Counterpart International – Afghanistan

Initiative to Promote Afghan Civil Society (I-PACS)

NON-GOVERNMENTAL ORGANIZATIONS SELF-REGULATORY MECHANISMS: A REFERENCE GUIDE FOR NON-GOVERNMENTAL ORGANIZATIONS IN AFGHANISTAN

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Acronyms

ACBAR	The Agency Co-ordinating Body for Afghan Relief
ACSFo	Afghanistan Civil Society Forum Organization
ADAB	Association of Development Agencies in Bangladesh
AICS	Afghan Institute for Civil Society
AKF	The Agha Khan Foundation
ALNAP	Active Learning Network for Accountability and Performance
ANCB	Afghan NGOs Coordination Bureau
AusAid	Australian Agency for International Development
AWN	Afghan Women's Network
BBB	Better Business Bureau
CAF	Charities Aid Foundation India
CCC	Cooperation Committee for Cambodia
CHA	Consortium of Humanitarian Agencies
CODE-NGO	The Caucus of Development NGO Network
CPI	Counterpart International—
CRINGO	Caucasian NGO Network on Refugees and Internally Displaced Persons
CSHRN	Civil Society and Human Rights Network
CSO	Civil Society Organizations
DFID	UK Department for International Development
ECB	Emergency Capacity Building Project
FPK	Federation of Ponleu Khmer
GRI	Global Reporting Initiative
HAP	Humanitarian Accountability Partnership
I-PACS	Initiative to Promote Afghan Civil Society
IM	Individual Members
INGO	International Nongovernmental Organization
LP3ES	Agency for Research, Education, Economic and Social Development
NGO	Non-Governmental Organization
NGO Forum	NGO Forum on Cambodia
NNCC	National NGO Coordinating Committee
NORAD	Norwegian Agency for Development Cooperation
OECD	Organisation for Economic Co-operation and Development
PASOS	Policy Association for an Open Society
PCNC	Philippine Council for NGO Certification
PCP	Pakistan Centre for Philanthropy
PVO	Private Voluntary Organization
SCHR	Steering Committee for Humanitarian Response
SWABAC	Southern and Western Afghanistan and Balochistan Association for Coordination
TANGO	Tanzania Association of NGOs
TI	Transparency International
USAID	United States Agency for International Development
VANI	Voluntary Action Network India

1. Introduction

The rise in the amount and the extent of foreign aid from some of the developed nations to the less developed and developing ones has greatly accelerated and contributed to the rise and growth of Non-Governmental Organizations (NGOs), both at national and international levels. In the late 1990s and early 2000s, foreign aid to the less developed and developing nations by the developed countries in general, and the United States of America in particular, rose to an unprecedented level.[1] International non-governmental donor organizations also raised the amount of their humanitarian and development fund. This factor coupled with political opening in many of these developing countries resulted in a rapid emergence and growth of local NGOs and civil society groups.

Over the years, these NGOs have solidified their presence and changed themselves into undeniably important partners for governments in many developing and less developed countries in terms of providing basic services to their people.[2] The activities of these NGOs are affecting the lives of billions of people around the world. In many countries, especially in the less developed ones and those with weaker state institutions, NGOs have become the main providers of basic services, active advocates and defenders of human rights, the voices for the voiceless and marginalized people, and increasingly active stakeholders in influencing and even shaping national and international policies.

The rise in the number, responsibility and influence of NGOs, in turn, has brought NGOs under much closer and greater scrutiny, both from outside and within the sector. Numerous questions have been raised about their legitimacy, accountability, and effectiveness. Hence, NGOs are pressured to improve their accountability and effectiveness, and thus to enhance their legitimacy. To alleviate such public pressure and respond to the widespread concerns over their integrity and accountability, some NGOs have adopted a range of measures. Among them, "self-regulatory" mechanisms have become the most practiced measures by the nonprofit sector around the globe.

Like other post-conflict countries, Afghanistan has been witnessing a dramatic rise in the number of NGOs and other civil society organizations (CSOs) after the fall of the Taliban coupled with the flow of billions of dollars in foreign aid. This rapid increase in the number of NGOs is directly connected with an unprecedented increase in the amount of foreign aid pouring into the country with the introduction of the new political system. Currently (as of March 2013) there are 2,198 NGOs registered with the Ministry of Economy[3], and 3,700 Social Organizations (SOs), registered at the Ministry of Justice.[4] These NGOs are almost entirely dependent on foreign funding, largely provided by governmental and non-governmental donor agencies. They are mostly engaged, among others, in the provision of the basic services, such as health, education, economic, agriculture, and other services, and also involved in the areas of human rights and civic engagement.

Despite playing an important role in many areas of development and service delivery, Afghan NGOs are increasingly facing questions regarding their integrity, accountability and effectiveness from both the government and the public alike. There are numerous allegations of corruption, misuse and mismanagement of funds directed at NGOs in Afghanistan. The ineffectiveness of some of the NGO operations, together with instances of corruption within the

NGOs sector, have created an ever increasing misperception and lack of confidence among the public regarding the integrity and effectiveness of NGOs in the country.

Counterpart International-Afghanistan (CPI), through the Initiative to Promote Afghan Civil Society II (I-PACS II), has been working in close collaboration with Afghan Civil Society Leaders to support the implementation and strengthening of CSO self-regulatory initiatives in Afghanistan. Based on this goal, CPI organized a seminar in September 2012, titled 'Seminar on CSOs Self-Regulatory Mechanisms' aimed at exchanging information among Afghan NGOs and SOs on international best practices regarding self-regulatory mechanisms and assessing the existing initiatives by Afghan CSOs in this regard. The seminar made certain recommendations on the next steps that would help drive this initiative forward. In addition to the seminar, CPI conducted an initial research on the extent of knowledge and practice of self-regulation among Afghan NGOs. The research findings indicated that except for one initiative, there is no other active mechanism of self-regulation functioning in Afghanistan. More importantly, the research findings also demonstrated that the majority of Afghan NGOs have little or no knowledge of CSO self-regulation.

Following the seminar and based on the findings of the research, CPI decided to produce detailed information on NGOs self-regulatory mechanisms in the form of a reference guide. The main aim of this reference guide is to raise awareness on the concept and mechanisms of CSO self-regulation among Afghan NGOs, and more importantly, provide them with a practical guide on the development and implementation of applicable and appropriate mechanisms of self-regulation. Therefore, this document was prepared in hopes to serve as a basic source of information and practical guide for NGOs interested in learning about practices of self-regulation in other parts of the world as well as provide suggestions on what mechanism of self-regulation can best serve the needs of Afghan NGOs. Lastly, it provides an explanation on how to begin implementing one or more mechanism of CSO self-regulation in Afghanistan.

Although striving to provide as much detailed information on self-regulatory mechanisms as possible, this document, nonetheless, intends to serve only as a reference guide for interested NGO communities, and does not provide an exhaustive list of all existing mechanisms of CSO self-regulation practiced around the world. However, the document tries its best to provide as many references as possible in the document's bibliography should Afghan NGOs decide to conduct further research and studies of their own. By supporting NGOs and other SOs in their efforts to introduce some measures of self-regulation mechanisms, CPI hopes to encourage further study and practical work in this area.

This reference guide is composed of four chapters. The first chapter begins with a discussion on NGO accountability and legitimacy - their efforts to address the issue of accountability and what mechanisms they have adopted to deal with the sensitive issues of accountability and legitimacy within the NGO sector.

Since self-regulation is one of the most practiced and most favored mechanism by NGOs to address the issue of accountability, it is the main theme of this document. Hence, chapter two provides a more detailed description about 'self-regulation' and the existing forms of self-regulation. It probes into the more prevalent mechanisms of self-regulation practiced by NGOs around the world, and analyzes the strengths and weaknesses of each form.

With an intention to offer a more detailed account of self-regulatory mechanisms practiced around the world, chapter three provides a brief overview of international trends in self-regulation. This is intended to help Afghan NGO leaders decide which practice is more appropriate in the context of Afghanistan, and which country's experience is more relevant to the socio-economic and political realities of Afghanistan. Taking into account the diverse contextual issues and realities, the chapter concludes with, CSO self-regulation case studies in a number of countries, such as Cambodia, Pakistan, Bangladesh and Indonesia.

The final chapter provides a brief assessment of the practices of self-regulation mechanisms in Afghanistan. Starting with a brief background on CSOs' attempts to introduce self-regulation in Afghanistan, the chapter focuses on examples of umbrella organizations in trying to institutionalize some forms of self-regulation among NGOs in the country as well as analyzes whether umbrella and network organizations prioritize the promotion of accountability among NGOs as one of their main goals.

Finally, drawing on the experiences and practices of several well-known organizations in other countries with the added value of input from relevant Afghan NGO leaders, this section enlists a set of recommendations on the type(s) of self-regulatory mechanism that would work best for NGOs in Afghanistan., In addition, the chapter describes the necessary steps to be taken to overcome the challenges as well as fill the gaps and shortcomings experienced by Afghan NGOs in their past fragmented efforts to introduce self-regulation mechanisms in Afghanistan. More importantly, this section emphasizes how Afghan NGOs can bring the matter of self-regulation and accountability to the forefront of NGO activities in the country.

Methodology

This document primarily relies on secondary sources such as research papers, academic essays, web pages of organizations and other reliable online sources. In preparing the 'recommendations' section, the document has benefited from in depth analyses and input of leaders from several Afghan umbrella organizations who have been engaged in efforts to introduce and institutionalize some form of self-regulation mechanism within the nonprofit sector in Afghanistan.

Throughout this document the acronyms, CSO and NGO, have been used interchangeably. They both refer to the same group of registered nonprofit organizations. Specific definitions are below.

Definitions:

Civil Society: "Refers to the arena of un-coerced collective action around shared interests, purposes and values. In theory, its institutional forms are distinct from those of the state, family and market, though in practice, the boundaries between state, civil society, family and market are often complex, blurred and negotiated. Civil society commonly embraces a diversity of spaces, actors and institutional forms, varying in their degree of formality, autonomy and power."[5] Civil society contains the broader sphere, than nongovernmental organizations. Indeed NGOs are only one type of organizations in civil society.

Non-Governmental Organization: "A non-governmental organization (NGO) is any nonprofit, voluntary citizens' group, which is organized on a local, national or international level."[6] Some call NGOs the operational arms of civil society.[7] It is also defined as "a subset of civic organization, defined by the fact that they are formally registered with government, receive a significant proportion of their income from voluntary contributions (usually alongside from government), and are governed by a board of trustees rather than the elected representative of a constituency. If civil society was an iceberg, then NGOs would be among the more noticeable of the peaks above the waterline, leaving the great bulk of community groups, informal associations…sitting silently…below."[8] In Afghanistan, the term NGO is referred to nonprofit organizations that are formally registered with the Ministry of Economy of Afghanistan.

Foreign Aid: Foreign aid has been defined as "transfer of money, goods, and services from one nation to another."[9] More specifically, foreign aid also implies the transfer of money, goods, and services "by one government to another."[10] It includes monetary assistance by some donor agencies to the developing and lest developed countries through national and international NGOs.

Accountability: The concept of accountability, dependent on the specific context it applies, has been defined in different ways. The Public Administration Dictionary defines accountability as "a condition in which individuals who exercise power are constrained by external means and by internal norms."[11] 'External means' might include "the directives of citizens, legislatures, elected and appointed executives, and courts."[12]. 'Internal norms' could include, NGO charters and other mechanisms designed and adopted by NGOs themselves that they commit to abide by them. Accountability is both about being "held responsible" by others and about "taking responsibility" for oneself, the later constituting the main theme of this paper.[13] More specifically, accountability is defined "as responsibility to answer for particular performance expectations to specific stakeholders."[14]

In the context of NGOs, accountability is "the means by which individual and organizations report to a recognized authority (or authorities) and are held responsible for their actions."[15]

Legitimacy: Defined as "the right to be and do something in the society – a sense that an organization is lawful, admissible and justified in its chosen course of actions."[16] In the context of NGOs, legitimacy "refers to perceptions by key stakeholders that the existence, activities, and impacts of CSOs are justifiable and appropriate in terms of central social values and institutions."[17]

CSO Self-Regulation: The term self-regulation, "refers […] to efforts by NGO or nonprofit networks to develop standards or codes of behavior and performance."[18] Civil society organizations voluntarily come together to define and institute their own regulatory mechanisms and schemes in which "participation is fully voluntary."[19] "It is a means through which CSOs and NGOs set standards of conduct and/or performance that an organization must meet and practice to demonstrate legitimacy, effectiveness and responsible stewardship of resources under its care."[20]

Chapter One

Accountability and Legitimacy in the Nonprofit Sector

What is Accountability? Why is it Important for NGOs?

One of the main goals behind NGOs' adoption of self-regulation mechanisms is to address the issue of NGO accountability and legitimacy. This may prompt a question as to why the issues of accountability, transparency and legitimacy are important for NGOs, and why these issues have become problematic for NGOs in a way that have forced their leaders to search for solutions to help address these issues.

Some researchers regard the issues of accountability and legitimacy as in part "inherent in the nature of civil society" [21], and in part as "a result of special circumstances that have emerged"[22] over the past two decades. According to these researchers, the especial nature and functions of civil society as a growing new sector also contribute to questions regarding their accountability and legitimacy in different ways, and by different stakeholders.[23] Civil society organizations as the new form of organized civic activism have become increasingly involved in different sectors: from mobilizing people at the national and international levels for different advocacy purposes and push for policy change, to advocacy and campaign for better governance, protection of human rights and many other socio-political issues, to providing basic services to the marginalized groups. Achieving all these public good would require NGOs and other civil society organizations to demonstrate to all stakeholders, particularly to the larger public, that they themselves value the principles of accountability and hence comply with all standards of good practice.

Furthermore, when CSOs are involved in advocating for better governance, elimination of corruption and protection of human rights, they fall under more scrutiny by the government and other entities being challenged by CSOs on these particular issues. In order for CSOs to be able to respond to such scrutiny and suspicion as well as to garner public confidence and trust, they "must practice the same if not higher levels of accountability than what they demand of governments and corporations."[24]

Civil society constitutes an important element of democracy and open society, and they are crucial to sustaining an open public space. Scholars, therefore, believe that "civil society needs to be as, if not more, credible than government in order to keep the wheels of democracy turning."[25]

More importantly, NGOs are accountable not only to their donors and governments but also to their clients, to the general public, and to themselves.[26] Scholars have divided accountability into "upward" accountability, which is NGO-Patron accountability, and "downward" accountability, which is NGO accountability to clients, or groups to whom NGOs provide services.[27] "Upward" accountability refers to relationship between NGOs to their patrons or to donors, which is often focused on the "spending of designated moneys for designated purposes."[28] The third category, which is interdependent with the other two categories, is accountability of NGOs to themselves.

This could be accountability of an NGO to its mission, staff and directors, and also to peer NGOs and other CSOs.

At the same time, both the government and public should regard CSOs as legitimate actors that can be held accountable for their activities and resources that they consume. In the absence of legitimacy on the part of CSOs, the risk is greater for them to run into dead ends in their activities and be regarded as yet another corrupt resource-consuming beast in the eyes of the public.

Given the important role that accountability plays in shaping public image of NGOs it is vital for NGOs to build and enhance public trust and confidence in their existence, mission, activities, and thereby advance their legitimacy. NGOs that enjoy greater public trust are considered more reliable to disburse private donations transparently and free of corruption, and therefore are more attractive to public and private donors. In other words, demonstrating transparency and accountably by NGOs to the public has become an existential need for NGOs and their sustainability.

Accountability Mechanisms Practiced by NGOs Around the World

How to demonstrate accountability not only to donors and regulators but also to the general public? What are the most practiced mechanisms of accountability by other NGOs across the world? Generally, there are five broad mechanisms of accountability practiced by NGOs across the world: 1) disclosure statements and reports, 2) performance assessment and evaluation, 3) participation, 4) social auditing, and 5) self-regulation.

In discussing each of these mechanisms, some prominent researches have made attempts to distinguish those mechanisms that are "tools" from those that are "processes". For example, Ebrahim (2003) describes accountability tools as "discrete devices or techniques used to achieve accountability" that are used over a "limited period of time". They include financial reports, disclosures statements, and performance evaluations. Process mechanisms, on the other hand, are those that are "more broad and multifaceted than tools", which include 'participation and self-regulation mechanisms.'[29]

As mentioned in the introduction, the main aim of this chapter is to provide as much detailed information as possible for NGO leaders on mechanisms of accountability. However, since this document is designed to serve as a reference guide for NGOs on 'self-regulation' as one of the main mechanisms of accountability, it provides only a brief introduction about the other four mechanisms. In the first part of this subsection, a brief description of all the five categories is provided. The document then moves on to chapter two to provide a more detailed introduction and description of 'self-regulation' mechanisms. Though the document does not engage in rigorous discussion about the other four categories, a brief comparative information on strengths and weaknesses of each of these mechanisms is presented.

1. Disclosure Statements and Reports

As one of the most practiced mechanisms of accountability by NGOs around the world, disclosure statements and reports are commonly required by many donor agencies, usually at the end of a project cycle. Therefore, all NGOs are familiar with this accountability mechanism. It is also used by governments and other regulating state institutions to exercise some sort of control over NGO activities and the way they spend their funding. National laws regulating NGOs require them to provide periodic reports to the relevant government bodies. In Afghanistan, for example, article 31 of Afghanistan's Non-Governmental Organizations Law (NGOs Law) requires all NGOs registered with the Ministry of Economy of Afghanistan, domestic, foreign and international NGOs, to submit annual and semi-annual reports to the ministry.[30]

The primary aim of this reporting mechanism is to promote accountability and to ensure that NGOs are held accountable to regulating state agencies, to donors, and to the general public. Most governments, by requiring detailed financial disclosure by NGOs, 'monitor the flow of foreign aid to NGOs'[31], thereby controlling illegal activities disguised as nonprofit and charity works. Such laws also provide governments with an effective tool to exert their authority on the growing influence of NGOs.

At the same time, the use of reporting statements and disclosure mechanisms by NGOs to donors constitutes a basic tool for donors to monitor their funded projects. As such, reporting makes up one of the most important components of a grant or project cycle. While conditions, content and format of reporting may vary, some donors require detailed quarterly and annual reports. For instance, the European Commission often requires its grantees to submit detailed project reports. These reports should, among other things, detail 'physical' achievements of the project (for example, number of beneficiaries who received legal aid/services, number of irrigation canals rebuilt and etc.). In contrast, other donors require only a brief report at the end of a project cycle. For instance, the Norwegian Agency for Development Cooperation (NORAD), a large donor that provides development funds to developing and underdeveloped countries as well as NGOs, requires only brief annual reports from NGOs without imposing any specific reporting format on its grantees.[32]

Some donors also require audit reports to be included with annual reports. However, despite being one of the most widely used mechanism of accountability, reporting and disclosure mechanisms rarely serve the public aspect of accountability or "downward accountability", as most of these reports remain outside public access and use. Some NGO experts argue that such reporting and disclosure statements by NGOs, if publicly available, can significantly act as a trust booster for NGOs among the public . Instead, the lack of accessibility for the public gives this mechanism little or no impact on enhancing public legitimacy of an NGO.

2. Performance Assessments and Evaluations

Another accountability mechanism, performance assessment and evaluation is widely used both internally by NGOs, and externally by donors. Donors carry out external evaluations of NGOs and impact assessments of the programs they fund, usually at the end of a program cycle rather than a project cycle. A program consists of a series of related and mostly interdependent projects

that are designed to meet an overarching objective or a set of interrelated objectives, and a broader goal. A project focuses on specific outputs designed to achieve the objective(s) of a program and usually has shorter implementation cycles with specific objectives to be achieved at the end of that project cycle.

An impact assessment is defined "as an evaluation of how, and to what extent, change [has] occurred." [33]Though impact (defined as "*sustained changes in the people's lives brought about by a particular intervention")*[34] assessment is conducted to assess the impacts of a particular project or program, it is also used by donors to evaluate the performance of the implementing NGO.

In contrast to the reporting and disclosure mechanism that is commonly required by donors and other regulating government agencies to be provided at the end of each project cycle, performance assessment and evaluation is conducted near or at the end of a program. For programs with longer implementation cycles, some donors conduct mid-term assessments as well. "Such evaluations typically aim to assess whether and to what extent program goals and objectives have been achieved and are pivotal in determining future funding to NGOs."[35] These assessments may focus on 'short-term results' of the target project (i.e., "outputs" or completed "activities" such as number of training programs offered, number of people received training) or medium and long-term results (i.e., "impacts" or "outcomes" such as improvement in clients income, living conditions, health, etc.)[36]

In addition to external evaluations, internal evaluations are also conducted by NGOs, through which NGO staff and leaders measure and assess their own progress and success toward the objectives of externally funded projects or programs, or toward internal goals and missions f set by the NGOs themselves. To mitigate the shortcomings and reliability of internal evaluations, it is not uncommon among NGOs to use external evaluators and monitors as well.

Despite being widely used as an accountability tool, both external and internal evaluations, according to some researchers and development practitioners, 'run into a series of challenges and problems concerning measurement and relevance'.[37]For example, most NGOs claim that they face bigger challenges than usually noticed by donors during the implementation of projects. They, therefore, emphasize that evaluations and assessment should also focus on processes, such as "participation" and "empowerment" that are less tangible, rather than more tangible products and measurable outputs such as number of people who've received legal aid/services, number of schools built, or number of irrigation canals built. For the most part, donors focus more on short-term, measurable and quantifiable results rather than the less tangible outcomes that are hard to be quantified and measured.

3. Participation

Participation, as a "process" mechanism, is another widely used accountability mechanism and is different from evaluation and reporting mechanisms. Participation is part of an ongoing and routine occurrence in an organization. Participation has been divided into four distinct types and levels. In other words, participation entails different levels at different stages of a project cycle. At one level, participation occurs when a NGO shares "information about a planned project" and

makes such information available to the public, which often entails the target community. It "can include public meetings or hearings, surveys, or a formal dialogue on project options." At this level, community participation for consultations on a planned project or a program remains the most important aspect of participation. Through this mechanism, NGOs provide members of the general public with space to participate in decision-making. During the initial stages of project planning, members of a target community are consulted by NGO representatives on a particular project whereby their ideas might be taken into account for the design and implementation of the project. However, it is worth noting that at the end of the day, decision-making power remains consolidated at the hands of NGO leaders or project planners.

A second level of participation involves actual public engagement in all project-related activities. Members of the target community would take part in all implementing-related activities such as, contributing toward the needed labor, partial funding, and mostly in the post-implementation period or maintenance of services or facilities provided by or built under the project. This level of participation turns the target community into the owners of the project, rather than mere beneficiaries.

Another level of participation delegates to the members of the target community more decision-making power. At this level, members of the community can negotiate and bargain over program or project related decisions with NGO leaders or state agencies. They can request for some changes in the planning and implementation of the project. This level of participation provides members of the community greater control over local resources that are used to implement the project.

A final form of participation involves the target communities' 'own initiatives'. At this level, projects 'occur independently of NGO and state-sponsored projects'. In this form of participation, community members are directly involved throughout the whole cycle of a project or an initiative, with little to no NGO involvement.[38]

In analyzing all four forms of participation, one can notice that community members are given little or no decision-making power in the first two forms of participation levels. All components of a project or a program including goals, objectives, activities, and indicators are determined by NGO decision makers, or by government program planners. The major aim of participation in these two forms of participation is to gain more legitimacy for a project by involving community members in the planning and designing stages of the project, while such involvement has often proven to be less meaningful when it comes to making final decisions. In many instances, the entire process is controlled by NGOs or relevant governmental agencies. Some scholars have labeled this form of participation as "a sham ritual" 'functioning as little more than' "a feel good exercise for both the local community and the NGO."[39] They regard such form of participation as symbolic and argue that it pays no attention to community needs while designing a program.

Despite all the criticisms directed at such forms of participation, some scholars believe that participation greatly enhances "downward accountability"[40] Though members of target communities cannot hold NGOs or donors accountable on their own, such processes of participation often have facilitated better relationship with local communities. It also helps target communities to have a better sense of NGOs' performance, which helps with donor evaluation

and assessment, as community evaluation of NGO performance has served as an appraisal mechanism for many donors to evaluate the performance of NGOs.

4. Social Auditing

Social auditing is another mechanism of accountability. It refers to "a process through which an organization assesses, reports, and improves upon its social performance and ethical behavior, especially through stakeholder dialogue."[41] Social auditing establishes a framework for ongoing monitoring, evaluation and accountability to stakeholders both internal and external to the organization. This mechanism can help an NGO to "investigate its performance against social, environmental and economic objectives, and ensure that it is working in accordance with its values."[42] By conducting regular social auditing, an NGO demonstrates its public willingness and commitment to being evaluated by its stakeholders and partners in terms of the efficiency of its programs, relevance of its work, and transparency of its management processes. Social auditing provides a socially acceptable tool for NGO leaders and management to earn more public legitimacy. In the private sector, social accounting is aligned with corporate social responsibility.

Social Auditing is one of the most important and effective mechanisms of accountability that "integrates elements of many of the other three accountability mechanisms discussed above, including disclosure statements, evaluation, participation and standards of behavior."[43] As an important exercise, it provides greater clarity on the work and scope of activities of an NGO to the general public.

Though NGOs routinely conduct financial accounting and audits of their annual programs and produce detailed general audit reports, such reports usually cover financial transactions only. But the scope of an NGO's work and activities usually includes much more important and broader aspects as well as numerous activities that do not find their ways into the financial auditing reports or other similar formal statements. It is believed that unlike financial statements, "social audit [uses a] bottom up approach", and therefore can better demonstrate accountability, by reaching more people and covering all aspects of an NGOs activities. "A social audit begins at the community or the activity level and it may extend to the system and processes right up to the board level."[44]

Advocates of social auditing indicate several reasons as to why NGOs should adopt this accountability mechanism in order to build and enhance their public image. First, it provides NGO's management and leaders "advantages in terms of monitoring performance."[45] "Second, as a mechanism for accountability, social auditing enables views of stakeholders, including communities and donors, to be considered in developing or revising organizational values and goals as well as in designing indicators for assessing performance. Third, social auditing can serve as a valuable tool for strategic planning and organizational learning if the information on stakeholder perspectives and social performance is fed back into the decision making process."[46] Most importantly, the external verification of social audits provides a way for NGOs to enhance their public reputations by disclosing information that is based on verified evidence rather than on anecdotes or uncorroborated claims.

In other words, social auditing is a process of verifying various activities, processes and systems from a social perspective rather than an organizational perspective. As trustees of public funds, NGOS are depicted as more credible and reliable implementers of public funds, and thus have a larger responsibility than just utilizing and managing funds in a legally or technically appropriate manner. Instead, they need to demonstrate their integrity and credibility as public trustees as well.

To ensure that the social auditing process is deemed valid and credible, the following principles and processes should be considered:

- Social auditing as an accountability mechanism, though being initiated by the NGO management, should be conducted independently of the management of the NGO, by a team of other stakeholders including external experts. In most circumstances the NGO itself is part of the auditing team.
- The auditing team should maintain their independence and integrity. They should have the authority to question NGO staff, including the top management, and hold the NGO accountable.
- The extent and scope of social auditing should be inclusive and open. The process should be able to cover all aspects of NGO work and activities.
- Social auditing should be conducted based on "verifiable and comparable criteria."
- The findings and results of social auditing should be shared with all interested stakeholders including communities.[47]

As mentioned, this mechanism of accountability can help NGOs address issues of accountability, legitimacy and public reputation. Yet, despite the apparent advantages of social auditing for NGOs, there are a number of obstacles that might constrain the widespread usage of social audit, particularly for smaller NGOs. Among other factors, social audits can cost a significant amount of time and money for NGOs, since an external consultant is always required for the process to remain credible, valid and legitimate.

However, researchers believe that the amount of time and cost might decrease "as the auditing process is integrated with other related systems such as strategic planning, evaluation and financial auditing."[48] Furthermore, there have also been concerns among NGOs that the uncertainty associated with social auditing may have negative impacts on donor willingness to commit more funds, particularly for smaller organizations with lower capacity. They claim that smaller organizations need more time to build their capacity in order to be able to demonstrate accountability and effectiveness. They fear that the factor of having lower capacity may not be reflected and taken into account in the process of social auditing, while these organizations might be generally free of corruption.

5. Self-Regulation

Self-regulation, as a mechanism of accountability, constitutes the main topic of this reference guide. Therefore, this subsection briefly defines the term 'self-regulation' as the fifth mechanism of accountability, providing a brief introduction of the mechanism. The next chapter will provide a much more detailed analysis of the practice of self-regulation in order to help Afghan NGOs understand the practice better.

The term 'self-regulation' refers to "efforts by NGOs or nonprofit sector to develop standards or codes of behavior and performance"[49], aimed to promote and strengthen accountability among NGOs. This mechanism has been adopted by many NGOs and nonprofit organizations around the world, partly to reestablish public confidence in the sector and to redeem "the images of the sector (as a result of public scandals or exaggerated claims of performance) and partly to forestall potentially restrictive governmental regulations."[50]

NGOs across the world have been faced with a deficit in public trust and confidence as a result of high profile scandals and corruption within the sector. In addition to some other accountability mechanisms adopted and widely used by NGOs, 'self-regulation' mechanism has served as a complementary initiative that has helped NGOs to address the issues of accountability and legitimacy, while avoiding restrictive governmental regulations. As part of self-regulation, NGOs have developed codes of conducts and ethics and accreditation and certification schemes, among others. These schemes have been adopted both at national and international levels, which will be presented in more detail in the following chapter.

Chapter two

Self-Regulation

What is NGO self-regulation? Why is it becoming one of the most widely used mechanisms of NGO accountability among NGOs, in addition to formal governmental regulations?

With the dramatic rise in the number of NGOs over the past two decades, and with their unprecedented intensity of engagement and presence in various sectors, the existence and activities of NGOs have become subject to greater scrutiny. Numerous questions have been raised over issues including: how they are governed; the sources that fund them; who they represent; whether their programs are effectively managed and implemented; what impacts they have on the overall tranquility and well-being of communities.

In response to such questions and challenges as well as to address the issue of accountability since the 1990s, a growing number of NGOs and SOs have come together at the national, regional and international levels to develop common norms and standards to be abided by and observed by all member organizations.[51] Such sector-level mechanism of self-regulation have become an important means of enhancing NGOs legitimacy and credibility with stakeholders, helping build and maintain public trust, protecting the political and legal spaces for NGOs to operate, supporting good practices within NGOs, and building management capacity of NGOs.[52]

What is NGO Self-Regulation?

The term self-regulation, as also mentioned in the previous chapter, "refers specifically to efforts by NGO or nonprofit networks to develop standards or codes of behavior and performance"[53] aimed at promoting and strengthening accountability among NGOs. Civil society organizations voluntarily come together to define and institute their own regulatory mechanisms and schemes in which "participation is fully voluntary."[54] "It is a means through which CSOs and NGOs set standards of conduct and/or performance that an organization must meet and practice to demonstrate legitimacy, effectiveness and responsible stewardship of resources under its care."[55] In the NGO sector, self-regulation is a relatively recent innovation with most initiatives tracing back to the 1990s. Over the past two decades, NGOs have begun developing common norms and standards because they find that it leads to increased credibility and legitimacy with stakeholders, protects the political space for CSOs to operate, and can lead to greater organizational learning and innovation.

The practice of self-regulation as an accountability mechanism and an emerging means of enhancing legitimacy first started in the corporate sector in the late 1980s, "when the globalization of economic activity and rise of neo-liberal ideology created a state both less able and less willing to perform many of its regulatory functions."[56] This context paved the way for the emergence of self-regulation and social responsibility in the business or for-profit sector. With an increasing number of questions about accountability of NGOs, self-regulatory

mechanism found its way into the nonprofit sector as well. The first self-regulatory system emerged in the Philippines in 1991, and has been in the rise around the world ever since.[57]

Self-regulation mechanisms have developed in both formal and less formal manners. The formal one usually offers more visible codes of conduct for NGO behavior, which may involve a process of certification of NGOs. In the less formal ones, NGOs come together in networks and umbrella groups to encourage best practices among the NGO members and do not involve a certification process.

NGO self-regulation is usually practiced in three primary ways. In most cases, a self-regulation initiative is "the process through which two or more organizations come together at sector level to either define common norms and standards to which they can be held to account or encourage transparency and sharing of best practice."[58] In the absence of a universally accepted form, self-regulation can cover a range of issues from how NGOs are governed, to assessment and evaluation systems to be practiced by NGOs, to what information NGOs should be making public.

Self-regulation can also involve a third party, such as a peer NGO or a watchdog organization, undertaking an external assessment of an NGO. In certain circumstances, NGO self-regulation can involve the government. In such cases, and based on an agreement and consensus between a group of NGOs and the government, the government agrees to partially delegate the power and certifying authority to an umbrella organization representing NGOs. This umbrella organization is legally authorized to regulate behavior and conducts of NGOs or set standards for the sector through enforcing the agreed standards. However, in all forms of CSO self-regulation practiced around the world, the government does not have the exclusive and final authority over the implementation and enforcement of the self-regulation mechanism, and thus the mechanism is not mandated by government regulation. Indeed, it is said that the most common characteristic of a CSO self-regulatory initiative is that the initiative is the result of voluntary participation by the sector in developing and administering common norms and standards of behavior.

Drivers and Aims of Self-regulation in NGO Sector

As discussed, the rapid growth in the number and influence of NGOs has attracted greater scrutiny of NGO activities. At the same time, more NGO leaders are becoming concerned about the sustainability of the sector that is largely dependent on the integrity and credibility of the sector and its public image. Among some expectations by the public of the nonprofit sector are: to be free of corruption; to be positive and effective contributors to socio-economic development; to be good stewards of scarce financial resources; and to be effective, transparent and accountable in their activities.

NGO self-regulation is, therefore, driven by "sectoral and societal needs".[59] While NGOs and other civil society organizations can respond to growing scrutiny individually by developing new reporting policies and raising standards, responding jointly at the sector level enables NGOs to speak with a stronger and more unified voice to both governments and the general public.

Therefore, they find self-regulation as one of the most effective tools for enhancing their legitimacy and building public trust.

Researchers enumerate several reasons as to why NGOs resorted to and are still increasingly resorting to a self-regulation mechanism to address the issues of accountability and legitimacy. First, scholars argue that the rapid growth of NGOs has given them a growing power and influence at the national and international levels. In the beginning, NGOs were basically engaged in providing basic services to people in need in the developing and less developed countries. This function, however, has been changing since the early 1990s; NGOs have become increasingly involved in advocacy and campaigning activities, both at the national and international levels. They have asserted themselves as key players within the political sphere, influencing decision-makers at the national and international levels as well as shaping agendas through advocacy, grassroots campaign and mobilization. With this increasing influence and power, civil society activists and NGO leaders have recognized the need for greater responsibility and accountability.

Second, as NGOs and other civil society organizations have become increasingly successful in their advocacy campaigns, and more specifically, "in lobbying for policy change both at the national and international levels, the targets of their actions, [governments and corporations], have come to question their legitimacy and representation".[60] Governments, for instance, have to justify their policies to NGOs and civil society organizations. Big corporations must take into considerations social and environmental concerns while designing their major policies. This trend has led governments and corporations to question and challenge the legitimacy of NGOs. Thus, these players attempted to undermine the credibility of NGOs in order to somewhat alleviate the pressure brought upon them by NGOs.

Third, in the face of increased NGO presence, many countries, especially the developing and less developed ones, could not regulate the sector effectively.[61] Ineffective regulation of NGO sector can substantially undermine the legitimacy and reputation of the sector, and lead to further corruption and misuse of public funds. Therefore, NGOs recognize the need to "fill gaps in government regulation and protect civil society from burdensome and inappropriate government intervention."[62] In many developing countries, self-regulation initiatives complement government regulatory efforts by addressing the numerous challenges and concerns from within the NGO sector and other stakeholders, and demonstrating to the public that NGOs themselves are taking appropriate measures to address the issues of accountability and legitimacy.

Fourth, in other countries where governments have the required capacity to regulate NGOs effectively, some NGOs have realized the fact that "organizational integrity, good governance, accountability, and transparency of NGOs cannot be prompted by law alone."[63] Instead, they recognized the need to establish clear guidelines for NGOs, in the form of self-regulation mechanism, and therefore, "go beyond governmental regulations, and set higher standards of internal governance and external accountability."[64]

Fifth, self-regulation initiatives have emerged in 'response to the ever-increasing need for the nonprofit sector to retain and enhance public trust and confidence'[65], which constitutes the most important factor behind NGO success. Indeed, "NGOs derive public trust and confidence from

their performance and accountability".[66] To maintain and boost public trust they need to demonstrate accountably and transparency. Therefore, self-regulation provides NGOs with an important tool to improve their accountability, enhance their legitimacy and public image, and thus win public trust and confidence. Through self-regulatory initiatives NGOs are developing a common understanding of what accepted practice is and how to adopt it. Through this mechanism they are also strengthening peer accountability by developing standards against which they can hold each other to.

Sixth, with the increasing shrinkage of foreign aid to developing countries, more NGOs are resorting to self-regulatory initiatives in order to diversify their funding base. In other words, in order for NGOs to derive some funding from domestic donors, they need to prove their effectiveness and integrity in the eyes of potential donors. Diversifying funding base is one of the most immediate needs of Afghan NGOs.

Benefits of CSO Self-Regulation

The points below provide a snapshot of the main benefits of CSO self-regulation:

- A credible and effective CSO self-regulation mechanism raises standards across the NGO sector and helps attract funding by demonstrating efficiency, accountability and transparency. In many countries with a vibrant NGO community, donors find this form of regulation more attractive.
- It helps in building and boosting public trust and confidence in NGOs' work and activities, externally and internally; thus, it enhances trust and cooperation among participating organizations.
- By defining a clear set of principles and rules, it raises standards and encourages best practice among NGOs, and also directly contributes to capacity improvement among participating NGOs.
- It helps weed out `bad apples' and protects the NGO sector from those with other interests, especially in the context of Afghanistan.
- It enables the NGO sector to share knowledge and experience as well as good practices, which promotes learning from each other.
- In countries where governments are suspicious of NGOs activities, CSO self-regulation often pre-empts the government's tighter regulation and oversight, and enables CSOs to take responsibility for their actions. In most cases it helps prevent more draconian forms of regulation from the government.

Challenges of CSO Self-Regulation

In addition to many benefits, adopting CSO self-regulation is associated with some specific challenges as well. It is important for NGO leaders to be aware of these challenges so they can take them into account while preparing to adopt CSO self-regulation.

- Attracting and bringing in different organizations with different sizes and capacities to comply with this form of regulation, and therefore, securing their sincere and strong commitment and cooperation, can be challenging, particularly in the context of Afghanistan. This often prompts organizations to ask, "what is in it for us?"
- An effective CSO self-regulation often requires strong member organizations. Building capacity for members is also a challenging task, and requires a sizable amount of money, particularly in countries with a relatively nascent NGO community.
- Given the rising diversity within the NGO community, developing common standards for different types of organizations (big vs. small, old vs. new, etc.), is difficult. Defining a standard and setting a minimum accounting standard for NGOs is an important need for self-regulation. Moreover, defining what measures of performance and accountability indicators should be used is challenging.
- The experience of many countries indicate that self-regulation often remains exclusive and limited to larger organizations, often excluding the smaller organizations who are in more need of capacity building or donor support.
- Competition for funds and donor attention has often proved to make joint initiatives like self-regulation more challenging.
- Certification costs, where accreditation and certification mechanism has been adopted, might not be affordable for smaller NGOs.
- Low capacity of many smaller NGOs make it difficult to meet all requirements set by self-regulation schemes.
- Most NGOs are too focused on the output of their activities and often too engaged in the "delivery of programs and services that they are not conscious of the need to: (a) systematize their operations, monitor and evaluate implementation, put financial management systems and controls and financial sustainability strategies and mechanisms in place, and (b) comply with registration/accreditation and reportorial requirements of government agencies […] under whose purview their existence and operations fall (to establish their legitimacy as non-stock, nonprofit organizations.)"[67]
- It is often difficult to convince member organizations to abandon a culture of secrecy and shift to a more open culture whereby transparency and sharing of information is promoted.
- Most initiatives of self-regulation fail to establish a strong governance board.
- In countries like Afghanistan, lack of continued commitment from member organizations, particularly the leading members, have often proved to pose more challenging problem when it comes to the enforcement of self-regulation.

Typology of NGO Self-Regulation

NGO self-regulatory initiatives exist at the national, regional and international levels. They are more common at the national level, while increasingly emerging at the international level as well. Self-regulatory initiatives may be formal, which entails institutionalized structures such as a secretariat and other enforcement bodies, or emerge as informal initiatives. A self-regulatory initiative with a highly institutionalized structure sets all norms and standards clearly. It spells out the contents and requirements for participation of member organizations in the initiative in

detail. To support its enforcement and oversight, it also has administrative structures such as a secretariat or a committee.

Initiatives with no formal structure on the other hand lack these institutionalized systems. Their principles, standards, and assessment frameworks are also laid out in more general terms rather than specific terms.

Studies on NGO self-regulation indicate that "NGO self-regulatory initiatives exist in a variety of forms based upon the needs and interests of participating organizations, and more importantly, the operational context of the sector."[68]

Overall, there are five categories of NGO self-regulation:

1) Codes of Conduct and Ethics; 2) Certification Schemes; 3) Information Services; 4) Working Groups; and 5) Award Schemes.

The following section provides a more detailed description of the five main types of NGO self-regulation. In addition to other sources, this section has largely relied on Warren and Lloyd's (2009) research on civil society self-regulation.

1. Codes of Conduct and Ethics

Codes of conduct and ethics, in the nonprofit sector, is a document that outlines a set of basic rules and principles that guide the behavior of participating members. It defines a set of norms, principles and values aimed at standardizing the conduct, actions and behaviors of CSOs. Codes of conduct and ethics are commonly quite formalized but generally do not include strong compliance mechanisms. In a more comprehensive manner, the OECD defines them as commitments voluntarily made by companies, associations, [organizations] or other entities, which put forth standards and principles for the conduct of business activities in the marketplace.[69] In short, "this form of self-regulation involves a group of organizations coming together in agreement over standards governing their conduct, with each promising to abide by the established norms."[70]

Codes of conduct and ethics are by far the most common type of CSO self-regulatory initiative globally. Of the 309 initiatives identified by Warren and Lloyd (2009), 51 percent, or 159 initiatives, fall within the category of codes of conduct. These types of initiatives exist in all regions of the world.

In most countries, umbrella organizations[1] representing CSOs and NGOs at national and international levels, host the vast majority of codes of conduct and ethics. Of the 159 identified

[1]"CSO umbrella [organizations] are membership organisations that bring together all actors within the sector, or an activity sub-sector, to represent the views of the sector to government, the media and the wider public. They serve to present a unified voice for the sector, support their members with information, training and networking assistance, and provide a platform for discussion and debate within the sector." (Warren and Lloyd, 2009, p 8)

by Warren and Lloyd (2009), 119, or 75 percent of them are sponsored by umbrella bodies. Most of these umbrella bodies exist at national, rather than international levels. Among other things, they promote the implementation of codes within specific national contexts, often covering member organizations. For example, codes of conduct and ethics represent the largest proportion of existing initiatives of any region in Sub-Saharan Africa.

Codes of conduct and ethics may be hosted by umbrella bodies representing all NGOs who are members of the umbrella body, or only those working in a particular area of activity such as, environment, human rights, fundraising or health. There are numerous examples around the world where codes of conduct and ethics are hosted by national sector-wide umbrella bodies. For example, in Russia, the Code of Ethics of the Union of Charitable Organizations applies to all CSOs/NGOs operating within Russia. Similar "sector-wide" codes exist in Bosnia and Herzegovina[71] and Colombia. [72]Codes of conduct and ethics may be specific to a particular sub-sector, or a group of NGOs working on specific issues, such as health, human rights, and environment. For example, in Brazil, there is a code of conduct for fundraising organizations while in Korea there is one for NGOs working in development, and in Slovakia for community foundations.

At the international level, any NGO may adhere to the Codes of Ethics and Conduct for NGOs of the World Association of NGOs (WANGO).[73] Internationally, the Principles of Accountability for International Philanthropy and the International Committee of Fundraising Organizations' International Standards exist to support CSOs engaged in philanthropy and fundraising.

A more limited number of NGOs may also develop codes of conduct and ethics. For example, Warren and Lloyd (2009) has identified a number of initiatives where a group of peer organizations has come together to develop a code of conduct that applies only to members of the group. At an international level, the NGO Code of Conduct for Health Systems Strengthening and the International Advocacy NGOs (INGO) Charter provide examples of peer-led international codes of conduct. The INGO Charter, for example, resulted from the collaboration between 15 major international advocacy NGOs and covers issues such as responsible lobbying, accountability and transparency. At a regional level, the Caucasian NGO Network on Refugees and Internally Displaced Persons (CRINGO) Code of Conduct represents a similar peer group effort. The Irish Child Sponsorship Alliance Code on Child Protection and the Code of Conduct of the Consortium of Humanitarian Agencies (CHA) in Sri Lanka provide similar examples at the national level.[74]

The above examples demonstrate that codes of conduct and ethics can be hosted by umbrella bodies at national, regional and international levels. Depending on the decision of the founding members, codes of conduct and ethics can be sector-wide or applicable to a limited number of NGOs working in a specific sector.

2. Accreditation and Certification Schemes

Accreditation and certification schemes are the second most used form of CSO self-regulation. Accreditation and certification scheme is a process through which "an independent third party verifies compliance against an established set of norms."[75] In the nonprofit sector, self-regulatory

organizations are established by joint efforts of a number of NGOs to undertake the accreditation and certification responsibility. These organizations have a set of "promulgated standards and developed certification or accreditation mechanisms to evaluate compliance by other organizations with the standards."[76] The standards and principles are commonly developed through a "participatory process in which many stakeholders are consulted."[77]

Accreditation and certification schemes are primarily practiced in three forms; self-certification, peer certification, and third-party certification. This form of self-regulation requires more human and financial resources to implement, compared to the first type, codes of conduct. Due to both the human and financial resources needed to implement this initiative as well as general hesitation by many organizations to undergo formal assessment, particularly by external actors, certification schemes are much less common than codes of conduct (which tend to have weak compliance mechanisms). Therefore, of the 309 identified self-regulatory initiatives identified worldwide by Warren and Lloyd (2009), only 73 or 24 percent, fell under the category of certification schemes.

Of the 73 identified certification schemes by Warren and Lloyd (2009), nearly three-quarter of them (74 percent) are based on third-party certification and assessment. Third-party certification schemes usually fall within two major categories: (1) initiatives focused on ethical fundraising practices and good stewardship of donor funds, which often helps the general public to understand which organizations to support; and (2) initiatives focused on assessing operational quality, management, and governance systems of organizations.

In the first category, rating agencies conduct independent assessments of CSOs to assess their organizational integrity so as to offer guidance to the public on where to invest their money for not-for-profit purposes. Such schemes are particularly more common in the United Kingdom and the United States. For instance, in the United Kingdom, the New Philanthropy Capital Charity Rating Database as well as the Intelligent Giving's Charity Chooser serve this purpose. While the American Institute of Philanthropy's Charity Rating Guide, the Better Business Bureau (BBB) Wise Giving Alliance's Standards of Charity and Accountability, and the Charity Navigator Ratings are US counterparts. Several Western European countries also have certification schemes for charitable donations including Austria, France, Germany, Italy, Netherlands, Sweden, and, Switzerland.'[78]

The second category focuses on assessing the operational quality of CSOs and NGOs. For example, internationally, the HAP (Humanitarian Accountability Partnership)[79] 2007 Standard in Humanitarian Accountability and Quality Management was initially developed by a group of humanitarian INGOs. It requires third party verification of compliance for a certificate to be granted. The Eighth Edition Standards of the Council on Accreditation[80] addresses quality of service delivery in the fields of social care and services in service delivery for NGOs.

At a national level, the Standards for Excellence[81] initiative, first established in Maryland in the United States and subsequently licensed to operate in nine other states in the U.S. to date, set out principles and standards for best practice in the nonprofit sector against which participating organizations are assessed and certified. In India, Give India[82] assesses and certifies NGOs against the Credibility Alliance's norms, which cover areas such as project planning and monitoring and evaluation.

Peer certification is another form of certification schemes, which rely on review and assessment by peer organizations. These schemes typically go into substantial detail about all aspects of the organizations' operations, from its activities to its governance and fundraising procedure. It has limited memberships due to capacity constraints (monetary and human resources) and the need for members to be conversant in and knowledgeable of the operational contexts of other peer members. One example at the international level is the Steering Committee for Humanitarian Response (SCHR)'s Accountability to Disaster-Affected Populations[83], a peer review process, led by a "group of large humanitarian and emergency relief NGOs where members work in teams to assess each others practices in beneficiary accountability."

Peer-based certification schemes also exist at national levels; examples include the Cooperation Committee for Cambodia's NGO Good Practice Project Certification System,[84] the Canadian Council of Christian Charities' Standards of Organizational Integrity and Accountability,[85] and the Uganda National NGO Forum & Development Network of Indigenous Voluntary Association's Quality Assurance Mechanism (QuAM).[86]

The third form of certification schemes is **self-certification**. Through this scheme, "participating CSOs conduct an internal assessment to verify their own compliance with the principles and standards of the scheme. Often, participating CSOs must provide documentation demonstrating their compliance to the host organization of the initiative, though this information is rarely externally verified."[87] InterAction PVO (Private Voluntary Organization) Standards (1994)[88] and the accompanying Self-Certification Plus (2004), is an example of this scheme. "It is used to accredit development NGOs based in the United States and working internationally on issues such as lobbying, fundraising, management, and governance."[89]

Based on a study by Shea and Sitar (2004)[90] the following strengths and weaknesses are associated with certification mechanisms:

- Self-certification is low cost, easy to administer for both the rated and the rating organizations, and is accessible to a wide range of rated organizations. But the effectiveness of this mechanism depends in large part on the seriousness with which individual organizations apply the program.

- Peer Review is one of the more rigorous evaluation methods examined in [their] study. The methodology is characterized by independence of the raters, technical assistance in identifying and correcting organizational weaknesses, and substantial responsibility on the part of rated organizations to produce evidence of compliance with each standard. Because of its rigor, this mechanism is likely to be meaningful to donors, the public, and others relying on the certification, but its high cost and high standards may place it out of reach for many small or new organizations.

- With *ratings organization evaluation*, [refers to organizations that evaluates NGOs and rates them based on such evaluations] a program functions much like a traditional "charity watchdog" organization – it solicits information from the organization and rates it according to the standards, and publishes its conclusion as to whether an organization has met the standards as well as a report detailed findings for public consumption. These programs depend heavily on the credibility of the rating agency.

- Accreditation by an accreditation agency provides perhaps the most significant assurance that an organization meets certain standards of quality in its delivery of services. It is without question one of the most expensive types of mechanisms to implement, both for the rating and the rated organization.

3. Information Services

The third type of CSO self-regulation is "information services". Information services are designed to enhance transparency in the CSO sector by sharing information about CSOs with the general public and across the sector. The information that is presented through this scheme varies widely; they cover organizational activities, their management and governance systems, including administration costs and financial system and reporting.

Information services providers are typically third party organizations, although peer groups and umbrella bodies may also run such services. These organizations provide information to users without any assessment, certification, rating or interpretation, which differentiates this scheme from 'certification schemes.'

The One World Trust project on CSO self-regulation has identified 37 information services globally and there are likely many more in existence and operation.

In many cases, information services are limited to providing simple directories of CSOs in specific format. The primary purpose, in addition to increasing transparency in the sector, is "to provide potential donors and partners with basic information about CSOs operating in [a given] country. These directories may also include more detailed information such as in the various national-level Guidestars, the oldest of which is in the United States and provides detailed financial information on nonprofit organizations operating throughout the country."[91]

The second type of information service providers are established to "provide platforms for discussion, debate and dissemination of information on issues related to standards of practice and behavior for CSOs."[92] The Trust for Civil Society in Central and Eastern Europe's Center for NGO Governance and the Policy Association for an Open Society (PASOS)[93] Project both provide information and networking opportunities for CSOs in transition countries. At the international level, the ALNAP (Active Learning Network for Accountability and Performance in Humanitarian Action) Project[94], for example, focuses on sharing lessons learned across the sector through its Evaluative Reports Database, "a bibliographic collection of evaluative reports of humanitarian action,"[95] while the International Resource Centre for National Platforms of NGOs provides news, networking, and directory information for CSO umbrella organizations globally.[96]

Information services commonly do not have compliance mechanisms. As such, services are only focused on providing more detailed information about CSOs in a given territory or at the international level in some instances.

4. Working Groups

In addition to the above three types of CSO self-regulation, working groups serve as another form of self-regulation among NGOs. The main purpose of these initiatives is to improve quality and accountability in the CSO sector generally or among a particular group of organizations active in a particular field of work such as health, human rights, environment and other sectors. Working groups usually serve as learning platforms where organizations can come together regularly to share experience and knowledge, talk and discuss a particular issue, and drive up standards of practice among participants. Some CSO practitioners regard these working groups as "the first step in the development of more formalized forms of self-regulation, though they may serve as self-standing self-regulatory initiatives as well."[97] These working groups usually develop materials such as toolkits, guides and self-assessments to assist member organizations in sharing and implementing good practice. Humanitarian and emergency relief as well as development CSOs tend to form some of the most visible of these working groups.

Warren and Lloyd's (2009) research has found less than 30 of such working groups and self-assessments (including toolkits and guides). In their interviews with organizations hosting codes of conduct and certification schemes, they have found that other self-regulatory initiatives began with working group efforts, which developed into more organized schemes, such as codes of conduct and ethics or accreditation and certification mechanisms.

Of the working groups identified by Warren and Lloyd (2009), some of the most prominent groups at the international level include the following: the Global Reporting Initiative (GRI) NGO Sector Supplement Working Group, which is working to develop an NGO reporting framework similar to the corporate GRI framework; the Emergency Capacity Building Project (ECB),[98] which is "a group of humanitarian agencies that came together to discuss how to be more accountable to beneficiaries and better evaluate their work, subsequently developed Impact Measurement and Accountability in Emergencies: the Good Enough Guide, a tool for members, and other in the sector, to assess humanitarian responses on the basis of accountability and impact measurement."[99] At the national level, the Tanzania Association of NGOs (TANGO)'s[100] National NGO Code of Ethics Self-Assessment Programme, "a pilot testing of an assessment to measure compliance with the new Code, provides another example of how a self-assessment tool may eventually form the basis of a more stringent national certification scheme."[101]

5. Award Schemes

Award schemes seek to identify, highlight, and reward good practices among NGOs. The main purpose of this scheme is to promote best organizational practices among NGOs and CSOs. It may be administered by a peer, umbrella or third party organization. In order to be selected for the award, NGOs must demonstrate good practices, integrity and accountability. A NGO can nominate itself or be nominated by other NGOs. The nomination should be accompanied by a detailed description of NGO operations and reasons for its eligibility

Chapter Three

Self-Regulation: The Global Picture

This chapter looks into the experience of other countries where one or more than one form of self-regulation mechanisms have been adopted by NGOs. The main aim of this chapter is to provide as many examples of CSO self-regulation as possible from different countries with different socio-economic contexts in order to help Afghan NGO leaders decide: what patterns of self-regulation can best meet their needs;; which country's experience can better help them with the process of applying one or more than one mechanism of self-regulation; and how to launch and institutionalize the mechanism. Taking the different socio-economic and variable contextual factors into account, this chapter has tried to briefly introduce different self-regulation mechanisms from different countries.

It is important, however, to note that no one pattern adopted in one country might fit another country's needs. The nonprofit sector in each country needs to widely discuss, debate, and consider which experiment of self-regulation structures to adopt based on their country's conditions and needs.

In addition to other research papers and scholarly sources, this section has primarily relied on two research papers, one conducted by Sidel (2003)[102], and the second by Shea and Sitar (2004)[103]. Though both research papers might seem a bit outdated, the absence of new research conducted in this field justifies the use of these sources. To fill this gap, the author has tried to crosscheck the data, using available online sources as much in detail as possible when available. Yet, for higher accuracy, users might need to seek further updated information and crosscheck some of the data and information provided here.

Self-Regulation Practices Around the World

This section begins with Australia and continues on with other countries, focusing more in the developing nations and some post-conflict countries.

1. Australia

CSO self-regulation mechanisms are practiced extensively in Australia. Although Australian-based NGOs have been receiving 'substantial amount of government assistance and financial resources over the past years, they have been subject to little government oversight and regulation. Up until the late 1990s, the Australian government did not impose rigorous regulatory mechanisms on NGOs. "To satisfy public administration and public sector standards

while providing financial support for the initiation and maintenance of NGOs pursuing public interest goals", [104] the Australian government began to press Australian-based NGOs, particularly those receiving government funding, for better accountability and transparency.

With more accountability demands by the government, the Australian nonprofit sector began to devise and adopt self-regulation mechanisms. The brief information below does not fully detail the range of application of self-regulation mechanisms in Australia. It outlines only two forms of CSO self-regulation that have been widely adopted by NGO sector in Australia. Moreover, it basically highlights the arenas in which the Australian nonprofit sector and the Australian government have agreed on the uses of self-regulation by the nonprofit sector, for comparative informational purposes.

a. Accreditation/certification mechanisms

In Australia nonprofit accreditation or certification mechanisms, self-regulation can take three shapes: 1) it can be fully driven and run by the government, 2) it can be developed and run by the nonprofit with little government engagement, and 3) it can be developed and run by the nonprofit without any government engagement. The government-developed and run mechanisms usually "apply to schools, care of the aged, and disability services."[105] This mechanism is developed by the government and applied to those sectors that are focused on service delivery.

The second types of mechanisms are developed and adopted by nonprofits themselves, but mandated by the government. These types of mechanisms are often related to government funding. They are implemented and overseen through a sector umbrella organization. Such nonprofit -developed but government-mandated accreditation or certification standards are used, "in overseas aid, health and childcare."[106] For example, the AusAid Accreditation Scheme by the Australian Agency for International Development' is one prominent example of the application of an accreditation system to regulate NGOs involved in the international development field. Only NGOs that have been accredited by this scheme are eligible to receive funding from AusAid. The accreditation process is aimed at providing "AusAID, and the Australian public, with confidence that the Australian Government is funding professional, well-managed, community based organizations that are capable of delivering quality development outcomes."[107]

The third form is accreditation or certification mechanism that is developed and adopted by nonprofit umbrella organizations and not mandated by the government. This mechanism commonly applies to member organizations. Member organizations are encouraged to participate in the interest of quality management, governance or public accountability.

b. Codes of Conduct and Ethics

There are several codes of conduct within Australian nonprofit sector. For example, Philanthropy Australia has developed a 'Code of Practice' that "encourage[s] best practice, openness and transparency in all aspects of grantmaking" [108] by the member organisations "whether they are family foundations, corporate foundations or corporate giving programs, community foundations, private foundations or government-initiated foundations."[109] In addition, there are other codes of conduct promoting best management practices among nonprofit organizations in particular sectors that work in Australia. For instance, the Code of Conduct of Australian

Council for International Development is applicable to nonprofit s working overseas with government support, and the Code of Ethics and Professional Conduct promulgated by the Fundraising Institute – Australia, applicable to member organizations inside and outside Australia.[110]

The findings of some studies show that that the "process of formulating industry standards"[111] in Australia often applies, where appropriate, to the nonprofit sector as well. For example, Standards Australia[112] in 2003 "published five new standards on corporate governance that appear intended to apply to the nonprofit sector and which complement existing corporate standards, and rely extensively on self-regulation."[113] The standards cover corruption, corporate governance principles, codes of conduct for organizations, corporate social responsibility and whistleblower protection. They include AS [Australian Standard] AS 8000 on principles of good governance, AS 8001 on control of fraud and corruption, AS 8002 on organizational codes of conduct, AS 8003 on corporate and social responsibility, and AS 8004, on whistleblower protection. In addition, AS3806-1998 on industry self-regulation and the design and management of regulatory compliance systems, has implications for the nonprofit sector as well.[114]

2. Bangladesh

The nonprofit sector in Bangladesh is among the most active nonprofits in the region. Almost all NGOs in Bangladesh are governed by internal regulating documents such as organizational constitutions, bylaws, and/or articles of association. These regulating documents cover governance, management, accounting and other management affairs of NGOs. Many foreign or local donors require NGOs to use evaluation and assessment mechanisms for determining the efficiency, transparency and accountability of an organization.

In addition to internal regulating documents, "the activities of most nonprofit organizations are coordinated by the NGO Affairs Bureau [which is a government agency] and the Association of Development Agencies in Bangladesh, more commonly known as ADAB."[115] "ADAB is a nonprofit umbrella organization established to coordinate the activities of NGOs. ADAB has "an important role in encouraging NGOs to develop accountability and self-regulation."[116]

a. Code of Conduct and Ethics
The ADAB Code of conduct/ethics

According to the World Bank (1996)[117] there is a growing tendency among NGOs in Bangladesh to hide NGO activities-related information, partly "for fear of losing out in the competition for foreign funds". Mostly due to competition over funding, amongst other reasons, the NGO sector has been reluctant to come together and collaborate in joint initiatives and coordinate their efforts. This lack of coordination has negatively affected effectiveness and efficiency of many NGOs' activities.

To encourage information sharing among NGOs, promote and strengthen greater accountability and transparency, institutionalize stronger governance in the NGO sector, reduce the tendency among NGOs to conceal information, encourage collaboration and coordination, extend mutual learning and sharing experience, and reduce overlapping programming, ADAB drafted and

adopted a Code of Ethics in consultation with its members. The code "highlights principles of transparency in programme operations, accounting, and disbursement of funds. It calls for constructive dialogue with the government, at the national and the local levels, to foster greater cooperation based on mutual openness and respect. And the code discourages duplication and seeks to assure staff welfare."[118]

However, based on Sidel's analysis of many reports from Bangladesh, the ADAB is faced with many challenges. Sidel states that, though the membership of ADAB has been growing steadily, political issues and other governance-related challenges and internal competitions faced by ADAB have negatively impacted the promotion and adherence to the Code of Ethics by the NGO sector in Bangladesh. Further, lack of cooperation among the ADAB members, and competition over funds have hampered the implementation of ADAB's code.[119]

Given these challenges, the Bangladeshi government has tried to impose further restrictions on NGO activities, which included upgrading existing NGO regulations, "bringing all NGOs under the tax net, preventing NGOs from taking part in politics and banning the use of donor money in political activities."[120] ADAB's problems have also resulted in the formation of a competing nonprofit coordination group, the National NGO Coordinating Committee (NNCC), under a separate leadership.

Despite such attempts by the NGO community to push for self-regulation, researchers believe that measures of self-regulation still need to be strengthened in Bangladesh. ADAB still needs to ensure strict compliance with the Code of Ethics by introducing incentives and sanctions for non-compliance.[121]

The challenges and ineffectiveness of the code indicate that the experience of Bangladesh NGOs cannot serve as a good example for Afghan NGOs. However, it can serve as a lesson for Afghan NGOs in avoiding the same challenges faced by ADAB.

3. India

India, as one of the most socio-culturally diverse country, has one of the world's largest and most diverse nonprofit sector. CSO self-regulation has played an important role in promoting best practices among Indian NGOs, and thus turning them into socially accepted and respected institutions.

Following persistent calls for and continuous advocacy by some civil society activists for more transparency and accountability among the nonprofit organizations, a number of self-regulatory initiatives were launched as experiments in the 1990s. The first experiment began with the development of voluntary guiding principles for the nonprofit sector by Voluntary Action Network India (VANI), discussed below, followed by a joint project on nonprofit information disclosure and validation conducted by the Charities Aid Foundation/India and the Government of India's Planning Commission, and other initiatives."[122]

Civil society activists continued their efforts for further strengthening of CSO self-regulation initiatives. Since 2001, another effort has been underway to build on the earlier experiments, unite significant elements of the nonprofit sector in support of a form of self-regulation, and

come to an agreement on a form of a code of conduct and related measures.

Like in many other countries, the Indian civil society activists' attention to and call for nonprofit self-regulation appears to reflect their concern about the government's tighter scrutiny and further regulation, both at the federal and state levels. In addition, it appears that there is a growing distrust of the nonprofit sector among the public, government and media. These concerns have led to a growing interest in the NGO sector to push for stronger forms of self-regulation.

The following paragraphs will briefly introduce some of the most well-known and most active initiatives of self-regulation, undertaken since the 1990s in different areas in India.

a. Codes of Conduct/Ethics
Voluntary Action Network India

In the late 1990s, Voluntary Action Network India (VANI)[123] "a network of progressive Indian nonprofit organizations" developed and adopted a set of "guiding principles"[124] for Indian voluntary development organizations. "The principles stipulated the characteristics, mission, governance, values, organizational integrity, accountability, transparency and financial management."[125] One of the strengths of this initiative is the establishment of the membership review committee, composed of VANI organizational members who review member organizations' compliance with the principles. This mechanism has provided the code with a means to enforce the code. Yet, despite all the efforts over the years, it is apparent that "maintaining, expanding and sustaining use of this code appears to have been problematic."[126]

b. Accreditation and Validation
Charities Aid Foundation/India and Planning Commission

Charities Aid Foundation India (CAF India) is a not-for-profit organization "committed to effective giving locally and internationally."[127]As CAF states on its web page, CAF "has been one of the pioneers in addressing the credibility factors besetting the voluntary sector."[128] Under a joint program with the Planning Commission of India, "CAF India initiated a validation programme in 2000, with the aim of enhancing standards of accountability in voluntary organisations."[129]

The initiative began as a pilot program, intended to examine if the accreditation and validation form of CSO self-regulation would really work in India. Towards that end, "the Charities Aid Foundation – India (CAF India) and the Government of India's Planning Commission worked together for several years to develop a database of approximately 1,500 nonprofits."[130] The data for this particular purpose was provided by the organizations themselves. This process of data gathering and eventual accreditation process was based on the Guiding Principles for Voluntary Development developed earlier by VANI. The participating organizations were then accredited and validated by CAF India. A final list of validated organizations and data were then made available to government and private funders on the web and in CD format. CAF also sparked other movements to explore more evolved mechanisms of self-regulation "to ensure credibility and accountability of nonprofit organisations."[131] The program ended in 2001-2002.

This program served as a good learning example for the Indian NGOs. After an initial assessment, CAF and Planning Commission organizers found several strengths and weaknesses throughout the process. Among others, "organizational self-reporting, a clear validation decision, and fairly widespread of information about the exercise and the organizations participating"[132] were noted as strength of the process. The identified weaknesses included "problems of sustainability, the verification of organizational data, difficulty in tracking changes in organizations, difficulties in measuring the impact of organizations and programs, and the relatively small sample of participating organizations (relative to the scope of India's nonprofit sector)."[133]

c. Nonprofit ratings Indianngos.com

In addition to codes of conduct as well as accreditation and validation mechanisms, there are a number of for-profit and nonprofit organizations that rate the performance, organizational systems governance, programs and services, and financial systems of the nonprofit sector in India. For instance, Indianngos.com, is a for-profit organization that supports nonprofit activities in India. It has performed credit ratings on some Bombay and Maharastra-based non-profits since February 2001. As mentioned above, the ratings are based on organizational systems, governance, programmes and services, and financial aspects. Indianngos.com has developed parameters within each category and gathers data accordingly; an independent board of twelve members with corporate, nonprofit, academic and legal background, determines the ratings.

In addition, the Credibility Alliance/Give Foundation, as a nonprofit, has worked on a separate system of nonprofit ratings, on which little information is currently available online.

In addition to the aforementioned examples of efforts towards introducing more effective forms of CSO self-regulation among Indian NGOs, other efforts have also taken place to bring better and stronger self-regulation within the nonprofit sector. Indeed, researchers believe that "the Indian nonprofit sector has undertaken more experimentation with nonprofit self-regulatory mechanisms than perhaps any other single country in the Asia Pacific region."[134]

Despite the impressive efforts of the Indian nonprofit sector to introduce and strengthen self-regulation among Indian NGOs, the Indian self-regulatory programs face several problems. The most significant of them are a 'lack of acceptance by individual NGOs, lack of financial resources, and lack of will and unity within the nonprofit community'. These challenges have hampered the expansion of any of these structures and schemes. Hence, most of such initiatives have not been sustainable, resulting in inactive initiatives today.

4. Indonesia

The political changes and transition towards democracy that followed the collapse of President Soeharto's regime in May 1998, resulted in an unprecedented growth in civil society organizations.[135] Since then the CSO sector has been playing an important role in the Indonesian development and transition towards democracy. They have been active in different sectors, from advocating for the rights of marginalized populations to providing basic services as well as being

regarded as champions of democracy. Over the years, despite the initial resistance of the government to the ever-growing role and influence of civil society organizations, the Indonesian civil society has been able to establish itself as a legitimate societal player. Hence, the government no longer intervenes in the activities of NGOs.[136]

In order to become more effective network players, mainstream Indonesian NGOs have formed various 'alliances' or coalitions to introduce more cooperation among NGOs and form a stronger voice. Many civil society activists have advocated for further accountability within the nonprofit sector. Towards that end, there have been a number of nascent efforts to work on establishing codes of conduct, accounting standards, and other types of self-regulation and accountability provisions by Indonesian nonprofits. The following provides a brief introduction into some of these efforts.

a. Codes of Conduct and Ethics

Establishing codes of conduct, as a self-regulation mechanism, has been under discussion among civil society organizations and activists in Indonesia. For example, the Agency for Research, Education, Economic and Social Development (LP3ES), a nationally-active nonprofit organization, drafted an NGO Code of Ethics and sought to begin implementation of the Code among NGOs working in community based social and economic development. "The process of preparation of the Code of Ethics and establishment of NGO association [was] carried out [in a] participatory [process] through a number of meetings, seminars and workshops with the NGO community and involving stakeholders such as the Government and Private Sector. The program has been organized in eight provincial capitals (Riau, South Sumatra, Jakarta, Central Java, East Java, West Nusa Tenggara, South Kalimantan and South Sulawesi) in Indonesia involving not less than 500 NGOs."[137] These meetings involved government, NGO and private sector representatives from the Philippine's CODE-NGO and the Philippine Council for NGO Certification (PCNC).

As a result, the Code of Ethics has been signed by over 250 NGOs and includes sections on "integrity, accountability and transparency, independence, anti-violence, gender equality, financial management including accountability to external parties such as beneficiaries, Government, donor, other NGOs and public at large."[138] Regional associations of NGOs are also in formation, partly to implement the new Code. Yet, the full implementation of the code still remains a challenging task for the members.

b. Accreditation and Certification
NBO certification initiative

The Satunama Foundation, a nonprofit organization, has initiated a program of "Certification of Indonesian NGOs" as one means of "tackling the issues of nonprofit accountability and transparency."[139] To formulate the certification program, the organization held many meetings and workshops. More importantly, a task force was established to begin a systematic and regular work on formulating a certification program. To devise and formulate a more realistic and applicable program, the task force sought assistance from the Philippine PCNC. The accreditation program was aimed at creating "a democratic, responsible, transparent, sustainable, trustworthy NGOs supported by the society ...[and] to help NGOs to be more ethical and

responsible, to achieve good performance level, gain better access to resources and widely accepted by the society."[140]

The task force was endowed with a responsibility to detail certification standards, educate the public on nonprofit certification, establish a certification agency, conduct campaigns for tax and nonprofit legal reforms, and seek to build capacity in the sector.

In addition, several local nonprofit umbrella organizations have also developed self-regulation standards for their member organizations.

5. Cambodia

Cambodia, as a post-conflict country, has seen a dramatic rise in the number of NGOs, who are primarily dependent on foreign development aid. These NGOs are playing an important role in relief and development activities in Cambodia. In addition, Cambodian civil society has been very active in advancing CSO development effectiveness and mobilizing civil society in their country and region.[141]

a. Code of Conduct and Ethics
The Code of Ethics for Social Development NGOs and POs

There have been extensive discussions on nonprofit legislation and self-regulation over the years among NGOs in Cambodia. In the self-regulation arena, an "NGO Code of Ethics" was developed in 1997 "to promote quality and professional standards within the NGO community and has contributed to discussions on values, leadership and models for NGO self-regulation."[142]

The Code of Ethics for Social Development NGOs was first prepared by the Cooperation Committee for Cambodia (CCC) in 1995, and then finalized by the Federation of Ponleu Khmer (FPK). The Code of Ethics defines social development NGOs and people's organizations, stipulates principles for the activities of those organizations, promotes partnership and collaboration within the domestic nonprofit sector and with international groups, as well as with the government, and stipulates principles of fairness, nonviolence, rejection of conflicts of interest, integrity, participatory management and governance, and accountability for governance and administration of the nonprofit groups.[143]

It is a set of principles addressing issues such as: respect to the values and culture of communities; encouragement of partnership and cooperation within the sector and with the government; and commitment to good governance and fair staff relations, among others.

This code was later replaced by the NGO Governance & Professional Practice code (NGO-GPP code). The NGO-GPP code, the Code of Ethical Principles and Minimum Standards for NGOs in Cambodia, "aims to maintain and enhance standards of good organisational practice throughout the NGO community. This Code also aims to ensure public trust in the integrity of the individuals and organisations that make up the NGO sector, and the effectiveness of NGO programmes."[144]

b. Umbrella Organization Charters
Medicam

Among other umbrella organizations, there are three organizations that represent many of the domestic nonprofit organizations in Cambodia. One of those, MEDiCAM, is "a nonprofit and non-partisan membership organisation for NGOs active in Cambodia's health sector."[145] It is "the primary networking agency for the country's health-related NGOs. It seeks to link all health sector stakeholders by representing the voice of its NGO members, facilitating policy, advocacy, building capacity of MEDiCAM's members and health partners, and sharing relevant quality information."[146] In terms of membership and role, MEDiCAM is "one of the biggest umbrella organisations in the country."[147] It has its own charter and organizational members are required to sign onto it.

Another NGO membership organization, the Cooperation Committee for Cambodia (CCC), was established in 1990. CCC represents the professional interests of NGOs across diverse sectors. It is committed to facilitating the exchange of information and fostering productive and mutually beneficial relationships among the development community in Cambodia. It aims to strengthen the collective voice of civil society has and has its own charter.[148]

The third is the NGO Forum on Cambodia (NGO Forum). NGO Forum "is a membership organisation, which was established in the early 1980s by international NGOs campaigning to advocate an end to the aid embargo imposed on Cambodia at that time. Since then, the NGO Forum has continued to evolve in response to changing internal and external conditions framing the development of Cambodia."[149]

From the initial research, it is unclear as to what extent these umbrella organizations' charters are intended to govern the conduct of member organizations (or to what extent they are effective if they are so intended to govern conduct). They do not provide much detail on their website either. However, it is clear that they are increasingly involved in promoting accountability and transparency within NGOs sector.

6. Pakistan

The Pakistani NGOs, like in many other developing countries, have grown in number over the past two decades. They have been playing a crucial role in providing basic services around the country, and also play a major part in many social and economic planning processes at the local and national levels. Unlike many other countries where the government had little or no role in establishing NGOs, "the Pakistani government initially had an active role in forming many NGOs and took over operation of those that were acting independently."[150] Realizing the importance of NGOs and their benefit for the society, the Pakistani government allowed them to function relatively independently. However, with more NGOs coming into being, and more foreign funding being distributed by these organizations, the NGO sector attracted more suspicion and scrutiny from both the government and public. This led the government to resort to "rigid, excessive and redundant laws and setting up institutions to govern NGOs, creating confusion and inefficiency."[151]

In response to intense pressure from the government on the nonprofit sector, NGOs in Pakistan resorted to self-regulation initiatives. The Pakistani NGOs, supported by major private and public donor agencies from the West, also started moving towards establishing umbrella organizations and larger NGO networks, aimed at developing a stronger voice. In addition to introducing more cooperation and coordination among NGOs, the main purpose of establishing such networks was to bring more NGOs together to create some forms of self-regulation.

a. Code of Conduct
Pakistan NGO Forum

"Pakistan NGOs Forum is an apex body of Five Networks of NGOs working in Pakistan with membership of more than 5,000 CBOs and NGOs in Pakistan."[152] The Pakistan NGO Forum, a sectoral umbrella organization that includes member organizations from Rawalpindi and Islamabad as well as the four provincial NGO federations, responded to a growing governmental pressure through protests and meetings, and through attempts to promote self-regulation within the sector. Through dialogue and consensus, the Forum and its members devised a code of conduct for self-regulation through improved governance and accountability.[153]

"The NGO Forum's Code of Conduct is a statement of mission and values to be espoused by NGOs in Pakistan."[154] According to the One World Trust project on CSO self-regulation, specific standards to be adhered to are not specified, only principles, and no up to date information is available regarding the Forum and how the code is implemented.[155]

b. Accreditation and Certification System
NPO Certification System

The NPO certification system is run by the Pakistan Centre for Philanthropy (PCP),[156] which is an independent, nonprofit organization established in 2001, to facilitate collaboration between CSOs, donors and the government to promote the volume and effectiveness of philanthropy for social development in Pakistan.[157] "This certification program for not-for-profit organizations drew heavily on the experience of the Philippine Council for NGO Certification…. and involved extensive consultation with all potential stakeholders."[158]

> PCP is officially authorized as a certification agency by the government of Pakistan. Under 2002 amendments to the Income Tax Act, certification can be used as the basis to obtain exemption from tax, providing a powerful incentive to comply with the code. The certification process involves a professional evaluation of the organization against specific criteria in the areas of good governance, transparency and program effectiveness. It consists of a desk review as well as a field evaluation followed with an extensive report detailing the strengths and weaknesses of the organization prepared. The report is submitted to the Certification Panel, an independent body with membership from civil society, business, and two sitting representatives of the government. The Certification Panel determines whether to certify the organization, and if the decision is favorable, the organization receives a "certificate of good housekeeping." The Panel met for the first time in April 2004 and certified five organizations.[159]

The certification program aims to bridge the information and credibility gap that exists between the donors and CSOs, and to facilitate increased resource mobilization from philanthropists. Furthermore, the role of the CSO Certification System is to build and strengthen the capacity of the civil society sector for enhanced service delivery.[160]

7. Philippines

After the end of martial law in the late 1980s, the Philippines saw a rapid increase in the number of NGOs and civil society organizations. These organizations began to attract a large amount of funding from foreign donors. In the beginning of the new democratic era, NGOs enjoyed a great deal of influence in the Philippines. In particular, with the inauguration of the Corazon Aquino government in 1986, civil society organizations found more prominence within the government. "With the civil society enjoying 'high moral legitimacy,' the government appointed several key civil society leaders to ministerial positions. In addition, the implementation of the 1991 Local Government (Autonomy) Code formalized the role of NGOs and increased their legitimacy in the policy making process in municipalities."[161]

However, this period did not last long for the Philippines NGOs. The government began to put pressure on the NGO sector to "pursue sound management structures and become more transparent and effective social organizations." [162] As a result the Philippines Council for NGO Certification (PCNC) was established in 1997.

a. Code of Conduct
The Caucus of Development NGO Networks (CODE-NGO)

The Caucus of Development NGO Network (CODE-NGO) [163] is the biggest coalition of NGOs in the Philippines. It was the first initiative of self-regulation by NGOs in the Philippines, and probably the first to establish such measure of self-regulation among the global NGO community.[164] The Code outlines the main principles for "accountability, transparency" and other governance-related issues of NGOs. The most important aspect of this code is that it requires its member organizations to seek certification of The Philippine Council for NGO Certification (PCNC), detailed below, as one of the most important criteria of complying with the Code. For enforcement, the Code requires that by 2014, all members who have not been certified by PCNC will be removed from the networks roster.[165]

The Code has a strong enforcement mechanism. For instance, it removed some of its members from the network when they failed to account for funds they received either from the network or from other donors. According to Sangco, the network has "established a permanent Commission on Internal Reform Initiative to work out the sanctions for members who violate the Code and a Commission on Capacity Building to assist its members in living up to the standards of the Code as well as prepare them to adapt to the changing environment."[166]

b. Nonprofit Certification
The Philippine Council for NGO Certification (PCNC)

The Philippine Council for NGO Certification (PCNC)[167] is "… a nonprofit corporation that …serve[s] as a service organization whose main function is to certify nonprofit organizations that meet established minimum criteria for financial management and accountability in the service to underprivileged Filipinos".[168] As a not-for-profit corporation, PCNC has established a certification mechanism under which NGOs are evaluated for compliance with minimum criteria for program and financial management, governance and accountability.

The PCNC certification process is a rather different form of self-regulation model seen in other countries in the region. The unique aspect of this model is that the government has granted the PCNC the responsibility and authority to certify NGOs for tax exemption, with full governmental support.[169] This unique aspect has further strengthened the compliance mechanism, which is lacking in many other similar programs in other countries. In addition to the tax exemption purpose, the certification mechanism is also aimed at promoting "professionalism, accountability, and transparency among [NGO network] members, and the Philippine nonprofit sector..."[170] Indeed, NGOs must meet all the preset criteria in terms of organizational management and governance, transparency and accountability in order for it to receive the certification.

Though PCNC has bee recognized as one of the most successful mechanism in CSO self-regulation, some researchers argue that the PCNC process of certification is very slow, and has not been able to cover all NGOs in the Philippines.[171]

Yet, compared to the other countries' experience, the Philippines experience can serve as a good model for Afghan NGOs, which is elaborated further in the Recommendations section.

8. The United States of America

The United States is home to some of the world's most active international NGOs. The U.S. NGO community, while enjoying a great deal of legal freedom, has been in the forefront of the battle for promotion of CSO self-regulation initiatives, both inside and outside of the U.S. The following sub-section briefly studies two of the most active and well-known nonprofit organizations, InterAction, and ForeignAid.com. This subsection has primarily relied on Shea and Sitar (2004), in addition to other online sources, including the materials found on the web pages of the two initiatives.

a. InterAction

InterAction is a "membership association of US private voluntary organizations (PVOs)", established to improve and strengthen "the effectiveness and professional capacities of its members engaged in international humanitarian efforts."[172]

Similar to the experience of other countries where the NGO sector felt the need to devise and launch some sort of self-regulation to respond to some of the concerns and questions regarding the issue of accountability within the nonprofit sector, InterAction initiated its Standards program in response to a perceived lack of accountability within the charity and nonprofit sector

in the United States. Following many high profile scandals that had occurred with public funds donated to charities, InterAction saw it as vital "that the coalition and its individual members respect, protect, and preserve the public trust."[173] Realizing that the rapid growth and rise in the number of nonprofit organizations would attract further public and government scrutiny, InterAction member agencies started to pay more attention to the issue of accountability within the nonprofit sector. They "believed that being held accountable to a set of standards would serve to help earn and protect the public trust."[174] Therefore, member organizations launched a program to develop standards "that would enhance the programmatic and management excellence of the member agencies as well as "raise the bar" within the sector for greater accountability."[175]

The initiative resulted in the introduction of Interaction's PVO Standards in 1994. It was introduced to promote and ensure consistency and quality in the work of US-based development and humanitarian nonprofit organizations. The PVO Standards lay out, in detail, standards and requirements regarding member organizations' governance, organizational integrity, finance and management systems, hiring practices, public communication, and public policy engagement. Each standard details specific requirements. For example, "the governance standards require that the organization have an independent board of directors and even specify some of the tasks of the board. The integrity standards emphasize truthfulness in conduct and require that each organization develop a written standard of conduct for its directors, employees and volunteers."[176] Furthermore, these standards are intended to "increase credibility with individual donors, private foundations, government agencies," and enhance public trust.

Certification Process: All InterAction members are required to adhere to the PVO standards. Enforcement of these standards is ensured through a unique process of self-certification mechanism. Based on this mechanism, member organizations complete self-assessment forms. To further ensure the integrity of the self-certification process, a Standards Committee has been established to review the self-certification process. The Committee is authorized to investigate complaints about noncompliance. According to One World Trust, in 2006 the self-certification was changed to "Self-Certification Plus" to further strengthen the initiative's compliance mechanism by requiring a more detailed declaration and additional documentation to back up the declarations and statements provided by the member organizations. The PVO Standards have been used by other national level initiatives as a reference point.

The experience of InterAction and the relative high level of participation (over 175 members), demonstrate that "it is feasible to set high and specific standards and achieve fairly wide participation, at least in contexts where members have sufficient resources to achieve compliance." To ensure continued compliance with the standards, the compliance certification provided to a member organization is valid for one year, after which, "by agreement among members", the CEO and/or board chairperson of the organization must re-certify compliance. InterAction member organizations "that do not comply with this policy, face suspension from membership."[177]

b. ForeignAid.com

Unlike other organizations introduced above, ForeignAid.com is a limited liability company that

was established in January 2003; it is not a nonprofit organization. Yet, it works with the nonprofit sector worldwide "to build the capacity of some of the high impact international development nonprofits by providing information to connect nonprofits with donors and resources worldwide."[178] The company provides profiles, analysis, certifications and ratings regarding nonprofits worldwide to bridge the "information gap" between high impact organizations and nonprofits.[179] ForeignAid.com's Ratings system "provides third party certifications and ratings to eligible non-governmental organizations (NGOs), governments, and businesses around the world. ForeignAid.com's Certifications and Ratings reflect the social impact, financial health, and organizational integrity of participating organizations."[180]

ForeignAid.com works primarily with institutional donors. The information it provides helps donors make grants in other countries. Since many donors do not have the necessary information about NGOs in countries where they make grants, ForeignAid.com's certification program helps these donors to identify credible NGOs in the target countries. At the same time, it also helps local credible grassroots NGOs to become more visible and get their credibility recognized by international donors.

As Shea and Sitar (2004) outlines, ForeignAid.com has three areas of program activities:

1) Certification Program: ForeignAid.com identifies credible and effective grassroots NGOs around the world. Through its certification process it "rates the social impact of NGOs in the developing world against its NGO Star™ Evaluation System." 2) *Publications*: ForeignAid.com publishes the website ForeignAid.com and an annual Global Catalog for Philanthropy. The aim of these publications is to "…connect high impact grassroots NGOs to donors worldwide." Both publications include information about the organizations certified thus far. 3) *Joint Resource Development:* ForeignAid seeks to mobilize resources in support of grassroots NGOs', and helps those NGOs to become more effective fundraisers. It basically serves as "…a clearinghouse on funding opportunities, serving as a conduit for donations; and facilitating information exchange and exploration of revenue generating activities."[181]

Certification program of ForeignAid.com is not limited to U.S. based organizations; other nonprofit organization from across the globe can apply for certification. To certify and rate an applicant organization, ForeignAid.com provides analysis of 'the organization's transparency, financial efficiency, social impact, institutional development, and non-violence/non-terrorism'[182] nature. In addition, it conducts on-site evaluations – that is conducted by expert and trained evaluators – and also desk research to complete its analysis of the organization. After completing its evaluation it issues a rating of C to AAA; those organizations that achieve ratings of BB or higher are considered "ForeignAid certified."[183]

9. International Initiatives

Transparency International

Transparency International (TI) is "the global civil society organization leading the fight against corruption. Through more than 90 chapters worldwide and an international secretariat in Berlin, TI raises awareness of the damaging effects of corruption and works with partners in

government, business and civil society to develop and implement effective measures to tackle it." [184]TI's goals are to promote transparency and fight and eliminate corruption. It does so through monitoring and publicizing "corporate and political corruption" in international development, among others. One of the cornerstone and also most well known activities of TI is the annual publication of Corruption Perceptions Index. This document provides a comparative listing of corruption worldwide. This annual report usually makes the news headline every year when published.

As a global anti-corruption coalition the TI "movement is comprised of nearly 100 National Chapters (Chapters), approximately 30 Individual Members (IMs) and an International Secretariat (Secretariat) with both staff and volunteer Senior Advisers."[185] The Chapters are composed of independent civil society organizations registered in their own countries and internationally affiliated with TI. As independent national civil society organizations, national chapters must be accredited by TI and go through the process of application in order for them to be recognized as TI affiliated chapters.[186]

To protect the integrity, credibility, cohesion and reputation of TI, and to support its national chapters, TI has established a National Chapter Accreditation and Personal Active Member Appointment Policy. The Accreditation Policy is designed to ensure that National Chapters themselves "adhere to the standards and policies comprising the Statement of Vision, Values and Guiding Principles of Transparency International,"[187] also known as the Umbrella Statement.

TI's Umbrella Statement outlines values of transparency, accountability, integrity, solidarity, courage, justice and democracy for TI members. Guiding Principles set forth in the document include "coalition building, political nonpartisanship, non-exposure of individual cases of corruption, independence from funders, respect for fundamental rights and freedoms, and balanced and diverse representation of governing bodies."[188] TI's accreditation process for National Chapters helps to ensure that chapters comply with the Umbrella Statement and policies of TI.

National civil society organizations wishing to become national chapters of TI need to pass through three phases: national contact, provisional accreditation, and accreditation. For full accreditation, an organization should 1) submit a self-evaluation form, 2) submit its latest audit or independently examined accounts reports and statements, and 3) submit information on how TI's name and logo have been registered.

Applicant organizations should submit an application to the TI Secretariat, as a first step. The application is processed through the secretariat, which would eventually offer the applicant full accreditation or recommend that the group take certain additional steps before accreditation is granted.[189]

Chapter Four

NGOs' Self-Regulatory Initiatives in Afghanistan

Like many post-conflict countries, Afghanistan has witnessed a rapid and unprecedented growth in the number and activities of civil society organizations after the fall of the Taliban regime in 2001. Though many national and international NGOs were active in providing relief and humanitarian aid to Afghans, both inside and outside the country since early 1980s, many Afghans knew or heard little about the term, "NGOs", before 2001. With the introduction of the new political system after 2001, and with an unprecedented increase in the amount and flow of foreign aid into the country, hundreds of NGOs mushroomed around the country. These NGOs have been playing a key role in the disbursement of foreign development aid and implementation of numerous projects across Afghanistan.

The development and growth of many NGOs and their transformation into some of the most important players in influencing national and international policies have greatly contributed to the development of civil society sector in general, which is composed of both informal and traditional groups like community elders councils, religious associations and informal youth groups as well as formal groups like registered NGOs and social organizations. Afghan NGOs, forming the backbone of Afghan civil society, have been the key behind all achievements of Afghan civil society over the past decade in the areas of development, human rights, gender equality, health and many other areas.[190]

Despite all great achievements by Afghan NGOs, the number of "briefcase NGOs"[2] has also risen over the past decade. The weaknesses and ineffectiveness of these NGOs coupled with numerous allegations of corruption among them have negatively affected the image and achievements of Afghan NGOs and civil society organizations in the public eyes.

In an attempt to put tighter regulations on NGO activities in the country, the Government of Afghanistan, tried to enact more restricting laws on NGOs. These attempts finally led to the enactment of NGOs laws in 2005, the Law on Non-Governmental Organizations[191], which has been regulating the activities of NGOs based in Afghanistan since then. In light of many shortcomings in the current law, the Ministry of Economy has proposed amendments to the law, pending approval by the Parliament.

Yet, despite such efforts by the Afghan government to regulate NGO activities, Afghan NGOs are still faced with many questions over their accountability and credibility. The government accuses NGOs of corruption and inefficiency, and calls on international donors for more funds to be channeled through the Afghan government. Such questions about NGO accountability have

[2] "An NGO that is no more than a briefcase carrying a well-written proposal."

undermined their legitimacy, and has negatively affected the public confidence and trust on NGOs' presence and activities. On the other hand, the failure of many NGOs to address the issue of accountability and legitimacy have provided the space for many critics to often level harsh criticisms and accusations against many large and small NGOs.

Though "almost all CSOs now have written rules about governance and most have procurement and accounting policies, financial policies and procedures, and employee manuals in place",[192] Afghan NGOs are yet to publicly demonstrate that they are fully accountable, not only to the government, which is required by NGO Law, but also to the general public.

One of the ways that Afghan NGOs can address the issue of accountability, and thus boost their reputation and improve their legitimacy is to develop, establish and adopt self-regulatory mechanisms. Despite attempts by some national and international NGOs in the past to introduce some forms of NGO self-regulation, the concept of NGO self-regulation still remains alien to the majority of Afghan NGOs. Many NGO leaders have not even heard the concept. Therefore, as mentioned in the introduction, this reference guide is intended to introduce the concept of NGO self-regulation among Afghan NGOs, and most importantly help Afghan NGOs to decide on which mechanism of self-regulation to adopt, given the contextual realities and needs of Afghan NGOs.

To avoid any duplication of activities and initiatives in the future, and to encourage more coordination and collaboration among Afghan NGOs in their strive to introduce and strengthen one or more than one forms of effective and efficient self-regulation schemes, it is necessary to see what has been done in this regard in the country so far. In the following section the document briefly looks into the past and present attempts by Afghan NGOs and their international partners to introduce some forms of self-regulation mechanisms. Since umbrella and network organizations have been in the forefront of civil society advocacy for more funds and support for NGOs, the document will also very briefly introduce the current active umbrella and network organizations. It seeks, in particular, to see if these organizations have/had any specific program for promoting accountability and transparency among their member organizations.

Drawing on the experience of other countries and the nascent experience of Afghan NGOs in the area of CSO self-regulation, this chapter ends with a set of brief and concrete recommendations on how to devise and introduce an effective and efficient mechanism of self-regulation.

Like the previous sections this document does not have an analytical approach in introducing these initiatives and organizations. It rather provides an introduction on the existing initiatives. It is beyond the scope of this paper to provide well-studied and comprehensive analytical information on the existing self-regulatory initiatives. Therefore, it does not provide any analysis on the strength and weaknesses of the existing self-regulation initiatives. However, as part of the recommendations for Afghan NGOs on how to devise and establish a well-functioning and strong mechanism of CSO self-regulation, the document highlights some of the weaknesses of the past initiatives so Afghan NGOs could take those weaknesses into consideration while devising a new mechanism or strengthening the current one(s). In developing a more practical and effective mechanism of self-regulation, a professional task force could be established to conduct an extensive analysis of the current Code of Conduct, for example, and other initiatives to find out their strength and weaknesses and thus build on those experiences.

Umbrella Organizations in Afghanistan and their Role in Promoting Accountability Within the NGOs Sector

1. ACBAR

The Agency Co-ordinating Body for Afghan Relief (ACBAR) was established in August 1988 in Peshawar, Pakistan, to bring more coordination among nongovernmental organizations involved in providing humanitarian aid and relief for Afghan refugees in Pakistan and in Afghanistan. "Since it moved to Afghanistan, ACBAR provides the framework within which NGOs, the Afghan Government, the UN and bilateral donors can exchange information, share expertise and establish guidelines for a more coordinated, efficient and effective use of resources for aid to the Afghan people. Its activities have focused heavily on [providing] information to its members and the aid community in general, coordination of activities at the national and regional levels, and advocacy on issues affecting the work of its members in Afghanistan."[193]

ACBAR, as a coordinating body, has 117 members from both national and international organizations working in all sectors of humanitarian assistance and development. Since its establishment, ACBAR puts coordination among its core areas of activities.

ACBAR's experience is unique in terms of developing and hosting a Code of Conduct, the first of its kind in Afghanistan.

2. Afghan Civil Society Forum Organization (ACSFo)

The Afghanistan Civil Society Forum Organization (ACSFo) "was developed as [a] partnership between Afghan civil society and Swiss Peace, and began operating in 2002."[194] ACSFo's main goals are to improve coordination among Afghan civil society organizations and actors, help bridge the gap between citizens and the Afghan government, promote and strengthen Afghan civil society, strengthen networking among Afghan civil society, and raise their cause and voice at national and international levels.[195] ACSFo has 205 members (140 organizations and 65 individuals).

3. Civil Society and Human Rights Organization (CSHRO):

Previously known and registered as Civil Society and Human Rights Network (CSHRN), Civil Society and Human Rights Organization (CSHRO) was established in 2004. The organization is composed of 112 Afghan NGOs and SOs that are active in the promotion of human rights. In addition to its member organizations, CSHRO works in collaboration with over one hundred partner organizations in different parts of Afghanistan. Its main goal is to "contribute to a society based on democracy and the rule of law in accordance with human rights, where all people are aware of their rights and dare to claim them through the rule of law."[196]

4. Afghan Women Network (AWN)

Afghan Women's Network (AWN) is a network organization composed of around 103 NGO members.[197] As a network organization, AWN is focused on three main areas: networking and coordination; advocacy and lobbying; and capacity building. By the organization's own admission regarding networking and coordination, AWN states that "AWN's Networking Department struggles to develop and maintain contacts and nation-wide connections with a variety of key governmental, non-governmental, international and UN agencies to share experience, coordinate actions, exchange opinions, explore funding opportunities, identify sources of technical expertise, and enlarge the network of women activists and advocates."[198]

5. Southern and Western Afghanistan and Balochistan Association for Coordination (SWABAC)

"Southern and Western Afghanistan and Balochistan Association for Coordination (SWABAC) is an association body of non-governmental implementing agencies operating in Balochistan and SW-Afghanistan."[199] It was established in 1988 in Quetta Pakistan, and is currently based in Kandahar. SWABAC has around 44 member organizations that are mainly based in South and South Western Afghanistan. Its main goal is to promote coordination and cooperation among NGOs working in the South and South Western region.

SWABAC was established to promote cooperation among its members and to coordinate their activities, and liaise with UN agencies, donors and government representatives. Since its establishment, it has continued its coordination efforts and has been a key civil society player in the South and South West region of the country.

6. Afghan NGOs Coordination Bureau (ANCB)

The Afghan NGOs Coordination Bureau (ANCB) was founded in 1991 in Peshawar, Pakistan. Its main aim is to coordinate the activities of Afghan NGOs with the Afghan government, the UN, international organizations and donor agencies. ANCB works to strengthen "democracy and enhance the capacity of its member organisations through workshops, seminars and partnerships."[200] It has around 200 member organizations, some of which are also members of ACBAR.

According to ACBAR, together with SWABAC and AWN, ANCB was heavily involved in drafting the NGO Code of Conduct (known as ACBAR Code of Conduct).[201]

Looking into the goals and activities of these umbrella organizations, it appears that except for their involvement in the drafting and development of ACBAR Code of Conduct, and with the exclusion of ACBAR, the other umbrella organizations do not have any particular program on promoting NGO accountability among its members or generally in Afghanistan.

Existing Initiatives of CSO Self-Regulation in Afghanistan

Despite unfamiliarity about/or lack of interest in NGO self-regulation among Afghan CSOs and SOs, previous attempt by ACBAR and some of its partner/member organizations and the current process of revising the NGO Code of Conduct demonstrate that there has been and continues to be a growing interest among some Afghan NGOs to introduce and institutionalize some forms of NGO self-regulatory mechanisms in Afghanistan. The following section provides a brief snapshot of the existing initiatives of NGO self-regulatory mechanisms in Afghanistan to give Afghan NGO leaders a clear picture of where Afghan NGOs stand in terms of self-regulatory mechanisms, and to what extent such initiatives have been successful, and what lessons should be learned from the past experience.

Code of Conducts and Ethics
NGO Code of Conduct

Based on its mandate to promote and strengthen transparency, accountability and coordination among NGOs in Afghanistan in May 2005, ACBAR, in close cooperation with several of its international NGO members, local NGOs, and representatives of the Afghan government, developed a Code of Conduct; the Code of Conduct for NGOs in Afghanistan: A Code of Conduct for all NGOs Engaged in Humanitarian Action, Reconstruction, and Development in Afghanistan (CoC). According to ACBAR, the process of drafting and developing the Code was inclusive and representative.

The CoC outlines a set of rules and principles for member NGOs and their employees working in Afghanistan. It aims to serve as the basis for communication with the Afghan government, media and among NGOs themselves. More importantly, the Code was established to ensure and promote greater accountability, transparency and responsibility regarding NGO activities in the implementation of reconstruction projects, to 'improve the quality of services provided by NGOs, and to promote understanding of NGOs purposes and accomplishments.' It binds member NGOs to "an open policy of accountability and transparency and obliges aid bodies to make available financial and activity reports upon request by relevant and interested parties."[202]

The 21-article CoC defines an NGO, outlines the purpose of the CoC, and sets principles of conduct for NGOs. It establishes a committee for the "observance of the code", and lays out the procedure for membership and also complaints.

ACBAR stresses that its "members must adhere to the NGO Code of Conduct."[203] It believes that the "NGO Code of Conduct is highly regarded by its members", and is regarded as "a necessary step toward increased professionalism and accountability of NGOs in Afghanistan."[204]

Enforcement Mechanism

There is no specific enforcement mechanism outlined in the CoC. It appears that the CoC has a complaints-based enforcement mechanism. Every member organization and the general public can complain to the Observance Committee any instances of non-observance or misconduct.[205] The CoC is only applicable to the signatory organizations.

Some NGO experts who were involved throughout the process believe that the enforcement mechanism and observance has been very weak in this code or does not have any enforcement mechanism. According to several NGO leaders involved in the process, the participating international organizations that had promoted the code were not ready to be observed or evaluated on whether they applied the principles of the CoC, let alone the national members. National member organizations also did not bring many complaints before the Observing Committee. In only two instances of complaints to the Observance Committee, the complaining party was not ready to appear before the committee to testify regarding the claim.[206]

Revision of the Code of Conduct

Recently, Counterpart International, under its Initiative to Promote Afghan Civil Society (I-PACS II) program supported Afghan NGOs technically and financially to work on revising the CoC. The main goals of this revision process were to bring the CoC in conformity with the current needs of NGOs in Afghanistan, devise a better compliance and enforcement mechanism for the CoC, and bring it up to date with the current situation and challenges faced by NGOs in Afghanistan.

In order to achieve this, I-PACS II jointly with ACBAR created a committee consisting of Afghan umbrella and network NGOs like ACBAR, ANCB, ACSFo, AWN, and SWABAC, and several international NGOs such as the Islamic Relief, Swedish Committee for Afghanistan, Aga Khan Foundation (AKF), and other interested NGOs in Afghanistan. The committee has come with a new draft CoC that includes 21 principles (6 general principles and 15 operational principles) for NGOs in Afghanistan. To address the issue of compliance and observance, the observation committee that existed under the previous version has been assigned the authority to ensure signatories' compliance with the CoC. More importantly, inputs and comments from the member organizations of ACBAR, ANCB, AWN, ACSFo, and SWABAC were received and included in the new draft CoC.

Based on the current timetable, the revised CoC will be launched in May 2013. Once launched, all NGOs that are registered with the Ministry of Economy of Afghanistan will be able to become signatory of the CoC.

Accreditation and Certification Scheme
Afghan Institute for Civil Society (AICS)

At the present, there is no active accreditation or certification scheme in Afghanistan. However, there are ongoing attempts to initiate a certification mechanism based on the experience of other countries. The Aga Khan Foundation (AKF) has served as the driving force behind this initiative.

Based on the recommendations of the "Conference on the Enabling Environment for Effective Private Sector Contribution to Development in Afghanistan" in 2007[3] that self-regulatory mechanisms for civil society in Afghanistan should be developed and strengthened as well as a

[3] It was convened by the Government of the Islamic Republic of Afghanistan, the Aga Khan Development Network (AKDN), the World Bank and the United Nations Development Programme.

strong demonstration of interest among different stakeholders regarding the adoption of NGO self-regulation, AKF established a working group in 2011. The group is composed of "five key NGO networks, civil society professionals and representatives from international and national development agencies." Its main objective is to explore self-regulatory mechanism for civil society, and more importantly to seek ways on how to establish an organization that can serve as the main NGO certifying body in Afghanistan. Currently the group has agreed on the establishment of an independent organization under the name of the "Afghan Institute for Civil Society (AICS)."

The working group has outlined the following objectives for AICS:

1. **Certifying local organisations:** AICS would certify local organizations "in the civil society sector against locally defined and internationally recognised standards in order to raise credibility";[207]
2. **Systematizing capacity building efforts:** AICS would work towards systematizing capacity building efforts for local NGOs, "by coordinating initiatives against measurable performance indicators";[208]
3. **Strengthening the role of civil society in Afghanistan's development**: AICS would work towards promoting and strengthening civil society's role in Afghanistan's development process, "through collective efforts of policy dialogue and active engagement with government, donors and the broader sector";[209]
4. **Providing a channel for resources for civil society:** AICS would mobilize resources for Afghan civil society organizations **"**by strengthening philanthropic and corporate social responsibility efforts."[210]

Following a review of the current NGO Code of Conduct, and facilitating a visit of Afghan CSO delegation to Pakistan for a study tour on regional best practices of CSO self-regulation, AKF has developed "*a draft of the certification standards* based on key areas of international best practices, and in line with the NGO Code of Conduct."[211] It is anticipated that the certification process would cover six key areas that include, "Project Management and Programme Delivery; Financial Management; Internal Governance and Strategic Planning; External Relations, Communication and Fundraising; Human Resources; and the SPHERE Charter for NGOs involved In Disaster Relief. The certification offered will be tiered in order to support organisations of different scope and sizes."[212]

AKF is currently focused on building the capacity of NGOs in the provinces. They are planning to start the certification process as a pilot project first in the provinces, and then expand it to the national level.

Recommendations

The rich experiences of other countries in establishing one or more than one forms of CSO self-regulation, combined with Afghan NGOs' own experiences, can provide Afghan NGO leaders with a rather clearer picture on how to initiate, adopt and strengthen CSO self-regulation in Afghanistan. Based on the current study and analysis of existing forms of CSO self-regulation and international best practices, the following would provide a set of brief, concrete and specific recommendations on how to introduce new or strengthen the existing forms of CSO self-

regulation in Afghanistan.

It is worth stressing that the following list does not provide an exhaustive and comprehensive set of recommendations on how to introduce and strengthen CSO self-regulation in Afghanistan. It is rather hoped that the document in general and the following recommendations in particular would stimulate more curiosity and raise more questions among interested parties on how to best establish and strengthen CSO self-regulation in Afghanistan, in addition to providing the much-needed reference and the initial and introductory information on CSO self-regulation mechanisms.

1. **Raising awareness on CSO self-regulation:** It appears that the majority of Afghan NGOs and other nonprofit organizations have little or no information on the concept of CSO self-regulation. More importantly, a majority of Afghan NGOs have little or no information on the importance of accountability and its impact on an NGO's public image, and therefore its sustainability and long-term survival. Before encouraging and inviting Afghan NGOs leaders to support the idea of establishing any form of CSO self-regulation, it is very important that all NGOs and their leaders receive the necessary information on NGOs self-regulation and its importance for NGOs future. Distributing this reference guide and making it widely available to all NGOs across the country can be a starting point and a preliminary step towards awareness-raising on CSO self-regulation among Afghan NGOs.

2. **Building a broad-based consensus among NGOs of all types (big, medium, small, old and new ones):** Once there is relatively enough information on CSO self-regulation, its benefits to NGOs, and the approaches to creating a self-regulation mechanism within the NGO community, NGO leaders, (particularly leaders of the existing umbrella and network organizations), these bodies should come together, pledge their firm commitments, and reach a consensus that the creation and institutionalization of an appropriate form of self-regulation is vital and an existential need for Afghan NGOs. It is upon leaders of umbrella organizations to convince their member organizations that their sustainability, effectiveness and accountability are tied to, among other things, a well-functioning and efficient mechanism of CSO self-regulation. Therefore, their continued cooperation and commitment for the establishment and institutionalization of such a mechanism is necessary, and indeed very beneficial to their own causes.

3. **Acquiring Afghan government's support and recognition**: For any mechanism of self-regulation to take hold and become successful in the long-term, it is important to acquire the Afghan government's support and recognition. Though a well-functioning NGO self-regulation does not require governmental involvement, it nonetheless attracts attention of more NGOs, and ensures their compliance. It will also ensure sustainability of the mechanism, particularly when donor funding is not available to fund the self-regulation initiative. In Pakistan and Philippines, as noted in the previous chapter, the government's support and recognition has greatly contributed to the success of NGO self-regulation initiatives there.

4. **Acquiring donor recognition and support:** In addition to gaining the government's support, NGO leaders should coordinate their efforts with all major donors in the country.

Acquiring donor support and recognition can greatly encourage Afghan NGOs to recognize the mechanism, become a signatory, and abide by the standards set by the mechanism of self-regulation. In many countries, donors increasingly regard being a signatory to a code of conduct or certification as a criterion for grant application by NGOs.

5. **Establishing an inclusive taskforce:** Formulating an appropriate, inclusive, and functioning mechanism of self-regulation requires patience, hard work and, above all, continued commitment. To formulate an appropriate, efficient and functioning mechanism of self-regulation, an inclusive and representative task force should be established. Developing any mechanism of self-regulation should be based on other countries' experience, and particularly based on the experiences and lessons learned over the past 12 years in Afghanistan. The taskforce should formulate a mechanism that is appropriate and applicable, given the realities on the ground. However, the taskforce should not compromise the internationally recognized and practiced principles as well as standards of conduct because of the low capacity of some small NGOs when adopting such principles and standards through the self-regulation mechanism.

6. **Choosing an appropriate NGO self-regulation mechanism**: Using Afghanistan's own experience, and the rich experience of other countries, and most importantly, taking the realities on the ground into account, the task force should draw up one or more than one mechanisms of self-regulation (be it in the form of Code of Conduct and Ethics or Accreditation and Certification). This mechanism should be tailored based on the needs of and realities faced by NGOs in Afghanistan.

   A question may arise as to which mechanism of self-regulation works better for Afghanistan between the code of conduct and ethics or an accreditation and certification schemes. It is worth noting that the other three mechanisms of self-regulation (information services, working groups and award schemes) are less prevalent around the world, compared to the first two forms, and are considered to have little or no compliance mechanism. At the same time, these three schemes are typically used as complementary mechanisms to the other two forms of self-regulation. Hence, the following section takes a closer look at the first two forms:

   a. **Codes of Conducts and Ethics:** As discussed, Codes of Conduct and Ethics have the following weaknesses. These weaknesses, however, can be mitigated before adopting this mechanism:

      i. Appear to be mere aspirational statements of principles and unenforceable standards.
      ii. Lack enforcement mechanisms,
      iii. Compliance with the Code is dependent on the goodwill of the member organizations.

      How to mitigate the weaknesses of the Code?

      i. Establishing a supporting structure or unit to strictly and regularly monitor

member NGOs for compliance.

ii. Requiring member organizations to submit copies of their annual or project-based audit statements and audit reports to the committee or unit that is observing compliance.

iii. Taking other measures to ensure strict observance and enforcement.

b. **Accreditation and Certification:** This mechanism in contrast to the Code of Conduct mechanism has the following strengths. These strengths make it more attractive to NGO leaders:

i. Enjoys better enforcement mechanism, compared with the code of conducts and ethics.

ii. It has systematic compliance mechanism, as member organizations get monitored and evaluated against the pre-designed criteria. Some certification schemes also require member organizations to get assessed by an independent evaluator, like the Philippines Council for NGO Certification.

iii. Enforcement is commonly ensured by introducing some sanctions for noncomplying members. The sanctions can take the form of verbal sanctions, levying fine, suspending membership, and flagging the organization for corruption or incompetence.

In the meantime, based on the experience of other countries, like the Philippines, a certification scheme can require member organizations to comply with the standards and principles already agreed upon in the code of conduct. In the case of Afghanistan, the NGO Code of Conduct brings more coordination between a code of conduct based mechanism and a certification based mechanism, and also serves as an enforcement mechanism for the code of conduct.

7. **Establishing and gaining legitimacy for the mechanism of self-regulation:** If legitimacy of a process is under question by a majority of the target group, the process cannot succeed. Hence, any process of self-regulation should gain both legal and public legitimacy. Legal legitimacy can be acquired by the legal registration of the initiative with the Afghan government as well as by seeking the government's formal recognition of the program, not just as another NGO, but rather as an accountability promoting organization.

   However, any initiative whose success is dependent on the full and active participation of its members needs to look legitimate in the eyes of its members as well. In other words, initiatives like self-regulation that is entirely dependent on n NGOs' active participation and cooperation should gain the necessary public legitimacy. Therefore, the task force should seek consultation of all major NGOs and ensure their full and active involvement. The initiative should not appear as another donor-driven project that have failed to produce substantive and long-term results.

8. **Building and developing capacity of member NGOs**: The initiative should add capacity building to the list of its top priorities and requirements. The training should not only remain limited to introducing the newly established self-regulation mechanism, it

should rather focus on providing member organizations with necessary capacity development training and resources in terms of financial management, hiring procedure, administrative system and other governance and administrative related issues that are the target of the self-regulation mechanism.

9. **Developing minimum standards for the weaker and smaller NGOs:** Though larger and better-established NGOs might not agree with this recommendation, it is always useful to accommodate the needs and limitations of smaller and weaker NGOs as well. Therefore, minimum standards of accountability and performance should be devised for smaller NGOs (this can be done by setting a timeline) to enable them to not remain outside the self-regulation mechanism zone, and also help them improve their performance in the long-term.

10. **Ensuring strict enforcement:** Not only should a strong enforcement mechanism be established within the mechanism of self-regulation, but the principles and standards of enforcement should strictly be monitored and assessed.

11. **Devising a plan for sustainability of the initiative:** The initiative of self-regulation should not remain entirely dependent on outside funding. Though donor funding might be necessary for the startup and for a certain period of time, it needs to become self-sustained in the long-run. The taskforce should devise a comprehensive realistic plan that ensures sustainability of the initiative.

12. **Avoiding duplications**: Any new initiative, if agreed upon, should make sure that it is formulated and adopted in coordination with all major players, and in harmonization with other regulating systems. For example, it should not contradict the provisions of NGO laws and should not duplicate another project.

By producing this reference guide, Counterpart International, as one of the major supporters of civil society in Afghanistan, hopes to draw the attention of civil society leaders and activists on the issue of CSO self-regulation. Counterpart regards this reference guide as a very initial step towards introducing and strengthening a more inclusive and stronger form of CSO self-regulation in Afghanistan. Finally, Counterpart hopes to encourage further interest and open the needed space for more research and studies as well as practical work on the adoption and promotion of CSO self-regulation in Afghanistan.

End Notes

[1]For instance, President George W. Bush at the Monterrey conference in Mexico on March 14, 2002, announced an annual increase of $5 billion for the following three years in the U.S. foreign assistance, showing about 50 percent increase. See William Easterly, "Can Foreign Aid Buy Growth?," *Journal of Economic Perspective*,17, no. 3 (Summer 2003): 23; The White House, "The Millennium Challenge Account", available from http://georgewbush-whitehouse.archives.gov/infocus/developingnations/millennium.html. Accessed, April 6, 2013

[2]Proposals of the Panel of Eminent Persons on UN-Civil Society Relationships, *We the Peoples: Civil Society, the UN and Global Governance,* (2004), http://www.action-for-un-renewal.org.uk/UN%20Book/Civil_Society.pdf, last accessed February 24, 2033.

[3]As of March 2013 there were 2198 NGOs registered with the Ministry of Economy of Afghanistan, 1905 of them local and 298 INGOs

[4]International Center for Nonprofit Law, "NGO Law Monitor:

Afghanistan,"http://www.icnl.org/research/monitor/afghanistan.html.Accessed February 23, 2013.

[5] Counterpart International, "Afghanistan Civil Society Assessment", (December 2011)http://www.counterpart.org/news/publications-websites/afghanistan-civil-society-report. Accessed February 24, 2013.

[6]See "Definition of NGOs",http://www.ngo.org/ngoinfo/define.html

[7]Danilo A. Songco, The Evolution of NGO Accountability Practices and their Implications on Philippine NGOs: A literature review and options paper for the Philippine Council of NGO Certification, 2.

[8]Michael Edwards, *NGO Rights and Responsibilities*: A New Deal for Global Governance, The Foreign Policy Center,/ NCVO, London, as cited in Rob Gray, Jan Babington, David Collison, NGOs, civil Society and accountability: making the people accountable to capital, *Accounting, Auditing & Accountability Journal* 19, no. 3 (2006): 324

[9]Hans J. Morgenthau, A Political Theory of Foreign Aid.*The American Political Science Review* 56, no. 2 (1962): 301.

[10]Anne Osborn Krueger, Aid in the Development Process,*The World Bank Research Observer* 1, no. 1 (1986): 68.

[11] Ralph C. Chandler and Jack C. Plano, *The Public Administration Dictionary*. Santa Barbara, CA: ABC-Clio, (1988) as cited in Jonathan G.S. Koppel, Pathologies of Accountability: ICANN and the Challenge of Multiple Accountabilities Disorder, *Public Administration Review*, 65, no. 1, (2005): 94.

[12] Ibid.

[13] Andrea Cornwall, Henry Lucas, Kath Pasteur, Introduction: accountability through participation: developing workable partnership models in the health sector. *IDS Bulletin*, 31 no. 1(2000): 1–13.

[14]AlnoorEbrahim, Accountability In Practice: Mechanisms for NGOs, *World Development* 31, no. 5 (2003): 813.

[15]Edwards M. and Hulme, D. Too close for comfort?the impact of official aid on nongovernmental organizations. *World Development*, 24, no. 6, (1996): 961.

[16] Edwards, M. *NGO Rights and Responsibilities: A New Deal for Global Governance.* London: the Foreign Policy Center Hammad and Morton, *7.*

[17] Ibid.

[18]Ebrahim, *Accountability In Practice*, 819-820.

[19] Mary Kay Gugerty and AseemPrakash, Eds. *Voluntary Regulation of NGOs and Nonprofits: An Accountability Club Framework.* Cambridge, Cambridge University Press, (2010), as cited in Alice Obrecht, Effective Accountability? The drivers, benefits and mechanisms of CSO self- regulation, *One World Trust*, (2012), 9.

[20]Florinda, M. Lacanlalay, Benefits and Challenges of Self-Regulation for CSOs, Available on, http://www.code-ngo.org/home/images/stories/pdf/LTAWorskhop_Mla_Dec2011_AssisiFoundation_Philippines_BenefitsofSelfRegulation.pdf. Accessed February 23, 2013.

[21] L. David Brown, Civil Society Legitimacy and Accountability: Issue and Challenges, the Hauser Center for Nonprofit Organizations, *John F. Kennedy School of Government, Harvard University*, Working Paper No. 32 (2007): 5.

[22] Ibid.

[23] Ibid.

[24]Songco, *The Evolution of NGO Accountability*, 7.

[25] Ibid., 8.

[26]Ebrahim, *Accountability In Practice*, 814.

[27] Edwards and Hulme, *Too Close for Comfort,* 967.

[28]AdilNajam, NGO accountability: a conceptual framework, *Development Policy Review*, 14, (1996): 339–353, as cited in Ebrahim, *Accountability In Practice,* 814-815.

[29]Ebrahim, *Accountability In Practice,* 815.

[30] Law on Non-Governmental Organizations, *Official Gazzete* no. 857/2005
Article 31:

1. An organization shall submit its annual activity report to the Ministry of Economy within three months of the end of the fiscal year.

2. An organization shall submit its semi-annual activity report to the Ministry of Economy, using the standard forms of the Ministry of Economy, which will be updated as necessary.

3. The semi-annual report shall be prepared in one original and three copies for submission to the Central and Regional Offices of the Ministry of Economy, in return for a receipt. The Regional Offices shall immediately send the report to the Central Office of the Ministry of Economy.

4. The semi-annual report shall be written in one of the official languages of the country.

5. An organization shall send a copy of its semi-annual report to the relevant line ministry.

[31]SiddharthaSen, Some aspects of state-NGO relationships in India in the post-independence era. *Development and Change,* 30 (1999): 327–355, as cited in Ebrahim, *Accountability In Practice*, 816.

[32]AlnoorEbrahim, The making of NGOs: global influences and local responses from Western India. Ph.D. Thesis, Civil and Environmental Engineering, *Stanford University, Stanford, CA*, (1999) as cited in Ebrahim, *Accountability In Practice*, p 816.

[33] Chris J. R. Roche, Impact assessment for development agencies: learning to value change. *Oxford: Oxfam GB* (1999), 21.

[34]Roche, *Impact assessment for development agencies*, 20.

[35]Ebrahim, *Accountability In Practice*, 817.

[36]Roche, *Impact assessment for development agencies*, 22.

[37]Ebrahim, *Accountability In Practice;* Najam, NGO accountability.

[38] Ibid., 818.

[39]Najam, NGO accountability, as cited in Ebrahim, *Accountability In Practice*, 819.

[40]Ebrahim, *Accountability In Practice*, 819.

[41] Ibid.,822.

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