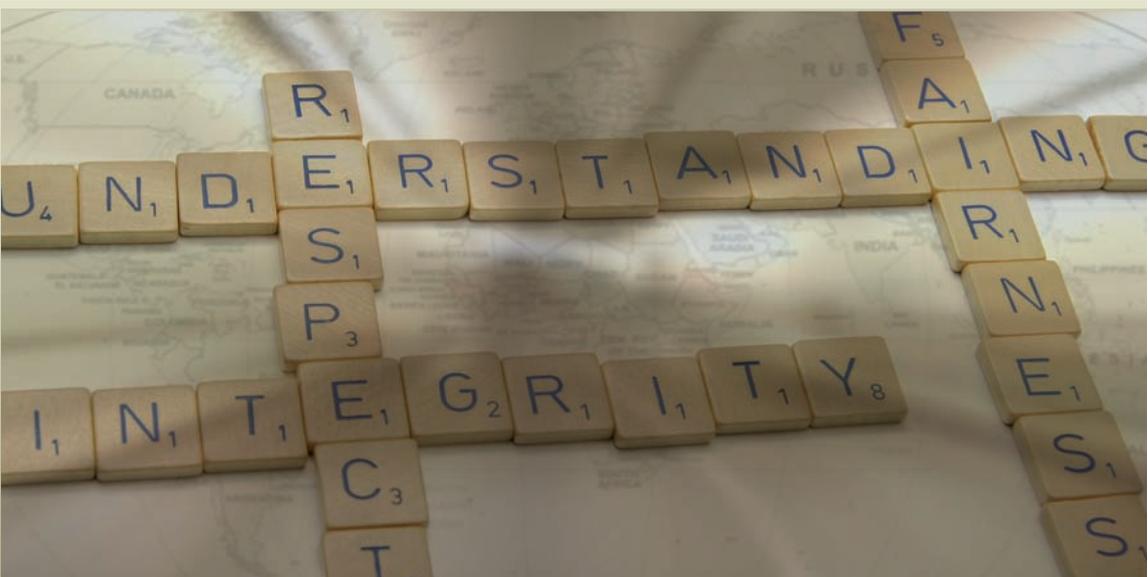




COUNCIL *on*  
FOUNDATIONS



# Principles of Accountability for International Philanthropy



# Principles of Accountability for International Philanthropy

*An Aspirational Tool for International Donors*

Developed by a Joint Working Group of the Council on Foundations  
and the European Foundation Centre

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Dedicated to the memory of Ray Murphy,  
whose life and work personify these principles.



# Contents

Preface .....	7
Executive Summary .....	8
Introduction .....	9
Principles of Accountability for International Philanthropy .....	11
Good Accountability Practices for International Philanthropy .....	13
Closing Comments .....	20
Selected Resources.....	21
Joint Working Group Members and Acknowledgements .....	27



# Preface

As co-chairs of the Council on Foundations - European Foundation Centre Joint Working Group that developed this booklet, we hope you will find it a useful resource in terms of thinking about your accountability as an international funder. It is intended to be both inspirational and practical.

Over a two-year period the Joint Working Group held a series of consultations with foundations, non-governmental organizations and philanthropic partners on four continents. Cross-border philanthropy is growing and there is no one way to conduct it—the diversity of the field is, after all, one of its strengths. At the same time, we feel strongly that the fundamental principles highlighted in this booklet are vital to achieving accountability and effectiveness regardless of the approach or focus of a particular philanthropic activity. The specific actions associated with each of the principles are not exhaustive nor are they a checklist; rather, these “practice options” are meant to suggest concrete ways in which the principles might be realized through your philanthropic programs.

To those of you who have been working in the international field for some time, the principles may articulate what you have long known and are already doing. For others, particularly those new to cross-border philanthropy, the principles may raise issues that may not have occurred to you before. In any case, we hope the principles will inspire all who are engaged in international philanthropy to be more thoughtful and effective funders and partners.

Natalia Kanem, President, The ELMA Philanthropies Services (U.S.) Inc.  
Luc Tayart de Borms, Managing Director, King Baudouin Foundation

# Executive Summary

Cross-border philanthropy is exciting and rewarding, with the benefits far outweighing challenges. In view of the distinct complexities facing independent funders working across national borders, the Council on Foundations and the European Foundation Centre (EFC) created a Joint Working Group to develop a set of principles of accountability specifically for *international* philanthropy. The result is this voluntary, aspirational document that is intended to educate, guide and help Council and EFC members be more accountable and effective in their cross-border activities.

In early 2005 the Working Group undertook the extensive process of consulting members of the two organizations as well as other philanthropic networks and experts. In addition, consultations were held with groups of grantees and philanthropic partner organizations in Latin America, Eastern Europe, and Africa, including a three-day workshop with 25 African non-governmental organization (NGO) leaders in South Africa.

The Working Group recognizes that legal compliance, fiduciary responsibility, and administrative oversight are essential components of philanthropic accountability. These "givens" are therefore not the focus of this document.

The Working Group's primary concern was to come up with a set of principles and good practice options addressing the issue of accountability to mission, grantees, and partners and, ultimately, to the intended beneficiaries of transnational philanthropic activity.

The Seven Principles of Accountability for International Philanthropy are:

1. Integrity
2. Understanding
3. Respect
4. Responsiveness
5. Fairness
6. Cooperation and Collaboration
7. Effectiveness

# Introduction

International philanthropy is growing rapidly, in response to an increasingly globalized, interdependent and interconnected world in which the challenges posed by health, demographics, housing, and natural resource crises, and a growing gap between rich and poor, along with other societal problems are all too apparent. It is a world in which many "domestic" issues have international roots and require a global perspective in order to be dealt with effectively.

It is also a world of potentially exciting and rewarding opportunities for organized philanthropy. More and more independent funders, both long-established and new, are recognizing that their efforts can contribute to a more peaceful, sustainable, and just world in a variety of ways: by making long-term investments in civil society abroad; by supporting research and testing innovative responses to global problems; by leveraging resources and knowledge through international partnerships; and through publishing, advocacy, and exercise of their convening power. Whatever the specific form, international philanthropy can produce high value for even modest levels of investment and it often strengthens the work of foundations at home.

While philanthropy that crosses national borders has much in common with its domestic counterpart, it also differs in significant and challenging ways. Language differences, communication across vast distances, unfamiliar cultural values and perspectives, multiple legal systems, and disparate accounting practices are a few of the factors that distinguish international from local or national philanthropy and contribute to its complexity. Moreover, international philanthropy takes place against a complex backdrop of international politics, geo-power dynamics, government stipulations, and cultural and religious traditions, with a potentially greater degree of uncertainty and unpredictability. However, with the high level of need and the cross-border nature of many of the challenges the world faces today, there is also a greater sense of responsibility and a tremendous opportunity to make a difference with even modest contributions.

In view of these challenges, how can independent funders (see Definitions, below) ensure that their international philanthropy is carried out in an accountable and responsible manner? To address this question, the Council on Foundations and the European Foundation Centre (EFC) created a Joint Working Group of foundation and corporate members in early 2005 to develop a set of principles of accountability *specifically for international philanthropy*. During the past two years, the Working Group has engaged in a process of reflection with foundations in the global north and south, grantees, partners, and others, leading to the articulation of a set of principles to help guide donors working in this field.

Voluntary and aspirational, the principles and their accompanying practice options are intended for members of the Council and the EFC as a helpful guide in thinking about and conducting their international philanthropy in a manner that fulfills their missions and advances the public good.

## What Do We Mean by Accountability for International Philanthropy?

Although there is no single definition of accountability, the Working Group felt that the fundamental question every international donor should ask of itself is: "To whom is my organization responsible as it makes grants or develops projects across borders?"

The Working Group believes that the answer to this question should reflect a commitment to:

1. **Uphold your core mission** in a manner that is consistent with the wishes of your benefactors, donors, or corporation;
2. **Serve the public good** as defined by national laws and international conventions in your own country and in the recipient country;
3. **Engage and inform your stakeholders** (see Definitions, below) with respect to your intentions and decision-making processes, and provide a mechanism for input and feedback from those affected; and
4. **Assure positive impact** through your grantmaking and operating activities with respect to the people and communities affected by your interventions

### DEFINITIONS:

**Independent Funders:** *any type of foundation, corporate donor, or individual acting independently of government and for the public benefit by supporting associations, institutions, organizations, groups, or individuals, either through grants or non-financial means or by operating their own programs.*

**Stakeholders:** *the various actors that can affect or be affected by an independent funder's policies and actions. They may include, but are not limited to, the following: founders, donors or benefactors; boards of directors; government regulators at national and subnational levels; philanthropic partners from the private, public, and not-for-profit sectors; grantees; beneficiaries (those supported or assisted by grantees); shareholders (in the case of corporate donors); and staffs of independent funding organizations.*

*The mix of stakeholders will vary from one independent funder to another, depending on overall mission, objectives, target population, and method of work. Some stakeholders may carry more weight than others—and in some cases, their needs vis-a-vis the funder may conflict. For example, consider a human rights funder that wants to be transparent in its funding to its own government regulators but also wants to protect the identity of its grantees in countries where they are threatened by hostile governments. Accountability implies a commitment by the funder to consider and balance the needs of its different stakeholders in its decision-making and activities, and to deliver against this commitment.*

# Principles of Accountability for International Philanthropy

The following seven principles are intended to guide the *international philanthropic* work of independent funders:

## 1. Integrity

Engage in international philanthropy in a way that is in line with and truthful to your mission, values, vision, and core competencies. Show that you are genuine in your intentions throughout all aspects (programmatic, operational, and financial) of your international work. Be honest and transparent with your stakeholders.

## 2. Understanding

Take the time to research and understand the political, economic, social, cultural, and technological context in which your international philanthropy will take place. Tap into expertise that already exists, including at the local level, and develop a philanthropic strategy that is realistic and appropriate.

## 3. Respect

Avoid cultural arrogance by respecting cultural differences and human diversity. Recognize local knowledge, experience, and accomplishments. Be modest about what you know, what you can accomplish with the resources you have, and what you have yet to learn. When visiting international grantees and partners, always keep in mind that you are a guest in someone else's country.

## 4. Responsiveness

Listen carefully to your international grantees and partners in order to understand and respond adequately to their needs and realities. Be open and prepared to adjust your original objectives, timeline, and approach to the local context and capacity—resist the temptation to impose your own models or solutions. Build a relationship of trust with your international grantees and partners and with the communities where you work.

## **5. Fairness**

Be reasonable and flexible in what you require from your grantees and partners, ensuring that your demands are proportionate to the level, purpose, and nature of your support. Be mindful of their possibly limited capacity to deal with multiple funders, and do not demand of them what you would not demand of yourself.

## **6. Cooperation and Collaboration**

Recognize that international work calls for a high level of cooperation and collaboration among funders themselves and with a variety of actors, including non-governmental organizations (NGOs), businesses, governments, and multilateral organizations. Strive to work collaboratively in order to maximize resources, build synergies, boost creativity, and increase learning and impact.

## **7. Effectiveness**

Assess whether your international philanthropy is effective by engaging in a process of mutual learning with your peers, grantees, and partners. Demonstrate how your international philanthropy contributes to the achievement of your organization's mission and the advancement of the public good. Plan for sustainability and commit to staying long enough to be effective.

# Good Accountability Practices for International Philanthropy

The following set of practice options is intended to illustrate steps and approaches funders *may* choose to adopt in implementing the seven principles.

Accountability, whether domestic or international, presupposes fiduciary responsibility, legal compliance, and administrative oversight. These are all essential elements of accountability to be taken as “*givens*” and therefore are not the focus of this document. The following practice options are intended to assist funders in going beyond these givens to become broadly accountable and effective agents for positive change *in the international arena*.

Because independent funders vary greatly in terms of their resources, missions, and approaches, the following practices should not be construed as a prescriptive checklist. Not all of the elements will be relevant for everyone.

## **1. Align your international philanthropy with your vision and mission.**

- Ground your international mission in your organization's vision, values, and core competencies. This gives you legitimacy, particularly in complex situations.
- Be clear and explicit about what motivates your international work, and why you have chosen the issues, regions, and target audiences you are supporting. State your intentions and expectations.
- Make sure you have adequate resources and realistic timelines for what you aim to achieve.
- Seek to do no harm. Ensure that your international philanthropy does not, for instance, inadvertently exacerbate existing inequities, fuel conflict, or damage the environment. Tailor your international agenda to the specific needs and realities in the context where you operate.

- Take a holistic approach to your international philanthropy. Understand how the activity you are supporting fits within a larger picture and how it relates to your work in your home country.

**EXAMPLE:**

*A well-intentioned project designed to preserve natural resources such as land and wildlife appealed to an environmental conservation funder. However, the project could have had the unintended consequence of displacing longtime local residents who are indigenous occupants of ancestral lands—lands with deep cultural significance and upon which they depend for their livelihood. The program was re-envisioned to involve the residents in the conservation design and to prevent their alienation.*

## 2. Understand the context in which you operate.

- Invest in understanding the social, cultural, political, and economic context in which you are going to work—through field visits, literature reviews, and consultations with peers and by commissioning research and engaging a consultant with on-the-ground experience. Try to work with locally-based experts or information sources whenever possible.
- Consult with knowledgeable peers and key stakeholders in the process of developing your philanthropic strategy in their country.
- Beware of your preconceptions and of imposing your own agenda. Consider how to bridge the gaps, if any, between your intentions, what the community needs and what is appropriate from their experience.

**EXAMPLE:**

*On a tour up the Amazon, a wealthy couple with a small family foundation was appalled to learn that a poor, isolated village had no school. They decided to donate funds to the tour company's foundation for a new two-room building for the school, along with necessary supplies and a teacher's salary for two years. The school was built, the supplies delivered and a teacher hired. However, after a period of time the donors learned that the teacher had left and the school stood empty. The reason? The teacher did not speak the local language.*

- Seek out the views of those affected by your focal issues as well as a diverse cross-section of the community, not just a few individuals.
- Understand formal and informal processes that drive change and learn to identify the relevant agents for change. Engage them and support their vision and work.
- Consider gender issues and implications in your international work.

### 3. Engage with others. Do not work in isolation.

- Map out and monitor the field in which you operate—to understand who the key local and international actors are, what their focus is, and where there are potential overlaps or complementarities. Share information about your own work. This will help you to leverage resources better and avoid unnecessary duplication. The Internet, conferences, funder networks, and publications are good resources for this purpose.
- Cooperate with local organizations and groups whenever possible and invest in bolstering their capacity if needed.

#### EXAMPLE:

*A foundation considering entering a new area of international activity commissioned consultants to map out, for its area of interest, what is already being done, who is doing it, what the obstacles are, and where the gaps exist. The process of pulling this information together in a shortpaper helped define the foundation's strategy and sharpened its international philanthropic focus.*

- Consider partnering with business and/or government if you wish to build public awareness of problems and solutions or to scale up successful approaches and programs.
- Take part in a funders' collaborative or consortium or consider establishing one if this strategy would be appropriate to the pursuit of your international mission. Funders' consortia can create synergies, reduce administrative costs, expand networks, and facilitate the sharing of ideas, experiences, and learning.

#### EXAMPLE:

*The Partnership for Higher Education in Africa was launched in 2000 by a consortium of four private foundations, each of which had been separately supporting universities in Africa. In 2006 the partnership was expanded to include two more foundations and it announced a new five-year, \$200 million commitment to strengthening higher education in seven African countries.*

- Be aware that partnerships—among funders as well as with governments, businesses, and not-for profit institutions—demand a firm commitment by all parties to a common agenda. Partnerships also require trust, time, constant nurturing, flexibility, and readiness to compromise. Partnerships in the international arena have a further layer of complexity due to the diversity of cultures and approaches to philanthropy among the partners themselves.

#### 4. Inform, listen, and respond.

- Communicate openly with your key stakeholders about your vision, mission, and resources. Provide clear and timely information about what kinds of activities you support, how to apply for funding, and the selection process. Avoid jargon and consider using local languages if possible. Continue communicating openly with grantees and partners throughout the duration of the grant or program.
- Be realistic in what support you can provide and how and at what level you can provide it—and state this clearly to potential international grantees and partners.
- Be honest about any regulatory or practical constraints to your international philanthropy and explain them to potential grantees and partners right at the beginning.
- Make an effort to respond to all proposals you receive. If they don't fit your guidelines, say so. Refer worthy proposals that you are unable to support to other potential funders who might be interested.

#### 5. Respect diversity, autonomy, and knowledge.

- Familiarize yourself with what is culturally appropriate behavior before interacting with potential international grantees and partners.

##### **EXAMPLE:**

*In some cultures shaking hands, wearing revealing clothing or touching another person's head are considered offensive behavior. Research the local culture before visiting, so as not to unwittingly offend.*

- Listen carefully to what your international grantees and partners say. Fine-tune your expectations and objectives to reflect local needs and realities. Recognize local knowledge, capacity, capabilities, and solutions and identify how to best support these while staying true to your mission.
- Respect the contributions, achievements, autonomy, and integrity of your international grantees and partners.
- Recognize your international grantees and partners as agents of change who contribute critical local knowledge and community access to the philanthropic relationship—rather than as simply recipients of financial or other support.
- Respect the intellectual property of your grantees and partners by asking permission to use their ideas, stories, and photographs and giving proper credit when you do so.

##### **EXAMPLE:**

*A family foundation that funds community-based programs in Africa takes photographs of community members for use in its materials, including a calendar. Out of respect, the foundation obtains signed permission from each subject, including children, for use of the photographs.*

## 6. Build trust. Invest for the long term.

- Take a long-term view of development and make a long-term commitment if you can, but have an exit strategy in mind to avoid potential dependency on foreign support.
- Consider going beyond project support in your international philanthropy by building local institutions with long-term organizational capacity and financial sustainability.
- Think about ways of providing non-financial resources through mentoring, convening, linking, publishing, technical assistance, advocacy, and other forms of support. These can often make as much or more of a difference than funding.
- Minimize administrative and other demands on your international grantees and partners. Some reporting and financial accounting is essential, but make sure that your requirements are proportional to the magnitude of your support.
- Provide additional technical and financial assistance to cover costly requirements, such as a financial audit for a small organization.

### EXAMPLE:

*A family foundation that funds internationally requires that its grantees be professionally audited. Recognizing that audits are expensive and the audit requirements would impose a financial burden on smaller grantees, the foundation provides financial support so the grantee can meet the audit requirement.*

- Explain fully the reasons that you are asking your international grantees and partners to provide you with information, especially that which may be considered sensitive or confidential.
- Promote the work of your grantees and partners, *with their permission and as legally allowed*, but be mindful of the fine line between empowering people to speak up for their own rights and bring about change versus speaking for them.

## 7. Ensure good governance.

- Be mindful of laws and regulations that may apply to your international philanthropy *in the countries where your grantees or partners are located or where they operate*. When working in countries where laws and policies may be hostile to your mission and local partners, follow applicable international conventions.
- Revisit and assess regularly your international programs to ensure that they are in line with your mission and values.
- Strive for transparency in your decision-making and operations in your international philanthropy, but recognize that there may be circumstances in which it may be prudent to keep certain information confidential

**EXAMPLE:**

*A foundation supports human rights activities in countries where governments are sometimes hostile to civil society organizations and individuals that are active in human rights issues. Despite a commitment to transparency in its operations, the foundation adopted a policy of not publicly identifying local partners if doing so would place them or their activities at risk.*

- Provide a confidential response mechanism by which the various stakeholders involved in your international philanthropy can report problems and seek recourse.
- Consider working through international NGOs, local and international intermediaries, or re-granting organizations when you do not have the knowledge, resources, or staff capacity to work directly on the ground. In such cases, define clearly the mandate you are handing over, the nature of the relationship between your organization and your partner, and your expectations about the relationship between your partner and the final beneficiary organization. Define clearly the chain and scope of responsibilities.

## **8. Ensure good stewardship of philanthropic resources.**

- Take reasonable steps to get to know your partners and grantees. Encourage or require your international grantees and partners to abide by accepted accounting standards (those widely accepted in their own country or internationally recognized).

**EXAMPLE:**

*A foundation that works to strengthen civil society in several regions of the world provides support to local partners to strengthen their internal governance procedures and financial controls.*

- Have a written agreement with your international grantee or partner, spelling out clearly how your philanthropic resources will be used—but be flexible enough to make adjustments when unforeseen circumstances arise.
- Require a simple accounting from the grantee or partner explaining how your philanthropic resources were used, and seek to correct any misuse of resources as quickly as possible. Ask for clarification if you deem it necessary.
- When making large grants to new international grantees or partners, consider making payments in installments based on receipt of satisfactory progress reports.
- If you are not confident about your own staff capacity and knowledge to make international grants, take steps to strengthen your capacity. Consider working with a reliable professionally-run intermediary organization (in your own country or in the region where you are working) that specializes in international grants.

## 9. Assess, learn and share knowledge.

- Build in specific indicators to evaluate the progress of your philanthropic activities from the beginning through discussions with your international grantees and partners.
- Involve international grantees and partners in conscious reflection about the effectiveness of your philanthropy by creating a participatory and mutual learning environment.
- Provide opportunities for your international grantees and partners to learn from one another.

### EXAMPLE:

*A foundation that supports early childhood development programs in many countries around the world periodically brings together its international partners and grantees to discuss specific issues, lessons learned, and what programs in different countries have in common despite contextual differences.*

- Be prepared to take risks and accept that some initiatives will fail for a variety of reasons. The key is learning the appropriate lessons and applying them in the future.
- Share lessons learned with your stakeholders and peers. Consider providing support for networking and knowledge sharing.
- Take time to step back from the specific international philanthropic activity you are supporting to reflect on the ethical implications and broader impact of your work and on how your international work contributes to the advancement of your mission.

# Closing Comments

The Joint Working Group on Accountability for International Philanthropy believes that the principles, good practices, and resources in this document can provide a helpful frame of reference and useful tool for members of the Council on Foundations and the European Foundation Centre that engage in cross-border philanthropic activities. We believe that if you incorporate these principles into your international work your cross-border philanthropy, whatever form it may take, will be more effective and more accountable to your donors, the public, and the beneficiaries you intend to serve. Please bear in mind that this is a living document that will be reviewed and updated from time to time. The Council on Foundations and the European Foundation Centre welcome your comments, suggestions, and examples.

# Selected Resources

## **AccountAbility**

AccountAbility is an international nonprofit institute that promotes social and ethical accountability by developing innovative and effective accountability tools and standards, undertaking cutting-edge research, promoting accountability competencies in the nonprofit professions, and securing an enabling environment in markets and public policies.

> [www.accountability.org.uk](http://www.accountability.org.uk)

## **Accountability Institute South Africa**

Accountability Institute South Africa is an NGO that aims to promote and advocate, through its technical support and theoretical research, the concept and practice of non-financial accountability for the improvement of performance management systems in all South African organizations and institutions (public, private, and not-for-profit).

> [www.aisa.org.za](http://www.aisa.org.za)

## **AID Transparency**

AID Transparency (AT) is a regional NGO based in Dakar, Senegal. AT's missions include monitoring development assistance, contributing to the observance of transparency, fairness, and democratic development in Africa, and promoting principles of people-centered development.

> [www.aidtransparency.org](http://www.aidtransparency.org)

## **Asia Pacific Philanthropy Consortium**

The Asia Pacific Philanthropy Consortium (APPC) is an informal network of like-minded organizations dedicated to promoting the flow and effectiveness of philanthropy in the region. The APPC is committed to promoting and sustaining accountability and governance issues in its geographic area through its broad field of activity.

> [www.asianphilanthropy.org](http://www.asianphilanthropy.org)

## **The Charity Commission's (UK) Guidance for Charities Working Internationally**

As the regulator and registrar for charities in England and Wales, the Charity Commission aims to regulate charities in England and Wales in order to increase charities' effectiveness and public confidence and trust in them. The Charity Commission has published an online guide to legal requirements and recommended good practices for charities whose work is either wholly or partly international.

> [www.charity-commission.gov.uk/supportingcharities](http://www.charity-commission.gov.uk/supportingcharities)

### **CIVICUS: World Alliance for Citizen Participation**

CIVICUS is an international membership alliance that aims to strengthen citizen action and civil society in areas where participatory democracy and citizens' freedom of association are threatened. Through its Legitimacy and Transparency Programme, CIVICUS seeks to initiate international debate and promote the sharing of knowledge about civil service organization legitimacy, transparency, and accountability.

> [www.civicus.org](http://www.civicus.org)

### **Council on Foundations**

The Council on Foundations is a U.S. nonprofit membership association of grantmaking organizations that promotes responsible and effective philanthropy in the U.S. and around the world. The Council has published a Statement of Ethical Principles for its members as well as the National Standards for U.S. Community Foundations and specific stewardship principles for corporate grantmakers and family and independent foundations.

> [www.cof.org](http://www.cof.org)

### **Disaster Grantmaking: A Practical Guide for Foundations and Corporations**

This resource includes a set of stewardship principles and guidelines to promote accountability in international disaster response and operating activities. The guide was developed jointly by the Council on Foundations and the European Foundation Centre, for their members as well as for the broader international donor community.

> [www.cof.org/files/documents/International\\_programs/disasterguide.pdf](http://www.cof.org/files/documents/International_programs/disasterguide.pdf)

### **Esquel Foundation Group Code of Ethics**

The Esquel Foundation is a nonprofit, private foundation that provides services to NGOs, foundations, private corporations, and international development agencies whose actions are focused on Latin America and the Caribbean. In collaboration with Corporación Participada, the Esquel Foundation Group has formulated a set of proposals to strengthen sustainable development in Latin America through a code of ethics.

> [www.esquel.org](http://www.esquel.org)

### **European Foundation Centre Principles of Good Practice**

As an independent, international, not-for-profit association of independent funders active in and with Europe, the European Foundation Centre (EFC) has developed its own set of seven Principles of Good Practice based on an identified set of core values that every foundation in Europe should aspire to embrace. They are designed to apply across a variety of cultures and jurisdictions and to an even larger variety of foundations. They are intended to be of application both within the European Union and in the context of the wider Europe. The Principles are accompanied by Illustrative Practice Options for Foundations, which recognise the diversity of legal requirements and operating practices across Europe. EFC members adhere to the Principles of Good Practice.

> [www.efc.be/codex/default.htm](http://www.efc.be/codex/default.htm)

### **Grantmakers for Effective Organizations**

Grantmakers for Effective Organizations (GEO) is a U.S.-based affinity group of grantmakers dedicated to the advancement of nonprofit organizational effectiveness. One of GEO's free, downloadable resources is the Due Diligence Tool for Use in Pre-Grant Assessment by Liza Culick, Kristen Godard and Natasha Terk, La Piana Associations, Inc.

> [www.geofunders.org](http://www.geofunders.org)

### **Grantmakers Without Borders**

Grantmakers Without Borders (Gw/oB) is a U.S.-based funders network committed to increasing funding for international social change. Gw/oB arose out of a concern that U.S.-based philanthropy provides only marginal support to the developing world. Members are committed to "social change philanthropy," which refers to a specific set of goals, strategies, practices, and values that grantmakers employ in their work.

> [www.gwob.net](http://www.gwob.net)

### **Humanitarian Accountability Partnership**

Humanitarian Accountability Partnership (HAP) is an independent, self-regulating body established in 2003 that aims to define, promote, monitor, and carry out research on accountability and to accredit members for complying with collective standards and good practices. As part of making humanitarian action accountable to its intended beneficiaries, HAP International has developed seven principles of accountability intended to improve the quality and effectiveness of its members' humanitarian work.

> [www.hapinternational.org/en/page.php?IDpage=3&IDcat=10](http://www.hapinternational.org/en/page.php?IDpage=3&IDcat=10)

### **Independent Sector**

Independent Sector is a U.S.-based nonprofit membership association that acts as a forum for charities, foundations, and corporate giving programs committed to advancing the common good in the United States and throughout the world. Committed to promoting and enhancing standards of accountability and transparency, Independent Sector offers tools, resources, and links to help charities and foundations improve practice and self-regulation, as well as information on legislative and regulatory proposals.

> [www.independentsector.org](http://www.independentsector.org)

### **InterAction: American Council for Voluntary International Action**

InterAction is a membership association of U.S. private voluntary organizations (PVOs) engaged in international relief and development efforts. To ensure effectiveness, transparency, and accountability of PVO activities, the InterAction PVO Standards Committee has developed a set of standards for PVOs to follow in the areas of governance, finance, communication with the American public, management practice, human resources, and program and public policy.

Private Voluntary Organization (PVO) Standards:

> [www.interaction.org/pvostandards/index.html](http://www.interaction.org/pvostandards/index.html)

### **International Business Etiquette and Manners**

This website is devoted to resources that can be helpful in avoiding the most common mistakes people make when working with people from unfamiliar cultures.

> [www.cyborlink.com/besite/resource.htm](http://www.cyborlink.com/besite/resource.htm)

### **Mexican Center for Philanthropy**

The Mexican Center for Philanthropy (CEMEFI) is a private nonprofit membership organization that promotes philanthropic actions, civil society participation, and social responsibility in Mexico. CEMEFI is running a program promoting the adoption of principles of corporate responsibility and integrity by large and small companies.

> [www.cemefi.org](http://www.cemefi.org)

### **OneWorld Trust**

OneWorld Trust is a British charity that promotes education, training and research for global organizations in the areas of accountability, peace, security, and sustainable development. Through its Global Accountability Project, One World Trust conducts research on practical ways to improve the accountability of global organizations and offers practical recommendations on how to increase organizations' transparency and responsiveness.

> [www.oneworldtrust.org](http://www.oneworldtrust.org)

### **Philippine Business for Social Progress**

Philippine Business for Social Progress (PBSP) is a private nonprofit consortium of corporations operating in the Philippines and dedicated to promoting business sector commitment to and leadership in social development and poverty alleviation. Through its Center for Corporate Citizenship, PBSP promotes the practice and critical review of corporate citizenship among CEOs and their counterparts in government and civil society, facilitates discussions on critical issues on education, the environment, and local governance, and proposes business-oriented solutions to these issues.

> [www.pbsp.org.ph](http://www.pbsp.org.ph)

### **PRIME Toolkit: Primer for the Responsible Investment and Management of Endowments**

PRIME is an initiative of the Bellagio Forum for Sustainable Development in cooperation with the European Social Investment Forum. The toolkit is designed to help foundation officers, directors, and trustees better understand and integrate responsible investment practices into mandates they give to asset managers entrusted with the management of their endowments.

> [www.bfsd.org](http://www.bfsd.org)

### **Principles of International Charity**

Developed by the Treasury Guidelines Working Group—a coalition of U.S. charities, umbrella associations, advocacy groups and legal advisors coordinated by the Council on Foundations in response to the U.S. Treasury Department's Voluntary Anti-Terrorist Financing Guidelines,

the Principles of International Charity identify eight broad principles to assist charities in developing their own appropriate procedures to guard against diversion of funds toward terrorist activities.

> [www.usig.org/PDFs/Principles\\_Final.pdf](http://www.usig.org/PDFs/Principles_Final.pdf)

### **South African NGO Coalition Code of Ethics**

The South African NGO Coalition (SANGOCO) is a membership organization that aims to coordinate NGO input on government policy and improve the role of civil society in South Africa's development. SANGOCO has developed a code of ethics with the purpose of improving the quality and impact of services and delivery and contributing to a vibrant and dynamic society. The code covers the following areas: values; governance; accountability; management and personnel; finance; and resources.

> [www.sangoco.org.za](http://www.sangoco.org.za)

### **The Sullivan Foundation's Global Sullivan Principles of Social Responsibility**

The Global Sullivan Principles is a voluntary code of conduct developed by the Sullivan Foundation as a catalyst for corporate responsibility and accountability. The principles propose a development framework to enable companies and organizations of all sizes and in all sectors to pursue their business objectives while being aware and respectful of opportunities for economic, social, and political justice, human rights, and racial and gender equality.

> [www.thesullivanfoundation.org/gsp](http://www.thesullivanfoundation.org/gsp)

### **Transparency International**

Transparency International (TI) is a global network with more than 90 chapters working against corruption around the world. Through global and regional initiatives, TI raises awareness about corruption and supports practical actions to address it.

> [www.transparency.org](http://www.transparency.org)

### **United States International Grantmaking**

United States International Grantmaking (USIG) is a project of the Council on Foundations in partnership with the International Center for Not-for-Profit Law. USIG's purpose is to promote effective and responsible international grantmaking by U.S. foundations. The USIG website offers information on legal issues, accountability, a database of legal information for 33 specific countries, and good practices for international grantmakers.

> [www.usig.org](http://www.usig.org)

### **United Way International's Global Standards for Nonprofit Accountability and Effectiveness**

United Way International (UWI) is a voluntary independent association that acts as an intermediary and a repository of knowledge, expertise, and best practices for its partners around the world, helping them to be successful in their community activities. UWI's partners have developed, and committed themselves to the following set of principles: financial

accountability; transparency and reporting; governance; privacy and ethics; volunteer engagement; community leadership; impact and evaluation; resource mobilization; identity; image and reputation; and operations and management.

> [www.uwint.org](http://www.uwint.org)

### **Worldwide Initiatives for Grantmaker Support (WINGS)**

Worldwide Initiatives for Grantmaker Support (WINGS) is a global network of grantmaker associations and supporting organizations that seeks to strengthen the institutional infrastructure of philanthropy worldwide. In 2005 WINGS organized a peer learning event on codes of conduct for grantmaker associations, touching on issues of accountability and transparency.

> [www.wingsweb.org](http://www.wingsweb.org)

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Note: The organizational affiliations listed above are accurate as of the time individuals served on the Joint Working Group. In some cases, the affiliations have changed.

