

   Is this statement provided to the relevant staff? □ Yes □ No
   Is this statement signed by each individual at the time of their beginning service with the organization? □ Yes □ No
   Is this statement periodically reviewed and signed by relevant staff? □ Yes □ No

2. Has each officer been requested to disclose institutional affiliations that may possibly involve a conflict of interest? □ Yes □ No

3. Does the organization have a policy for handling gifts to staff members that may be received as a result of their work? □ Yes □ No

4. Does the organization have a policy prohibiting staff from using their position to secure special privilege, gain or benefit for themselves? □ Yes □ No

5. If loans are made to staff, is there a policy for how loans operate and are all loans to staff disclosed to the governing body? □ Yes □ No

If you answered no to a question, please explain why:
VI. Public Trust

Trust is the lifeblood of an NGO — trust by the public, trust by the media, trust by the government, trust by corporations, trust by donors, trust by other NGOs, trust by beneficiaries, and trust by its employees and those who volunteer their time. To develop and maintain trust, each NGO should exhibit genuine public accountability and transparency, and should be honest in the information that it makes available to the public.
A. Public Information on the NGO

Standards

1. **Accuracy and timeliness.** Information provided about the organization to donors, members, clients, staff, and the general public shall be accurate and timely.

2. **Annual report.** At least annually, the organization shall prepare and make available to the public information on its programs and services, and provide public access to appropriate records of those programs and services.

3. **Financial information.** The NGO annually shall prepare and make available to the public basic financial information on the organization, including the source of its funding; the use of those funds; the percentage of the funds used for service and programs, administration activities, and fundraising; and any compensation provided to the governing body. The NGO shall also provide public access to appropriate financial records.

4. **Listing of governing body and officers.** The organization shall make available the names of its governing body and management staff, publicize any changes in its governing board, and provide access to appropriate minutes of meetings of its governing board.

5. **Partnerships.** The organization shall make available, in a timely and accurate manner, information on any partnerships or other joint ventures into which it has entered.

6. **Confidentiality.** The organization shall maintain the confidentiality of personal information on staff, clients and others, unless the individuals waive this right, or disclosure is required by law.

7. **Comparison.** The organization shall describe itself in terms of its own merits, not in depreciation of other NGOs. Communications regarding another NGO shall not be made with the purpose of creating a self-benefit at the expense of the other.

8. **Communications channel.** The organization shall provide a communication channel for the public should they wish to make inquiries regarding the NGO and its activities.

9. **Disclosure.** The NGO shall assign at least one person to assure that the organization is complying with national and local laws regarding disclosure of information to the public.

Evaluation

1. Is the information provided by the organization to donors, members, clients, staff, and the general public accurate and timely? □ Yes □ No

2. Does the organization annually prepare and make publicly available information on its programs and services? □ Yes □ No

   Does the organization allow public access to appropriate records of those programs and services? □ Yes □ No

3. Does the organization produce and make publicly available basic financial information on the organization? □ Yes □ No

   Does this include source of funding? □ Yes □ No

   Does this include use of the funds? □ Yes □ No

   Does this include percentage of the funds used for service and programs, administration activities, fundraising, and any compensation to the governing body? □ Yes □ No
4. Are the names of the organization’s governing body and management staff made available to the public, and are changes in the governing board publicized by the organization? □ Yes □ No
   Is access to appropriate minutes of the governing board publicly available? □ Yes □ No

5. Is information about any organizational partnerships or joint ventures made available to the public? □ Yes □ No

6. Is personal information on staff, clients and others maintained confidentially, unless the individual waives this right or disclosure is legally required? □ Yes □ No

7. Does the organization describe itself on its own merits versus in depreciation of other NGOs? □ Yes □ No

8. Does the public have a method to communicate with the organization? □ Yes □ No

9. Is there someone assigned by the organization to assure the organization is complying with national and local laws regarding disclosure of information to the public? □ Yes □ No

If you answered no to a question, please explain why:
B. Public Advocacy

Standards

1. **Accuracy and in context.** Information that the organization chooses to disseminate to the media, policy makers or the public must be accurate and presented with proper context. This includes information presented by the NGO with respect to any legislation, policy, individual, organization, or projects it opposes, supports, or is discussing. Forward-looking projections are to be presented clearly as such, and not as fact.

2. **Verbal and written statements.** The organization shall have clear guidelines and approval processes for the issuing of verbal and written statements.

3. **Disclosure of bias.** The organization shall present information in a fair and unbiased manner. Where a possible bias is unavoidable or inherent, it is to be disclosed.

4. **Authority for statements.** An NGO’s statements must reflect its actual authority. A membership NGO may be able to represent its membership, if such a role is provided in its organizing document and the views of the membership are determined by proper means. A public benefit NGO shall not improperly assume the authority of the community it serves.

Evaluation

1. Is information that is disseminated by the organization to the media, policy makers or the public accurate and presented in the proper context, including information about any legislation, policy, individual, organization, or project it opposes, supports, or is discussing? □ Yes □ No

2. Are there clear guidelines and approval processes for the issuing of verbal and written statements?
   □ Yes □ No

3. Is the information presented by the organization offered in a fair and unbiased manner, or if a possible bias is unavoidable or inherent, is it disclosed? □ Yes □ No

4. Do the statements of the organization reflect its actual authority? □ Yes □ No

If you answered no to a question, please explain why:
VII. Financial and Legal

NGOs should have proper financial and legal procedures and safeguards in place, not only to stay within the law, but also as a measure of the organization's health and to assure donors, members, and the general public that investments in the organization are safe and being correctly used. NGOs should employ sound internal financial procedures, maintain financial records carefully, and make financial statements available to the public. They should also have their financial records reviewed periodically by a qualified examiner who can certify that the organization is operating legally and according to generally accepted accounting practices. NGOs must be diligent that they are complying with applicable federal, state and local laws.
A. Financial Transparency and Accountability

Standards

1. **Fiscal responsibility.** Members of the governing body hold ultimate fiscal responsibility for their organization and are to understand the organization's financial statements and reporting requirements.

2. **Annual budget.** The organization’s annual budget is to be approved by the governing body, and is to outline projected expenses for program activities, fundraising, and administration. The NGO is to operate in accordance with that budget.

3. **Internal financial statements.** Internal financial statements shall be prepared regularly and provided to the governing body. Any and all significant variations between budgeted expenses and actual expenditures, and between budgeted revenues and actual revenues, are to be identified and explained to the governing body.

4. **Financial policies.** The NGO shall have established financial policies, suitable for the size of the organization, regarding the receiving and disbursement of financial resources, investment of assets, purchasing practices, internal control procedures (such as policies for signing checks), and so forth.

5. **Internal control procedures.** The organization’s internal control procedures shall have a safeguard against a person having the power to issue a check to himself or herself, such as requiring an additional signature. The organization’s internal control procedures shall have a safeguard against one person being able to issue a check over a certain amount (such as two signatures being needed over $5,000) and shall have restrictions on checks made out to cash.

6. **Audit.** If the organization has substantial annual revenue, the accuracy of the financial reports shall be subject to audit by an independent, qualified accountant. NGOs with small gross incomes are to have a review by a qualified accountant. For NGOs with very small revenues, an internally produced, complete financial statement may suffice.

7. **Professional standards.** The organization shall adhere to professional standards of accountancy and audit procedures as stipulated by the law in its nation, and fulfill all financial and reporting requirements.

Evaluation

1. Do members of the governing body recognize they hold ultimate fiscal responsibility for the organization? □ Yes □ No

2. Are members of the governing body able to understand the organization’s financial statements and reporting documents? □ Yes □ No

3. Does the governing body approve the organization’s annual budget? □ Yes □ No
   On what date was this year’s budget approved by the governing body? _______________

4. Does the organization operate in accordance with the budget? □ Yes □ No

5. Are internal financial statements regularly prepared and provided to the organization’s governing body? □ Yes □ No

6. Are discrepancies between budgeted expenses and actual expenses, and budgeted revenues and actual revenues identified and explained to the governing body? □ Yes □ No
7. Does the organization have financial policies in place to handle the receiving and disbursement of financial resources? □ Yes □ No

8. Does the organization have internal control procedures to safeguard the financial resources, such as procedures regarding a person signing checks to himself or herself or issuing a check over a certain amount without additional signatures, or checks made out to cash? □ Yes □ No

9. Does the organization have an audit done by an independent, qualified accountant? □ Yes □ No
   How often is the audit done? □ Annually □ Periodically
   When was the last audit done? ____________
   If revenues are small, is there an internally produced, complete financial statement done annually? □ Yes □ No

10. Does the organization adhere to professional standards of accountancy and audit procedures as stipulated by the law in your nation and fulfill all financial and reporting requirements? □ Yes □ No

If you answered no to a question, please explain why:

________________________________________________________________________

________________________________________________________________________
B. Legal Compliance

Standards

1. **Laws and regulations.** The organization’s activities, governance, and other matters shall conform to the laws and regulations of its nation and locality. (An NGO may seek to change those laws and regulations, if such activity is consistent with its mission.)

2. **Attorney review.** The organization shall obtain attorney review of the organizing documents of the NGO to make sure that they are in compliance with existing laws and regulations, and shall make recourse to attorney services as appropriate to ensure continued legal compliance.

3. **Liability insurance.** The organization should consider having liability insurance, if available and applicable.

4. **Internal review.** The organization periodically shall conduct an internal review regarding compliance of the organization with current laws and regulations and summaries of this review should be presented to members of the governing body.

Evaluation

1. Do the organization’s activities, governance and other matters conform to the laws and regulations of your nation and locality? □ Yes □ No

2. Has an attorney reviewed the organization’s organizing documents to make sure they are in compliance with existing laws and regulations? □ Yes □ No

3. If applicable, does the organization carry liability insurance? □ Yes □ No

4. Does the organization periodically conduct an internal review regarding the compliance of the organization with current laws and regulations with summaries given to the governing body? □ Yes □ No

If you answered no to a question, please explain why:
VIII. Fundraising

_in order to fund their operational and program costs and reach their objectives, most NGOs raise funds from outside their organization, via seeking voluntary financial support from foundations, corporations, individual donors, and government agencies. However, such financial support is not simply the movement of money from these sources to the NGO. It is a two-way street, involving value for and obligations to the donor. As a recipient of such funds, it is important that the NGO be open and transparent, be accountable to the donor, use the funds responsibly and according to the intent of the donor, and allow the funding individuals and organizations to be able to have insight into the project at all times. It is important that the fundraising activity also be consistent with the mission of the NGO._
A. General Fundraising Principles

Standards

1. **Governing body.** The governing body should be very active in the fundraising effort, including being active in solicitations and in making individual contributions.

2. **Consistency with mission.** The organization shall only accept funding that is consistent with its mission, does not compromise its core principles, and does not restrict its ability to address relevant issues freely, thoroughly, and objectively.

3. **Truthful.** The organization must be truthful in all matters relating to the raising of funds and their use.

4. **Mission priority.** Programs shall be designed to meet the mission of the NGO and never designed simply to meet the needs of a funding source.

5. **Unethical actions.** The organization must not tolerate any unethical activities such as double funding for one project, diversion of dedicated funds to uses other than the project for which funds were approved, or overstatement of achievements.

Evaluation

1. Is your governing body actively engaged in the organization's fundraising efforts? □ Yes □ No

2. What percentage of the governing body makes individual contributions? ________

3. What percentage of the governing body helps to bring in money to the organization beyond individual contributions? ________

4. Does the organization only accept funding consistent with its mission and core principles? □ Yes □ No

5. Does the funding an organization accepts still allow the organization the freedom to address relevant issues freely, thoroughly, and objectively? □ Yes □ No

6. Is the organization truthful in all matters relating to raising funds and their use? □ Yes □ No

7. Are programs designed in accordance with mission of the organization and not simply to meet the needs of the funding source? □ Yes □ No

8. Does the organization have a monitoring system in place to ensure improper or unethical use of funds does not occur, such as protection against double funding for one project or diversion of dedicated funds to uses other than for which funds were received or approved? □ Yes □ No

If you answered no to a question, please explain why:

________________________________________________________________________

________________________________________________________________________
B. Solicitations

Standards

1. Solicitation materials. The organization shall be careful to ensure that all solicitation and promotional materials are accurate, and that they clearly and truthfully present the NGO, its mission, and its programs. All solicitations are to correctly reflect the NGO’s planned use of the solicited funds, and fundraising solicitations shall only make claims that the organization can fulfill. There shall not be any exaggerations of fact or material omissions, nor any communication or images that would create a false or misleading impression.

2. Tax benefits. The organization shall ensure that donors receive informed, accurate, and ethical information regarding the tax implications of potential gifts.

3. Fundraising principles. Fundraising shall be for the purpose of the NGO’s mission, and free of coercion, improper motive, inappropriate conduct, unreasonable reward, or personal incurrence.

4. Excess funds. When funding for a particular purpose is invited from the public, there shall be a plan for handling any excess funds, and, where appropriate, the appeal should include information on how any excess funds will be used.

5. Compensation to fundraisers. The organization shall not provide compensation to fundraisers that is based on a percentage of charitable contributions raised or expected to be raised, nor should it provide a finder’s fee. Percentage-based compensation can be an impediment to keeping the donor’s and NGO’s best interests primary, and may foster unethical behavior or inappropriate conduct on the part of the fundraiser. It likewise can be a hindrance toward maintaining a volunteer spirit and keeping the mission of the NGO at the forefront, and may offer reward without merit in the case of a large donation that may be the product of many individuals. The organization may provide compensation based on skill, effort and time expended, and performance-based compensation, such as bonuses, provided such bonuses are in accordance with prevailing practices of the NGO and not based on a percentage of charitable contributions raised.

6. Sales promotions. Fundraising promotions involving the sale of products or services shall indicate the duration of the campaign, and the actual or anticipated portion of the purchase price that will benefit the NGO or program.

7. Percentage of fundraising costs. The costs involved in fundraising shall be reasonable relative to the revenue generated. Over the course of a number of years, the NGO’s average expenditure on fundraising activities should be one-third or less of the amount of revenue generated from these activities, and ideally fundraising costs should be less than 25% of fundraising income. An organization that does not meet this ceiling of 33 1/3% (fundraising costs/fundraising revenue) over a five-year period should demonstrate that it is progressing toward this goal or explain why its fundraising costs are reasonable (such as the higher fundraising costs of a newly-created organization, or unique donor, social or political factors).

8. Information on solicitors. The NGO shall have policies in place to protect the donor’s right to be informed whether the solicitors are paid staff, volunteers, or agents of the NGO.

Evaluation

1. Are solicitations and promotional materials accurate and do they clearly and truthfully present the NGO, its mission, and its programs? □ Yes □ No

2. Do all solicitations correctly state the NGO’s planned use of the solicited funds? □ Yes □ No

3. Do solicitations only make claims the organization can fulfill? □ Yes □ No
4. Do solicitations avoid exaggerations of fact or material omissions and do they avoid creating, via images or text, a deliberately false or misleading impression? □ Yes □ No

5. Do donors receive informed, accurate and ethical information regarding the tax implications of potential gifts? □ Yes □ No

6. Is fundraising focused on the mission of the organization? □ Yes □ No

7. Is fundraising free of coercion? □ Yes □ No

8. Is fundraising free of improper motive, inappropriate conduct, unreasonable reward, or personal inurement? □ Yes □ No

9. Is there a plan for handling excess funds, should the situation arise? □ Yes □ No

10. Do fundraising appeals include, where appropriate, information on how any excess funds will be used? □ Yes □ No

11. If fundraisers are hired to raise money for the organization, how are the fundraisers compensated?
   □ Percentage of charitable contributions raised or expected to be raised
   □ Finder's fee
   □ Compensation based on skill, effort, or time expended
   □ Performance-based (such as bonuses) but not based on a percentage of charitable contributions raised and in accordance with prevailing practices of the organization
   □ Other ____________________________

   If fundraisers are compensated based on either or both of the first two options above, please explain why this procedure is used and if there are any plans to change the procedure?

   __________________________________________

   __________________________________________

   __________________________________________

12. Are promotions involving the sales of products or services specified in terms of the duration of the campaign? □ Yes □ No

13. Are promotions involving the sales of products or services specified in terms of the actual or anticipated portion of the purchase price that will benefit the program or NGO? □ Yes □ No

14. Does the organization ensure that the costs involved in fundraising are reasonable in relation to the revenue generated? □ Yes □ No

   On average, over the past five years (if relevant), what percentage of revenue generated from fundraising activities is the fundraising expenditures? __________________________________________
If an organization's costs for fundraising activities are not one-third or less of the amount of revenue raised, please explain why this ceiling of 33 1/3% is not being met, or if progress is being shown toward this goal.

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15. Does the organization have policies in place to protect the donor's right to be informed whether the solicitors are paid staff, volunteers or agents of the organization?  □ Yes  □ No

If you answered no to a question, please explain why:

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C. Use of Funds

Standards

1. **Use of contributions.** The organization shall ensure that contributions are used as promised or implied in fundraising appeals or for the purposes intended by the donors.

2. **Grant commitment.** When the organization accepts a grant, it is entering into a contract to carry out the program activities in an agreed-upon manner, and has an ethical and legal responsibility to honor that commitment.

3. **Donor consent for changes.** The organization may alter the conditions of a gift or grant only by obtaining explicit consent by the donor.

4. **Efficient and effective use.** The organization shall ensure efficient and effective use of grants and charitable contributions.

Evaluation

1. Are contributions received used as promised or implied in fundraising appeals or for the purposes intended by the donors? ☐ Yes ☐ No

2. Does the organization recognize that when it accepts a grant that it is entering into a contract to carry out the program activities in an agreed-upon manner, and has an ethical and legal responsibility to honor that commitment? ☐ Yes ☐ No

3. Does the organization obtain consent from the donor before making changes to the use of a donation or gift from its original intention? ☐ Yes ☐ No

4. Does the organization have methods in place to ensure the efficient and effective use of grants and charitable contributions? ☐ Yes ☐ No

If you answered no to a question, please explain why:
D. Accountability

Standards

1. Tracking expenditures. The organization shall set up an organized system to track grant expenditures.
2. Timely reports. The organization shall produce timely reports on the use and management of funds.
3. Financial statements. Financial statements regarding donations shall be available upon request by the donor and interested parties.

Evaluation

1. Does the organization have a system in place to track expenditures? □ Yes □ No
2. Does the organization produce timely reports on the use and management of funds? □ Yes □ No
3. Are financial statements regarding donations available upon request by the donor and interested parties? □ Yes □ No

If you answered no to a question, please explain why:

__________________________________________________________________________

__________________________________________________________________________

__________________________________________________________________________
E. Relationship with Donor

Standards

1. **Donor relationship.** The directors, management, staff and volunteers of the organization shall not exploit any relationship with a donor or prospective donor for personal benefit or the benefit of any relative, friends, associates, colleagues, and so forth.

2. **Confidentiality.** Privileged or confidential information regarding the donor or donation must not be disclosed to unauthorized parties.

3. **Donor privacy.** A donor's privacy shall be respected and an NGO must safeguard any confidential information regarding the donor or the gift. Donors are to have the opportunity to remain anonymous, and to not have their names added to any lists that are sold, rented or given to others, unless the donor has had an opportunity to approve such lists or have their names removed.

4. **Privacy policy.** The organization shall have a clear and easily accessible privacy policy that informs the public what information is being collected on individuals and donors and how that information will be used, how to contact the organization to review personal information collected and to request corrections, how to inform the NGO that the individual does not wish his or her personal information to be shared outside the NGO, and what security measures are in place to protect personal information.

5. **Unethical solicitations.** The NGO or its agents must not use excessive pressure, coercion, undue influence or other unethical means in their solicitations.

Evaluation

1. Are donor relationships honored and not exploited for personal reasons by any members of the organization? □ Yes □ No

2. Are methods in place to ensure that confidential information regarding the donation is not disclosed to unauthorized parties? □ Yes □ No

3. Are donors' privacy respected and any confidential information regarding the donor safeguarded? □ Yes □ No

4. Do donors have the opportunity to remain anonymous, and to not have their names added to any lists that are sold, rented or given to others, unless the donor has had an opportunity to approve such lists or have their names removed? □ Yes □ No

5. Does the organization have a clear and easily accessible privacy policy that informs the public what information is being collected on individuals and donors and how that information will be used? □ Yes □ No

6. Does the organization have a clear and easily accessible privacy policy that informs the public how to contact the organization to review personal information collected and to request corrections? □ Yes □ No
7. Does the organization have a clear and easily accessible privacy policy that informs the public how to inform the NGO that the individual does not wish his or her personal information to be shared outside the NGO? □ Yes □ No

8. Does the organization have a clear and easily accessible privacy policy that informs the public what security measures are in place to protect personal information? □ Yes □ No

9. Does the organization guarantee that the organization does not use unethical means in its solicitations, such as excessive pressure, coercion, or undue influence? □ Yes □ No

If you answered no to a question, please explain why:
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
IX. Partnerships, Collaboration and Networking

When appropriate, NGOs may find that cooperation with other civil society organizations, government and intergovernmental agencies, and for-profit corporations may be beneficial in advancing their mission-related objectives. Such collaboration for common good may reduce duplication of services and eliminate using resources for competitive purposes rather than serving constituencies. Collaboration may allow pairing diverse strengths and resources and promote effectiveness in tackling priorities. However, an NGO may enter into such a relationship only if it is consistent with its mission.
A. General Principles of Partnerships and Collaboration

Standards

1. **Mission consistency.** The organization shall collaborate with other entities only if the relationship is consistent with the mission of the NGO.
2. **Shared values.** The organization shall collaborate on the basis of shared values, common ground, and for the good of society.
3. **Mutual benefit.** The NGO shall collaborate on the basis of equitable and genuine mutual benefit to each organization.
4. **Transparency.** NGO collaboration shall allow financial transparency and a two-way flow of information, ideas, and experiences.
5. **Adaptive to change.** Collaborations are to be adaptive to change. Changes in the relationship are to be developed through cooperation, and not forced by one or the other organization.

Evaluation

1. Are all of the organization's current partnerships and collaborations consistent with its mission?
   - [ ] Yes  [ ] No

2. Are the organization's current partnerships and collaborations formed on the basis of shared values, common ground, and the good of society?
   - [ ] Yes  [ ] No

3. Are the organization's current partnerships and collaborations formed on the basis of equitable and genuine mutual benefit to all organizations involved?
   - [ ] Yes  [ ] No

4. Are the organization's partnerships and collaborations financially transparent?
   - [ ] Yes  [ ] No

5. In the organization's partnerships and collaborations, is there a two-way flow of information, ideas, and experiences?
   - [ ] Yes  [ ] No

6. Are the organization's partnerships and collaborations adaptive to change, through cooperation and not forced by one or the other organization?
   - [ ] Yes  [ ] No

If you answered no to a question, please explain why:
B. Relations with other NGOs and Civil Society Organizations

Standards

1. **Common objectives.** When appropriate, NGOs with overlapping missions, values, and target groups should partner with each other and civil society organizations, when it would be beneficial for the common target groups and for the achievement of common objectives.

2. **Competition and service duplication.** NGOs with overlapping missions, values, and target groups should refrain from competing with each other and with other civil society organizations, and should refrain from unnecessary duplication of services and disruption of each other's projects.

3. **Information sharing.** NGOs with overlapping missions, values and target groups should share relevant project information with other NGOs and civil society organizations, and mutually support each other.

4. **Support for other NGOs.** The NGO shall express solidarity with campaigns and actions of other NGOs, and promote the effectiveness and success of other NGOs, when it does not compromise the integrity or values of the NGO.

5. **Networking.** The organization shall network with other ethical NGOs as a means for promoting the growth, effectiveness and efficiency of the NGO sector and the ability to advance the public good.

Evaluation

1. When it is appropriate, does the organization partner with other NGOs and civil society organizations who share similar missions and values to support the achievement of common objectives? □ Yes □ No

2. Does the organization refrain from unnecessary duplication of services and disruption of projects of NGOs and civil society organizations with overlapping missions, values, and target groups? □ Yes □ No

3. Is the organization committed to sharing relevant project information and supporting other NGOs and civil society organizations with overlapping missions, values and target groups? □ Yes □ No

4. Is the organization committed to expressing solidarity with campaigns and actions of other NGOs and promote the effectiveness and success of other NGOs, when it does not compromise the integrity or values of the organization? □ Yes □ No

5. Is the organization committed to networking with other ethical NGOs as a means for promoting the growth, effectiveness and efficiency of the NGO sector and the ability to advance the public good? □ Yes □ No

If you answered no to a question, please explain why:
C. Relations with Government Agencies and Intergovernmental Bodies

Standards

1. **NGO objectives and independence.** The organization shall enter into a partnership agreement with a government or intergovernmental body only when it is beneficial to achievement of the NGO’s objectives and does not compromise the independence or self-control of the organization.

2. **Appropriate and mutually beneficial.** The organization shall seek to dialogue and cooperate with government and intergovernmental agencies when such cooperation would be both appropriate and mutually beneficial and could increase the NGO’s effectiveness in dealing with issues and priorities in its agenda.

3. **Mission-led.** The organization shall not enter into a partnership with a governmental or intergovernmental body solely to promote the sustainability or competitive advantage of the NGO independent of achieving its mission objectives.

4. **Political favor.** The organization shall not change its policies or non-partisan nature in order to curry political favor.

Evaluation

1. Is the organization committed to entering into partnerships with government or intergovernmental bodies only when it is beneficial to achieve its objectives and does not compromise the independence or self-control of the organization? □ Yes □ No

2. Is the organization committed to dialogue and cooperation with government and intergovernmental agencies when such cooperation would be both appropriate and beneficial and could increase the organization’s effectiveness in dealing with issues and priorities in its agenda? □ Yes □ No

3. Is the organization committed to refraining from entering into a government or intergovernmental agency partnership solely to promote the sustainability or competitive advantage of the NGO if such partnership is not in alignment with its mission objectives? □ Yes □ No

4. Is the organization committed to refraining from changing its organizational policies or non-partisan nature in order to curry political favor? □ Yes □ No

If you answered no to a question, please explain why:
D. Relations with For-Profit Corporations

Standards

1. **NGO objectives and independence.** The organization shall enter into collaboration with a for-profit corporation only when it is beneficial to achievement of the NGO's objectives and does not compromise the independence or self-control of the organization.

2. **Mission-led.** The organization shall not enter into collaboration with a for-profit corporation if motivated by financial reasons versus achieving its mission objectives.

3. **Market advantage.** The organization shall not enter into collaboration with a for-profit corporation if the main motivation of the corporation is to gain a market advantage over competitors.

Evaluation

1. Is the organization committed to developing collaborations or partnerships with for-profit corporations only when it is beneficial to achieving its organizational objectives and does not compromise the independence or self-control of the organization? □ Yes □ No

2. Is the organization committed to refraining from entering into a partnership with a for-profit corporation for financial reasons that are independent of achieving its mission and objectives? □ Yes □ No

3. Is the organization committed to refraining from entering into a partnership with a for-profit corporation if the main motivation of the corporation is to gain a market advantage over competitors? □ Yes □ No

If you answered no to a question, please explain why:

_________________________________________________________________

_________________________________________________________________