



The National Council of NGOs
NaCoNGO

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THE NON GOVERNMENTAL ORGANIZATIONS ACT
(CAP. 56)

INSTRUMENT

(Made under section 27)

THE NON GOVERNMENTAL ORGANIZATIONS
CODE OF CONDUCT

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1.0 Preamble:

WHEREAS, the NGOs operating in Tanzania have a long history of engagement which has contributed to the advancement and the overall improvement of people's livelihoods and better quality of life;

AND WHEREAS, the social, economical and political transformation over the past four decades of development interventions governance and globalization processes have brought about new opportunities, demands and challenges;

AND WHEREAS, NGOs are not homogenous organizations but autonomous free and independent entities with equal status regardless of their identity;

AND WHEREAS, the diversity has greatly impacted on the way NGOs operate relate to each other, with the government donors and the public and shall at times result into conflicting with each others interest contravening the legal frameworks and laws on contrary to the norms and expectations of the people.

AND WHEREAS, the government has a regulatory duty to establish an enabling environment for the existence of NGOs in diversity of the sectors

NOW THEREFORE, the code of conduct for Non Governmental Organization provides this:

2.0 Introduction:

- 2.1 The NGOs Act No. 24 of 2002 provides for the establishment of an umbrella organization for Non- Governmental Organizations to be known as the National Council for Non-Governmental Organizations. The Act further elaborates the purposes of the National Council of NGOs as that of co-ordination and networking of all Non Governmental Organizations operating in Mainland Tanzania section 25 (1) (2).
- 2.2 The Act under section 27 (1) provides for the establishment of NGOs Council with the responsibility to develop and cause to be adopted a code of conduct and such other regulations which shall facilitate self-regulation of Non Government Organizations.

3.0 Purpose of the code:

- 3.1 The main purpose of this Code of Conduct is to establish core values and principles that shall guide the conduct and operations of all NGOs working in Tanzania. The Code of Conduct shall provide guidance to NGOs toward meeting the challenges of sustaining democratic and participatory institutions and strengthening enabling environmental in which people shall collectively or individually determine their destiny.
- 3.2 The Code of Conduct intends to:-
- (a) Promote an open, transparent and enabling environmental of work for all NGOs;

- (b) Promote and encourage transparency and accountability within the operation of NGOs;
- (c) Contribute and promote principles and ways of working that endure effective collaboration and co-ordination among NGOs and other stakeholders, and
- (d) Establish mechanisms for code observance.

4.0 NGOs Code Values:

- 4.1 We believe in self determination, ownership, autonomy and empowerment of the NGOs.
- 4.2 We respect human rights and promote the people voices.
- 4.3 We believe in equality, equity and equal opportunities.
- 4.4 We believe in the sovereignty of the nation and autonomy of institutions.
- 4.5 We values diversity of opinion, freedom of expression and open debate, and shall promote these values at all levels.
- 4.6 We shall promote transparency and accountability in our organization, partnerships and in society.
- 4.7 We value quality, excellence creativity, self learning and reflection.
- 4.8 We believe in principled advocacy for public interest.
- 4.9 We believe in mutual partnership and relationships.

5.0 Interpretation:

“Act” means the Non-Governmental Organization Act No. 24 of 2002,

“Board” means the Non Governmental Organization Co-ordination Board established under section 6 of the Act.

“Code of Conduct” means a prevailing standard of moral and social behaviour;

“Council” means the National Council for Non Governmental Organizations established under section 25 of the Act;

“International Non Governmental Organization” means a Non Governmental Organization established outside mainland Tanzania;

“NACONGO” means the National Council of NGOs;

“Non Governmental Organizations ” has the meaning ascribed to it under the Act;

“The National NGOs Councils Ethics Committee” means the Ethics and Advocacy Committee the Council;

“Sector” means the NGO sector.

6.0 The Code of Conduct:

6.1 Each Non Governmental Organization shall abide to the following Code of Conduct:-

- (a) be answerable to its constituencies and work in accordance with national laws;
- (b) have governing bodies which have clearly defined structures, roles and responsibilities;
- (c) have written procedures regarding the appointment, responsibilities and terms of members of the governing body and specify the frequency of meetings, quorum,

- and reporting mechanism;
 - (d) be responsive and accountable to the people it serve without compromising its core values, vision, mission and objectives;
 - (e) develop and adhere to policies that prohibit direct or indirect conflict of interest by members of the governance structures as well as members, employees and volunteers of the organization;
 - (f) ensure that the leadership of its organization is elected or appointed based on the principles of equal opportunities for all and that it observes and respects peoples merits, capabilities and is representative of its constituencies;
 - (g) shall not enter into contracts which undermine sovereignty of the state and rights of the people.
- 6.2 Each Non Governmental Organization shall recognize and appreciate multiple levels of accountability as follows:
- (a) downward and upward accountability, to and from the people;
 - (b) internal accountability;
 - (c) external accountability;
 - (d) horizontal accountability;
- 6.3 Each Non Governmental Organization shall work to promote appropriate accountability in all four dimensions and avoid making commitments to any one dimension that shall compromise its accountability to another dimension.
- 6.4 Each Non Governmental Organization shall:-
- (a) regularly communicate, in clear and accessible manner its values, governance structure, mission objectives

- and approaches and progress made in its work (shall share the vision and mission to stakeholders and new members as often as possible);
- (b) develop reasonable budgets that clearly correspond with its programs and plans;
 - (c) systematically monitor, evaluate, document and report on the progress of its programs and plans;
 - (d) conduct periodic independent evaluations that shall examine, among other aspects, the quality of results, effectiveness and impact of its work; and
 - (e) compile and make available to stakeholders an annual report that shall state the governing structures; the main achievements, challenges and lessons learned in the course of implementation, as well as the annual incomes, expenditures and balances.

7.0: Financial Transparency and Accountability:

7.1: Each Non Governmental Organization shall:

- (a) develop and adhere to clear, well defined and written financial regulations that are consistent with sound financial management principles and practice;
- (b) seek to limit resources used towards fundraising and running costs to a reasonable level or standard;
- (c) develop programs that take into account institutional strengthening and sustainability;
- (d) for the purpose of sustainability, undertake financial resources sustainability activities;
- (e) manage resources in a manner that is prudent and provides value for money, including where applicable by employing or involving competent personnel;
- (f) ensure all financial transactions are transparently

- and fully documented, and that these documents are preserved for a defined number of years;
- (g) ensure all substantive expenditures are authorized in a process that involves scrutiny by more than one officer, and where the chief executive or any other officer does not have unlimited authority;
 - (h) ensure procurement is undertaken in a manner that provides quality at least cost, avoids favoritism and corruption, is transparent, documented and otherwise conforms to sound procurement principles;
 - (i) maintain a regularly updated assets register in accordance with sound accounting practice;
 - (j) maintain and manage bank account(s);
 - (k) Develop and adhere to clear policies regarding payments to staff, volunteers to avoid conflict of interest and incentives to distort organizational priorities;
 - (l) Prepare comprehensive and accurate financial statements in accordance with sound accounting practice;
 - (m) Ensure that its financial statements are independently audited by registered and competent auditors; and
 - (n) Exercise zero tolerance on corruption and other form of substantive misuse of funds, and take effective actions to hold persons or institutions responsible accountable.

8.0 Human Resources

- 8.1: Each Non Governmental organization shall develop and adhere to clear, well defined, written human resource and administrative policies and procedures, consistent with the laws of Tanzania

- 8.2: Each Non Governmental Organization shall promote and enforce clear policies to avoid conflict of interest, nepotism, favoritism, corruption and ensure an environment where mutual respect and human dignity is fostered.
- 8.3: Each Non Governmental Organization shall promote and practice fairness and non-discrimination in recruitment and to the maximum extent possible promote diversity and gender balance in staff composition.
- 8.4: Each Non Governmental Organization shall ensure that its employment policies and procedures foster the utilization of the local capacity without compromising the quality of services and interventions.
- 8.5: Each Non Governmental Organization shall have capacity development programs for staff, members and leaders to ensure existing potentials are fully developed and utilized.
- 8.6: Each Non Governmental Organization shall establish clear disciplinary and grievance procedures.
- 8.7: Each Non Governmental Organization shall foster and promote the capacities of national or local NGOs, rather than implementation at grassroots level.
- 8.8: International NGOs shall foster and promote the capacities of national or local NGOs, rather than implementation at grassroots level.
- 8.9: National level NGOs shall collaborate with grassroots NGOs, in instances where they have to do work at the grassroots level.

9.0 Communication and Information Sharing:

- 9.1: Each Non Governmental Organization shall ensure that there is effective Management and Information System

(MIS) which provides frameworks and guidelines of how stakeholders shall be informed of the organizational functions and outcomes and vice versa.

- 9.2 Each Non Governmental Organization shall nurture the practice of sharing information within its constituencies and networks in order to facilitate learning of lessons, reduction of duplication of activities and increase efficient use of resources.
- 9.3 Each Non Government Organization shall establish a data base which shall have basic information on all NGOs operating in the country.
- 9.4 Council members shall collect information from, and disseminate it to different NGOs (through district, regional committees and networks).

10.0 Relationships and Networking:

- 10.1 NACONGO shall promote and ensure good working relationship with the Government of the United republic of Tanzania and other stakeholders at all levels.
- 10.2 NGOs representatives who will represent the Tanzanian NGOs sector in any forum within or outside Tanzania shall be required to get the blessings of the Council and thereafter provide feed back to the Council.

11.0 Code Observance:

- 11:1 There shall be three levels to manage the Code of Conduct, which are the district regional and national levels.
- 11:2 The NGOs shall, individually and/or collectively, be

- responsible for assessing and monitoring their performances in relation to the requirements of this Code of Conduct.
- 11.3 The National NGOs Council, through its Ethics Committee shall provide advice, recommendation or compliments to respective NGOs or Networks based on the outcomes of the assessments. Where necessary the Council shall have sound warning signals to NGOs not showing indicators of good performance to the Code of Conduct. The outcomes of the assessments shall be made available to their members and relevant stakeholders at all levels.
- 11.4 The National NGOs Council, through its ethics Committee at regional and district levels or commission its powers to other existing agents, NGOs networks and coalitions to coordinate and supervise observance of this Code of Conduct. Council members at regional and district levels shall be members of the ethics committees.
- 11.5 The Regional and District Ethics Committees shall on a quarterly basis inform the Council's Ethics Committee at national level on NGOs observance of this Code. The Council's Ethics Committee shall produce a quarterly report which shall be shared among all relevant stakeholders.
- 11.6 The existing NGOs networks shall ensure that their constituencies adhere to this code of conduct.
- 11.7 The NGOs a member of an NGO involved in a conflict regarding observance of this Code of Conduct shall appeal to regional and district NGOs Ethics Committees. The Committee, to which the complaint has been sent, shall carefully review the case using its procedures and provide advice, guidance and recommendation to the responsible parties.
- 11.8 The National NGOs Council through its Ethics Committee shall be last reference point in a conflict with regard to the

observance of this Code of Conduct.

- 11.9 In case where defaulters, individuals or institutions, to the code of conduct have committed serious offences to jeopardize the life of people and properties of the organization or the public such as rights, corruption, theft, or embezzlement of resources, immediate legal procedures and actions shall come into effect.
- 11.10 The National NGOs Council's Ethics Committee shall formulate rules that shall enable operationalisation and observance of this Code.
- 11.11: This Code of Conduct shall be amended from time to time based on recommendations of NGOs and the resolutions of National Council of NGOs

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