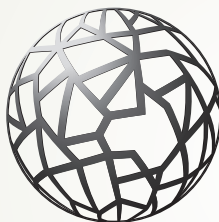


# Code of Conduct

Approved October 2014

*Effective from 1st January 2015*



AUSTRALIAN  
COUNCIL  
FOR  
INTERNATIONAL  
DEVELOPMENT

# ACFID MEMBERS as at October 2014

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## **Full Members:**

40K Foundation Australia  
ACC International Relief  
Act for Peace - NCCA  
ActionAid Australia  
ADRA Australia  
Afghan Australian Development Organisation  
Anglican Aid  
Anglican Board of Mission - Australia Limited  
Anglican Overseas Aid  
Anglican Relief and Development Fund Australia  
Asia Pacific Journalism Centre  
Asian Aid Organisation  
Assisi Aid Projects  
Australasian Society for HIV Medicine  
Australia for UNHCR  
Australia Hope International Inc.  
Australian Business Volunteers  
Australian Cranio-Maxillo Facial Foundation  
Australian Doctors for Africa  
Australian Doctors International  
Australian Federation of AIDS Organisations  
Australian Foundation for the Peoples  
of Asia and the Pacific  
Australian Himalayan Foundation  
Australian Injecting and Illicit Drug Users League  
Australian Lutheran World Service  
Australian Marist Solidarity Ltd  
Australian Medical Aid Foundation  
Australian Mercy  
Australian Red Cross  
Australian Respiratory Council  
Australian Volunteers International  
Beyond the Orphanage  
Birthing Kit Foundation (Australia)  
Brien Holden Vision Institute Foundation  
Burnet Institute  
Business for Millennium Development  
CARE Australia  
Caritas Australia  
CBM Australia  
ChildFund Australia  
CLAN (Caring and Living as Neighbours)  
Credit Union Foundation Australia  
Daughters of Our Lady of the  
Sacred Heart Overseas Aid Fund  
Diaspora Action Australia  
Diplomacy Training Program  
Door of Hope Australia Inc.  
EDO NSW  
Engineers without Borders  
Every Home Global Concern  
Family Planning New South Wales  
Foresight (Overseas Aid and Prevention of Blindness)  
Fred Hollows Foundation, The  
Global Development Group  
Global Mission Partners  
Good Shepherd Australian New Zealand  
GraceWorks Myanmar  
Grameen Foundation Australia  
Habitat for Humanity Australia  
Hagar Australia  
HealthServe Australia  
Hope Global  
Hunger Project Australia, The  
International Children's Care (Australia)  
International Christian Aid and Relief Enterprises  
International Detention Coalition  
International Needs Australia  
International Nepal Fellowship (Aust) Ltd  
International RiverFoundation  
International Women's Development Agency  
Interplast Australia & New Zealand  
Islamic Relief Australia  
John Fawcett Foundation  
Kyeema Foundation  
Lasallian Foundation  
Leprosy Mission Australia, The  
Live & Learn Environmental Education  
Mahboba's Promise Australia

Marie Stopes International Australia  
Marsh Foundation  
Mary MacKillop International  
Mercy Works Ltd.  
Mission World Aid Inc.  
Motivation Australia  
MSC Mission Office  
Nusa Tenggara Association Inc.  
Oaktree Foundation  
Openaid 1000 Villages  
Opportunity International Australia  
Oro Community Development Project Inc.  
Oxfam Australia  
Partners in Aid  
Partners Relief and Development Australia  
People with Disability Australia  
PLAN International Australia  
Project Vietnam  
Quaker Service Australia  
RedR Australia  
Reledev Australia  
RESULTS International (Australia)  
Royal Australian and New Zealand  
College of Ophthalmologists  
Royal Australasian College of Surgeons  
Royal Institute for Deaf and Blind Children  
Salesian Missions  
Salvation Army (NSW Property Trust)  
Save the Children Australia  
Service Fellowship International Inc.  
Scarlet Alliance:  
Australian Sex Workers Association  
SeeBeyondBorders  
Sight For All  
SIMaid  
Sport Matters  
Surf Aid International  
Tamil Rehabilitation Organisation Australia\*  
TEAR Australia  
Transform Aid International

Transparency International Australia  
UNICEF Australia  
Union Aid Abroad-APHEDA  
UnitingWorld  
University of Cape Town Australian Trust  
Volunteers in Community Engagement (VOICE)  
WaterAid Australia  
Women for Women in Africa  
World Education Australia  
World Vision Australia  
WWF-Australia

**Affiliate Members:**

Australian National University –  
School of Archaeology and Anthropology,  
College of Arts and Social Sciences  
Deakin University – Alfred Deakin Research Institute  
La Trobe University – Institute for Human Security  
Murdoch University –  
School of Management and Governance  
Refugee Council of Australia  
RMIT – Global Cities Research Institute  
University of Melbourne –  
School of Social and Political Sciences  
University of the Sunshine Coast –  
International Projects Group  
UTS – Institute for Sustainable Futures  
Vision 2020 Australia

\* Denotes Interim Full Member

## united against poverty

ACFID unites Australia's non-government aid and international development organisations to strengthen their collective impact against poverty

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# A. PREAMBLE

Preamble

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## A. Preamble

The Australian Council for International Development (ACFID) is the peak council of Australian non-government organisations which aim to promote conditions of sustainable human development in which people are able to enjoy a full range of human rights, fulfil their needs free from poverty, and live in dignity.

A key purpose of ACFID is to equip and encourage members to observe the highest ethical standards in all their activities, including strict observance of the ACFID Code of Conduct ('the Code').

The Code is a voluntary, self-regulatory sector code of good practice that aims to improve international development outcomes and increase stakeholder trust by enhancing the transparency and accountability of signatory organisations. It was developed in 1997 and comprehensively revised in 2010.

A Code of Conduct Committee monitors adherence to the Code and investigates complaints, which may be brought by any member of the public.

Development of policies and procedures to comply with the Code will be appropriate to the size and complexity of the organisation and the extent of their operations.

## Values

**Signatory organisations are diverse and their particular circumstances are reflected in their unique approach to aid and development. They also share values that underpin their work in aid and development and that inform this Code. All signatory organisations are committed to:**

1. Sustainable, fair and equitable solutions that address the root causes and symptoms of poverty and disadvantage;
2. Accountability to all their stakeholders for their performance and integrity;
3. Building creative and trusting relationships with the communities in which they work:
  - based on an understanding of their history and culture
  - giving priority to their interests
  - involving them to the maximum extent possible in the design, implementation and evaluation of projects and programs, encouraging self-reliance, and
  - valuing men and women, boys and girls in ways that respect the dignity, uniqueness and intrinsic worth of every person.
4. Active learning, innovating and continuously improving their aid and development work;
5. Honesty and transparency in all their dealing;
6. Respecting, protecting and promoting internationally recognised human rights including civil and political, economic, social and cultural rights and with particular emphasis on gender equality, the protection of children, people with a disability and the rights of minorities and vulnerable and marginalised groups;
7. Environmental sustainability in both their aid and development and domestic operations; and
8. Strengthening civil society in Australia and the countries where they work.

## Structure

The Code sets out standards in the three areas of accountability:

**Program Principles** – including Obligations for effectiveness in aid and development activities, human rights and working with partner agencies.

**Public engagement** – including Obligations on the signatory organisation to be ethical and transparent in marketing, fundraising and reporting.

**Organisation** – including Obligations for governance, management, financial controls, treatment of staff and volunteers, complaints handling processes and compliance with legal requirements.

Each Principle is a statement of intent that links to the values framed in the Preamble. The specific requirements of signatory organisations are set out in the numbered obligations. If a principle or obligation refers to a specific document – e.g. a complaints policy - then Code compliance requires Code signatory organisations to both have the document in place and to implement its provisions effectively.

The Implementation Guidance complements the ACFID Code of Conduct and provides some assistance with compliance. Unlike the Principles and Obligations set out in the Code, the Guidance is not contractually binding, unless specific reference is made to it in the Obligations.

The Code of Conduct will adapt over time to meet the changing environment, the needs of stakeholders and emerging good practice from within the sector.

## Assessment of compliance

Assessment of signatory compliance with the Code is provided by:

1. Commitment to the Code Principles;
2. Public disclosure of relevant aspects of the Code standards;
3. Annual self-assessment by the signatory organisation's governing body;
4. Verification of compliance with selected aspects of the Code by the ACFID Code of Conduct Committee – on application and periodical checking; and
5. An independent complaints handling and discipline process.

## B. PROGRAM PRINCIPLES

### B.1 Effective aid and development

Aid and development refers to activities undertaken in order to reduce poverty and address global justice issues. In the non government organisation sector, this may occur through a range of engagements that includes community projects, emergency management, community education, advocacy, volunteer sending, provision of technical and professional services and resources, environmental protection and restoration, and promotion and protection of human rights.

Not all of these aid and development activities are undertaken by signatories however these Principles form the basis of effective work in all of these areas.

#### B.1.1 Accountability to primary stakeholders

**Signatory organisations will ensure that their purpose and processes are shaped by stakeholders and that their work is open to review and comment by partners and participants alike. In all instances those directly affected by aid and development activities are considered the primary stakeholders and their views afforded the highest priority.**

Obligation:

1. Signatory organisations will prioritise accountability to local people and those directly affected by aid and development activities, prioritising their needs and rights with specific reference to gender, age, disability and other identified vulnerabilities.
2. Signatory organisations will seek the genuine, informed, consensual participation of local people and their representatives in aid and development activities, ensuring that they have the opportunity to authentically contribute to the design, implementation, monitoring and evaluation of these activities.
3. Signatory organisations will analyse the needs and expectations of key stakeholders in all aid and development activities, pursuing informed and balanced accountability to each.



## B.1.2 Quality approach

**Signatory organisations will apply a quality approach to the design, implementation, monitoring and evaluation of aid and development activity that emphasises relationships, learning, adaptation and impact.**

Obligation:

1. Signatory organisations will focus on building and maintaining strong, honest and robust relationships with their partners in development, the local people and organisations with which they work.
2. Signatory organisations will focus on the impact of their activity and will use the information gained in monitoring and evaluation to improve aid and development processes and outcomes over time.
3. Signatory organisations will ensure that they have analysed and understood the context in which planned activities will occur and will continue to review their understanding as the context changes.
4. Signatory organisations will set out a clear purpose and objectives for all aid and development activity including consideration of the timeframe, sustainability of the activity and its impacts beyond their involvement.

## B.1.3 Consistency with vision, purpose and values

**Signatory organisations will ensure that their aid and development activities are clearly aligned with the vision, purpose and values of their organisation and that these are clearly communicated in their relationships with all stakeholders.**

Obligation:

1. Signatory organisations will ensure that their aid and development activities are consistent with the vision, purpose and values of the organisation.
2. Signatory organisations will communicate their core and shared values in their relationships with all stakeholders.

## B.1.4 Addressing gender

**Signatory organisations are committed to addressing the effect of gender inequalities and inequities as being fundamental to attainment of human rights for all and the effectiveness of their aid and development activity.**

Obligation:

1. Signatory organisations will ensure that an appropriate focus is given to understanding and addressing gender issues in their aid and development program design, implementation, monitoring and evaluation cycles.
2. Signatory organisations will also work to assist partners to become aware and supportive of signatory organisation's commitment to deal with gender issues in their aid and development activity.

### **B.1.5 Non-development activity**

**Funds and other resources designated for the purpose of aid and development will be used only for those purposes and will not be used to promote a particular religious adherence or to support a political party, or to promote a candidate or organisation affiliated to a particular party.**

Obligation:

1. Signatory organisations will have clear separation – through policy or guidelines – between aid and development and non-aid and development objectives and activities based on the definitions of aid and development and non-aid and development activity contained in Section F (Definitions) of the Code.
2. This separation will be clear in all fundraising, programs and other activities, in public communication and in all reporting including annual reports.
3. Any fundraising solicitations that include references to both aid and development and non-development activities will provide donors with the choice of contributing to aid and development activity only.
4. Signatory organisations will ensure that any such separation in fundraising, programs and other activities, in public communication and in reporting, extends to partner and implementing organisations and is documented.

### **B.1.6 Environmental sustainability**

**The aid and development activity of signatory organisations will aim to be informed by and implemented with an understanding of the environmental impact, if any, of their activities.**

Obligation:

1. Signatory organisations will commit to conducting their aid and development activities in an environmentally sustainable way.

## B.2 Relationships with partners

Partners are individuals, groups of people or organisations that collaborate with signatory organisations to achieve mutually agreed objectives in aid and development activities. This may include affiliates.

### B.2.1 Mutual respect and support

**The relationship between signatory organisations and their program partners will be characterised by mutual respect and by a commitment and openness to two-way learning and support.**

Obligation:

1. The relationship between a signatory organisation and its program partners will be based on honest and transparent communication and on two-way learning which leads to continuous improvement in the development practice of both.
2. Signatory organisations will demonstrate a willingness to invest in their partner organisations to enable partners to:
  - a. be more effective in fulfilling their own development objectives and priorities; and
  - b. enhance their ability to help the signatory organisation meet its obligations under this Code in the areas of accountability to primary stakeholders, child protection, gender equity and control of funds and resources.

### B.2.2 Clarity in roles and responsibilities

**In work undertaken with partner organisations, signatory organisations will ensure mutual clarity and agreement about the objectives of the partnership and the respective roles, responsibilities and mutual accountability mechanisms.**

Obligation:

1. Signatory organisations will work towards having a written agreement with each of their partners which sets out the agreed objectives of the collaborative aid and development activity and the roles, responsibilities and obligations of each party.
2. In their communications with stakeholders, signatory organisations will appropriately reference the role of their partners in delivering aid and development activities.

### **B.2.3 Control of funds and resources**

**Signatory organisations will make every reasonable effort to ensure that funds or resources disbursed to partners or third parties are applied lawfully, in accordance with the promise to the donor, for a proper purpose and with proper controls and risk management in place. (Australian Government legislative requirement).**

Obligation:

1. A signatory organisation will only disburse donated funds or resources to a third party (including affiliates or partner agencies) for aid and development activities where it is satisfied that:
  - a. The activity is consistent with the explicit or implicit promise to the donor;
  - b. The activity is consistent with the signatory organisations' strategy, objects, purpose and values;
  - c. The third party has the capacity to apply the funds or resources in accordance with the promise to the donor, with this Code, with the signatory organisations' strategy, objects and purpose and with the specific instructions of the signatory organisation;
  - d. The funds or resources will be disbursed in accordance with relevant laws including taxation, counter terrorism financing and anti-money laundering legislation; and
  - e. Appropriate control and risk management mechanisms are in place to mitigate the risk of misappropriation or improper use of the funds or resources once disbursed.

## B.3 Human rights

### B.3.1 Human rights in aid and development

**Signatory organisations' aid and development activity will be informed by and implemented with an understanding of the human rights dimensions of the activity.**

Obligation:

1. Signatory organisations will ensure that they provide a commitment to internationally recognised human rights principles within their organisation.
2. Signatory organisations will ensure that their aid and development activities are consistent with respecting and protecting internationally recognised human rights including civil and political, economic, social and cultural rights.

### B.3.2 Rights of vulnerable and marginalised people

**Signatory organisations are committed to including and addressing the needs and rights of vulnerable and marginalised people and their representatives in all aspects of their aid and development activity. These groups may include women, children, people with a disability, Indigenous Peoples, minorities, refugees and displaced people, and those most at risk of HIV and HIV positive people.**

Obligation:

1. Signatory organisations will ensure that they respect and protect the human rights of people from vulnerable and marginalised groups and an appropriate focus is given to promoting these in their aid and development activities.

### B.3.3 Working with people with a disability

**Signatory organisations are committed to including and addressing the rights of people with disabilities and their representatives in their aid and development activity.**

Obligation:

1. Signatory organisations will ensure that an appropriate focus is given to understanding the rights of people with a disability and addressing these in their aid and development activities.

### **B.3.4 Protection of children**

**Signatory organisations are committed to the safety and best interests of all children accessing their services and programs or involved in campaigns, voluntary support, fundraising, work experience or employment and, in particular, to minimising the risk of abuse.**

Obligation:

1. Appropriate to their circumstances and the extent of their contact with children, signatory organisations will have a documented Child Protection Policy and procedures for dealing with children which are regularly reviewed. The Policy will be based on a considered risk assessment and as appropriate to the risk, address:
  - a. Development program planning and implementation;
  - b. Use of images and personal information for fundraising and promotion purposes;
  - c. Personnel recruitment including staff, volunteers, consultants and suppliers – in both Australia and overseas;
  - d. All applicable legal obligations including mandatory police checks where available and appropriate for all personnel who have regular contact with children;
  - e. Behaviour protocols or codes;
  - f. Education and training of personnel and communication of the policy to all stakeholders; and
  - g. Reporting procedures.
2. Signatory organisations that work with children will seek ways to incorporate the voices of children in shaping the development programs that affect them.
3. Signatory organisations that work with children will ensure that their complaints handling processes are child friendly.

## B.4 Advocacy

This Section only applies to those signatory organisations that undertake advocacy work and is in addition to the Principles in Section B1 which form the basis of activities in this area.

Advocacy consists of activities undertaken to change the systemic and structural causes of poverty and disadvantage which may include popular campaigning, lobbying, research, policy positions, alliances and use of the media. It may occur both in Australia and globally. It includes the application of a set of strategies ‘conducted as part of an agency’s overall predominant purpose’ (ATO).

### B.4.1 Speaking from evidence

**Where a signatory organisation takes on an advocacy role in Australia or globally, either alone or in partnership with others, this will be done from an evidence based position and will include the perspectives of those affected.**

Obligation:

1. Signatory organisations will be transparent about the basis of the claims that underpin their advocacy.
2. Signatory organisations will disclose any conflicts of interest.
3. Signatory organisations will only claim to be representative when that authority has been clearly established.
4. Signatory organisations will take all reasonable steps to protect the safety and rights of affected local people during or following an advocacy campaign.
5. Signatory organisations will aim to empower those most affected by the issue in local communities to advocate for themselves.
6. Signatory organisations will seek to work with organisations representing people most affected by the issue, where possible and appropriate.

## **B.5 Emergency management**

This principle only applies to those signatory organisations that undertake emergency management activities and is in addition to those Principles outlined in Section B1, which form the basis of activities in this area.

Emergency management involves plans, structures and arrangements established to engage the normal endeavours of government, voluntary and private agencies in a comprehensive and coordinated way to respond to the whole spectrum of emergency needs. This includes preparedness, mitigation, response, rehabilitation, reconstruction, development and prevention activities.

### **B.5.1 International standards**

**Signatory organisations commit to providing humanitarian assistance in times of disaster, armed conflict, internal displacement and protracted crisis according to internationally agreed standards and principles of ethical practice.**

Obligation:

1. Signatory organisations will incorporate the principles of the Code of Conduct for the International Red Cross and Red Crescent Movement and NGOs in Disaster Relief into their work.
2. Signatory organisations will adhere to the Sphere Humanitarian Charter and Minimum Standards in Disaster Response.
3. When involved in the distribution of pharmaceuticals and other donations in kind, signatory organisations endorse the Australian Guidelines for Drug Donations to Developing Countries and will strive to reflect the principles in their practices and advocacy.
4. Signatory organisations will comply with International Humanitarian Law, Human Rights law and Refugee law and other relevant International Conventions.
5. Signatory organisations will consider the principles of the IASC Guidelines on Mental Health and Psychosocial Support in Emergency Settings.



## **B.5.2 Coordination with other actors**

**Signatory organisations will coordinate their activities and work collaboratively with other actors to the greatest extent possible throughout the emergency management cycle of providing humanitarian relief.**

Obligation:

1. Signatory organisations will aim to be active participants in existing communication and planning networks and clusters.
2. Signatory organisations will utilise the information gained from participation in networks to improve their disaster response.

## C. PUBLIC ENGAGEMENT

### C.1 Integrity in marketing and reporting

#### C.1.1 Transparency

**Signatory organisations are committed to accurate and transparent communication with their stakeholders.**

Obligation:

1. Signatory organisations will proactively make available information to stakeholders which is accurate, accessible and timely.
2. Signatories will be clear about what information they will and will not provide to stakeholders.

#### C.1.2 Reflecting values

**Marketing materials will reflect signatory organisations' missions and values and the values of this Code.**

Obligation:

1. Signatory organisations will ensure their marketing materials clearly reflect their organisational values and the values of this code.

### C.1.3 Portrayal of local people

**Signatory organisations will ensure that the use of images and messages portraying women and men, boys and girls in their communications respects the dignity, values, history, religion and culture of the people portrayed.**

Obligation:

1. Images and messages of women and men, boys and girls will present them in a dignified, respectful manner, portraying them as equal partners in the development process.
2. Images and messages will honestly portray the diversity of local people including age, disability and other marginalised groups.
3. Images and messages will honestly convey the context and complexity of the situations in which local people live.
4. Key figures in images will be informed of what the image is being used for and if possible, their permission obtained.
5. Origins of any images used will be known and any necessary permissions, including copyright releases, be held.
6. Care will be taken to ensure that the identification of or use of images of local people will not endanger the people they portray.

## **C.2 Annual reporting**

### **C.2.1 Transparency**

**Signatory organisations will use their annual report as a key part of their accountability to all stakeholders.**

Obligation:

1. A written annual report will be produced and be made available to the signatory organisation's stakeholders including their members, staff, volunteers, supporters, partner agencies, and members of the public.
2. The annual report will provide stakeholders with:
  - a. A description of the signatory organisation's purpose, objectives/aims and values;
  - b. A plain language summary of the signatory organisation's income and expenditure and overall financial health;
  - c. A description of the most significant aid and development activities undertaken during the reporting period and their impact; and
  - d. Information about evaluations into the effectiveness of and the learning from aid and development activity conducted by the organisation.
3. The annual report will also specifically include:
  - a. A report by the management and/or the governing body;
  - b. Financial statements prepared in accordance with the requirements of this Code;
  - c. A statement of commitment to full adherence to the Code;
  - d. Identification of the ability to lodge a complaint against the organisation and a point of contact; and
  - e. Identification of the ability to lodge a complaint for breach of the Code with the ACFID Code of Conduct Committee and a point of contact.

## C.2.2 Financial statements

### **Signatory organisations will publish financial statements in their annual report.**

Obligation:

1. Signatory organisations will publish an annual report which will contain:
  - a. Financial statements prepared in accordance with the Implementation Guidance to this Principle and the Financial Definitions at Section G of the Implementation Guidance. This requirement is not withstanding any other legal or parent body requirements.
  - b. A reference to the availability of the full financial report (if the full financial report has not been included in the annual report).
  - c. An audit report on the Code of Conduct Summary Financial Report or, if the full financial report has been included in the annual report, on the full financial report.

## C.2.3 Access to full financial reports

### **Signatory organisations will ensure that in any references to financial performance, stakeholders are made aware of their right to access the full financial reports.**

Obligation:

1. Where an organisation publishes only the Code of Conduct Summary Financial Report in their annual report the annual report will make it clear that the full financial report is available on request.
2. Any other publications that refer to financial performance, in summary, in an extract of detail or in commentary, will make it clear that the full financial report is available on request.

## C.3 Fundraising

### C.3.1 Legal obligations and ethical principles

**Signatory organisations will abide by applicable fundraising legislation and will be aware of best practice standards in fundraising.**

Obligation:

1. Signatory organisations will have processes and procedures in place to ensure that all legislative requirements are met in their fundraising activities.
2. Signatory organisations are encouraged to be aware of and comply with the Fundraising Institute of Australia’s Code of Ethics and Professional Conduct and their standards for the type of fundraising undertaken.

### C.3.2 Truthfulness

**Fundraising solicitations by or on behalf of signatory organisations will be truthful, will accurately describe the organisation’s identity, purpose, programs, and needs and will only make claims which the organisation can fulfil.**

Obligation:

1. Signatory organisations will ensure that staff, volunteers and contractors are aware of the requirement that fundraising solicitations must be truthful.
2. Fundraising materials and solicitations will accurately identify the organisation’s name, address, Australian Business Number and purposes.
3. Fundraising solicitations will clearly state if there is a specific purpose for the donations (see also Non-development activity at Principle B.1.5 and Control of funds and resources at B.2.3) and Advocacy at B.4).
4. Fundraising materials and solicitations will, in particular, avoid material omissions, exaggerations of fact, misleading visual portrayals and overstating either the need or what a donor’s response may achieve.
5. Solicitations should accurately portray intended recipients, their situations and the potential solutions.

### C.3.3 Responsibility

**Signatory organisations will be responsible for all fundraising activities outsourced to a third party and will put all such contracts and agreements in writing.**

Obligation:

1. Signatory organisations will ensure that all contracts for fundraising meet the applicable legislative and regulatory requirements.
2. Signatory organisations will have written contracts with third-party fundraisers that specify the expectations, responsibilities and obligations of each party.
3. Signatory organisations will ensure that any form of fundraising undertaken by a third party clearly identifies the signatory organisation as the beneficiary of the funds.

### C.3.4 Protection for donors

**In all fundraising activities conducted by or authorised by signatory organisations, there will be policies and procedures in place to protect the rights of donors.**

Obligation:

1. Signatory organisations will have policies and procedures in place to ensure that the privacy of donors or potential donors is protected, consistent with the Privacy Act (as amended), including the right to:
  - a. Have their names deleted or suppressed from mailing lists, including those that the organisation intends to share;
  - b. Identify collectors, see documentation confirming their bona fides and know whether they are volunteers, paid staff or agents of the organisation; and
  - c. Be informed about the purposes for which funds are being raised and be able to access information on programs supported by their donation.

### C.3.5 Acceptance of donations

**Signatory organisations will ensure that decisions to accept or reject donations supports the purpose of the organisation.**

Obligation:

1. The governing body of the signatory organisation will have a position on acceptance and refusal of funds.

### **C.3.6 Application of donated funds**

**In public fundraising for a specific purpose, signatory organisations will have a plan for handling any excess and for substantiating the application of donors' funds.**

Obligation:

1. Signatory organisations will ensure that when fundraising for specific purposes they will have a plan for use of any excess funding and make this known at the commencement of the fundraising appeal.
2. Signatory organisations will maintain financial records that enable substantiation of application of donor funds and will provide this on request.

### **C.3.7 Disclosure of fundraising and administration costs**

**Any use by signatory organisations of expenditure ratios (e.g. percentage of funds spent on administration and fundraising costs) will truthfully and transparently disclose all costs incurred in the donation program.**

Obligation:

1. Signatory organisations should not give the impression that fundraising has no costs nor that aid and development programs have no administrative component.
2. If using financial ratios, signatory organisations will comply with the Financial Reporting Implementation Guidance at C.2.2 and the Financial Definitions at Section G of the Implementation Guidance.
3. Signatory organisations will fully and accurately disclose to the public their fundraising and any administration costs incurred, and will reflect this in financial ratios, if used, in publications and marketing material.
4. Signatory organisations will accompany any use of ratios with a note explaining how these have been determined.



## D. ORGANISATION

### D.1 Structure

#### D.1.1 Public benefit

**Signatory organisations are not-for-profit and formed voluntarily by a group of interested people for a common purpose that serves a public benefit and is not carried on for the profit or gain of individual members.**

Obligation:

1. The signatory organisation's governing instrument(s) will clearly indicate the not for profit purpose and character of the organisation and the public benefit to which it is dedicated.
2. The organisation may make and retain or invest a surplus, provided that surplus is directed to carrying out the organisation's purposes.
3. The governance instrument(s) will prevent the organisation from distributing profits or assets for the benefit of members or other private persons, both during operation and on winding up.

## D.2 Integrity and ethics

### D.2.1 Legal requirements

**It is the responsibility of each signatory organisation to ensure that they are meeting the range of legal obligations that are applicable to them in each jurisdiction in which they work.**

Obligation:

1. The governing bodies of signatory organisations will ensure that their organisations have in place compliance systems and processes to ensure that their legal obligations are being met in each jurisdiction where work is carried out.

### D.2.2 Respect for other NGOs

**Signatory organisations will ensure that their public communication is respectful of other NGOs. They will not denigrate other agencies, or make inaccurate or misleading public statements regarding other agencies.**

Obligation:

1. Signatory organisations will ensure that any communication regarding another NGO will be factually accurate and will not intentionally or otherwise mislead.
2. Signatory organisations will not make statements about other NGOs with the intention of creating a reputational or other advantage for themselves.

### D.2.3 Anti-fraud and anti-corruption

**Signatory organisations will minimise any risk of wrongdoing, corruption, fraud, bribery or other financial impropriety among its governing body, paid staff, contractors, volunteers and partner organisations.**

Obligation:

The governing bodies of signatory organisations will ensure that their organisations:

1. Articulate their stance against any wrongdoing, ensure that their ways of working actively minimise the risk of operational wrongdoing and monitor for evidence of wrongdoing.

2. Have internal and external processes for safe reporting of wrongdoing ('whistle blowing') that include:
  - a. Publicised points of confidential contact (including at least one member of the governing body);
  - b. A process for investigation and escalation; and
  - c. Prescribed timeframes for investigation and response.
3. Take prompt, firm corrective action where wrongdoing is identified.

## D.2.4 Conflicts of interest

**The governing body of signatory organisations will ensure that their organisations manage any real or perceived conflicts of interest for their governing body, paid staff, volunteers and partners.**

Obligation:

1. Signatory organisations will have a clear conflict of interest process that:
  - a. Requires members of the governing body, paid staff, and volunteers to disclose any real or perceived conflict of interest or any affiliation they have with an actual or potential supplier of goods and services, recipient of grant funds or organisation with competing or conflicting objectives.
  - b. Requires members of the governing body and paid staff to absent themselves from discussion, as appropriate, and abstain from voting or otherwise participating in the decision making on any issue in which they have a conflict of interest.
  - c. Requires members of the governing body, paid staff, and volunteers to disclose any material gifts or offers of gifts for their personal use and prohibits them from accepting valuable or otherwise inappropriate gifts.

## D.2.5 Environmental impact of operations

**Signatory organisations will aim to operate their domestic operations in an environmentally sustainable way.**

Obligation:

1. Signatory organisations will aim to reduce the environmental impact of their domestic operations.

## D.3 Governance

### D.3.1 Governing instrument

**Signatory organisations will have written documentation (called a governing instrument in the Code) that sets out the goals and purpose of the organisation and defines how it operates.**

Obligation:

1. A signatory organisation's governing instrument will set out:
  - a. The organisation's basic goals and purposes;
  - b. The membership of the organisation and members' rights and obligations;
  - c. The governance structure and processes of the organisation;
  - d. The frequency and processes for meetings of members (at least annually);
  - e. The method of appointment/election of governors, their terms of office, any provisions for termination and, where applicable, the basis for their remuneration (details may be specified in a separate policy);
  - f. The rules for meetings of the governing body, including the frequency of meetings (at least two a year) and the size of a quorum;
  - g. The powers and responsibilities of the governing body including a statement of the overall responsibility of the governing body;
  - h. The strategic controls to be exercised by the governing body;
  - i. The financial controls to be exercised by the governing body;
  - j. The power of the governing body to delegate authority to officers, staff and others.
2. The governing instrument will be readily accessible to members and supporters.
3. The governing instrument will comply with the relevant Australian (Commonwealth and State/Territory) legislative requirements.

### D.3.2 Governing body

**Each signatory organisation will have a governing body that has ultimate responsibility for all aspects of the organisation and to whom the organisation is accountable.**

Obligation:

1. A signatory organisation's governing body will be elected or appointed by members from within the organisation's body of membership and/or supporters and will be accountable to them.
2. The governing body must have a majority of non-staff (non executive) members.
3. The governing body may delegate authority to staff or others, but may not delegate its overall responsibility.
4. Where authority is delegated to management or others, there will be clearly defined lines of authority between the governing body and those granted the authority.
5. The respective roles and responsibilities of the governing body, staff and management will be clearly set out and communicated to all concerned.

### D.3.3 Annual general meeting

**Signatory organisations will hold an annual general meeting (AGM) of their members as defined in the governing instrument.**

Obligation:

1. The AGM of the signatory organisation will:
  - a. Deal with substantive matters including reports from the governors and managers, receiving the annual audited financial statements and appointing an independent auditor for the subsequent year/s;
  - b. In accordance with its governing instrument, provide members with every reasonable opportunity to attend and engage with the governors and managers of the organisation;
  - c. This will include providing advance notice of the meeting to all members and providing reasonable access to any relevant information.

### **D.3.4 Governing body policies**

**Signatory organisations will have written policies covering appointment, induction, termination and, where applicable, remuneration of members of the governing body for their work as governors, including reimbursement for expenses and any loans.**

Obligation:

1. To the extent that appointment and termination of members of the governing body are not covered by the governing instrument(s), a written policy will set out the processes for selection, appointment and induction.
2. There will be documented governing body policy setting out the signatory organisation approach to reimbursement of expenses by members of the governing body.
3. Where applicable, there will be a documented policy with respect to any remuneration by the signatory organisation of members of the governing body. This policy must be approved by the Annual General Meeting of the members of the organisation.

## D.4 Financial management

### D.4.1 Internal financial controls

**Signatory organisations will maintain internal financial control procedures that minimise the risk of misuse of funds.**

Obligation:

1. Signatory organisations will maintain detailed accounting records.
2. Signatory organisations will have policies and procedures in place to ensure appropriate segregation of duties, taking into consideration size and capacity of the organisation.
3. Signatory organisations will have adequate procedures for the review and monitoring of income and expenditure by management and the governing body.
4. Signatory organisations will have a governing body approved policy for internal loans and transactions to staff and governing body members. This policy will include disclosure and reporting about such loans and transactions.
5. The nature of the relationship and the amount of any loans or payments to the members of the governing body or related parties must be fully disclosed in the annual financial report and subject to audit.
6. Signatory organisations will ensure that funds and resources entrusted to them are controlled and properly invested and managed prior to their disbursement to any third party.

### D.4.2 Auditing of financial statements

**Signatory organisations will demonstrate their commitment to transparency and integrity of their financial reporting by having their financial reports independently audited by a qualified accountant.**

Obligation:

1. Signatory organisations' full financial reports and Code of Conduct Summary Financial Reports will be independently audited and in accordance with the relevant Australian Auditing Standards.
2. The auditor will be at a minimum a qualified accountant who is a member of the Australian Society of Certified Practising Accountants, the Institute of Chartered Accountants in Australia or the National Institute of Accountants, or be a registered company auditor.

3. An audit report that specifically relates to the Code of Conduct Summary Financial Report will be included in the Annual Report and must be signed by the auditor and include their identity, qualifications and contact details.
4. An audit report that specifically relates to the full financial report must accompany the full financial report and must be signed by the auditor and include their identity, qualifications and contact details.

### **D.4.3 Effective use of resources**

**Signatory organisations will strive to be effective in their use of resources and will minimise financial wastage in the planning and implementation of development and aid activities.**

Obligation:

1. Signatory organisations will ensure that their aid and development activities are structured to enable measurement of costs.
2. Signatory organisations will be diligent in reviewing the costs of their engagement, seeking cost savings and efficiencies where appropriate to the context and nature of their aid and development activity.



## D.5 Staff and volunteers

### D.5.1 Human resources

**Signatory organisations will protect the human rights and safety of personnel, including paid and volunteer staff, working in Australia or overseas.**

Obligation:

1. Signatory organisations will meet all minimum legal and regulatory requirements relating to personnel, and will document and maintain policies and procedures that relate to personnel.
2. Signatory organisations will include in their human resources policies and procedures a statement of unacceptable behaviours expressly including reference to any sexual exploitation or abuse.
3. Signatory organisations will ensure that all personnel are provided with the relevant induction information pertaining to their rights and safety and that there is ready access to personnel and Occupational Health and Safety policies and procedures.

### D.5.2 Professional conduct

**Signatory organisations will clearly communicate their expectations that professional conduct of staff, volunteers and members of the governing body will be consistent with the requirements of this Code.**

Obligation:

1. Signatory organisations are committed to increasing staff and volunteer awareness and understanding of all the Principles and Obligations of this Code and how it applies to their role and responsibilities within their organisation.
2. Staff and volunteers of signatory organisations are expected to comply with this Code, and this expectation must be clearly communicated at induction and in ongoing training

### **D.5.3 Training and development**

**Signatory organisations recognise the importance of professional training and development for staff and volunteers and aim to instil a culture of learning into their organisation.**

Obligation:

1. Signatory organisations' personnel policy and procedures will clearly set out the organisations' commitment to training and development.
2. Signatory organisations will ensure their staff and volunteers and are aware of the rights of people with a disability and those from vulnerable and marginalised groups and are provided with training on these issues, as appropriate and desirable.

### **D.5.4 Human rights and anti-discrimination**

**Signatory organisations will apply human rights principles to their own organisations.**

Obligation:

1. Signatory organisations will make their commitment to human rights and anti-discrimination in employment and advancement clear in the organisation's key documents.
2. Signatory organisations will engage staff and volunteers within a framework that actively promotes human rights and avoids discrimination, in a way that supports the organisation's identity, philosophy and values and meets the statutory obligations of any anti-discrimination legislation.
3. Signatory organisations will have comprehensive gender equity policies and disability guidelines in place that aim to produce equitable outcomes between women and men, and people with a disability, in all activities of the organisation, including:
  - a. Engagement of volunteers and staff;
  - b. Engagement of partner agencies;
  - c. Senior management and governance.

## D.6 Complaint-handling within signatory organisations

### D.6.1 Value of complaints

**Signatory organisations recognise the importance and value of listening and responding to concerns and complaints.**

Obligation:

1. Signatory organisations will equip staff and volunteers with an understanding of the organisation's approach to complaints response and assist them to effectively implement the policies.
2. The signatory organisation will have in place a process for reviewing and analysing information available from concerns and complaints raised with the organisation.

### D.6.2 Accessibility and awareness

**Signatory organisations will seek to ensure that their feedback and complaints handling processes are effective, safe, confidential and accessible to all stakeholders, irrespective of their gender, status or background and without prejudice to their future participation.**

Obligation:

1. Signatory organisations will have a documented complaints handling policy and procedure that:
  - a. Provides an accessible, safe and discreet point of contact for stakeholders in Australia and countries where work is carried out to raise concerns or complaints about the organisation;
  - b. Is responsive and fair;
  - c. Provides information to all stakeholders about the reporting and complaints procedure;
  - d. Provides information in a clear and easily understandable manner in appropriate forms and through appropriate media;
  - e. Ensures requirements for filing a complaint take into consideration the needs of the most vulnerable and considers minority and disadvantaged stakeholders;
  - f. Advises a complainant of the ability to make a complaint regarding an alleged breach of the Code to the ACFID Code of Conduct Committee.

## E. COMPLIANCE WITH THIS CODE

### E.1 Compliance

#### E.1.1 Compliance with this Code

**Signatory organisations will be compliant with all applicable aspects of this Code and will not engage in activities which bring the sector into disrepute.**

Obligation:

1. Signatory organisations will monitor themselves to ensure they are compliant with the Code.
2. Signatory organisations will promote their commitment to the Code and Code complaints handling process on their website.
3. Signatory organisations that become aware of major transgressions against this Code in their own or other signatory organisations are encouraged to notify or make a complaint to the Code of Conduct Committee.

## E.2 Assessment of compliance

### E.2.1 Application to become a signatory

**Organisations wanting to become a signatory to the Code of Conduct must be assessed as a compliant on application by the Code of Conduct Committee before being granted Code signatory status.**

Obligation:

1. On application to become a signatory, an organisation will complete the Compliance Self Assessment Process, which details organisational documentation that supports compliance with the Code Principles and Obligations.
2. On application, the organisation will provide copies of the relevant documents that demonstrate compliance with the Principles and Obligations in the Code, as described in the ACFID Membership Application Guidelines.
3. Organisations must complete their application process within 12 months of lodging their initial application.
4. Organisations are entitled to use the ACFID Member logo after they have been approved as interim members by ACFID Executive Committee.

### E.2.2 Annual assessment

**Signatory organisations will provide information on an annual basis demonstrating their continued compliance with the Code.**

Obligation:

1. On an annual basis, signatory organisations will complete the Compliance Self Assessment process, which requires signatory organisations to report on compliance with the Principles and Obligations in the Code and advise if any of their key supporting policies and documents have changed materially.
2. The Compliance Self Assessment process must be completed within 5 months of the conclusion of the signatory's financial year.
3. Signatory organisations will promptly provide the Code of Conduct Committee with any reasonable requests for clarification or additional information.
4. Signatory organisations will comply with any remedial actions recommended by the Code of Conduct Committee.

## **E.2.3 Annual reporting**

### **Signatory organisations will provide copies of their annual reports and financial statements to the Code of Conduct Committee.**

Obligation:

1. Within 5 months of the end of a signatory organisation's financial reporting period, it will lodge with the Code of Conduct Committee: a copy of its annual report and a copy of its annual full financial statements (if not included in the annual report).
2. Signatory organisations will promptly provide the Committee with any reasonable requests for clarification or additional information.
3. Signatory organisations will comply with any remedial actions or disciplinary action recommended by the Code of Conduct Committee.

## **E.2.4 Promotional material**

### **Signatory organisations will respond promptly to rectify any Code of Conduct breaches identified in random promotional material checks conducted during an emergency appeal.**

Obligation:

1. Where the signatory organisation is advised by the Code of Conduct Committee of a breach in the Code, the signatory organisation will rectify the breach within a time frame nominated by the Committee and put in place systems to ensure that the breach does not recur.

## E.3 ACFID Code of Conduct complaints handling

### E.3.1 Agreement to the process

**Signatory organisations agree to be bound by the independent, accessible, fair and confidential ACFID Code complaints handling process.**

Obligation:

1. Signatory organisations will comply with the complaints handling process as set out in the Guidance. This forms part of the binding obligations of this Code.
2. Signatory organisations will comply with Code of Conduct Committee requests for information within all reasonable time limits set.
3. If there is a breach of the Code, signatory organisations will comply with the corrective or disciplinary action agreed with the Code of Conduct Committee, as described in the Guidance and which forms a binding part of the Obligations of this Code.
4. If a breach has occurred, the signatory organisation will comply with the Code of Conduct Committee requirements that it will put in place measures to minimise the risk of the breach recurring.

## F. DEFINITIONS

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Financial definitions used in this code are contained in Section G.

**Accountability:** 'The processes through which an organisation makes a commitment to respond to and balance the needs of stakeholders in its decision making processes and activities, and delivers against the commitment' (Pathways to Accountability, the GAP Framework One World Trust, 2005)

**Actors:** An organisation, government department or individual with a role or influence. (Safety with Dignity, Action Aid, 2009)

**Affiliate:** An organisation to which the signatory organisation has some form of membership, formal association or alliance.

**Aid and development:** Aid and development refers to activities undertaken in order to reduce poverty and address global justice issues. In the non government organisation sector, this may occur through a range of engagements that includes community projects, emergency management, community education, advocacy, volunteer sending, provision of technical and professional services and resources, environmental protection and restoration, and promotion and protection of human rights.

**Advocacy:** Activities undertaken to change the systemic and structural causes of poverty and disadvantage which may include popular campaigning, lobbying, research, policy positions, alliances and use of the media. It may occur both in Australia and globally. Includes the application of a set of strategies 'conducted as part of an agency's overall predominant purpose' (Australian Tax Office).

**Civil society organisation (CSO):** Includes non-government organisations (NGOs), not-for-profit organisations (NPOs), charities and community based organisations (CBOs). Can also include religious organisations, trade unions, foundations and any institutions outside of the corporate and government sectors. (Pathways to Accountability, the GAP Framework, One World Trust, 2005).

**Collaborate:** A process in which two parties contribute core competencies and share the risks and decision making to achieve mutual objectives.

**Communities:** Locally organised or informal groups or networks. (Safety with Dignity, Action Aid, 2009).

**Complaint:** An 'expression of dissatisfaction'. (International Standards Organisation standard on complaints handling).

**Development:** Seeks to improve the conditions of communities in a sustainable way. It is based on working with communities, rather than for or on behalf of communities. (Ausaid).

**Dignity:** 'The feeling of having decision making power, freedom and autonomy over life choices, together with the feeling of self worth and self-confidence, and feeling one has the respect of others'. (Safety with dignity, ActionAid 2009 based on Protection: an ALNAP Guide for Humanitarian Agencies, Slim and Bronwick 2005.)

**Disability:** Persons with disabilities include those who have long-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others (United National Convention on the Rights of People with a Disability).

**Emergency management:** 'Involves plans, structures and arrangements established to engage the normal endeavours of government, voluntary and private agencies in a comprehensive and coordinated way to respond to the whole spectrum of emergency needs'. (The United Nations International Strategy for Disaster Reduction (UN ISDR) 2004). This includes preparedness, mitigation, response, rehabilitation, reconstruction, development and prevention activities.

**Effectiveness:** Promoting sustainable change that addresses the causes as well as the symptoms of poverty and marginalisation. (ACFID NGO Effectiveness Framework 2004).

**Emergency:** A threatening condition that requires urgent action. (The United Nations International Strategy for Disaster Reduction (UN ISDR 2004).

**Gender:** Socially constructed roles and relationships between men and women which affects their ability and incentive to participate in development activities and leads to different project impacts for women and men. (Guide to Gender and development, AusAID, 2007).



**Gender analysis:** The process of considering the impact that a development program or project may have on women and men, boys and girls and the economic and social relationships between them. (Guide to Gender and development, AusAID, 2007.)

**Gender equality:** Equal opportunities and outcomes for women and men, girls and boys. (Guide to Gender and development, AusAID, 2007)

**Gender equity:** 'Fairness in access to resources and in the distribution of benefits from development, according to the different needs of women, men, girls and boys'. (Australian Government, 2007)

**Human Rights:** Legal statements by the international community that assert the equality and dignity of all human beings. Includes civil and political rights and economic, social and cultural rights. The core international human rights treaties and their optional protocols are located on the ACFID website.

**Humanitarian relief:** Fulfilling 'the most basic requirements for sustaining the lives and dignity of those affected by calamity or conflict'. (Sphere Project, 2004)

**Local people:** The women and men, boys and girls who are participants in, and directly affected by, aid and development activities in the geographical area in which the activity is undertaken. May also be known as beneficiaries or primary stakeholders.

**Non-aid and development activity:** Includes activity undertaken to promote a particular religious adherence or to support a particular party, candidate or organisation affiliated to a political party.

**Non government organisations:** Voluntary, not-for-profit, organisations formally registered with government that are run by a governing board that is accountable to its members.

**Non-food items:** Includes clothing and bedding, personal hygiene items, cooking and eating utensils, stoves, fuel and lighting, tools and equipment. (Sphere 2004)

**Other resources:** Includes (but is not limited to) funds raised, gifts in kind, property, assets, staff and volunteers of signatory and partner organisations.

**Partner:** Partners are individuals, groups of people or organisations that collaborate with signatory organisations to achieve mutually agreed objectives in aid and development activities. This may include affiliates.

**Primary stakeholders:** (see local people).

**Promoting a particular religious adherence:** Activities undertaken with the intention of converting individuals or groups from one faith and/or denominational affiliation to another.

**Psycho social support:** Any type of local or outside support that aims to promote psychological and social wellbeing and/or to prevent or treat mental disorder.

**Signatory:** An organisation which the Code of Conduct Committee has accepted as a signatory to the ACFID Code of Conduct and which has not resigned or been removed and has paid all its fees.

**Stakeholders:** Individuals and groups that can affect or are affected by an organisation's policies and/or actions (Pathways to Accountability, the GAP Framework One World Trust, 2005).

**Supporting a particular party, candidate or organisation affiliated to a political party:** Agency personnel or their representatives (when using the agency name or resources in paid time) being involved in party political activities; using funds or resources to facilitate or support a specific political party, candidate, or party political organisation in a local, regional or general/national election; using funds or resources to facilitate or support a particular politician or faction to gain power within a government or within a party political structure.

**Sustainable development:** 'Meeting the needs of the present without compromising the ability of future generations to meet their own needs'. (World Commission on Environment and Development, 1987).

**Transparency:** 'An organisation's openness about its activities, providing information on what it is doing, where and how this takes place and how it is performing'. (Pathways to Accountability, the GAP Framework, One World Trust, 2005).

**Third parties:** May be a contractor, partner or an affiliate of the non-government organisation.

## G. GUIDE TO CODE ELEMENTS

Main parts of the Code

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The section below provides an explanation of the elements to the Code and the Guidance – using the formatting that is intended to distinguish each of the elements.

### Main parts of the Code

There are eight parts to the Code including the three clusters of Accountabilities – Program Principles, Public Engagement, Organisation and Compliance with the Code. There is introductory text for each of the three Accountabilities.

### Section of Accountability

Each Accountability is divided into logical sections.

### Principle

Each ‘clause’ begins with a statement of principle that aims to distil the intent of the ‘clause’ and how it links to the values framed in the Preamble.

The Principle may be followed by a few explanatory comments – that should be for clarification, not modification of the principle.

### Obligation:

The specific requirements on signatory organisations are set out in the numbered Obligations and are drafted with a view to external credibility. They aim to be clear statements of what a stakeholder can expect see from signatory organisations.

The Obligations use the term ‘will’ rather than ‘must’ or ‘shall’ to avoid a legalistic tone and to be consistent with the idea that they are a promise to stakeholders rather than imposed by them.

In some cases, notably the Financial Principles, the Obligations are very detailed and lengthy and are located in the Guidance. Note that in these cases, the Guidance forms a contractual part of the Code and are binding on signatory organisations.

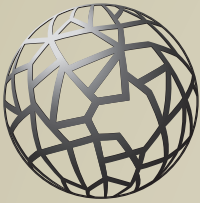
### Implementation Guidance

The audience for the Implementation Guidance text is signatory organisations themselves and the language is couched in less precise terms and aims to provide assistance in how to implement the Principles and Obligations within their particular context.

Some of the Guidance is framed discursively as ‘how-to’ and other parts are presented as:

*An example or illustration of how a signatory organisation might implement the Principles and Obligations.*

The Guidance may also include tips and references to external sources of advice or information.



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INTERNATIONAL  
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