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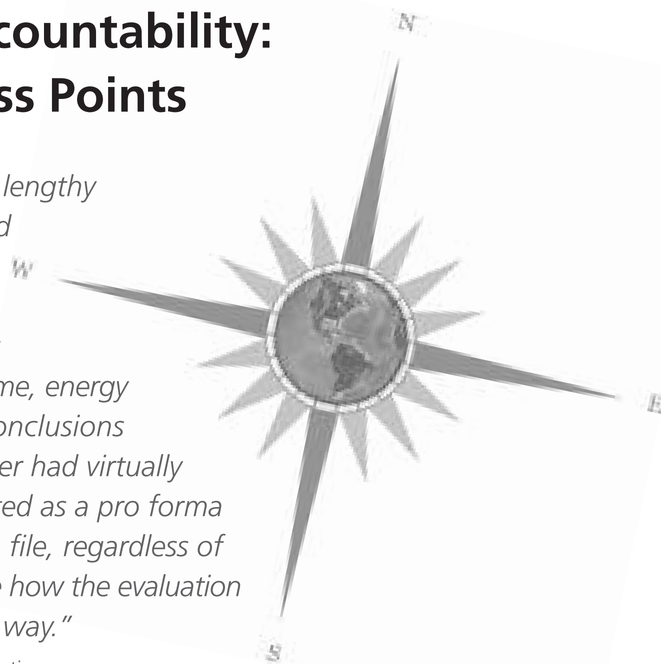
Ethics in an Era of Accountability: Resetting our Compass Points

By Anne Buchanan



"Funding organizations have designed lengthy processes, mechanisms, standards and procedures to ensure good quality evaluations result in well informed decision-making. But our most recent evaluation was a complete waste of time, energy and money. The methodology and conclusions were seriously flawed ... But the funder had virtually no reaction ... It ended up being treated as a pro forma exercise to ensure there is a report on file, regardless of what the report says. We could not see how the evaluation had informed decision-making in any way."

Senior Manager of a Canadian Civil Society Organization

Straining Against the Constraints

In recent years, there has been growing global pressure to increase the "accountability" of civil society organizations (CSOs). Whether or not this makes sense depends both on how accountability is defined, and on how it fits into a broader ethical framework. There are growing concerns among international CSOs that accountability is being narrowly construed and, more fundamentally, that an excessive focus on accountability instead of on ethical practice may actually hinder organizations from achieving their social change goals.

Accountability has been defined as the means by which individuals and organizations report to a recognized authority or authorities, and are held responsible for their actions. Essentially, accountability is about constraining those who have been entrusted with power and resources from becoming too opportunistic. Putting in place mechanisms of scrutiny and sanction ensures that justification is given for how power and resources are used and, if needed, that corrective action is taken.

But accountability is not supposed to constrain organizations from doing their work. It should ensure that work is done responsibly, respecting those who support and are supported by it. When accountability is narrowly construed (as in the pro forma reporting described by the senior manager above) questions arise about whether it is serving its intended purpose. More profoundly, working in this era of accountability is creating a number of value conflicts for CSOs. Concerns are being raised about whether expectations for accountability may actually push organizations away from ethical practices, creating a bizarre paradox.

An Ability to Account

Canadian CSOs work globally to promote peace, defend human rights and end global poverty and injustice. This is extremely complex work, but CSOs have not shied away from accountability. As organizations that rely on public trust and support, CSOs regularly undergo audits and evaluations. They routinely report on the progress and results of their projects and programs. In addition, members of the Canadian Council for International Co-operation (CCIC) have one of the longest-standing codes of ethics in existence among CSOs globally. CCIC member organizations put in place an accountability framework that sets out minimum standards of practice, but also incorporated it into an ethical framework guided by principles of development.

The CCIC *Code of Ethics* is a peer accountability and collaborative learning model. To remain members of the Council, organizations must certify compliance with the *Code*, which delineates minimum ethical standards in the areas of partnership, governance, organizational integrity, management/human resources,

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financial management and fundraising communications. The *Code* is supported by a program to advance the understanding of ethical practice within the membership. The orientation is one of supporting members' efforts of self-reflection and mutual assistance both to meet the *Code's* minimum standards and to aspire toward higher levels of ethical practice.

The program includes a mechanism for individuals (from organizations or the general public) to raise questions or concerns about the ethical practices of member organizations. When concerns are raised, organizations are asked to explain and, if necessary, to change.

When Accountability Fails the Ethics Test

The challenge for CSOs facing increasing pressure to be more accountable is: What should an organization do when the expectations and values of the so-called "accountability regime" come into conflict with the expectations and ethical values of the organization and the wider sector?

A very basic issue is that the number of audits and evaluations is increasing. Organizations are being burdened to the point where many ask how they can remain accountable for efficient use of funds if scarce office space, staff time, etc. have to be taken away from programming work to accommodate the demands of the accountability regime. Concerns have also been expressed about the quality of some audit and evaluation processes. The funding relationship is touted as being based on a partnership model, but some organizations complain that audit and evaluation processes are not consistent and actually erode, rather than build, trust. If evaluators do not consult with organizations to test assumptions, clarify interpretations and ensure that all documents have been viewed, and if the outcome of a process is to cut off funding rather than find ways forward toward improved systems and practice, this further erodes trust.

These experiences are not universal – many experiences are very positive, with mutual learning taking place. When negative experiences occur, however, organizations are put into situations of difficult ethical choices. They are forced to ask whether they should provide only the information that will put them in the best light, or whether they should be frank about the problems and weakness in their programs. Where is the incentive to be transparent and honest, if processes treat organizations with little respect or fairness and may result in a loss of essential funds?

If these issues are seen as problems in how the accountability system is implemented, then improvements are possible through training and dialogue. The more fundamental challenge, however, is dealing with a deeper values clash between the current accountability regime itself and the core values of civil society organizations. CCIC members, for example, have developed a set of ethical principles that commit organizations to work toward equitable partnerships with Southern CSOs. They have agreed to comply with standards to address power imbalances and to negotiate mutually acceptable accountability procedures. Based on principles of equity, long-term accompaniment and realization of human rights, organizations have agreed to meet these obligations.

But as organizations accountable to funders and governed by Canadian law, CCIC members must meet the obligations of a model of accountability that actually reinforces existing power dynamics. Under the Canadian *Income Tax Act,* for example, charitable organizations must demonstrate that they retain direction and control over work being carried out with the charitable dollars they transfer to organizations overseas. Control must be maintained either through a contract with the Southern organization, or through an agency agreement in which the Canadian organization is the "principal" and the Southern organization is the "agent" carrying out tasks on its behalf.

In many ways, this model of accountability is at odds with CCIC's *Code* and its "Principles of Development", which state that partnerships between CSOs should support the rights of peoples to determine and carry out their own activities, and that these partnerships should embody equity.

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Despite the conflict between the values of each model, organizations have found ways forward, meeting the obligations of both. But at what cost? When organizations accept and meet the obligations of the accountability regime to ensure they obtain funding or maintain their charitable status, where does that leave social progress? Does concentration on the short-term lead CSOs to put equitable partnerships on the back burner, since they are only something to be aspired to and sanctions for non-compliance are not as drastic?

Breaking Out of the Boxes

Often Canadians associate ethics with accountability frameworks. It's a good bet that when asked if their organization is ethical, people will point to how they satisfy their accountabilities. Another view holds that ethics is about progress and aspiring toward innovation, toward a just world of human dignity and respect. Being accountable should help us get there. It is part of the journey, not the destination. We are living in an era where the accountability regime increasingly acts as an organizational ethics framework. We need to reinforce the values-based foundations of civil society organizations and recognize that accountability is a subset of ethics, not the other way around.

Being accountable to one another helps ensure things get done effectively. But spending all our time concentrating on short-term results and how we should organize to achieve our outcomes can lead us to lose sight of longer-term goals.

For sustainable social progress to take place, citizens must also ask questions about the ways we organize, questions about where we are going with our organizational systems and routines. By asking longer-term, broader questions (e.g. "is this way of working sustainable for the planet"; "are we promoting equity or fueling disparities"; "is this system respecting the rights of others"; etc.) we can deliberate about whether current values and systems are appropriate. It is important to not only decide if we are doing things right, but *if we are doing the right things*.

But ethics is not just about reflecting and critiquing. It is also about taking responsibility to act. Ethics aims at *doing* what is good, what is right, what is just. This often requires us to think beyond the existing rules and boxes. Ethics moves us to determine how the world *ought to be*. And there is no box or rule to tell us what that is.

This kind of questioning changes how we think about accountability. Most discussions today about accountability do not limit the definition to the basic level. Instead, people use a broader definition to include not only upward accountability to donors, but accountability downward to community/program partners, sideways to peers and internally to organizational mission. This language, however, remains reflective of the power imbalances inherent in existing accountability frameworks.

By recognizing that accountability is actually a subset of ethics, our compass points can be refocused so that upward accountability is aimed to higher-level values and principles of human rights, equity and dignity. Downward accountability is aimed at ensuring that systems and structures are implemented well and that development outcomes are achieved in a sustained way that respects human dignity and rights, and contributes to the broader public good.

By recognizing that accountability is actually a subset of ethics, our compass points can be refocused.

Are We Doing the Right Things?

Increasingly, members of CSO networks from around the world are establishing codes of ethics, mostly in answer to external pressures for more accountability. Even those of us who work with established codes often face the dilemma of seeing them as another mechanism of accountability with boxes to be filled in and signed off. But is that really the best purpose for ethical frameworks and codes? Rather than putting in place rules, systems and mechanisms for risk avoidance and problem-solving, there is an opportunity to build on the ethical foundations written in the development principles and mission statements of organizations.

CCIC will be working with its members over the next three years to examine questions around the relationship of accountability frameworks and the CCIC *Code of Ethics*. CCIC members already established the groundwork for the discussion by creating an accountability framework within an ethics model 12 years ago. Is it an appropriate model? Are we seeing progress in organizational practices through this model? Where do we go next? It is time for our own deliberation about where we ought to be as a values-based sector.

Anne Buchanan is the Co-ordinator of CCIC's Organizational Development Team and manages the Ethics program.

Seeing the Forest for the Trees

For those of us who work in development assistance, whether as part of civil society or in government, it is easy to get caught up in the day-to-day. Raising, allocating and managing funds, developing plans and schedules, tracking and reporting on results, dealing with crises – the mechanics of the "aid business" are compelling and can easily preoccupy us.

But development assistance is not a business, and it is important to regularly look beyond its mechanics – to see the forest for the trees. For thoughtful development practitioners, ethics is not a theoretical field of study. Ethical reflection is an essential part of development work. Thinking about what we are trying to do, and why, and how, is vitally important.

When we step back and look at the root causes of poverty, it is so very clear that poverty is not an accident. Poverty happens "on purpose," and an important question to ask is, "whose purpose?" There are natural disasters, of course, and there are regions that are endowed with more natural resources than others, but these factors do not explain systemic, enduring poverty. That is the result of human choices – choices made by those with power to exclude others from opportunities and to deny them their rights.

Poverty is, in essence, an ethical issue, not a technical one. It is about rights and power, who is included and who is excluded. Confronting poverty is about the struggle of poor and marginalized people to claim their rights, often in the face of opposition from powerful elites. That struggle is essentially political. The rights-based approach to development, based on the work of Amartya Sen and others, acknowledges this central truth.

Yet much of today's development discourse seeks to depoliticize development. Technical specialists focus on the mechanics of meeting needs more efficiently, and on narrowly accounting for results. Donors push forward with a "consensus" on aid effectiveness that has been developed with virtually no input from civil society or from people living in poverty. It is as if poverty were some sort of technical malfunction that can be remedied without any need to look seriously at the power relationships between countries and between people.

But simply addressing needs – no matter how efficiently and coherently – will not end poverty. Only if the processes that lead to impoverishment are addressed can real progress be made. Distributing mosquito nets may be useful, but it does not address the deeper question of why so many people cannot afford a mosquito net. Questions like this – which raise issues of inclusion and exclusion, of rights and denial of rights – are ethical and political, not technical.

That is why it is so interesting, and hopeful, that Canada may enshrine the objectives of its development assistance program in legislation rooted in a human rights approach. At the time of writing, Bill C-293, a private member's bill, was headed for third reading in the House of Commons. Although a sudden federal election could derail it, the bill has already had an impact on development discourse, focusing attention on a rights-based approach.

Confronting poverty is about the struggle of poor and marginalized people to claim their rights, often in the face of opposition from powerful elites. That struggle is essentially political.

Bill C-293 builds on the all-party consensus reflected in a unanimous resolution passed in the House of Commons in June 2005, which called for legislation to establish poverty reduction as the sole purpose of Canadian Official Development Assistance (ODA). If passed, it would establish that Canada's ODA must contribute to poverty reduction, take into account the perspectives of the poor, and be consistent with international human rights standards. The Minister responsible would be required to report annually to Parliament on how well the aid program met those requirements.

The legislation has the potential to frame the discussion of aid effectiveness and accountability in terms of aspiration towards higher principles. To use a rock-climbing analogy, it provides a grappling point from which to consider some very challenging issues. Regardless of the outcome of this particular legislation, however, reflection on ethical issues associated with development assistance must continue. Ethicists will tell you that there are no right answers. But there are good questions, and we all need to keep asking them.

Gerry Barr
President-CEO

Looking Beneath the Surface: Images of Development

By Ann Simpson and Anne Buchanan

Daniel Buckles, IDRC

Ethical reflection about images requires us to consider what is not shown, as well as what is shown. The impression given by the photo of the seemingly abandoned, unhappy child (left) is very different from that given by the full photo (right) of people looking at a videotape of a Biodiversity Festival organized by local civil society groups in India. What do fundraising images say about the strengths and capabilities of people in the South and about development?

Images and messages used in fundraising and communication materials affect public perceptions of development. Recognizing this, Canadian Council for International Co-operation (CCIC) members included principles and standards regarding Communications to the Public in their *Code of Ethics*. However, individuals and organizations sometimes differ on how best to "walk the talk" of the *Code*. Images that some think are effective and compelling are considered by others to be misleading or disrespectful of people in the South. Resolving differences of opinion about fundraising images is challenging because the varying views are based on strong and sometimes conflicting values.

Reflecting on Values

When confronted with value conflicts, people often think that they must find a solution that balances the values. There are, however, different *kinds* of values. Understanding the differences can help individuals and organizations work through value conflicts by identifying which values have the greatest priority – not as a way of negating other values, but as a way of improving the ways in which all values are acted upon.

CCIC is looking at the use of ethical frameworks to help resolve value conflicts. Drawing on the work of Kenneth Melchin (an ethicist at Saint Paul University in Ottawa), the three-level framework shown in the illustration on page 7 offers a possible tool for organizations seeking to clarify and resolve value conflicts around images.

Values Concerned with Individual Needs

In this ethical framework, the first level of values involves responding to individual needs. It encompasses such values as survival and security.

Meeting basic human needs is an important part of the work of many civil society organizations (CSOs). Photos of people living in conditions of extreme deprivation can vividly portray

Values and Ethics

Values can be described as enduring beliefs about what is important, which motivate us to act. Values may be positive or negative, explicit and implicit. *Ethics* involves an ongoing process of reflection on our values. What is the right way to live and work together? Are our values appropriate? If so, how can we, as individuals and organizations, live up to them and act on them?

these needs to Canadians. A person who argues for the use of such fundraising images because the funds raised allow the organization to address "real needs" is responding to values at this level.

Organizing Values

After what is needed, the question is *how* to achieve it. Something has to happen to ensure that basic needs are met, and continue to be met over time. This involves a second – *organizing* – level of values. This level involves *patterns of cooperation* – ways of organizing, which bring related obligations – to achieve the individual outcomes valued at the first level. In organizations, values at this second level include productivity, efficiency and teamwork.

In the context of fundraising, effectiveness is an important value at this level. People responding to values at this level ask "how do we need to organize ourselves to raise funds effectively?" These people would say that organizations should choose images based on their experience of what works. Most Canadians know little about the complexity of development issues and, since fundraising materials have to be brief, images and messages must appeal to donors in a way that they can understand. Since members of the public have traditionally given more generously in response to images that stir their compassion and desire to help, photos of people in distress and messages that emphasize how one person's donation can help are likely to be effective. Those arguing for effectiveness note that photos need not always be negative: donors tend to respond positively to images of smiling children.

Values Concerned with Sustained Public Good

Values at the third level relate to the *way* organizing takes place. When organizations stand back and evaluate where they are going with second-level systems and routines, they begin to ask longer-term questions that are wider in scope, and to make judgments about the quality of their patterns of cooperation. For example, is a given way of working sustainable over time? Is it respectful of all the people involved? Are long-term partnerships being strengthened?

This kind of questioning introduces a third, higher level of good that is about *long-term*, *sustained public good*, and *caring for persons and the world*. Civil society organizations are very familiar with this third level: it is about the core values found in their missions. Ethical reflection at this level asks questions such as the following:

- How do the organization's patterns of cooperation affect the dignity of persons?
- How do short-term patterns of cooperation affect long-term patterns? For example, what are the longer-term impacts of processes that are, in the short term, efficient and effective?

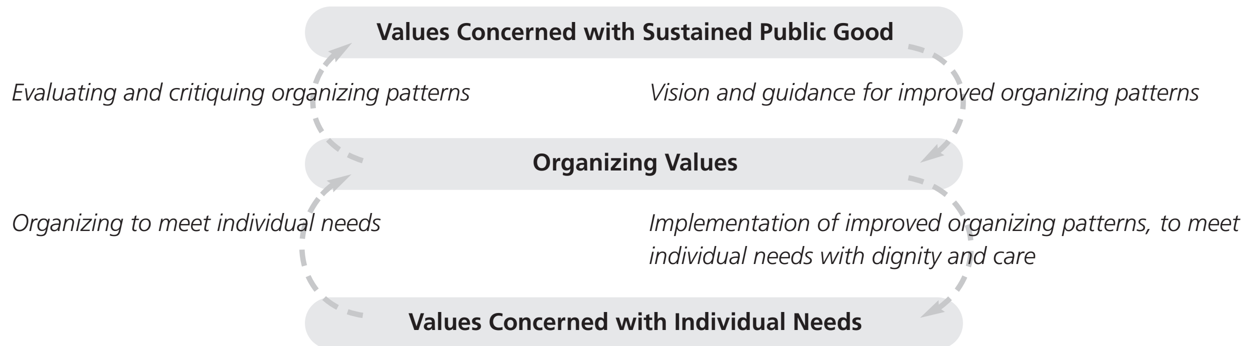
Examining wider social considerations, this level includes values such as social and environmental sustainability and progress, dignity and human rights.

People responding to values at this level argue that fundraising images need to show the full picture of development, and not perpetuate myths and stereotypes. Repeatedly showing people in the South as victims is not respectful of human dignity. Fundraising images are an important form of communication to the public, and help to shape long-term public views of development. People concerned with values at this level will argue that images should not work at cross-purposes to the fundamental development work of CSOs and their partners, and should not ignore the complexity of situations and the important contributions of Southern communities and partners. Messages should not imply that problems can be solved easily – that all Canadians have to do is give money – when CSOs know that poverty is the result of complex political, social and economic factors. Messages and images should contribute to building understanding of development issues.

Relationship Between the Values

The three levels in the ethical framework represent distinct kinds of values, but they are interdependent. Outcomes valued at the first level cannot be achieved on their own: organizational patterns at the second level must be set up to accomplish them. These patterns do not operate in isolation: it is essential to be attentive to their quality, and this involves third-level reflection.

An Ethical Framework for Addressing Value Conflicts



Third-level values give guidance for the way in which we should act on lower-level values (again, think of the mission statement that guides everything an organization does). When organizations experience conflicts between values, the higher values – those at the third level – must prevail over lower-level values. Thus, if an organization's reflection concludes that an image is not respectful of the dignity of persons or is not contributing to sustainable patterns of working, then even if it may be effective in raising funds in the short term, the values of dignity and sustainability should prevail.

An organization cannot focus only on third-level values, though. If it did, it would be constantly evaluating and critiquing and not actually *do* anything. The third-level values provide direction for the other levels, but it is important to recognize that all levels are needed. In the context of fundraising, this means that it is not sufficient to use images and messages that respect the dignity of persons: the images and messages must still be effective in raising funds to enable the organization to do its work.

The process of ethical deliberation inherent in the three-level framework opens the door to *innovation*. Ethical deliberation at the third level involves more than simply critiquing structures at the second level. It involves a commitment to *renewing* and *transforming* these structures, providing guidance so that needs are effectively met with care for the dignity of persons, sustainability and other third-level values. This means looking for innovative ways to develop and communicate messages that will still be effective in raising funds.

The CCIC *Code of Ethics* outlines third-level values of respect and dignity against which to assess fundraising and communication practice: "Any and all communications to the public by the organization shall respect the dignity, values, history, religion and culture of the people supported by its programs." The *Code* goes on to provide guidance for implementing these values through improved practice or patterns of cooperation: "In particular, the Organization shall avoid the following:

- messages which generalize and mask the diversity of situations;
- messages which fuel prejudice;
- messages which foster a sense of Northern superiority;
- messages which show people as hopeless objects for our pity, rather than as equal partners in action and development."

These points can help to guide organizations toward progress. The *Code* does not provide a specific recipe, but leaves space for organizations to transform their patterns of cooperation. In this way, it seeks to encourage constant innovation, informed by long-term developmental principles.

Moving Forward

What does innovation mean in the context of fundraising images? Some research has suggested that integrating the concept of global citizenship more creatively into fundraising campaigns may yield effective appeals that are also respectful of third-level values. Further experimentation and peer reflection may point the way to other approaches. The key is to avoid framing questions of fundraising ethics as "either/or" either raise funds effectively or respect high-level ethical principles. It is possible to find ways to do both.

Ann Simpson and Anne Buchanan have both worked on CCIC's Images of Development project.

Don't Just Do Something, Stand There and Think About It: Reflections on the Role of CCIC's Ethics Review Committee

By Al-Noor Nenshi Nathoo

Project and reporting deadlines, political exigencies, and the harsh realities of poverty and inequity are just some of the demands that drive members of the Canadian Council for International Co-operation (CCIC). With such pressing demands, pausing to reflect on values can appear self-indulgent. Yet it is in precisely because of these circumstances and pressures that the need to be explicit and clear about ethical commitments takes on greater import.

CCIC's Ethics Review Committee (ERC) exists to help bring the organization's *Code of Ethics* to life. It aims to do so in three ways: by promoting respect for and adherence to the standards outlined in the *Code*; offering support, when requested, to Council members in addressing particularly difficult or contentious value-based issues; and encouraging a culture in which member organizations continuously engage in self-reflection on their values as demonstrated through their actions. In other words, the Committee exists largely to help and encourage member organizations to think, and to think well, about what it means to act with integrity.

There are a number of issues or tensions that face the ERC in its role of rendering the *Code of Ethics* a lived experience rather than a wall adornment.

It all amounts, by any account, to rather weighty terms of reference for a Committee. And lofty mandates give rise to significant challenges. There are a number of issues or tensions that face the ERC in its role of rendering the *Code of Ethics* a lived experience rather than a wall adornment. These struggles are rooted in the very nature of ethical deliberation. Explicitly identifying, acknowledging and resolving some of these can be one step towards refining the ethical framework upon which CCIC members operate.

Defining Ethics

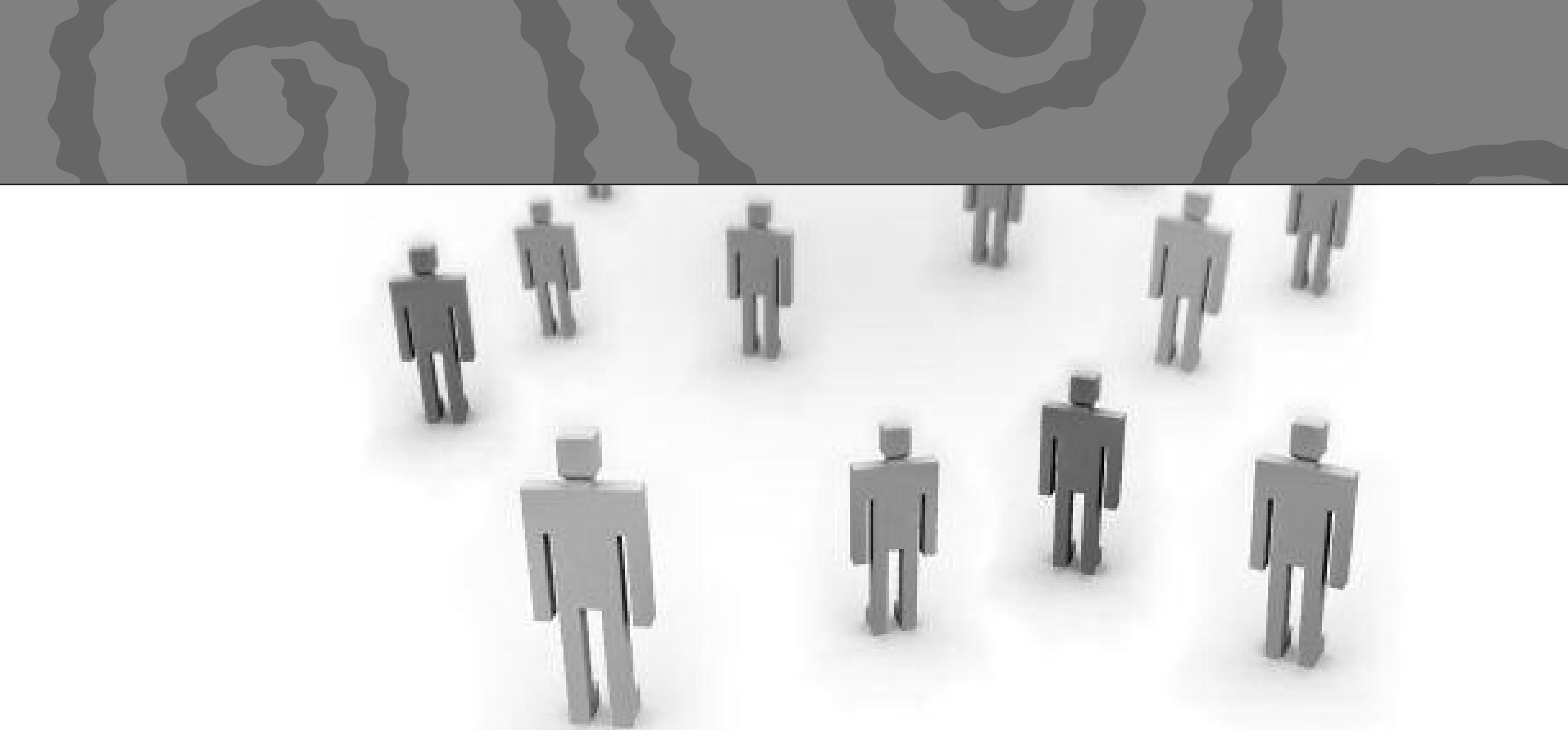
An important part of promoting any code of ethics is the apparent tension between what is, and what is not, an ethics question.

All human actions are based on a combination of two things: beliefs and values. Beliefs are those things which one holds to be true about the world. Values are those things one holds to be of great importance. Every one of our actions is based in some way upon a vast set of often implicit beliefs and values.

When I walk to work, I do so based on at least the following beliefs (and probably many more): (1) doing so will result in my consuming less non-renewable energy than driving, (2) it is healthier for me to walk than to take my car, (3) I am reasonably safe walking on the street. Each of these beliefs, while likely to be true, could upon my own further research, scientific progress or a change in circumstance and environment, turn out to be wrong. For instance, perhaps, while I don't realize it, the smog level in my region is so high that walking to work increases my risk of respiratory disease far more than it decreases my chances of cardiovascular failure, rendering my second belief erroneous.

My action is also based on a vast set of values, including (1) it is good to limit one's use of non-renewable resources, (2) it is important to keep personally fit. The combination of these and other *beliefs* and *values* is what results in the choice of my walking to work.

Ethics is that field of endeavour which concerns itself with the study of values, as opposed to beliefs. Knowing this distinction helps us to identify the ethical dimension of an issue. Since almost every question, every action, every decision has some value-related component, it would be possible to argue that the scope of the *Code of Ethics* is everything done in the course of one's work with CCIC member organizations. In fact, I take this claim to be true.



And while even the smallest of questions (what kind of paint should an organization use when it redecorates its offices?) will involve a tension of values (e.g. financial restraint in order to spend more on overseas programs versus environmental stewardship in order not to harm staff and reduce air quality), it will not be possible to accord every decision made in an organization the same level of ethics scrutiny and analysis. Being aware that almost every decision has ethical implications however, enables us to broaden the scope of our ethical reflection and scrutiny and subject to ethical analysis many more issues than we might have otherwise.

Encouraging Reflection Over Policing Action

A code of ethics can serve at least two distinct purposes, perhaps with levels of gradation in between. It can act as a mutual code of conduct – a contract between subscribing parties to help ensure that each will uphold agreed-upon standards for their own collective good and for the good of those they aim to serve. An alternative vision sees a code of ethics as a statement of collective aspiration – a joint declaration of common values which all members strive to continually embody. In the former view, the code identifies what members *must do*. In the latter, the emphasis is on what constituent members *hope to be*.

The high versus low watermark options are not of course mutually exclusive. One can identify a target and at the same time articulate minimal requirements. It is not so much a question of which one of two approaches to adopt, as it is one of emphasis. At what point should CCIC's approach to ethics standards be one of education, facilitation and shared learning versus one that is disciplinary or consequential? At some point, CCIC may need to enforce certain standards, on pain of upholding none. The difficulty is in deciding when that point has been reached, if ever.

An alternative vision sees a code of ethics as a statement of collective aspiration – a joint declaration of common values which all members strive to continually embody.

On this question, CCIC's *Code of Ethics* is quite clear. The *Code* is not designed to be a rigid set of rules to be applied in every circumstance. And the role of the Ethics Review Committee is not to police member organizations but to build their internal capacity and commitment to reflecting and deliberating on the question of what it means to act ethically. In a world where significant premiums are placed on efficiency, action and results, encouraging organizations to pause and reflect (and *then* to take action) can be a daunting task, but this, in large part, is what the *Code* and the ERC are there to encourage. If the committee had a motto, it might be: *Don't just do something, stand there and think about it*.

The Difference Between Ethics and the Law

This might seem obvious, but there is a vast difference between being guided by a codified set of rules about what we ought to do – such as those spelled out in statutes and case precedents – and acting based on values we have come,

upon personal reflection, to adopt. The first approach involves taking direction from an external standard; the law or organizational policy may tell us what we have to do to avoid sanction. These things are helpful. But there is a natural human tendency to conflate what is legally, procedurally or organizationally permissible with what is ethical.

Ideally, there will be no conflict between the two. But it is important to recognize that the one does not necessarily amount to the other. In some cases, for example, the protection of personal information, the law may offer moral minimums and define clearly what organizations must do. But development organizations – by definition being values-based – may decide that those minimums are insufficient, and that they ought to go farther than even the law requires to protect the personal information of their donors and stakeholders. The important point is to be clear about the distinction between external (rules-based) and internal (values-based) guides for action and not to assume that fulfilling the requirements of one implies having met the requirements of the other.

There is a natural human tendency to conflate what is legally, procedurally or organizationally permissible with what is ethical.

We Are But Mere Mortals

Archimedes, the mathematician and philosopher of antiquity, apparently claimed that he could lift the Earth off its foundation if he were given a place to stand, one solid point and a long enough lever. Philosophers speak of an Archimedean point as a hypothetical vantage from which an observer can objectively perceive the subject of inquiry while remaining wholly independent of it. The problem with the Archimedean point in morality, of course, is that it does not exist.

In the absence of any objective standard against which to measure something as "ethical" or "unethical", how is one to resolve a conflict between values identified in the *Code of Ethics*, or in interpretation of those values by different member organizations? One person's *respect for diversity* may be another's *moral relativism*. How then does one – and in particular, the mere mortals who compose the ERC and are themselves embedded in and struggling with many of the same questions on which they are asked to offer support – help to resolve such tensions without access to a definitive, objective and universal set of overarching ethical guidelines?

The answer to that question lies again in a return to the structure of the *Code of Ethics* and the purpose of the Ethics Review Committee. The role of that body is clearly not to provide recommendations or answers to difficult ethical issues, for its members have no greater access to moral truths than do others. Nor is it even for members of the ERC to provide their personal reflections on what is right or important. Rather, it is to facilitate a dialogue between and within organizations, so that collective wisdom, clear reasoning and sincere self-scrutiny can be brought to bear in a more systematic way on the questions at issue. That tension – between providing a solution on the one hand, and facilitating a process for others to be able to come to a decision on the other – is a difficult one to grasp.

The natural human tendency when confronted with any moral dilemma is to offer a possible solution from one's own perspective. The challenge for all those involved in thinking about the *Code of Ethics* is to constantly remind ourselves of our own limitations, and the fact that none of us, presumably, is morally perfect. That one insight – the foundation of intellectual humility – opens vast doors of collaboration and dialogue that can do wonders in addressing thorny value-based issues.

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A Woman's Touch: Gender and Corruption

By Namawu Alolo

This is an edited version of a paper presented at the International Development Ethics Association's Conference on "Accountability, Responsibility and Integrity in Development". Kampala, Uganda July 19-22, 2006.

A Chief Director hires a cheap contractor for a state building project in order to use the difference in cost to pay for his son's medical treatment. This hypothetical situation was presented to over one hundred officials with the Ghana Police Service and the Ghana Education Service to gather data on public officials' attitudes towards corruption. Using vignette-styled scenarios, the officials were asked to indicate their level of agreement or disagreement with the public servants engaged in diverse forms of corruption.

A total of 37% of female officials and 55% of male officials supported the use of public funds for private gain. The majority of male officials justified their support based on the argument that by engaging the service of a low cost contractor to save money, the hypothetical Chief Director was at liberty to use the difference for other purposes. Summed up by a male respondent, *"Why cry foul when the building was effectively executed? Once the building was well constructed, there is no course for alarm. After all, auditors are not checking him and he is able to save some money."*

The female officials argued that saving life is the most important human endeavour and that the hypothetical Chief Director was right to have used public funds to save his son. If there is a life at stake, any means could be employed to secure funds, even if such means deviate from conventional methods. *"Human life is more valuable than a project. Nobody will sit and watch their son die when they have [the] means to save him."*

Corruption and Development

Currently, there is an emerging consensus among donors and their development partners that unethical and corrupt practices within the public sector not only result in "a crisis of confidence" and erode the rule of law, but also undermine development. Sound public management and good governance have, by extension, been highlighted as prerequisites for sustainable development. As a result, donor commitment to tackle public sector corruption has become evident, as witnessed by a proliferation of anti-corruption initiatives in the public sector of most sub-Saharan African countries.

The failure of past anti-corruption initiatives, however, has paved the way for a new truism in the anti-corruption discourse: integrating women into the public sector is a possible panacea to corruption. The fundamental presumption is that females are associated with womanly virtues which translate into less corrupt behaviour. Incorporating gender analysis into governance initiatives is being acknowledged as critical for good governance, which implies that attempts at addressing corruption should pay critical attention to the role of women in the public sector.

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Many development partners are not only embracing the notion of women exhibiting higher ethical standards, thus less corrupt behaviours, but are also employing this argument to justify women's inclusion in the public sector. Women are being incorporated into the sector, through quotas, reserved seats and other affirmative action measures, as a probable tool to fight corruption. In Ghana, attempts to achieve transparent and accountable governance have led to the issuance of a directive, by the Government, to increase the quota of female appointed representatives in key areas of the public sector, such as cabinet, local government and the security services.

As this gender-sensitive approach to corruption is gradually endorsed on the basis of presumed higher ethical standards of women, fundamental questions arise about the efficacy of women in serving as public sector watchdogs. In much of sub-Saharan Africa where the collectivist nature of the cultures imposes certain obligations on public officials, would women uphold public sector ethics at the expense of social ethics?

Gender Distinctions

A theory of moral development advanced by Carol Gilligan, (ethicist, psychologist and Harvard's first professor of Gender Studies) states that women tend to think and speak in a different voice than men when confronted with

ethical dilemmas. Under an ethic of justice, men judge themselves guilty if they do something wrong, while under an ethic of care, women feel guilty when they allow others to feel pain.

The fact that women justified their support for the Chief Director on the basis of his ability to save a life, while men justified their support on the basis of his ability to save cost resonates with Gilligan's distinction of men and women's moral imperatives. Gilligan argues that while women would assist others to prevent them from pain, as a moral obligation, men would engage in fair play or fair deal, as a moral duty. Given this, it can be deduced that female officials demonstrated an ethic of care, as they pledged their support for the Chief Director's action on the basis of his ability to save a life. Male officials, on the other hand, exhibited an ethic of justice, as they supported the Chief Director on the basis of cost he saved, by hiring a cheap contractor for the state building project.

Public vs Private Requirements of Morality

In many sub-Saharan African countries, the collectivist nature of societies often imposes certain roles on public officials to fulfill as a moral obligation. Public officials are often faced with competing codes of ethics: to act in congruence with public sector ethics or conform to social ethics. Social pressures exerted on officials by their "significant others" - i.e. people with whom they identify - often force them to fulfill private requirements of morality (social ethics) at the expense of formal ethics when faced with conflicting codes of ethics.

Visas for Family and Friends

The sampled Ghanaian Police Service and the Ghana Education Service public officials were asked to provide their level of agreement or disagreement with a scenario where a hypothetical Chief Director was pressured by kinship networks to use her position within the Ministry of Foreign Affairs to influence decisions on visas to travel abroad. Visas were used in this scenario because there is currently tremendous pressure exerted on public officials, from the general public, to obtain travel visas for kinship groups. The hypothetical Chief Director's use of her position to secure the visas was supported by 48% of female officials and 51% of male officials.

The majority of male officials cited that the recent tightening of controls to Western countries has led to denials of visas for many Ghanaians, regardless of whether or not they meet the visa requirement. As a result, they were willing to use their positions to influence visa decisions. One surveyed official said, *"I would do the same if I were in her position, even if it seems wrong. For me, the reasons given for refusing visas to most Western countries are frivolous and therefore I will see it as a way of getting back at them...."*

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The majority of female officials placed their responses within the wider social problems faced by public servants. To many, a public servant cannot disconnect from societal pressures and its collectivist concept of "help-thy-neighbour". This is captured in the statement, *"[the Chief Director] is fulfilling her social responsibility to her community. This could have been in any other area, so if her people need visas, so be it."*

Some female officials asserted that though the concept of "help-thy-neighbour" is a social requirement for both male and female public servants, the impact on women who defy it is generally more profound than for men, due to the stigma associated with women who transgress familial or societal expectations. Women who refuse to compromise their positions for societal or familial obligations are often stereotyped as wicked, evil, cold-hearted iron ladies.

However, unlike women, "wickedness" and "iron-heartedness" are judged as masculine traits and expected of the male gender. As a result, men may not feel the impact of defying the gender system as women would. To a particular female, *"even though there is some element of abuse of public office… the socio-cultural environment of the Ghanaian is such that a woman must be helpful to her relatives both close and extended. If she [the Chief Director] failed to help her people, she will be deemed as wicked, and no woman wants to be called wicked, at least in the Ghanaian sense."*

Policy Implications

These assertions underscore the importance of societal obligations and expectations on public servants, which may interplay to influence attitudes towards corruption. The fact that defying the gender system carries profound ramifications, especially for women, could lead many female officials to break public sector ethics in order to fulfill societal and familial ethics. Questions this provokes are: should female officials conform to public requirements of morality, by limiting their actions in accordance with the law, or should they conform to private requirements of morality - i.e. transgressing public sector ethics in favour of kith and kin? These are fundamental questions that ought to be considered if mainstreaming women into the public sector of Ghana, and for that matter sub-Saharan Africa, is to reduce public sector corruption.

Without addressing and reforming socio-cultural institutions that perpetuate and nurture the gender and social system, any policy to mainstream women as a potential anti-corruption remedy could prove unsuccessful.

Institutionalising a policy to integrate women into the public realm - as a potential anti-corruption remedy - without addressing the context of collectivist cultures is likely to prove futile, as women may succumb to these social ethics at the expense of a public sector ethos.

Clearly, the gender and social systems, which define behaviours and expectations of men and women, need reforming. Such reforms ought to ensure that both the general public and public officials are sensitized on the need to demarcate boundaries between public and private spaces. In Ghana, and in many other sub-Saharan African countries, where societal obligations and familial expectations require female and male officials to engage in certain acts of corruption, such as nepotism and paternalism, it is fundamental for anti-corruption initiatives to include socio-cultural reforms. Also, as the social cost of defying the gender system is more profound for women than for men, anti-corruption interventions must target lowering the social cost. If this is not done, women may not only succumb to societal and familial pressures in the conduct of public duties, but may also compromise public sector ethics in their attempts to fulfill their gender/societal expectations. Without addressing and reforming socio-cultural institutions that perpetuate and nurture the gender and social system, any policy to mainstream women as a potential anti-corruption remedy could prove unsuccessful.

Integrating women into all levels of public sector institutions renders development processes more complete and inclusive; which, in the long run, translates into more vibrant and dynamic societies. However, if gender mainstreaming is to be premised on women's high ethical standards, then a lot more needs to be done to reform socio-cultural institutions.

It should also be cautioned that justifying women's inclusion into the public sector on the basis of their higher ethical standards risks being counterproductive to achieving equality, especially if such a policy backfires. If the presence of women fails to reduce public sector corruption in collectivist cultures, this carries the danger of thwarting overall efforts at integrating women on the basis of equality. Mainstreaming women into the public realm should be championed and institutionalised as a right, not as an anti-corruption and good governance imperative.

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From Paris to Accra: Steering Towards a Rights-based Approach to Aid Effectiveness

By Brian Tomlinson

Following the *Paris Declaration on Aid Effectiveness* in 2005, aid reform has single-mindedly focused on relations between donor governments and partner (developing-country) governments. As donors prepare to review progress on the implementation of the Paris accord in Ghana in 2008, civil society organizations are pressing for a broader, rights-based approach to aid effectiveness.

Increasingly, civil society organizations (CSOs) are emphasizing that if poverty is to be eradicated, poor and marginalized people must be able to claim their human rights. Poverty is not simply the result of a lack of resources, but of a lack of access to resources, information, opportunities and power. At its core is the denial of rights.

Aid effectiveness, therefore, cannot be separated from a "rights ethos". A human rights framework for aid recognizes that effective, sustainable development will only take place if citizens, particularly the poor and the powerless, are able to claim their rights and hold governments accountable.

Actions to end poverty are inherently political. National political will, strategies and institutional capacities on the part of government are needed, but are not enough. The work of political and social movements, organized by those living in poverty, is essential to support poor and marginalized people as they seek to claim their rights. CSOs, therefore, have important roles to play in the development process, and are essential for a robust democratic political culture.

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The *Paris Declaration*

When 22 donor governments and 57 partner-country governments signed the *Paris Declaration on Aid Effectiveness* in 2005, CSOs welcomed the commitment as a sign that donors were getting serious about achieving the Millennium Development Goals by 2015. But the true measure of aid effectiveness must be how the terms attached to aid resources affect the conditions that sustain dehumanizing poverty and inequality.

The *Paris Declaration* acknowledges the need for developing-country governments to lead their own development. As part of this principle of "country ownership," partner-country governments agree to develop effective national development strategies to which donors will respond. To achieve these goals, the *Paris Declaration* sets out specific objectives with measurable indicators, including greater alignment with country strategies, improved harmonization of donor procedures, and a commitment to mutual accountability for results.

While CSOs are largely absent from the *Paris Declaration*, some donors believe its principles apply equally to all development actors. Yet the primary role of CSOs in development – to build democratic culture in solidarity with the efforts of poor and marginalized people – may be at odds with the *Paris Declaration's* narrow interpretation of "ownership." By focusing only on institutional reforms to improve the aid system itself, the *Paris Declaration* fails to address the fundamental issue of poverty – the only "indicator" of aid effectiveness that really matters.

In the march towards the first major review of the *Paris Declaration* in Accra, Ghana next year, CSOs need to press for a rights-based approach to measuring aid effectiveness. Under such a framework, the human rights obligations of states – as spelled out in internationally-agreed legal codes and covenants – would be the basis for principles and standards for monitoring donor progress.

Human rights obligations have implications for the actions taken by all donors, governments and non-state actors in efforts to end poverty. The roles and effectiveness of CSOs, therefore, must also be taken into account in any consideration of aid effectiveness.

CSO roles in development

To make their case, Northern and Southern CSOs must define their respective roles more clearly. These roles are inevitably diverse, reflecting widely differing organizational values, objectives, sectors, structures, interests and resources. Still, as a result of collaborative international work, there is increasing consensus about what the strategic roles of CSOs should be. These include:

- collaborating in solidarity with organizations of poor and marginalized citizens;
- supporting democratic governance, particularly in the South, by articulating and coalescing citizen interests;
- advancing gender equality, focusing on the rights of poor and marginalized women;
- expanding space for citizens' voices (for both women and men) in policy dialogue, particularly in the South;
- stimulating innovative approaches to development that are grounded in the realities of poor people's lives and work;
- mobilizing and leveraging Northern financial and human resources to support sustainable development; and
- promoting global citizenship and linkages between citizens in the North and the South.

Ethical Partnerships

From an ethical perspective, how CSOs fulfill these roles is critical. It is now well understood that Northern CSOs should not be acting on their own, intervening directly in communities in the South. Members of the Canadian Council for International Co-operation (CCIC) have recognized this, and have stressed the importance of partnership between Northern and Southern CSOs. CCIC's *Code of Ethics*, particularly the "Partnership Principles", points the way towards a rights-based approach that is grounded in mutual respect and accountability. The Principles state that civil society "partnerships should be vehicles for long-term accompaniment that support the rights of peoples to determine and carry out activities that further their own development options through their civil society organizations".

A rights-based approach to aid effectiveness implies abandoning a "charity model" of Northern "giving", in favour of mutual solidarity and respect for the autonomy of Southern CSOs. Based on years of experience, a number of core principles for ethical CSO partnerships can be found in the *Code of Ethics*. These include a shared vision, respect for diversity, respect and honesty, transparency, mutual trust, and knowledge-sharing.

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While each relationship is unique, indicators of progress towards ethical partnerships include:

- mutually-accepted signed agreements that outline objectives, expectations, roles, responsibilities and contributions;
- negotiated levels of funding that consider a program's goals and objectives, as well as the capacity of the Southern partner;
- increased institutional funding based on mutual agreement, with greater flexibility in reporting and shared accountability;
- increased reliance on Southern expertise in local programs, with clear participation of the Southern partner in the selection of consultants and staff and in defining terms of reference;
- solidarity and support for policy work by Southern partners, including support for legal services, funding for participation at global policy dialogues, etc; and
- increased support for Southern-directed networks and coalitions.

The most effective partnerships are based on solidarity rather than charity. To achieve that solidarity, Northern CSOs must take a hard look at the ways in which they work, and address a number of challenges that have been identified by Southern CSOs. An important issue is that Northern CSOs' focus on their own project priorities can limit their Southern partners' autonomy. In particular, many Southern partners need more flexible funding for their work in advocacy and the promotion of rights. Southern CSOs need assistance with capacity-building for advocacy and organizational management, not simply to improve their management of Northern-driven projects. The determination of many Northern CSOs to

maintain a presence (through offices with their own local staff and through direct communication with Southern governments) can stunt their partners' growth and autonomy. Insensitivity and ignorance of local needs, culture and knowledge can undermine the integrity of a partnership.

There are important dynamics of power at play between Northern and Southern CSOs, as there are between official donors and developing-country governments. Increasing the effectiveness of rights-based partnerships requires both Northern and Southern CSOs to reflect on their assumptions, on the impact of their "operational imperatives" on their partners and constituencies, and on issues of accountability in their partnership relationships.

Donor and CSO approaches to effective development cooperation will sometimes be in tension. But it is a tension that CSOs argue is at the heart of democratic practice.

Donors can help

The strategies and practices of many CSOs are greatly affected by donor policies and procedures. Donors can facilitate ethical partnerships among CSOs by reforming aid practices in the following ways:

- Respect CSOs as development actors in their own right.
- Provide a mix of funding options, including significant support that responds to CSO-determined priorities and recognizes the important role of CSOs in holding governments accountable.
- Provide long-term funding for CSOs to build the capacities that they themselves determine are needed, particularly in policy development.
- Avoid fueling competition among CSOs for resources.
- Engage regularly with CSOs on poverty-reduction strategies.
- Encourage CSOs to hold governments accountable for policies and commitments.
- Simplify reporting requirements for Northern CSOs, especially those that affect the support of locally controlled development.

Creating bridges

At their best, civil society organizations create bridges between local civic action and national aspirations. CSOs should not replace the human rights obligations of governments under international human rights law. At the same time, the role of CSOs should not be an afterthought for government policy-makers. CSOs are important development actors in their own right.

On the surface, principles for CSO aid effectiveness might seem to mesh with those in the *Paris Declaration*. Dig deeper, however, and it's clear that donor commitments in the *Paris Declaration* to harmonization and alignment, along with the constraints of aid conditionality, actually limit true local "ownership" of development.

By contrast, CSOs stress the importance of a diversity of views, policies and development alternatives, and of a democratic culture that encourages broad involvement in defining what is "locally owned". Donor and CSO approaches to effective development cooperation will sometimes be in tension. But it is a tension that CSOs argue is at the heart of democratic practice, which in turn is essential for the sustainability of any development efforts.

While critiquing excessively narrow donor approaches, CSOs must also reflect on the implications of their own actions to end poverty, consistent with human rights obligations and approaches. For Northern CSOs, this means taking a hard look at their own practices and working towards ethical partnerships with Southern CSOs. The road to true aid effectiveness, based on respect for human rights, is not an easy one. But it is the right road to take.

Brian Tomlinson coordinates CCIC's policy team and is working closely with CIDA and Southern partners in the lead-up to the Paris Declaration review in Ghana next year.