

CODE OF CONDUCT FOR NON-GOVERNMENTAL ORGANIZATIONS IN NIGERIA

Non-governmental organizations value integrity, equality, dignity, openness, solidarity, collaboration, diversity and reliability and they act on the basis of these values. Their cooperation is based on benevolent partnership, mutual respect and recognition. It is the duty of non-governmental organizations to contribute to the development of a safe, balanced and caring society. In so doing the non-governmental organisations are guided in their day-to-day activities by the Federal Government of Nigeria's policy on NGOs. The Code of Conduct provides the principles for actions of non-governmental organizations, which increase the reliability of the organizations and the non-profit sector in the society.

PRINCIPLES OF ETHICAL OPERATION OF NON-GOVERNMENTAL ORGANIZATIONS

Democratic governance

1. A non-governmental organization has a clear and understandable mission. In carrying out its mission a non-governmental organization is guided by its statutes, internal documents and operating standards.
2. A non-governmental organization expresses and represents a diversity of interests and needs of people. A non-governmental organization engages people in the development of civil society through civic education, participatory democracy, advocacy and other forms.
3. A non-governmental organization as a voluntary association of the members of the society values its members, ensures democratic governance of the organization, holds the governing bodies and employees of the organization responsible and reacts to their misconduct.
4. A non-governmental organization considers involvement of people and voluntary work as a foundation for civil society, values citizens and their voluntary work.
5. A non-governmental organization consistently pursues skilled actions, professionalism and perfection in order to achieve better results in its work.
6. Getting funds for its activities mainly from supporters and donors, a non-governmental organization uses the funds efficiently and in accordance with designated purposes.
7. Any surplus that is generated through the operation of a non-governmental organization is to be solely utilized to help the organization fulfil its mission and objectives. No part of the net earning of the NGO is to inure to the benefit of the directors, officers, members or employees of the organization, except that the NGO may provide reasonable compensation for services provided to the organization.
8. A non-governmental organization shall maintain independence and not be rigidly aligned or affiliated with any political party, although it may share a common political or legislative cause within the limit of its mission, stated objectives and legal structure.

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Civic courage and care

9. A non-governmental organization demonstrates civic courage in fighting against social injustice.
10. When discovering incompetence and disregard for the principles of social justice in legislation, a non-governmental organization works to amend such legislation.
11. A non-governmental organization does not use or advocate the use of violence to express its opinions, achieve its goals or gain the attention of the public.

Sustainability and prudence in using funds and resources

12. In seeking to achieve its goals a non-governmental organization uses natural, human and intellectual resources, as well as material and financial assets with sustainability and prudence, considering the needs of both present and future generations.
13. A non-governmental organization in its capacity as both applicant and donor, complies with generally accepted funding principles, uses only justified and transparent budgets and avoids duplication in funding.
14. The organizations board of trustees should be very active in its fund raising efforts, including being active in making solicitations, and in making individual contributions to ensure sustainability of the NGOs activities.
15. A non-governmental organization shall only accept funding that is consistent with its mission, does not compromise its core principles, and does not restrict its ability to address relevant issues freely, thoroughly, and objectively.

Responsibility and accountability

16. A non-governmental organization is accountable its activities and is responsible to the founders, members, stakeholders, supporters, donors and the general public.
17. A non- governmental organizations basic financial information, governance structure, activities, and listing of officers and partnerships shall be open and accessible to public scrutiny and the NGO is to make effort to inform the public about its work and the origin and use of its resources.
18. A non-governmental organization considers important readiness to account for its activities, achieved through professional management; internal accountability and pursuing generally accepted accounting principles.
19. A non-governmental organization discloses a report of its activities and finances at least once a year.
20. Public money must not be misused for selfish purpose and all public assets are to be treated with utmost seriousness, as a public trust
21. A non governmental organization should give out accurate information, whether regarding itself and its projects, or regarding any individual, organization, project, or legislation it opposes or is discussing.
22. A non-governmental organization shall spend at least 65% of its total expenditures (including fund raising cost) on program activities, and ideally more than 80%. If the organization does not meet this 65% standard, it should provide reasons why its higher overhead and fundraising expenditure are reasonable. Possible explanation for not meeting this standard could be the higher administrative and fund raising costs of a new organization and exceptions related to donor restrictions or unusual political or social factors.
23. A non-governmental organization shall set up an organized system to track grant expenditures

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Openness and transparency

24. Information regarding the mission, membership, activities and funding of a non-governmental organization are public and understandable, its activities transparent.
25. A non-governmental organization communicates in an open and direct manner with all parties concerned and does not act anonymously.
26. A non-governmental organization is open to new and diversified ideas and opinions, as well as cooperation in achieving common goals.

Independence and avoiding conflicts of interest

27. A non-governmental organization is independent in setting its goals, decisions and activities and refrains from being controlled by political parties, public institutions or companies, resulting in losing its independence, autonomy and ability to act for the public benefit.
28. A non-governmental organization and persons involved therein prevent from entering in the conflict of interest. In the event of a conflict of interest the necessary measures to eliminate such conflict of interest must be applied.
29. A non-governmental organization shall enter into partnership agreement with a government or intergovernmental body and for profit organizations only when it is beneficial to the achievement of its objectives and does not compromise the independence or self-control of the organization.

Honouring commitments and recognition of authorship of ideas

30. A non-governmental organization honours all written contracts and oral agreements.
31. A non-governmental organization honours the authorship and ownership of ideas and projects of other organizations.

Tolerance

32. A non-governmental organization recognizes the diversity of ways of thought, organizations and their goals.
33. In protecting its opinions and discussing those of other organizations a non-governmental organization does not disparage or slander other organizations, their opinions or persons operating therein.