



The Irish Association of Non Governmental
Development Organisations

Tackling Corruption

**Governments, Citizens
and NGOs Working Together**

A Dóchas Resource Paper
2007

Table of Contents

Executive Summary	4
1 Introduction	6
1.1 The corruption equation	6
1.2 A global problem with common solutions	7
1.3 Why should NGOs engage more on corruption?	8
2.0 Tackling Corruption	9
2.1 A multi-dimensional approach	9
2.2 Tackling corruption at international level	11
<i>Panel 1 – The UN Convention against Corruption</i>	12
2.2.1 How governments can tackle corruption at international level	12
<i>Panel 2 – Irish Development Cooperation and Combating Corruption</i>	14
2.2.2 How NGOs can tackle corruption at international level	14
<i>Panel 3: NGO Accountability – Improving the quality of aid</i>	15
2.3 Combating Corruption at Country Level	16
2.3.1 How governments can tackle corruption at country level	16
2.3.2 How NGOs can tackle corruption at country level	18
3. Ireland’s particular role in tackling corruption	19
3.1 What the Irish government can do	19
What Irish NGOs can do	21
Appendix 1: Corruption - Myths and Facts	23
Appendix 2: Examples of Action Against Corruption	26
A.1 Civil society groups get involved	26
A.2 Government efforts to get to grips with corruption	27
A.3 Civil society and government working together	29
A.4 Multilateral and regional efforts vital to overall effectiveness	29
Appendix 3: Useful links	31

Executive Summary

In recent years, there has been a dramatic change in the way the world looks at corruption. Tackling corruption is now widely recognised as indispensable if sustainable solutions are to be found to global issues such as poverty and underdevelopment.

Corruption - understood here as the abuse of entrusted power for private gain – has been shown to destabilise democratic government, harm trade and investment, threaten the environment and encourage the abuse of human rights. To the extent that it diverts money from public finances or aid allocations, it also impinges on basic social services, threatens achievement of the Millennium Development Goals (MDG's), and has a particularly noxious impact on the poor and powerless in society.

Increasing attention is being paid to corruption at policy level in the UN, EU, OECD and nationally, with the effects seen in an increasing range of conventions, codes of practice and new initiatives, and the backing of donor agencies for a range of civil society and state measures in the developing world.

The White Paper on Irish Aid (2006) put particular emphasis on tackling corruption in the context of good governance, while the Irish media have expressed concern about the integrity of Irish development assistance to developing countries and the Irish public sees corruption as an important reason for continued high levels of poverty in the developing world.

Transparency International's 2006 Corruption Perception Index (CPI) revealed a strong correlation between corruption and poverty worldwide, with all low-income countries and all but two African states in the lowest-scoring cluster, indicating that most countries in the world face serious perceived levels of domestic corruption.

Developing countries range from those in which dynamic forces are working for more transparent and accountable government to those currently caught up in more systemic corruption. Of Irish Aid's programme countries, the CPI suggested some progress in Uganda and Ethiopia, with no change reported in Mozambique, Tanzania, Vietnam and Zambia.

Irish NGOs have been deeply involved in areas that intersect with corruption, such as calls for good governance and transparency at global, international and national levels; strengthening their own accounting, audit and evaluation systems; and through their work on equity, justice and rights issues in developing countries, whether directly or through Southern partners. Civil society organisations North and South are recognised as key players in tackling corruption.

Until recently, however, few Irish NGOs have directly addressed corruption as a development issue. This resource by Dóchas, the association of Irish Development NGOs, is not intended to be the last word on corruption, but to stimulate more debate and engagement among Dóchas members on this issue and how to tackle it.

In particular, the resource has been developed to:

- Deepen Dóchas members' analysis of the corruption issue and its effect on the poor in developing countries;
- Help strengthen Dóchas members' capacity to work against corruption at international and national levels, and to work with partners to do so in developing countries;
- Help Dóchas members to contribute effectively to a more balanced debate on aid effectiveness, governance and corruption.

The resource was developed by a Dóchas task group, involving representatives from Christian Aid Ireland, Connect-World, Concern, Comhlámh, the Dóchas secretariat, Oxfam Ireland, Transparency International Ireland and Trócaire.

This document focuses specifically on financial corruption: that which involves illicit payments or material gain and the facilitation of these in the public and private sectors. It also concentrates on corruption issues for states, donors and NGOs insofar as they potentially affect the beneficiaries of aid.

While Dóchas understands that the corruption debate falls within a broader governance debate, involving connected issues such as democratisation, human rights and justice, this particular resource concentrates on a narrower view of corruption in order that it remain focused, accessible and, hopefully, useful.

Section 1 outlines key concepts and definitions of corruption, its different forms and its consequences.

Section 2 explains why corruption is a global problem that can and does affect every country. It outlines an integrated, multi-level approach to tackling corruption, and explains how donors and NGOs can involve themselves at national and international levels.

Section 3 provides recommendations that the Irish government and Irish NGOs are encouraged to consider as part of their commitments to promoting good governance and development.

Appendix 1 presents a number of common myths and facts about corruption and aid accountability. Appendix 2 then presents a number of easy-access case studies, many of which capture success stories or elements of good practice in the fight against corruption.

1. Introduction

Corruption is commonly defined as “the abuse of entrusted power for private gain”. In the public mind, it is most commonly considered to occur when officials entrusted to make decisions in the public interest break that trust by demanding or accepting bribes from others for personal reasons such as wealth, power or status¹.

In thinking about corruption, some distinguish between ‘grand’ and ‘petty’ corruption:

- Grand corruption is the abuse of entrusted power for private gain among political leaders and private companies that affects a country’s people politically, economically or socially. One striking example is that of former Nigerian dictator Sani Abacha, who is estimated to have embezzled more than \$2bn dollars of state money, thereby hindering Nigeria’s development, and hiding that abroad with the connivance of elements in the international banking system.
- Petty or bureaucratic corruption is that type commonly understood as a required ‘transaction fee’ to ensure the delivery of services at the street level and often in everyday transactions. Many people in developing countries are very familiar with having to pay ‘tea money’ – in reality a bribe – to have a public service delivered or speeded up: to receive a state grant or payment, have a form stamped, avoid a traffic fine, pass a police checkpoint, etc.

The distinction is one of scale and does not imply that some forms of corruption are worse than others. Indeed, petty corruption can interfere with the delivery of basic education and healthcare services, with serious consequences for the most economically disadvantaged.

Corruption means ‘to break trust’ – it occurs when those in positions of power and influence take advantage of others for private gain

When corruption permeates a country’s political and economic institutions, it is no longer a matter of a few dishonest individuals, but institutional, systemic corruption.

Corruption thrives where institutions are weak or non-existent. Systemic corruption happens most where adequate legislative controls are lacking, where there is no independent judiciary or oversight, and where independent professional media and civil society agencies are absent.

1.1 The corruption equation

There are two distinct sides to the corruption equation:

- On the demand side are those who extract bribes from people or state resources for power, profit or favour;

¹ Corruption: definitions and concepts’, <http://www.eldis.org/static/DOC10575.htm>.

- On the supply-side are those who attempt to bribe others in order to achieve particular objectives, or those who provide services to facilitate corrupt relationships, such as secretive banks.

Corruption comes in many guises - bribery, extortion, fraud, trafficking, embezzlement, nepotism, cronyism, gifts and 'sweeteners' are all different manifestations of it - but whatever form it takes, corruption requires a supply side (the briber) and a demand side (the one who receives the bribe). That is why measures to tackle corruption have to be designed to hit both sides of the equation.

1.2 A global problem with common solutions

The origin of "to corrupt" is to break trust, and corruption is a problem encountered across the globe. It happens anywhere individuals and organisations in positions of entrusted power can get away with abusing their influence for personal benefit, at the expense of others. Corruption is not just a problem for the developing world: it can occur anywhere.

Aid effectiveness, governance and corruption in developing countries have been the topics of lively public debate, and sometimes controversy, in Ireland for several years. Discussion has focused primarily on Ireland's growing aid budget, its involvement in providing aid directly to developing country governments, and the real dangers of corruption.

Yet Ireland has a lot of experience of corruption, as well as serious recent attempts at accountability, including the high-profile planning tribunals. Well-established checks and controls make the difference in the scale and scope of corruption: it is where temptation meets permissiveness that it takes root on a wide scale.

Corruption is likely anywhere the risk of being caught is low and the potential rewards high: it thrives where public institutions, checks and balances are weak

Corruption is also a problem in the private sector, where companies and individuals in positions of trust and power abuse that position to take advantage of others. Companies proven or alleged to be involved in high-profile instances of corruption in recent years include Enron, WorldCom, Halliburton, British Aerospace, Siemens, Tyco, Qwest Communications, and Andersen Accounting.

The UN oil-for-food scandal highlighted a serious case of corruption where private companies and the development sector intersected, with a UN investigation revealing that 2,253 international companies had paid kickbacks to Saddam Hussein's regime under a scheme intended to allow humanitarian assistance reach ordinary Iraqis.

Corruption does not only entail the illegitimate taking of monies or other benefits, but also the abuse of institutional power to serve the interests of favoured groups.

Thus, if international institutions or other donors intervene in weak countries in ways that serve the powerful, such as international corporations, they may be seen as acting corruptly.

Aid donors and NGOs too are vulnerable to accusations of facilitating corruption if they do not have robust audit and oversight mechanisms in place, and conduct their operations transparently – including providing accountability to the intended beneficiaries of aid.

1.3 Why should NGOs engage more on corruption?

Corruption contributes to the destabilisation of democratic government, undermining of trade and investment, human rights abuse, and environmental damage. In the long run, neither developed nor developing countries can afford the social, political or economic costs that corruption involves. It undermines public confidence in political institutions and erodes the rule of law; it distorts the allocation of resources; and it has a devastating effect on investment, growth and development.

It affects a state's capacity to protect its citizens, and to provide equitable and effective delivery of essential resources and services to combat poverty and promote development. It also affects government capacity to manage development. Corruption exacts a particularly high price on the poor and marginalised by denying them access to vital basic services.

Corruption also affects the environment due to its effect on states' abilities to enforce environmental regulations. This is particularly the case in the extractive industries sector where companies pay bribes to secure business interests or to avoid laws designed to prevent environmental damage.

Wherever corruption occurs and at whatever level, its ultimate victims are ordinary citizens, the public at large and particularly the poor

Transparency International's 2006 Corruption Perceptions Index, launched in November 2006, pointed to a strong correlation between corruption and poverty, with a concentration of impoverished states at the bottom of the rankings. This again highlighted that corruption is a development issue, in being both a cause and result of poverty, which demands the serious engagement of development actors.

Though the challenge corruption represents globally is enormous, it calls for engagement and action rather than despair - and there are clear and encouraging examples of how governments and civil societies are working to combat corruption. For example, in the developing world:

- In 2001, the government of Lesotho successfully prosecuted the chief executive of the Lesotho Highland Water Project, for accepting \$6m in bribes from western contractors. Four of the firms, hailing from Canada

and Western Europe, were later found guilty of offering bribes and each fined roughly \$2m.

- In 2002, the Extractive Industries Transparency Initiative (EITI) was announced at the World Summit on Sustainable Development in Johannesburg to promote transparency in all transactions within and between companies and governments in oil, gas and mining. It aims to ensure that revenues from these sectors serve the interests of ordinary citizens in developing countries. The Commission for Africa's report stated that the "EITI has the potential to be a firm first step towards greater accountability and better management of valuable natural resources." There are now over 20 participating countries, none from the industrialised world.
- In parallel, Publish What You Pay, a coalition of over 300 NGOs worldwide, calls for the mandatory disclosure of the payments made by oil, gas and mining companies to all governments for the extraction of natural resources. The coalition also calls on resource-rich developing country governments to publish full details on revenues.

For more case studies of how different groups are tackling corruption in diverse ways, see Appendix 2.

2.0 Tackling Corruption

2.1 A multi-dimensional approach

Countering corruption, in both its demand and supply sides, is not simple and demands a multi-dimensional response that takes the broader development and governance context into account.

Outlined below is a suggested multi-dimensional response framework, outlining areas in which donors and NGOs can engage to enhance transparency and accountability, and to tackle corruption. It involves efforts at the global and international levels, and at national and local levels. The approach involves addressing supply and demand side elements of corruption, and both public and private sectors.

A multidimensional approach would involve acting or supporting action in these areas (among others):

Multilateral level

- Enhanced adoption and implementation of global and international mechanisms to address corruption, including the UN Convention against Corruption (UNCAC), the African Union Convention on Preventing and

Combating Corruption, the OECD Convention on Combating Bribery, Council of Europe Conventions to combat corruption, etc

- Increased transnational detection and prosecution of corrupt individuals and organisations, and the seizure and return of assets

State level

- Increased transparency in the allocation and spending of public and other development resources, and in the decision making-processes leading to their allocation
- Improved methods of financial accountability to track resource use
- Capacity building of state institutions engaged in both the planning and accountability of public interventions
- Strengthening democratic institutions (parliamentary committees, human rights commissions, etc) to facilitate increased scrutiny of public policy
- Strengthening the rule of law by building capacity and transparency in judicial systems, and facilitating access by less powerful parties

Private Sector

- Increased transparency in the operations of corporations and accountability for their interactions with public bodies. Vulnerable sectors need additional transparency mechanisms – especially the extractive, defence and construction sectors
- Effective extraterritorial enforcement mechanisms for prosecution of corruption offences carried out by private companies or their subsidiaries in another country

Civil Society

- Building the capacity and space for civil society groups to engage in policy debates, and to monitor the use of resources across the range of development actors and private interests
- Increased participation of citizens and target groups in the design and implementation of donor and NGO development interventions
- Freedom for the independent media to stimulate policy debates and monitor public and private bodies
- Enhanced accountability by development organisations, including donors and international NGOs, to intended beneficiary groups

2.2 Tackling corruption at international level

In an increasingly globalised world, corruption is becoming ever more recognised as a problem. It is not enough to look only at the state when it comes to corruption, the links between public and private sectors, and the complex web of international business must also be scrutinised.

Companies from the developed world represent the supply side of the equation in an enormous amount of the corruption in developing countries. The World Bank puts the figure of total bribes paid at \$1 trillion a year². A conservative estimate by the OECD put the value of bribes paid by multinational corporations at \$80bn a year – most multinational corporations are based in developed countries.³

These payments have a significant impact on developing countries, with the sums lost as a direct and indirect consequence of corruption each year believed to greatly overshadow the \$50bn that the continent receives in aid.

Many major international banks have subsidiaries and operations in offshore tax havens, with banking secrecy and zero or negligible rates of taxation on foreign money. This means that they can be used, sometimes with banks' explicit knowledge, to handle the proceeds from stolen public assets, bribery, money laundering and other illegal activities. For example, Riggs Bank in the US knowingly handled millions of dollars for former Chilean dictator Augusto Pinochet and President Teodoro Obiang of Equatorial Guinea.

International action on corruption must focus both on the money going into illicit transactions in developing countries and on illegal flows out of those states

Tax havens allow companies and individuals to avoid paying billions of dollars in tax to developing countries, which urgently need the money if they are to achieve the scale of economic growth needed to enhance human development and reduce poverty.

A number of initiatives are underway to tackle financial corruption at international level. The UN Convention against Corruption, now signed by over 140 countries and ratified by 80, is the first truly global anti-corruption convention that aims to tackle both the supply and demand sides of corruption. The OECD Anti-Bribery Convention aims to reduce corruption in developing countries by requiring OECD countries to make illegal the act of bribing an official in a foreign country.

² 'The Costs of Corruption', <http://web.worldbank.org/WBSITE/EXTERNAL/NEWS/0,,contentMDK:20190187%7EmenuPK:34457%7EpagePK:34370%7EpiPK:34424%7EtheSitePK:4607,00.html>

³ Cornerhouse Briefing No. 19, 'Exporting Corruption: Privatisation, Multinationals and Bribery', June 2000.

Panel 1: The United Nations Convention against Corruption

UNCAC represents a global consensus on how to prevent and combat corruption. Between its adoption in December 2003 by the UN General Assembly and December 2006, 140 countries signed and 80 ratified it. Ireland signed the Convention in December 2003, but has not yet ratified it and will not be able to participate fully in its implementation until it has done so.

UNCAC obliges the states who sign to implement a wide and detailed range of anti-corruption measures affecting their laws, institutions and practices. It recognises the need to tackle public and private sector corruption at all levels, on both supply and demand sides. UNCAC enshrines the recovery of stolen assets as a 'fundamental principle' and includes important provisions such as an international co-operation framework that allows for investigation and extradition of nationals bribing abroad, measures to deal with corruption within the private sector and the need for whistleblower protection legislation.

The Civil Society Friends of UNCAC is an international network that supports and strengthens the convention, while also expressing concerns relating to its provisions and monitoring. At the first Conference of State Parties of UNCAC, at which Dóchas was represented, states committed to establish a monitoring mechanism, add provisions to assist asset recovery, and provide technical assistance to developing countries in implementing the convention. However, a number of provisions are non-mandatory, such as whistleblower protection and transparency in political party funding.⁴

However, if these conventions are to be successful, signatories must ensure that they enforce their terms and not simply pay lip service to them. Ireland has signed but has yet to ratify UNCAC.

Regional initiatives are also emerging, such as the African Peer Review Mechanism launched by the regional organisation, NEPAD. It is still in its infancy, but its aim is to improve democratic governance among members through mutual oversight on economic, political and social matters.

2.2.1 How governments can tackle corruption at international level

Financial corruption is a problem encountered across the globe. It happens anywhere individuals and organisations in positions of entrusted power can get away with abusing their influence for personal benefit, at the expense of others. Financial corruption is not just a problem for the developing

⁴ Sources: http://www.unodc.org/unodc/crime_convention_corruption.html
http://www.transparency.org/global_priorities/international_conventions/conventions_explained

world: public and private interests in rich countries also play a role in supplying corruption to developing countries.

Donor and public debates on corruption have often been narrowly focused on the inflows of aid into developing countries and, in particular, stopping aid as a means to tackle corruption, but the prevalence of corruption in parts of the developing world should not be used as an excuse to roll back on increased funding for official development assistance. Instead, greater efforts and targeted resources should be applied to strengthening the demand for accountability and building institutional capacity in donor and partner countries to meet that demand.

While it is only right that states should work hard to stem corruption or the possibility of it (in aid flows as in other areas), and should enhance transparency and accountability mechanisms to do so, a lot of work also needs to be done internationally to stop money leaving developing countries through corruption.

Greater efforts and targeted resources should be applied to strengthening the demand for accountability, and building national capacity to ensure it, in both donor and partner countries

This means, for instance, that states like Ireland have a role to play in taking and supporting international action on tax havens, bribery to illicitly secure contracts, excessive banking secrecy and the repatriation of stolen assets. States can help tackle corruption at international level by:

- Ensuring that national anti-corruption legislation is both ratified and enforced
- Providing support to civil society organisations to ensure that their governments enforce their commitments under international conventions
- Requiring high levels of transparency in the operations of companies from their states and from multinational companies operating in their jurisdictions.

Panel 2: Irish Development Cooperation and Combating Corruption

The 2006 White Paper on Irish Aid emphasises the central importance the Irish government attaches to governance and corruption, and to ensuring the effective spending of Irish aid. The White Paper also announces the government's intention to set up a Governance and Corruption Unit within Irish Aid to coordinate activities in this area.

The White Paper states that Ireland will work on building democracy, accountability and the rule of law, as well as robust safeguard mechanisms and independent oversight institutions at international, regional and national levels. The document commits Irish Aid to supporting civil society as a key development actor and partner, highlighting the role of civil society in articulating social needs and holding governments to account.

When considering new programme countries for Irish development cooperation in the future, the White Paper states, that the Irish government will insist, as a key consideration, that potential partners demonstrate a positive trend on governance and tackling corruption.

While many NGOs caution against focusing the governance debate narrowly on tackling corruption, they welcome the focus on enhanced institutional and management capacity to address the issue. They call for increased resources and capacity not just in developing countries but also within Irish Aid, to ensure the continued delivery of an effective and high quality programme at a time of rapid programme expansion.

In addition to the strengthening of financial systems that safeguard Irish aid spending, and building the capacity to guard against corruption among development partners, NGOs would like to see enhancement of the mechanisms, processes and resources needed to ensure – and account for – the quality, effectiveness and impact of Irish development cooperation.

2.2.2 How NGOs can tackle corruption at international level

The active participation of civil society organisations in global governance is an essential component of any solution to the problem of corruption. Creating an enabling environment within which to tackle corruption requires commitment and action from international institutions and democratic, accountable governments, but where these fail to deliver responsive governance – as they did in allowing corruption to take root – then civil society, including NGOs, have a strong role to play in monitoring, empowering citizens, campaigning and advocacy.

As citizens and consumers, members of the public are key drivers for change in tackling corruption, especially when galvanised by NGOs, with the power to influence the attitudes and behaviour of governments and companies alike.

Civil society is crucial to holding governments to account, including by monitoring development programmes, but civil society also faces the challenge of its own accountability and legitimacy. NGOs and Civil Society Organisations (CSOs) must consistently earn the right to act as ‘watchdog’ bodies through their integrity and professionalism, and through being effective participants in – as well as advocates for – good governance.

In addition to enhancing their own practices and safeguards, NGOs should lobby governments to ensure that their governments’ international anti-corruption measures are signed up to and laws enforced.

Panel 3: NGO Accountability – Improving the quality of aid

Since the 1990s, a number of international initiatives have been established to improve the quality of aid by making NGOs’ activities more accountable not only to those who fund them, but particularly to those in developing countries who benefit from it. A broad cross-section of NGOs are now involved in quality and accountability initiatives, many of which emerged in response to an international evaluation in 1996 of the international response to the Rwandan genocide.

Such initiatives (which include but are not limited to the Sphere Project, the Humanitarian Accountability Partnership (HAP) and ALNAP) seek to improve the quality of aid and the effective adoption of lessons learned, as well as to promote greater accountability – not least to target beneficiaries and vulnerable populations – of development and humanitarian operations.

The ICRC Code of Conduct⁵, agreed in 1995, is an important tool in efforts to enhance international NGO standards. It establishes international norms of emergency assistance in respect of human rights conventions and the Geneva conventions. A number of Irish NGOs, including Concern, Oxfam Ireland and Trócaire are signatories.

The 2004 Indian Ocean tsunami put NGO relief responses back in the spotlight, and a recent joint ODI-Transparency International study, ‘Mapping Risks of Corruption in Humanitarian Action’, has outlined the ways in which aid operations can be prone to corruption. That study is a useful resource for NGOs designing responses to enhance transparency and accountability.

Through Dóchas, many Irish NGOs are also engaged in an evolving range of activities to promote NGO governance and accountability. Dóchas distinguishes

⁵ The Code of Conduct for the International Red Cross and Red Crescent Movement and NGOs in Disaster Relief, available online at:
<http://www.icrc.org/Web/Eng/siteeng0.nsf/html/57JMNB#a1>.

2.3 Combating Corruption at Country Level

Experience shows that progress in tackling corruption, as with other complex social political and economic reforms, cannot be imposed but must be driven from within a country. Furthermore, tackling corruption requires the engagement of actors and organisations beyond the scope of government, including opposition parliamentarians, civil society, households, the private sector, and the media.

The approach in and to corruption in any particular country will depend on its circumstances. Comprehensive anti-corruption strategies may be developed where national leadership is committed to change and the political will exists. Opportunities for reform often exist at the local level or in particular agencies or departments, even if those opportunities are missing at the national level. Even when the possibilities are limited at official level, there is often scope for activities such as public education or the empowerment of civil society and independent media, or work with the private sector, which support the climate for change in the long term.

2.3.1 How governments can tackle corruption at country level

Transparency International (TI) calls the combination of prevention, enforcement and education against corruption an integrity system. The National Integrity System (NIS) concept has been taken up in over 50 countries around the world⁶. NIS studies are carried out by local experts and made freely available to local civil society and other stakeholders to provide independent assessments of, and make recommendations about, developing countries' national anti-corruption strategies.

The NIS places corruption within a broader governance framework. TI argues that successfully combating corruption requires strengthening all "pillars of integrity" in a state: the executive, the legislature, political parties, electoral commissions, the judiciary, the police, local government, civil society organisations, and the private sector, among others.

Such a comprehensive approach to tackling corruption effectively involves building the foundations of democratic accountability, and does not happen quickly or easily. In the developing world, donor governments have an important role to play in assisting developing countries to build integrity systems.

Donors must ensure that aid packages are suited to the political realities of recipients; that the pillars of integrity they support can do an effective job; and that civil society groups, media and academia can freely scrutinise public and private actors. Predictable, long-term aid flows are also important to achieving this, allowing recipient governments to plan ahead and manage the many and complex changes needed to put effective integrity systems in place.

⁶ http://www.transparency.org/policy_research/nis/about_nis

*Donors have a role to play in building democratic accountability
in developing countries*

Given the heightened concern about corruption among the public in donor countries, it is not very surprising that the political leadership in a country such as Ireland might come under pressure to respond with high-profile initiatives to tackle corruption and ensure that taxpayers' money is properly accounted for.

While addressing corruption is valid and important, donors need to be mindful to do so in the context of broader governance aims and programmes, and in a way that supports rather than undermines National Integrity Systems. If not, hasty or stand-alone actions may lead to:

- Undermining local democracy and long-term improvement in governance, if donors take over the role of holding governments to account and displace local parliaments, media, civil society and the private sector;
- Undermining state systems for improving and delivering services through channelling funds through NGOs for activities that are the proper role of the state, or where donors make excessive demands for government reporting. (See Appendix 1, Myths and Facts)

Faced with repeated or insistent calls to take unilateral actions to tackle corruption, donor governments are advised to seek and consider the views of Southern partners and civil society organisations, many of whom are operating close to the poor and marginalised in developing countries for whom no-one else may be speaking.

Corruption is *an important* – but not necessarily *the most important* – issue for people working with the poor in developing countries. Trócaire and other agencies in the Catholic CIDSE network carried out a survey of 56 Southern civil society organisations in 24 countries in June 2006. Respondents recognised corruption as a major hindrance to development, yet stressed that, in most cases, it was the primary hindrance but one of a number of governance issues their countries must tackle. They pointed to a degree of donor “hysteria over corruption”.⁷

These Southern civil society representatives stated that their priorities for improving governance were “accountability of the state to citizens” and “participatory policy-making”. Both of these are critical to reducing corruption, but are also more fundamental building blocks for increasing the participation of the poor in decisions that affect their lives and in the governance of the state.

The suggestion appears to be that attempting to tackle corruption by treating it in isolation from more fundamental processes for improving governance is unlikely to be either effective in the long-term or to respond to the needs of the

⁷ Governance and Development Cooperation, Civil Society Perspectives, summary of main findings, published by CIDSE, available online at: <http://www.cidse.org/docs/200608291442563521.pdf>.

people with the power to make change happen – that is to say, the populations of developing countries themselves.

2.3.2 How NGOs can tackle corruption at country level

International NGOs work in difficult environments in situations where corruption may already be common or in emergency situations where opportunities for corruption abound because embedded checks and balances are not in place. Yet NGOs may feel reluctant to report incidences of corruption lest it undermine public support for their work.

Corruption is more likely where there is weak rule of law, low levels of transparency and accountability, low levels of media scrutiny, a poor local image of NGOs and weak finance, administration, logistical and human resources systems within NGOs themselves.

It is important that NGOs reduce their exposure to the possibility of corruption in aid relationships by enhancing their transparency, audit and accountability mechanisms, and by continually striving to improve their accountability to beneficiaries as well as to donors.

As civil society actors, international NGOs can also play an important, broader role in tackling corruption by working closely with people and groups in developing countries – for instance, by strengthening their capacity to participate in development planning and to campaign themselves for greater transparency and accountability.

NGOs have a key role to play in supporting civil society to hold governments to account - while ensuring their own accountability to beneficiaries

International NGOs, through their operations in developing countries, can help tackle corruption by:

- Providing support to local civil society organisations working for improved national accountability;
- Ensuring transparency in their own operations by publishing relevant information, as well as putting in place robust audit, accounting and risk management systems; and
- Ensuring accountability to their beneficiaries, including by making publicly available, where appropriate, funding allocations and other information. Initiatives currently underway include the Sphere Project on Minimum Standards in Disaster Response, the Humanitarian Accountability Project, Active Learning for Accountability and Performance in Humanitarian Action (ALNAP), the ICRC code of conduct⁸ and Dóchas' work on NGO accountability with its members are among those initiatives already underway.

⁸ For more information on Sphere, see <http://www.sphereproject.org/content/view/97/65/lang,English/#A2>. For more information on HAP, see <http://www.hapinternational.org/en/page.php?IDpage=1&IDcat=10>. For more on ALNAP, see: <http://www.alnap.org/>.

3. Ireland's particular role in tackling corruption

Corruption is an issue that affects every society, and so it is a concern for all parts of society including individuals, institutions and organisations to guard against it.

Within the context of humanitarian aid and development work, there are particular areas - listed below - in which the Irish government and Irish Development NGOs can make important steps towards eradicating corruption.

3.1 What the Irish government can do

1. Ratify the UN Convention against Corruption (UNCAC) and uphold other conventions and codes

UNCAC provides a global legal and institutional framework so that Northern and Southern governments improve governance and combat corruption in both public and private sectors.

The government should provide the legislation needed to ratify UNCAC without delay. Ireland should adopt the UN Human Rights Norms in Business, which set out the responsibilities of Irish business as well as transnational corporations operating here with regard to human rights, and include an anti-corruption element. The Irish government should also push for an international convention to end banking secrecy, which facilitates the hiding of gains from corruption in tax havens.

2. Continually improve financial management systems

With increasing volumes of Irish taxpayers' money being spent on development cooperation and humanitarian assistance (an estimated spend of over €800m in 2007), it is imperative to get the management, audit and accountability and effectiveness of the programme right. The government should ensure that Irish Aid has the management structures, staff numbers, expertise, capacity and systems to continue to deliver a high-quality aid programme.

The Irish government can also help those governments with which it has cooperation agreements to build better financial management and public accountability systems, based on the principle of transparency towards the public and the national parliament.

Government should also put in place the staff and resources needed to develop internal capacity to design and implement anti-corruption policy across departments and agencies.

3. Support partner governments' efforts to improve governance and tackle corruption

Ireland supports governments, international and local NGOs, civil society partners and other parties in developing countries with which it has

development cooperation agreements. It should continue to take a broad and balanced view of good governance, including a proportional and multidimensional response to tackling corruption.

4. Commit to continuing working through governments where possible, but seek other modalities where this is not

The Irish government should continue to channel overseas development assistance through partner governments' systems, via mixed modalities including general budget support, in order to support and build capacity in national systems - except where there is a very high risk of resources being misused. Concentrated spending of aid money outside government systems risks undermining the ability of governments receiving Irish aid to plan and manage national budgets, service delivery and investment.

All channels for the delivery of aid, including general budget support, should be subject to regular assessment to look at their effectiveness in achieving poverty reduction, building strong state institutions and increasing partner governments' accountability to their own citizens. If and where Irish Aid decides that it is no longer possible to operate through central government in a given country because of grave concerns about corruption, it should identify and explore the effectiveness of other modalities, such as working through local government, specialised agencies or NGOs, international or local.

Ireland should not lightly withdraw its development cooperation agreements with partner governments in the South and in any event, should strive to ensure that support continues to reach the poor and vulnerable: poor people in developing countries should not be punished for the inadequacies of their governments or leaders.

5. Increase public knowledge of aid payments

The government should ensure that information on aid provided to national and local governments, and other development partners is made available to the public. Making information available in appropriate ways is a key step towards increasing the transparency of public financial management in partner countries, and towards enhancing accountability to beneficiaries.

6. Provide increased support to civil society organisations holding their governments to account, including supporting Southern media

The emphasis in the White Paper on Irish Aid (2006) on supporting civil society in the South, as well as independent, impartial media, is welcome. Especially in its partner countries, the Irish government should build its work with Southern civil society groups holding their national and local governments to account for the way policies are developed, resources allocated and spending administered. Ireland should also continue to support organisations working to increase the effective participation of the poor and marginalised (including people living

with HIV&AIDS and women), in influencing government policy and its implementation.

7. Support the Extractive Industries Transparency Initiative (EITI) and Publish What You Pay initiatives, and Southern-led regional instruments such as the African Union Peer Review Mechanism

The Irish government should press for improvements in the transparency and accountability of extractive industry sectors in developed and developing countries alike by supporting both the EITI and NGOs participating in the Publish What You Pay initiative. It should also encourage resource-rich partner countries to participate in the EITI.

The Irish government should also support new regional anti-corruption instruments pertaining to partner countries, including the ECOWAS and SADC Protocols on Corruption and the African Peer Review Mechanism.

3.3 What Irish NGOs can do

1. Continue and strengthen Dóchas members' actions to improve NGO accountability

Accountability is a key principle in Dóchas members' commitment to rights-based development, which includes a commitment to participation and transparency in their aid relationships. Dóchas members should continue to build on its NGO accountability work, including strengthening support for anti-corruption activities, as well as supporting broad sector-wide initiatives, such as Sphere, HAP and ALNAP (see Panel 3, Section 2.2.2, pg15).

2. Guard against acceptance of a narrow concept of governance focused primarily on corruption

Countering corruption can only happen effectively through a multidimensional response that takes the broad development and governance context into account. Irish NGOs have a role to play in educating themselves and the public on the complexities of the corruption issue, and building support for more and better aid that is answerable to beneficiaries and Southern governments.

3. Lobby the Irish government to publish accounts and expenditure evaluations

In the White Paper on Irish Aid (2006), the government commits to publishing the findings of all external evaluation and public expenditure reviews of the Irish Aid programme. Irish NGOs should monitor this commitment, and call for a system that allows systematic disclosure of accounts and information on development cooperation.

4. Support the Irish government's commitment to empowering partner governments, civil society and media

The Irish government emphasises the importance of ownership of anti-corruption activities by partner countries, and of Ireland taking a supportive

role. Irish NGOs should encourage the support of Southern governments, parliaments and dedicated agencies in their anti-corruption activities. Irish NGOs should also encourage Irish Aid to continue its support for strengthening Southern civil society's capacity to monitor and participate in development planning and public spending, and to support the development of free and impartial media.

Irish NGOs also have an important, more direct role to play in working themselves and with Southern NGOs to hold to account governments North and South, and indeed multilateral and international organisations.

5. Support the Irish government's commitment to the ratification and implementation of international anti-corruption norms and conventions

Irish NGOs should press the Irish government to ratify and implement the UN Convention against Corruption as a matter of urgency. They should also encourage the Irish government to play a full role in promoting and living up to the principles of Good Humanitarian Donorship, and in encouraging multilateral partners such as the UN, EU, World Bank and IMF to greater transparency and accountability. This should also extend to Ireland's relations with the Global Fund to Fight AIDS, TB and Malaria, and other evolving partnerships, such as that with the Clinton Foundation.

Appendix 1 Corruption - Myths and Facts

Myth: Corruption is predominantly an African problem.

Fact: Corruption is prevalent in all countries, including Ireland, but corruption on a scale that threatens human rights and economic development is most likely where state structures are very weak, have broken down or are changing rapidly.

Corruption (the abuse of entrusted power for private gain) occurs everywhere where the risk of getting caught is low, and the rewards are high.

In practice, much of the debate in Ireland focuses on corruption in Africa, and the risks it poses for Irish development aid. This is based on genuine concern about the effectiveness of Irish aid efforts, but also on the erroneous belief that most corruption occurs in the context of development aid.

Myth: Corruption is a problem associated with development aid.

Fact: There are two sides to corruption: demand and supply. The OECD conservatively estimates that multinational corporations pay bribes totalling \$80bn each year. The US State Department estimated in 1999 that 294 companies paid \$148bn in bribes to win contracts⁹.

Financial institutions in rich countries also play a role in facilitating corrupt payments. The World Bank estimates that the amount of money laundered by Northern financial institutions totals up to \$1 trillion annually¹⁰.

The World Bank established the Sanctions Committee in 1998 to investigate allegations of corruption by companies contracted by the World Bank. The Bank's blacklist contains 195 companies that have been 'debarred' due to corrupt activities. The countries with the most debarments are Indonesia and the UK, with 40 firms blacklisted each. This list includes one Irish firm, which has since been dissolved. Last year the Irish media reported five separate cases of Irish companies paying bribes overseas, yet none of these cases appear to have even been investigated by the Irish authorities.

Myth: Most African countries are run by corrupt dictators.

Fact: Democracy has taken massive strides in the past two decades, replacing a post-colonial era of dictatorship. In the 1980s, only three African countries held multi-party elections: Gambia, Botswana and Mauritius¹¹. By the mid-'90s, 40 countries had held multi-party elections considered free and fair.

Democratisation and space for people to hold governments to account have reduced opportunities for corruption. Africans themselves say that they perceive less corruption today than they did in 2000¹².

⁹ Comerhouse Briefing No. 19, 'Exporting Corruption: Privatisation, Multinationals & Bribery', June 2000.

¹⁰ 'The Costs of Corruption', the World Bank, 8 April 2004.

¹¹ Vincent Durac, 'Democracy and Democratization', 2001, <http://www.ucd.ie/cds/html/publish/brief012.htm>.

¹² Afrobarometer Media Briefing, 24 May 2006. Available online: http://www.afrobarometer.org/press-release_corruption.pdf.

Myth: Donors, such as Irish Aid, pour money into developing countries without monitoring how it is spent.

Fact: All donors, including Irish Aid, have financial management and audit systems to monitor the use of aid. The Irish government works with partner governments to ensure that financial oversight systems are sufficient, for the sake of the Irish taxpayer and, just as importantly, the intended beneficiaries of aid resources.¹³

As the Irish aid budget grows, the government will need to strengthen independent audit and evaluation mechanisms, and put in place sufficient staff, resources and systems to ensure that aid is spent effectively.

Myth: It is better to channel aid through NGOs rather than governments, who might waste it.

Fact: By-passing government systems effectively means undermining those governments' own efforts to improve planning, budgeting and delivering services that reach all citizens.

A study conducted by the OECD in 2006¹⁴ found no evidence that aid channelled through developing country governments is any more or less vulnerable to corruption than aid delivered through other channels.

Monitoring and tracking expenditure, providing technical support to government accountability bodies, strengthening parliament's role in providing oversight, and supporting civil society watchdog groups are all effective ways to ensure that aid reaches those for whom it is intended.

Myth: Corruption is a matter of culture.

Fact: Corruption happens anywhere there is the right mix of opportunity and inclination: where those with power and influence can take advantage of others for their own private gain.

Few would argue that Switzerland's secretive banking system is 'in their culture', in light of demands by Swiss NGOs to return money stolen by corrupt leaders to those nations from which it was stolen.

Neither is it the case that Africans have a different understanding of corruption than ours. Afrobarometer, an independent group that measures political attitudes in Africa, found that a significant majority of citizens condemn public officials who locate development projects where friends and supporters live, who demand favours for state services and who give jobs to unqualified family members and friends.

¹³ (Imagine if all the structural funds Ireland received from the EU had been channelled through charities: Would Ireland have had the regulatory framework and long-term strategies in place, and sufficient government capacity, to bring about Ireland's economic boom?)

¹⁴ OECD Budget Support Evaluation, 2006, p. S14.

Myth: Corruption is not an important development issue.

Fact: The link between development and corruption has been well established over the past 20 years. Corruption has been shown to destabilise democratic government, harm trade and investment, threaten the environment and encourage the abuse of human rights. To the extent that it diverts money from public finances or aid allocations, it also impinges on basic social services, threatens achievement of the Millennium Development Goals, and has a particularly noxious impact on the poor and powerless in society.

The correlation between poverty and corruption can be seen in the Corruption Perceptions Index, where most low-income countries feature among the 50% of countries seen to be affected least by public-sector corruption.

Myth: People in developing countries can do little to curtail corruption.

Fact: Civil society watchdog groups and investigative journalists are active across the developing world in tracking the activities of governments, public sector bodies and private companies. Transparency is the greatest enemy of corruption: Given the right information and support, political parties and local organisations can do a great job of monitoring public spending and demanding accountable administration.

Fighting corruption, on both its 'demand' and 'supply' sides, is not simply a matter of cutting aid. The best way to fight corruption is to strengthen formal and informal systems for checks and balances, for instance, independent media, an effective judiciary system and active citizenship in fighting corruption.

To fight corruption, investment is needed in: education, democracy, legislation and in free media. Rich countries can help further, by: introducing legislation ratifying the UN Convention against Corruption; pressing for better transparency and accountability in the World Bank, the UN and the EU; helping to make sure that no Irish companies give or take bribes to secure business.

Myth: Northern governments lead the way in fighting corruption

Fact: As of December 2006, 140 countries had signed up to the UN Convention against Corruption and 80 had ratified it. Eighteen African countries had ratified the Convention, but only four of the G8 countries: France, Russia, the UK, and the US.¹⁵ This means that four of the world's eight richest countries are not currently obliged to make the terms of the treaty law in their own countries. Ireland had signed but not ratified the UN Convention as of January 2007.

¹⁵ As of August 2006.

Appendix 2: Examples of Action Against Corruption

A.1 Civil society groups get involved

- I. **Ghanaian NGO draws on people power**
In Ghana, a research and campaign NGO called the Integrated Social Development Centre (ISODEC) has involved citizens in government efforts to improve transparency in the extractive industries sector through the Extractive Industries Transparency Initiative (EITI). By holding a series of public forums and lobbying officials, ISODEC succeeded in increasing public participation in the EITI process, and got a representative on the EITI National Steering Committee, helping to make private and public interests more accountable to the people.
- II. **Tanzanian NGO holds local officials to account on expenditure**
In Tanzania, the Rural Initiatives and Relief Agency developed a public expenditure tracking tool which has empowered villagers to hold local officials to account. It has contributed to improved health and education service delivery in 10 villages. Many other organisations have used the same template in their own villages.
- III. **East Timorese NGO gets road back on track**
In East Timor, an NGO named Luta Hamutuk found that money the government had allocated to building roads in their region had gone missing. The NGO visited the site and made a video documenting the poor quality of the road. It discovered from an Indonesian construction expert that the road should have been of higher quality and twice as long. After the NGO presented its evidence to the authorities and started a media campaign, the East Timorese government convinced the company to rebuild the road by threatening to blacklist them from future contracts.
- IV. **Anti-corruption group tracks education spending in the Philippines**
A study in 2003 by G-Watch, an anti-corruption NGO in the Philippines, revealed that \$3m worth of primary school textbooks and teaching resources never reached their destination, leaving one-quarter of children in 4th to 6th class without. Its subsequent campaign secured a government commitment to return the missing money. G-Watch's public monitoring template has been used by other organisations and by the national Coalition Against Corruption.
- V. **Nicaraguan campaign fights 'rip-off' salaries and perks**
The Nicaraguan Civic Group for Ethics and Transparency (ET) implemented a radio and TV campaign to generate support for eliminating unjustified perks for former presidents and reducing officials'

salaries, which were twice the regional average. The campaign was picked up by national media, and it contributed to the passing of legislation that resulted in an estimated annual saving of \$2m.

- VI. **Irish Aid backs Southern civil society in ‘holding to account’**
Southern civil society has a vital role to play in monitoring the public and private sectors, and Irish Aid assists civil society organisations in those countries where it works, including some involved in monitoring and tackling corruption. For example, it supports the work of the Malawi Economic Justice Network, which helps local civil society groups to track budget promises and resource delivery at local and national levels. Irish Aid also supports the Uganda Anti-Corruption Coalition, the Uganda Debt Network and the Catholic Commission for Justice, Development and Peace, which are engaged in anti-corruption work at local level.
- HakiElimu is a Tanzanian NGO that, with the help of Irish Aid and other donors, works to improve public participation in the education sector, including on budgeting. In southern Africa, the Irish development cooperation programme supports, among others, the Zambian chapter of Transparency International and the Media Institute of Southern Africa, both of which are engaged in anti-corruption initiatives.
- Ética Mozambique, an anti-corruption NGO based in Maputo also receives Irish support, as do a number of media initiatives in Mozambique, Uganda and Tanzania that are working to build domestic accountability in their countries.

A.2 Government efforts to get to grips with corruption

- I. **Lesotho prosecutes western companies for bribery**
In 2001 the Lesotho state successfully prosecuted the chief executive of the Lesotho Highland Water Project, Mustapha Ephraim Sole, for accepting \$6m in bribes from western contractors. Four firms (one each from Canada, Germany, France and Italy) were later found guilty and each fined some \$2m. Lesotho received little external assistance for the trials, proving that developing countries can hold their officials and foreign companies to account.
- II. **Developing countries push forward on Extractive Industries Transparency Initiative**
Some 20 developing countries have either endorsed, or are now actively implementing this initiative across the world - from Peru to Trinidad and Tobago, Azerbaijan, Nigeria and East Timor. The initiative is a multi-stakeholder agreement in which signatory governments commit themselves to disclose all the payments they receive in royalties and taxes from oil, gas and mining companies.

The Commission for Africa's report stated that the "EITI has the potential to be a firm first step towards greater accountability and better management of valuable natural resources." Britain, Germany, the Netherlands and Norway are supporting the initiative financially, but no developed country has yet signed up to it.

III. **Peruvian prosecutors tackle high-level corruption network**

Since 2000 public prosecutors in Peru have brought indictments against approximately 1,500 members of a criminal network headed by former President Alberto Fujimori and General Vladimiro Montesinos, former head of Peru's intelligence services. This network was responsible for corruption, drug smuggling, human rights abuses and embezzlement of public assets. Those arrested included generals, Supreme Court and lower court judges, and media magnates. Some \$250m was recovered from offshore banks.

IV. **Ireland supports partner governments in addressing governance**

Irish Aid is supporting Zambia's Ministry of Finance and National Planning to strengthen public financial management and parliamentary oversight of budget implementation. It also backs the special Task Force on Corruption and works with the Ministry of Finance and National Planning in striving to strengthen the public financial management system.

In Lesotho, Irish Aid supports the Ombudsman's office and is involved in strengthening the role of the Office of the Accountant General in providing oversight. Irish Aid's governance programme in Uganda is underpinned by an anti-corruption component which includes support to anti-corruption institutions, including the Inspectorate of Government and the Directorate of Ethics and Integrity. In Ethiopia, it assists the work of the government's audit functions to track expenditure and combat corruption.

Irish Aid also supports regional initiatives such as The Association of Western European Parliamentarians for Africa and the Electoral Institute for Southern Africa, which provide technical support to strengthen the capacity of parliaments in Africa.

There is a strong case to be made for Irish Aid – and the Irish government more generally – to put in place the staff and resources needed to deliver robust oversight of spending, and to develop the internal capacity to design and implement anti-corruption policy across all departments and agencies, as well as with like-minded donors and Southern partners.

A.3 Civil society and government working together

- I. **Expenditure tracking project in Uganda aims to protect public funds**
In the mid-1990s, a public expenditure tracking survey in Uganda found that, in one region, 77% of education funds had gone missing. Working together, the Ugandan local government and community groups implemented an expenditure tracking project, alongside a public information and media campaign, which resulted in reducing this loss to 13%.
- II. **Nigeria responds to civil society calls for recovery of looted assets**
The Nigerian government, with the backing of major civil society campaigns in Nigeria and Switzerland and with the cooperation of the World Bank, has succeeded in having returned to the country \$458m of the estimated \$2bn stolen by former president Sani Abacha and stored in European bank accounts. The money was returned on condition that at least half of it should be used only for development projects. Much more remains locked away in banks in other countries, including an estimated \$1.3bn in UK banks alone.
- III. See the Philippines G-Watch example in section A.1.IV above.

A.4 Multilateral and regional efforts vital to overall effectiveness

- I. **International initiatives point the way forward**
The UN Convention against Corruption represents a global consensus on how to deal with corruption, obliging those states that become party to it to legislate against corruption. Such legislation should cover those who accept bribes and those who bribe others.

The OECD Anti-Bribery Convention is a similar effort to deal with the bribery of officials in developing countries by companies in developed countries. Implementation is voluntary, however.

The Public Expenditure and Financial Accountability (PEFA) initiative, run by the World Bank, European Commission and aid donors, with the IMF and Strategic Partnership with Africa as partners, is an attempt to ensure that development aid and loans are well accounted for, and that concerns about financial corruption are dealt with. PEFA is the main accountability mechanism among these aid donors.

The African Peer Review Mechanism is a pan-African effort to take charge of development and governance issues through peer monitoring.

Some 20 Developing Countries are involved in the Extractive Industries Transparency Initiative (EITI) in an attempt to improve transparency and accountability in vulnerable sectors, such as oil, gas and mining.

The NGO coalition Publish What You Pay builds on the EITI in calling for the mandatory disclosure of the payments made by oil, gas and mining companies to all governments, and on resource-rich developing country governments to publish full details on revenues.

II. **Greatly strengthened UN mechanisms can be brought to bear**

In response to allegations of corruption in the Oil-for-Food aid programme to Iraq, former UN Secretary-General Kofi Annan established the Independent Inquiry Committee (IIC) in 1995 to investigate the allegations. The IIC reported in 2003, revealing that over 2,000 firms, many of them western, had paid bribes to Saddam Hussein's regime in return for lucrative contracts, illicitly diverting money intended to provide for Iraqi citizens' humanitarian needs during the period of international sanctions against the Iraqi regime.

The incident demonstrated that, though in obvious need of improvement (i.e. the checks and balances put in place for the programme had not been robust enough, or sufficiently implemented to prevent gross misuse of funds on a massive scale) the UN's oversight capacities could be effective in uncovering abuse in its programmes. Indictments of businessmen and at least one high-ranking UN official did follow on corruption charges.

Such controversies point to the need for more rigorous oversight of UN and UN-administered programmes and for the ongoing implementation and monitoring of the UN Convention against Corruption.

Appendix 3 Useful Links

ALNAP – Active Learning Network for Accountability and Performance in Humanitarian Action

<http://www.odi.org.uk/ALNAP/>

The Code of Conduct for the International Red Cross and Red Crescent Movement and NGOs in Disaster Relief

www.icrc.org/Web/Eng/siteeng0.nsf/html/57JMNB#a3

Connect-World

www.connectworld.ie

Dóchas

www.dochas.ie

Global Witness

www.globalwitness.org

Extractive Industries Transparency Initiative

www.eitransparency.org

Humanitarian Accountability Partnership - International

www.hapinternational.org/en/

The International Chamber of Commerce

www.iccwbo.org/policy/anticorruption

Publish What You Pay

www.publishwhatyoupay.org

The Sphere Project – Humanitarian Charter and Minimum Standards in Disaster Response

<http://www.sphereproject.org/>

The Tax Justice Network

www.taxjustice.net

Transparency International

www.transparency.ie, www.transparency.org

The Global Unions Anti-Corruption Network (UNICORN)

www.againstcorruption.org

United Nations Office on Drugs and Crime

www.unodc.org/unodc/corruption.html

U4 Anti-Corruption Resource Centre

www.u4.no

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