

# **INTERNATIONAL NON GOVERNMENTAL ORGANISATIONS**

## **ACCOUNTABILITY CHARTER**

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### **Who we are**

We, international non-government organisations (INGOs) signatory to this Charter, are independent non-profit organisations that work globally to advance human rights, sustainable development, environmental protection, humanitarian response and other public goods.

Our organisations are proud and privileged to work across a wide range of countries and cultures, with a diverse range of peoples and in varied eco- and social and political systems.

Our right to act is based on universally-recognised freedoms of speech, assembly and association, on our contribution to democratic processes, and on the values we seek to promote.

Our legitimacy is also derived from the quality of our work, and the recognition and support of the people with and for whom we work and our members, our donors, the wider public, and governmental and other organisations around the world.

We seek to uphold our legitimacy by responding to inter-generational considerations, public and scientific concerns, and through accountability for our work and achievements.

By signing this Charter we seek to promote further the values of transparency and accountability that we stand for, and commit our INGO to respecting its provisions.

### **How we work**

INGOs can complement but not replace the over-arching role and primary responsibility of governments to promote equitable human development and well-being, to uphold human rights and to protect ecosystems.

We also seek to promote the role and responsibilities of the private sector to advance human rights and sustainable development, and protect the environment.

We can often address problems and issues that governments and others are unable or unwilling to address on their own. Through constructive challenge, we seek to promote good governance and foster progress towards our goals.

We seek to advance our mission through research, advocacy and programmes. It is common for our work to be at the international, national, regional and local levels, either directly or with partners.

We work with other organisations where this is the best way to advance our individual missions.

## **The Charter's purpose**

This Charter outlines our common commitment to excellence, transparency and accountability. To demonstrate and build on these commitments, we seek to:

- identify and define shared principles, policies and practices;
- enhance transparency and accountability, both internally and externally;
- encourage communication with stakeholders; and
- improve our performance and effectiveness as organisations.

We recognise that transparency and accountability are essential to good governance, whether by governments, businesses or non-profit organisations.

Wherever we operate, we seek to ensure that the high standards which we demand of others are also respected in our own organisations.

The Charter complements and supplements existing laws. It is a voluntary charter, and draws on a range of existing codes, norms, standards and guidelines.

We agree to apply the Charter progressively to all our policies, activities and operations. The Charter does not replace existing codes or practices to which signatories may also be party, except as specified by them. Its adoption does not prevent signatories from supporting or using other tools to promote transparency and accountability.

We will refine the Charter through experience, taking into account future developments, particularly those that improve accountability and transparency.

## **Our stakeholders**

Our first responsibility is to achieve our stated mission effectively and transparently, consistent with our values. In this, we are accountable to our stakeholders.

Our stakeholders include:

- Peoples, including future generations, whose rights we seek to protect and advance;
- Ecosystems, which cannot speak for or defend themselves;
- Our members and supporters;
- Our staff and volunteers;
- Organisations and individuals that contribute finance, goods or services;
- Partner organisations, both governmental and non-governmental, with whom we work;
- Regulatory bodies whose agreement is required for our establishment and operations;
- Those whose policies, programmes or behaviour we wish to influence;
- The media; and
- The general public.

In balancing the different views of our stakeholders, we will be guided by our mission and the principles of this Charter.

## **Principles**

### ***Respect for Universal Principles***

INGOs are founded on the rights to freedom of speech, assembly and association in the Universal Declaration of Human Rights. We seek to advance international and national laws that promote human rights, ecosystem protection, sustainable development and other public goods.

Where such laws do not exist, are not fully implemented, or abused, we will highlight these issues for public debate and advocate appropriate remedial action.

In so doing, we will respect the equal rights and dignity of all human beings.

### ***Independence***

We aim to be both politically and financially independent. Our governance, programmes and policies will be non-partisan, independent of specific governments, political parties and the business sector.

### ***Responsible advocacy***

We will ensure that our advocacy is consistent with our mission, grounded in our work and advances defined public interests.

We will have clear processes for adopting public policy positions, (including for partners where appropriate,) explicit ethical policies that guide our choices of advocacy strategy, and ways of identifying and managing potential conflicts of interest among various stakeholders.

### ***Effective Programmes***

We seek to work in genuine partnership with local communities, NGOs and other organisations aiming at sustainable development responding to local needs.

### ***Non-Discrimination***

We value, respect and seek to encourage diversity, and seek to be impartial and non-discriminatory in all our activities. To this end, each organisation will have policies that promote diversity, gender equity and balance, impartiality and non-discrimination in all our activities, both internal and external.

### ***Transparency***

We are committed to openness, transparency and honesty about our structures, mission, policies and activities. We will communicate actively to stakeholders about ourselves, and make information publicly available.

### **Reporting**

We seek to comply with relevant governance, financial accounting and reporting requirements in the countries where we are based and operate.

We report at least once a year on our activities and achievements. Reports will describe each organisation's:

- Mission and values;
- Objectives and outcomes achieved in programme and advocacy;
- Environmental impact;
- Governance structure and processes, and main office bearers;
- Main sources of funding from corporations, foundations, governments, and individuals;
- Financial performance;
- Compliance with this Charter; and
- Contact details.

#### **Audit**

The 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.

#### **Accuracy of information**

We will adhere to generally-accepted standards of technical accuracy and honesty in presenting and interpreting data and research, using and referencing independent research.

#### **Good Governance**

We should be held responsible for our actions and achievements. We will do this by: having a clear mission, organisational structure and decision-making processes; by acting in accordance with stated values and agreed procedures; by ensuring that our programmes achieve outcomes that are consistent with our mission; and by reporting on these outcomes in an open and accurate manner.

The governance structure of each organisation will conform to relevant laws and be transparent. We seek to follow principles of best practice in governance. Each organisation will have at least:

- A governing body which supervises and evaluates the chief executive, and oversee programme and budgetary matters. It will define overall strategy, consistent with the organisational mission, ensure that resources are used efficiently and appropriately, that performance is measured, that financial integrity is assured and that public trust is maintained;
- Written procedures covering the appointment, responsibilities and terms of members of the governing body, and preventing and managing conflicts of interest;
- A regular general meeting with authority to appoint and replace members of the governing body.

We will listen to stakeholders' suggestions on how we can improve our work and will encourage inputs by people whose interests may be directly affected. We will also make it easy for the public to comment on our programmes and policies.

## ***Ethical Fundraising***

### **Donors**

We respect the rights of donors: to be informed about causes for which we are 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 our independence.

### **Use of Donations**

In raising funds, we will accurately describe our activities and needs. Our policies and practices will ensure that donations further our organisation's mission. Where donations are made for a specific purpose, the donor's request is honoured. If we invite the general public to donate to a specific cause, each organisation will have a plan for handling any shortfall or excess, and will make this known as part of its appeal.

### **Gifts in kind**

Some donations may be given as goods or services. To retain our effectiveness and independence, we will: record and publish details of all major institutional gifts and gifts-in-kind; clearly describe the valuation and auditing methods used; and ensure that these gifts contribute towards our mission.

### **Agents**

We seek to ensure that donations sought indirectly, such as through third parties, are solicited and received in full conformity with our own practices. This will normally be the subject of written agreement between the parties.

### ***Professional Management***

We manage our organisations in a professional and effective manner.

Our policies and procedures seek to promote excellence in all respects.

### **Financial controls**

Internal financial control procedures will ensure that all funds are effectively used and minimise the risk of funds being misused. We will follow principles of best practice in financial management.

### **Evaluation**

We seek continuously to improve our effectiveness. We will have defined evaluation procedures for our boards, staff, programmes and projects on the basis of mutual accountability.

### **Public Criticism**

We will be responsible in our public criticisms of individuals and organisations, ensuring such criticism amounts to fair public comment.

### **Partners**

We recognise our that organisational integrity extends to ensuring that our partners also meet the highest standards of probity and accountability, and will take all

possible steps to ensure that there are no links with organisations, or persons involved in illegal or unethical practices.

### **Human Resources**

We recognise that our performance and success reflect the quality of our staff and volunteers and management practices, and are committed to investing in human resource development.

Remuneration and benefits should strike a balance between public expectations of voluntary-based, not-for-profit organisations and the need to attract and retain the staff we need to fulfil our mission. Our human resources policies seek to conform fully with relevant international and national labour regulations and apply the best voluntary sector practices in terms of employee and volunteer rights and health and safety at work. Human resources policies will include procedures for evaluating the performance of all staff on a regular basis.

### **Bribery and Corruption**

Human resources policies will specifically prohibit acts of bribery or corruption by staff or other persons working for, or on behalf of, the organisation.

### **Respect for Sexual Integrity**

We condemn sexual exploitation, abuse and discrimination in all its forms. Our policies will respect sexual integrity in all our programmes and activities, and prohibit gender harassment, sexual exploitation and discrimination.

### **Whistle-blowers**

Staff will be enabled and encouraged to draw management's attention to activities that may not comply with the law or our mission and commitments, including the provisions in this Code.

