Corruption-Free Churches are Possible

Experiences, Values and Solutions

Christoph Stückelberger

Globethics.net

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PREFACE I

This book by Christoph Stückelberger is addressed to people in leadership positions in churches and church-related institutions. It highlights the important challenge of the need to enhance transparency and accountability to ensure corruption-free churches and church-related institutions. It holds out the clear hope that this is possible and offers practical tools for churches and institutions to work towards this aim. I hope it will be read widely and that this new publication will bring these resources and the author's reflections on this important issue to a new global audience.

In church advocacy towards governments and international organisations we often talk of 'speaking the truth to power'. This book calls churches to also speak the truth regarding corruption to our own institutions. Even in secular countries religious leaders are often viewed as having a 'moral' authority, and this is undermined when Christians, churches and religious institutions behave corruptly. As a result the gospel itself can lose credibility.

Through case studies, and consideration of religious, ethical and theological principles, Christoph Stückelberger demonstrates the need for churches everywhere to reject corrupt practices and to develop structures that are effective in stemming corruption. It includes 35 specific recommendations to enhance the transparency and accountability of churches and related institutions. Such recommendations address not only practical efforts, but also deeper theological, liturgical and ecclesiological issues. The appendices offer an excellent set of resources, includ-

ing, for instance, an ethical and spiritual leadership test and a code for responsible leadership.

These recommendations can be seen as an example of that mutual accountability to which churches are called.[1] This was outlined in the *Called to be the One Church* document accepted at the World Council of Churches assembly in Porto Alegre in 2006.

The call for mutual accountability corresponds to a *calling to the churches* to manifest the unity given to the Church from the triune God. There is, therefore, a *moral* perspective to the communion of churches. The marks of mutual accountability are reliability, faithfulness, trustfulness, solidarity, openness, and ability to give and take constructive critique. These are some of the virtues needed in the multidisciplinary and strategic approach to building corruption-free churches outlined in this publication. In developing the servant-leadership of the churches, such mutual accountability presupposes a willingness to be examined, even criticized. It is openness to hearing truth from the other spoken to our power. This corresponds to the moral dimension of inter-church relations that is implied in the gift of belonging together in the body of Christ.

The case studies in this book also point to how corruption impacts the poorest most. The models for building corruption-free churches and institutions involve putting effort into theological education as well as accountancy training, into communication as well as into ensuring structures that mitigate corruption. It points to how corruption is less prevalent in organisational models where power and leadership is shared than in overly hierarchical models. Similarly, involving and empowering women's leadership can also be positive as lower levels of corruption are observed in organisations where women are involved in leadership.

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[1] See for example: Called to be the One Church, point 7 http://www.oikoumene.org/resources/documents/assembly/porto-alegre-2006/1-statements-documents-adopted/christian-unity-and-message-to-the-churches/called-to-be-the-one-church-as-adopted.html.

Mutual accountability in dialogue requires and promotes mutual trust and faithfulness. Churches need to be open, able to receive and to offer critical appraisal. Being mutually accountable implies a higher degree of reliability, and, furthermore, openness and willingness to practise continuously mutual admonition. The most profound meaning of being mutually accountable in an ecumenical relationship, however, is to be accountable to God, to share in the gifts of God and to share those gifts justly with others.

It is my hope that this book will contribute to churches and institutions to take up the challenge to build and re-shape our institutions in a mutually accountable and multidisciplinary way.

Rev. Dr Olav Fykse Tveit
General Secretary
World Council of Churches
Geneva, September 2010

PREFACE II

Corruption is increasingly recognized as a threat to good governance and sustainable development. In many countries all sectors of society are affected, including churches. It is therefore most welcome that this book collects painful and hopeful experiences, reminds core values and shows concrete solutions for churches.

As an alliance of over hundred development and humanitarian organisations and churches which have combined incomes of over 1US$ billion per year, the global ACT Alliance is acutely aware that it has to put its own house in order before speaking out about the misuse of public resources in its fight against corruption. As an alliance ACT has a responsibility to ensure that the funds and in-kind donations it receives are spent for the greater good of the people they are intended to support – communities involved in development action or those affected by a slow or rapid-onset crisis.

ACT believes that building a culture of honesty, openness and transparency among the staff and management of ACT organisations is a first critical step in this process. Each member organisation must be fully aware of what constitutes a fraudulent or corrupt practice and have systems and policies in place to deter such practices occurring. Many members have initiated efforts to assess their own capacity to stamp out corruption. With the ACT Capacity Development Initiative organisations can assess their own strengths and weaknesses and put measures in place to address gaps, especially in the handling and managing of resources they receive from public and private sources.

In recent years, the alliance has put several policy measures in place to curb corruption targeting both organisations and individual ACT staff. Each ACT member organisation must sign an ACT Code of Good Practice which commits it to upholding the highest professional, ethical and moral standards of accountability to all its stakeholders. It further commits the organisation to meeting the highest standards of truthfulness and integrity in all of its work. Each staff person is committed through an additional "ACT Code of Conduct" to never taking advantage of their position when working with communities, partners or other ACT stakeholders. The Code distinctly addresses each individual's responsibilities in terms of the prevention of fraud and corruption and unethical business practices. Staff understands that violations of the Code will not be tolerated and may, in accordance with relevant legislation, lead to internal disciplinary actions, dismissal or even criminal prosecution. Breaches of the Code are addressed in line with the ACT Complaints Policy and Disciplinary Procedures. The policy also encourages ACT members to create a work environment where communities and staff can safely and confidently raise and report all serious concerns about suspected fraud and corruption. The ACT Anti-Fraud and Corruption Policy further outlines ACT's zero-tolerance approach to fraud and corruption.

In an effort to promote high quality and greater accountability, ACT is currently undergoing assessment for compliance with the Humanitarian Accountability Partnership (HAP) Standard in Humanitarian Accountability and Quality Management. This is undertaken by an independent auditor. The HAP Standard seeks to support accountable change through enabling organizations such as the members of the alliance and affected communities to clarify expectations and hold one another to account.

I appreciate the efforts of Christoph Stückelberger, author of this book, in contributing to corruption-free churches for many years. I recommend this book as a source of clarification, inspiration and com-

mitment to all churches, church-related agencies and all those commit-
ted to good governance and transparency.

John Nduna
General Secretary
ACT Alliance
Geneva, September 2010

1

INTRODUCTION

The provocative title 'Corruption-free churches are possible' includes five premises: a) corruption exists not only in business, politics and NGOs but also in churches (and in the religious institutions of all religions); b) there are efforts and experiences in overcoming corruption in churches and other religious institutions; c) overcoming corruption in churches can be successful if the spiritual, ethical and institutional bases are strengthened; d) corruption-free churches and church-related institutions are possible worldwide – not only in specific countries, continents, cultures or confessions – because the gospel as the common basis of churches is very clear in this respect. A global ecumenical ethics on this topic is possible while respecting cultural and confessional diversity;[2] e) fighting corruption in churches is not done in order to destroy them but to support and heal them. Crying for justice in the church is an expression of loving the church. This book deals with all these five dimensions.

But isn't there corruption in all religions? Yes, there is. This publication concentrates on Christian churches and mentions other religions only here and there for three reasons: a) the author's own background and experiences in overcoming corruption are to a great extent focused on Christian institutions; b) Christian institutions publish more cases and statements than other religions, which makes them more vulnerable, but

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[2] The global ethics network *Globethics.net* strengthens global and contextual values, convinced that global common ethical values are necessary in a globalised world, while at the same time respecting contextual values and diversity as an expression of the beauty and sustainability of creation.

also more transparent; c) to describe the practical efforts of other world religions in fighting corruption would need substantial additional empirical research. This study hopefully will encourage others to further investigation of other religions.

Christian institutions are not more affected by corruption than the institutions of other religions. All world religions condemn corruption in their holy texts (see chapter 5.2), and all religions are at the same time affected by unethical practices. But the corruption mechanisms vary with the different structures of the religions, with their status in society, and with the corrupt environments in which they find themselves. Most Christian churches have strong institutions ranging from the local to the global level. In Islam, there are almost no centralised religious structures but manifold Islamic local communities and political Islamic institutions. Buddhist or Hindu temples, monasteries and movements, Jewish organisations, Sikh organisations, Shamanist healers, independent and so-called universal mass churches, and Pentecostal churches as family enterprises all have their specific challenges to deal with in regard to corruption.

Corruption in religious institutions is especially disturbing because these institutions and their representatives are seen worldwide, even in secular societies, as moral authorities. If even pastors and bishops are corrupt, who else can set benchmarks of truth and transparency? But not only the credibility of individual believers is at stake. The gospel itself is discredited because more and more people start to doubt if faith can help to overcome this cancer of society.

There are still many obstacles to overcoming corruption in churches. Those in favour of corrupt practices refine their methods to make them less visible and obvious. Some church leaders hinder and threaten their staff in continuing to fight corruption, and denial of corruption is still a widespread attitude. The worldwide scandal of sexual abuse of children, not only but especially in the Roman Catholic Church, has to be seen as

a form of corruption, defined as 'abuse of entrusted power for personal gain' (see chapter 2).

On the other hand there are also many positive examples of courageous church leaders, lay church members and Christian institutions speaking with a prophetic voice to overcome corruption in all sectors of society. This book puts more emphasis on such encouraging examples, even though naming and shaming may be sometimes a necessary instrument of church discipline in order to stop corrupt practices and to learn from failures.

A huge amount of scientific articles about corruption has been published in the last fifteen years: statistics, global surveys, economic, political and cultural analyses, practical and educational tools, political declarations and conventions, guidelines and media reports about thousands of cases. The fall of the bipolar world, scandals of corruption in the private and governmental sector, the rapid increase in both the level of bribes and the awareness of their existence since the 1990s, the creation of Transparency International in 1994, the preparation of conventions of multilateral institutions – such as the Organisation of American States (OAS)Inter-American Convention against Corruption, 1996, the OECD Convention on Combating Bribery of Public Officials in International Business Transactions, 1997, the UN Convention against Corruption, 2003, and the African Union Convention on Preventing and Combating Corruption, 2006 – have been important factors n fighting corruption.

My own journey in fighting corruption started in 1994. As general secretary of the Swiss Protestant development agency 'Bread for all' (1992-2004), I was not directly confronted with corruption in development projects, but economic analysis showed me that the amount of money that was abused in the form of bribes diverted to private pockets instead of public development was in some countries as high as the whole public debt. The figures showed the disastrous effects of corrup-

tion on development. Why should we work for debt cancellation if debt could be substantially reduced by reducing corruption? Such analyses led me to found the Swiss chapter of Transparency International (TI) in 1995, one year after the creation of TI in Berlin, and to be its president 1995-1999.

While international public interest was mainly in corruption in the public sector and in bribing practices in the interaction between private companies and civil servants, I concentrated more and more on three sensitive sectors that are also confronted with corruption: development agencies, educational institutions and religious institutions. Codes of conducts for NGOs (Cameroon 1999), campaigns for corruption-free schools (West Africa since 2002), action plans for churches (India 2004, All Africa 2004), and ongoing seminars and training with development agencies and mission societies built the personal background for this book. Some of these experiences are described in chapter 3 so that they can serve for learning and encouragement.

People in leadership positions play a key role in overcoming corruption. Leadership ethics and responsible leadership training therefore became a further focal point of my ethical and practical efforts. Individual leadership behaviour has to go hand in hand with structural instruments (see the code of responsible leadership in Appendix A13). 'Responsible leadership' is one main focus of the innovative global ethics network Globethics.net.[3]

My insights in corruption and churches have been further influenced by my activities as president of the ecumenical microfinance institution ECLOF International (1999-2007), as a member of the Central Committee of the World Council of Churches (2006-2007) with many contacts with church leaders, as a regular visiting professor of ethics in India, In-

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[3] Stückelberger, Christoph/ Mugambi, J.N.K. (eds.), *Responsible Leadership. Global and Contextual Ethical Perspectives*, Globethics.net Series No. 1, Geneva: Globethics.net, 2007 (download for free from www.globethics.net/web/guest/library**)**.

donesia, Cameroon, the Democratic Republic of Congo, and other countries, as participant and speaker in many conferences on corruption during the last fifteen years, and with manifold online contacts with registered participants of Globethics.net from all continents.

This personal background is the reason why in this publication churches in some countries are more often quoted than others. More positive and negative examples can be found here from Asia, Africa and Europe than from Latin America, Oceania and North America. But many positive and negative examples and efforts exist in these continents as well. *I invite readers to send me relevant information and documents.*

This book is based on two of my former publications, which are partly integrated but totally revised and substantially enlarged: *Fighting Corruption. An Urgent Task for Aid Agencies, Missionary Societies and Churches* (1999)[4] and *Continue Fighting Corruption* (2003).[5] The new publication includes manifold challenges and efforts of churches and church-related institutions in recent years, especially 2008-2010. Many churches have found that biblical reflection and preaching plays a central role in fighting corruption. The different efforts of churches show the crucial role of leadership in combating the cancer of corruption. To developing a vision of responsible leadership is a key contribution to reduce corruption. The same is true with the gender dimension. Empowerment of women – according to different studies –directly reduces corruption. This work also focuses on a few aspects of the contribution of non-Christian religious communities to fighting corruption. The main goal is to identify signs of hope and to lead to mutual encouragement.

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[4] Stückelberger, Christoph, *Fighting Corruption. An Urgent Task for Aid Agencies, Missionary Societies and Churches*, Impulse 1999/5, Berne: Bread for all, 1999.

[5] Stückelberger, Christoph, *Continue Fighting Corruption. Experiences and Tasks of Churches and Development Agencies*, Impulse 2/2003, Berne: Bread for all, 2003 (download for free from www.globethics.net/web/guest/library or from www.christophstueckelberger.ch).

Churches are often strong in verbal declarations against corruption. But the time when declarations, statements or action plans alone would suffice has passed. They are necessary but not sufficient. Now is the time for implementing anti-corruption church programmes, for concrete educational material, for compulsory accountability training, for monitoring and sanction mechanisms, even, as a last option, for court cases. If it is true that corruption kills, it is no 'mere peccadillo. Corruption denies the good news of God who is justice. Corruption is a crime. Decisive measures are needed.

The target groups of this publication are people in leadership positions in churches and related institutions, staff, lay people, and activists, but also people from other religions and secular institutions cooperating with churches, such as politicians, legislators, business people, academics, educators, lawyers and journalists.

Korupsi dalam Gereja? Corruption in the Church? (Indonesia)

2

DEFINITION, EFFECTS, EXTENT AND HYPOTHESES OF CORRUPTION

2.1 What is Corruption? Definitions and Forms

What is corruption? There are several *definitions.* I refer to the new guide of Transparency International, the leading anti-corruption initiative. Corruption is 'the abuse of entrusted power for private gain.'[6] It is the abuse of public or private power for personal interests. There are different kinds of corruption:

The *corruption of poverty (petty corruption)* has its roots in poverty. It is the 'everyday abuse of entrusted power by low- and mid-level public officials in their interactions with ordinary citizens, who often are trying to access basic goods or services in places like hospitals, schools, police departments and other agencies.'[7]

The *corruption of power* (*grand corruption*) on the other hand is rooted in the greed for more power, influence and wealth or in the safeguarding of one's existing power and economic position. Here are 'acts committed at a high level of government that distort policies or the central functioning of the state, enabling leaders to benefit at the expense of

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[6] *The Anti-Corruption Plain Language Guide*, Berlin: Transparency International, July 2009, www.transparency.org/publications/publications/other/plain_ language_guide (accessed 3 September 2010), 14. It offers definitions and links for 45 key terms related to corruption; see also www.corruptionmonitor.com/ definitionofcorruption.html (accessed 3 September 2010).
[7] Ibid., 37.

the public good.'[8] Grand corruption in form of *political corruption* is not necessarily linked with personal financial gain, but involves 'manipulation of policies, institutions and rules of procedure in the allocation of resources and financing by political decision-makers, who abuse their position to sustain their power, status and wealth.'[9]

The *corruption of procurement* means paying bribes in order to sell goods and services where otherwise the competitors would win the competitionor to buy goods or services that otherwise would not be accessible.

The corruption of acceleration serves the purpose of obtaining goods and services faster and on time that otherwise would not be available or delivered on time, or only with much greater administrative expense.

The *corruption of donations* misappropriates donations for other purposes than agreed, either to other projects within the receiving organisation or for private interests. It is not linked with public services or private business transactions, but with not-for-profit cooperation based on a donor-receiver relationship. Donations and gifts have to be distinguished: donations in development cooperation are normally earmarked, designated to an institution and often to a project of this institution. A gift is an acknowledgment for a person or institution where the receiver is free to choose how to use it (see chapter 2.5.1).

The *corruption of sexual abuse* is the abuse of a position of power not for financial gain, but for non-financial gain in form of sexual contact and abuse, normally of females, normally by males who are in a position of professional superiority, such as teachers, pastors, medical doctors etc. The corrupter offers as a bribe e.g. entry to school or university or passing an exam, the corrupted person gets these advantages (see chapter 4.4.3).

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[8] Ibid., 27.
[9] Ibid., 39.

Grey corruption is the grey zone between corruption, collusion, nepotism, favouritism and clientelism:

Collusion is 'a secret agreement between parties, in the public and/or private sector, to conspire to commit actions aimed to deceive or commit fraud with the objective of illicit financial gain. The parties involved often are referred to as "cartels".'[10]

Nepotism is 'a form of favouritism based on acquaintances and familiar relationships whereby someone in an official position exploits his or her power and authority to provide a job or favour to a family member or friend, even though he or she may not be qualified or deserving.'[11]

Clientelism is 'an unequal system of exchanging resources and favours based on an exploitative relationship between a wealthier and/or more powerful "patron" and a less wealthy and weaker "client".'[12]

Other definitions of corruption put an emphasis on specific aspects: The Swiss Agency for Development and Cooperation says: 'Corruption is the behaviour of people entrusted with public or private tasks who disrespect their duties to gain unfair advantage of any kind.'[13] The definition of the economic ethics philosopher Peter Ulrich shows how ethically explosive the issue is: Corruption is 'the undermining of the common well-being through particular interests of individuals.'[14] Thus it becomes clear that these definitions also include an ethical valuation.

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[10] Ibid., 13.
[11] Ibid., 32.
[12] Ibid., 11.
[13] Swiss Agency for Development and Cooperation (SDC), *Combating Corruption. Guidelines*, Berne: SDC, 1998, www.sdc.admin.ch/ressources/resource_en_93919.pdf (accessed 3 September 2010), 5.
[14]   Maak, Thomas/ Ulrich, Peter, "Korruption – die Unterwanderung des Gemeinwohls durch Partikularinteressen. Eine republikanisch-ethische Perspektive", in: Pieth, Mark/ Eigen, Peter (eds.), *Korruption im internationalen Geschäftsverkehr. Bestandsaufnahme, Bekämpfung, Prävention*, Neuwied/Kriftel: Luchterhand, 1999, 103-119 (103).

This booklet refers to these limited and internationally acknowledged definitions.

Characteristics of corruption and bribery are the following:

- a means to obtain something
- the hidden and non-transparent nature of the activity
- the illegal search for personal advantage
- the illegal acquisition of something that one does not deserve
- the economically inefficient use of funds
- very often proximity to blackmail, abuse of public power, nepotism
- breach of confidence
- the damage of moral integrity and of general ethos
- a breach of law with a disintegration of the sense of justice

We have to avoid calling all evil 'corruption' because in this case the term becomes meaningless. Corruption has to be distinguished from fraud, mismanagement, lack of responsibility or violence, even if there are often close links.

Some forms of speculation in the stock market can be seen as a huge mechanism of corruption. The collusion of speculators and rating agencies for short-term, private profit on the back of others, including public funds and conscious disinformation about a company where the short time span between the disinformation and its rectification is used for speculative transactions[15] are corruption as defined as abuse of entrusted power for personal gain. This grand, systemic form of corruption, often grey corruption, based on personal greed and structural deficiencies of the financial markets, cannot be an excuse for and justification of the much smaller corruption observed in all sectors of society, including churches.

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[15] See Hübner, Jörg, *'Macht euch Freunde mit dem ungerechten Mammon!' Grundsatzüberlegungen zu einer Ethik der Finanzmärkte*, Stuttgart: Kohlhammer, 2009, 67-70.

Not every economic criminal activity – white-collar crime – is corruption even though the economic damage may be even bigger than in some cases of corruption. Fraud, misappropriation of funds, falsification of documents, stealing, violation of business secrecy or money laundering can be linked with corruption but have to be distinguished.[16] Corruption always needs at least two people, a bribing and a bribed person.

2.2 Negative Effects on Development

Corruption has manifold negative *effects* on development. This is the case for grand, but also for small and grey forms of corruption:[17]

- *Misdirection of development (wrong allocation of resources)* in vital sectors of the society (e.g. telecommunication, health, energy, traffic/transport systems, defence), by not investing in areas of urgent economic, social and political need, but by investing for example in public servants who may expect the highest bribes.
- *Violation of human rights* such as equity, equal access, security, right to food and water etc.[18]
- *Increased indebtedness* if investments in development projects do not yield the required economic benefit and thus aggravate the interest payments or the repayment of the debts.

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[16] See Stückelberger, Christoph, "Mit Werten und Gesetzen gegen Wirtschaftskriminalität", *Forum Wirtschaftsethik (15)* 2007/1, 6-11.

[17] See e.g. Ayissi, Lucien, *Corruption et Gouvernance*, Paris: L'Harmattan, 2008; Bannenberg, Britta, "Strukturen der Korruption", in: Löhr, Albert/ Burkatzki, Eckhardt (eds.), *Wirtschaftskriminalität und Ethik*, München: Rainer Hampp Verlag, 2008, 73-94; Elliott, Kimberly Ann (ed.), *Corruption and the Global Economy*, Washington DC: Institute for International Economics, 1997; Jain, Arvind K. (ed.), *Economics of Corruption*, Boston/Dordrecht/ London: Kluver Academic Publishers, 1998; Pieth, Mark/ Eigen, Peter (eds.), *Korruption im internationalen Geschäftsverkehr. Bestandsaufnahme, Bekämpfung, Prävention*, Neuwied/Kriftel: Luchterhand, 1999.

[18] Borghi, Marco/ Meyer-Bisch, Patrice, *La corruption. L'envers des droits de l'homme*, Fribourg : Editions Universitaires, 1995.

- *Shortage of taxes and other national revenues* for public tasks, as tax officials are corrupt; hence, paying habits are rather weak.[19]
- *Tax evasion,* as no taxes are paid on bribes, which are black money.
- *Deterioration in product quality* (e.g. by falling short of standards and using low-quality material).
- *Increased risks to safety, health[20], water[21], and environment* (e.g. construction of bridges with cheaper material to compensate for the additional expenses due to corruption; negligence when dealing with environmental restrictions; evading sustainability provisions, for example in forestry).
- *Unequal access to public services* such as passports, driving licences, police services[22] and customs.
- *Corruption kills*: The officer who issues a 'driving license without proper testing allows a potential killer on the loose; the inspector who allows vendors to sell fake pharmaceuticals or for-

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[19] Delavallade, Clara, *Corruption publique: Facteurs institutionnels et effets sur les dépenses publiques*, thèse de doctorat, Paris: e-thesis, 2007; Delavallade, Clara/ De la Croix, David, "Corruption et allocation optimale de l'investissement public", *Revue économique 58*, 2007/3, 637-647; De la Croix, David/ Delavallade, Clara, "Democracy, Rule of Law, Corruption Incentives and Growth", *CORE Discussion Paper 2008/35*, Louvain, 2008 (download for free from www.globethics.net/web/guest/library).

[20] World Health Organisation, Inter-American Development Bank, *Corruption in Health Services*, Berlin: Transparency International, 2002; Transparency International, *Global Corruption Report 2006: Corruption and Health*, London: Pluto Press, 2006, www.transparency.org/publications/gcr/gcr_2006 (accessed 2 September 2010).

[21] Transparency International, *Global Corruption Report 2008: Corruption in the Water Sector*, Cambridge: Cambridge University Press, 2008, www.transparency.org/publications/gcr/gcr_2008 (accessed 2 September 2010).

[22] Police corruption, e.g. in road control, is a major problem in many developing countries. It is also analysed in Northern countries, e.g. with a police barometer in Finland since 2007: Juntunen, Arla/ Käykhö, Eso, "Police corruption, ethics and values of police and respondents. A study based on citizen survey in Finland", paper presented in Holland 2008 (download for free from www.globethics.net/web/guest/library).

mula powder without nutritious ingredients denies treatment to the sick and starves babies to death.

- *Distortions* of competition and of the market.
- *Ruining small enterprises*: The customs officer who extorts bribes from small businesses will deprive them of their profits.
- *Economic inefficiency*, by destroying investment values, for example, and by increasing the price of products without improving on their performance.
- *Repulsive effect on potential investors* and paralysing the spirit of development of a particular country.
- *Widening the gap in affluence and weakening social cohesion* (strengthening of small elites, difficult development of the middle class).
- *Increasing lack of transparency,* attempted blackmail and mafioso dealings.
- *Loss of confidence* in the state, its public services and the economy.
- *Weakening of moral integrity, credibility and reputation* of people, institutions and professions such as police and customs.
- *Loss and weakening of democracy* (as transparent decision-making processes are a precondition of democracy).[23] Corruption misrepresents election results.
- *Weakening gender equality*: Those (usually men) who are already in power are favoured, for example when it comes to access to land, property, offices and power positions.
- *Weakening the rule of law* and constitutional control mechanisms by corruption in the court system until governments are almost unable to function.[24]

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[23] E.g. Hadjadj, Djillali, *Corruption et démocracie en Algérie,* Paris: La Dispute, 1999.

- *Support of dictatorships* (that may finance their private security forces by bribes und thus become more independent of parliamentary controls) *and of armed movements of rebels.*
- *Undermining* the acceptance of public and private *development cooperation*.

Corruption is as serious an obstacle to development as *indebtedness*! In addition, there are reasons to see a connection between the degree of indebtedness of a country and the extent of corruption (while corruption is of course only one factor among many accounting for the degree of indebtedness!), equally between the degree of the indebtedness and the amount of flight capital in foreign countries. Thus, IMF and World Bank credits often aggravate the indebtedness, if they are not tied to transparency criteria. 'As long as the whole industry of development cooperation (led by IMF, World Bank and the African Bank of Develoment) is not subjected to the same rules of transparency and accountability that they are requiring from their debtors the vicious circle of aid and indebtedness will certainly continue.'[25]

The effects of corruption are as dramatic for the *national revenues* of developing and emerging countries. Here, we talk not only about far-reaching corruption but also about small-scale corruption on local and regional levels. In this connection, a Norwegian sociologist told me about his investigation of the tax system in three regions of Tanzania. He discovered that in certain areas 95 per cent of the taxes end up not in the tax department of the state but in the pockets of tax collectors, leading to daily demonstrations against them and to the refusal to pay taxes at all. Tax evasion is also an effect of corruption, because bribes are

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[24] Transparency International, *Global Corruption Report 2007: Corruption in the Judicial Systems*, Cambridge: Cambridge University Press, 2007, www.transparency.org/publications/gcr/gcr_2007 (accessed 2 September 2010).
[25] Cooksey, Brian, "Do Aid Agencies have a Comparative Advantage in Fighting Corruption in Africa?" Paper presented at the 9th International Anti-Corruption Conference, Durban, 12 October 1999.

never taxed. In Argentina, tax evasion apparently makes up 40-50 per cent of outstanding taxes! In Cambodia, as a result of corruption, the state lost 100 million dollars from the sale of tropical forest products in one year only (1996). This accounted for one-third of the overall national revenue that year!

Many concepts of development assume that *democratisation and liberalisation of the markets* automatically reduce corruption and thus represent the best recipe for how to fight corruption. Yet what seems to be obvious in theory is unfortunately often not the case in practice. In many countries democratisation and liberalisation measures even aggravated corruption, as could be observed in Eastern Europe after 1989. But it would be wrong to conclude that democracy and the market economy are particularly sensitive to corruption. Historically, this cannot be substantiated; indeed, the contrary is the case. Dieter Frisch, the former general director for development in the European Commission and founding member of Transparency International, formulates a possible explanation: "The explanation for the seeming contradiction between theory and practice may consist in the fact that the societies concerned are undergoing a process of transition, that one system has come to an end, and a new system has not yet been really established."[26] Transition phases and transformation processes are often connected with weaknesses and insecurities of the legal system that favour corruption. 'Transitional justice' is the ethical requirement and answer to corruption in transition periods.

Corruption is a manifold threat to democracy ranging from outstanding tax revenues and tax evasion to the bribery of state officials as well as to the misrepresentation of election results. An increasing reason for corrupt procedures are rising *election campaign* costs that those that are elected settle by accepting bribes once they have taken office. Not

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[26] Frisch, Dieter, "Entwicklungspolitische Gesichtspunkte der Korruption", in: Pieth, Mark/ Eigen, Peter (eds.), op. cit., 97.

only the direct way of buying votes by giving money or food to poor people in developing countries, but also the exaggerated, very expensive presidential electoral campaigns in the US or other mechanisms of financing electoral campaigns, such as the scandal in France in 2010 with undeclared gifts of L'Oréal owner Betancourt to politicians including President Sarkozy, show the influence of corruption on democracy and the need for new ethical rules in electoral campaigns.[27]

All this shows that corruption is not only a problem of the global South with lack of governance and transparency and its poverty. It is also a major problem of the global North with its *international financial and economic system*. The Tanzanian economist Rogate Mshana, working for economic justice at the World Council of Churches, calls it the 'big agenda': 'Some wealthy countries have actively fostered, rewarded and benefited from corruption through providing tax havens to corrupt companies; allowing an industry of accountants, lawyers and bankers to operate to assist rich companies and individuals in avoiding paying their fair share of tax; lax banking laws that enable money laundering of funds stolen through corruption; failing to assist poor countries in recovering funds stolen through corruption that are then deposited into investments in wealthy countries; the failure of laws to deal severely with bribery; and offering loans to corrupt governments for unproductive purposes, burdening poor countries with the repayments of debts. Partnerships operate in this corrupt global environment. How can they address issues of poverty in the South? This is the big agenda that needs to be at the background of all partners.'[28] The Uniting Church in Australia

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[27] Ten ethical theses for financing electoral campaigns are developed in Stückelberger, Christoph, "Financement des campagnes électorales et corruption: dix theses éthiques", Keynote speech, Yaoundé, 26 October 2002 (download for free from www.christophStueckelberger.ch).

[28] Mshana, Rogate, "Korruption in kirchlichen Partnerschaften und der Weg zur Überwindung dieser Probleme", in: *Geld und Kultur in internationalen Partnerbeziehungen. Texte einer Tagung des Nordelbischen Zentrums für*

lists "seven aspects of the international financial system that encourage corruption in developing countries": 'Wealthy country bodies paying bribes; tax havens and tax competition; recovering looted funds from Western nation bank accounts; corruption in lending; benefiting from products obtained with the involvement of corruption; corruption and multilateral development bank loans; Asian Development Bank: accountability and transparency.'[29]

Corruption in development cooperation exists, but is not as severe as those who are against development cooperation think. As a general tendency corruption is more often observed in multilateral than in bilateral development cooperation and more often in governmental Official Development Assistance (ODA) than in development cooperation by private agencies, since the amount involved is much smaller and governments are less involved. On the other hand, governmental donors, coordinated by the OECD Development Committee (DAC) made a lot of efforts in the last decade to reduce corruption in development cooperation. Foreign aid to corrupt countries is not *per se* negative and can even be necessary, because they often are the poorest countries and need development cooperation for improvements in governance, transparency, tax systems etc.[30]

Corruption in humanitarian assistance is a growing concern: Emergency relief and humanitarian assistance in situations of natural disasters such as tsunami, earthquakes or floods are especially in danger of being affected by corruption and fraud because action must be very fast where infrastructure is destroyed and regular institutions are not functioning. It

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Weltmission und kirchlichen Weltdienst am 2. Dez. 2009, epd Dokumentation 2010/8, 20-22 (22, quoted from the English original manuscript).

[29] Zirnsak, Mark *et al.*, *From Corruption to Good Governance*, Melbourne: Uniting Church in Australia, Synod of Victoria and Tasmania, 2008, http://victas.uca.org.au/main.php?pg=download&id=219239 (accessed 2 August 2010).

[30] De la Croix, David/ Delavallade, Clara, "Why Corrupt Governments May Receive More Foreign Aid", *CORE Discussion Paper 2009/65*, Louvain: CORE, 2009 (download for free from www.globethics.net/web/guest/library).

is necessary to obtain flight and transport permits as fast as possible, to procure relief material and to guarantee safety measures without delay; the rescue teams therefore face a greater risk of being subjected to corruption and blackmail. In particular, big state or multilateral actions and institutions are highly threatened by corruption, as has been shown by cases of ECHO, the emergency relief organisation of the European Union, or of the German GTZ, the state-owned organisation for technical cooperation in the 1990s: More than 380 perpetrators of corruption have been sentenced to years in prison for dishonest procurement of relief material.[31] Cases with Muslim organisations in Aceh or Christian relief in South India after the tsunami[32] led to case studies and clearer guidelines. Transparency International (TI) published two reports in 2006 and 2008[33] and a handbook in 2010.[34] The research for the handbook was carried out by the Feinstein International Centre (FIC) at Tufts University, the Humanitarian Policy Group (HPG) of the Overseas Development Institute, and TI, in collaboration with seven leading international non-governmental humanitarian organisations: Action Aid, CARE International, Catholic Relief Services, Islamic Relief Worldwide, the Lutheran World Federation, Save the Children USA and World Vision International. The results were published in the *Final Research Report: Preventing Corruption in Humanitarian Assistance*, in 2008. The handbook is a field-ready guide based on that research.

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[31] Pieth, Mark/ Eigen, Peter (eds.), op. cit., 133f.

[32] See chapter 2.1.6 on churches in India.

[33] See Maxwell, Daniel *et al.*, *Preventing Corruption in Humanitarian Assistance. Final Research Report*, Berlin: Transparency International, 2008.

[34] Hees, Roslyn et al., *Preventing Corruption in Humanitarian Operations. Handbook of Good Practices,* Berlin: Transparency International, 2010, www.transparency.org/news_room/in_focus/2010/hum_handbook (accessed 3 September 2010).

2.3 Who Benefits from Corruption?
Who Suffers from its Effects?

Corruption knows *winners and losers*. Usually the poor are the *losers*, even if they bribe or take small bribes to be able to survive. The community also loses out from corruption: The poor suffer the most from the extremely high economic costs of corruption, from the show of force of small elites that sustain themselves with the corrupt funds they receive; they suffer from safety and health hazards, from ecological or construction risks, from corrupt judges that manipulate the laws, from outstanding state tax revenues that cannot be used for badly needed state education and health services, etc. In addition, corruption also has a gender dimension:[35] It is assumed that women are more affected by the effects of corruption than men, because corruption also serves to keep the existing power structures in place (access to land, property and offices). One may assume that men are more involved in corrupt practices than women. Therefore, women are very important in the fight against corruption. But in many cases, women actively support their male partners in corrupt activities or passively do not resist.

The *winners* of corruption are – as a rule – individuals and not the society: Namely those who are already rich, power brokers, and officials on all levels who extend their power with corruption but at the same time live in a system of mutual dependence and fear connected with the lack of transparency that goes hand in hand with corrupt practices. The winners are often not only individuals, but whole networks and cliques.

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[35] See chapter 5.5 below.

2.4 Extent and Perception of Corruption

Corruption is one of the biggest obstacles to economic and humane development. It is still a growing cancer worldwide! It hits all continents, the North and South, the East and West. Every day, the media report cases of corruption: The International Olympic Committee, the Commission of the European Union (which had to collectively resign on 15 March 1999, among other reasons because of alleged corruption), ministers of governments in many developing countries have to leave their position for corruption reasons; World Bank credits have been affected by corruption; in Germany the construction, health and energy sectors are involved,[36] and Siemens had to pay a $100 million penalty for corruption, to support anti-corruption programmes; in Switzerland a national research project has been undertaken and Swiss Banks are under constant suspicion of money-laundering of black money from corrupt practices (even though Switzerland now has one of the strongest anti-money-laundering laws); in Central and Eastern European countries corruption takes place openly; in newly emerging markets such as the BRIC countries (Brazil, Russia, India and China), corruption is notorious and widespread.

The *extent of corruption* has increased enormously in the last twenty years. Whereas until the middle of the 1980s bribes in international business often accounted for 5-10 per cent of the overall order volume, estimates in the 1990s showed that this had grown to 20 per cent and more. Hence, considering the hard international competition, many companies have reached their internal limit; this is why they are more ready today to cooperate in the fight against corruption. According to estimates, the volume of bribes comes close to the total indebtedness of

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[36] Pieth, Mark/ Eigen, Peter (eds.), op. cit., 131-147; Leyendecker, Hans, *Die Korruptionsfalle. Wie unser Land im Filz versinkt*, Reinbek bei Hamburg: Rowohlt Verlag, 2003.

the Global South! A case study published in October 1999 by Anniano Desierto, the ombudsman of the Philippine government, shows that the country lost $48 billion through bribes during the 20 years, more than the total external debt of the Philippines in the same period ($41 billion).

Extractive industries (oil, gas, mining, timber) are especially sensitive since the sector depends on contracts between governments and private companies involving huge investments and long- term rights. Angola, Russia, and the Democratic Republic of Congo (DRC) are only a few examples.[37] The Extractive Industries Transparency Initiative (EITI) is a good example of the effort of a sector to agree on standards between civil society, the private sector and governments that help reduce corruption and increase fair competition.[38]

2.4.1 International Corruption Indices: CPI, BPI, GCB

Since 1995, Transparency International has published every year an index of how corruption is perceived in different countries by business circles, the population and the international community. This *Corruption Perceptions Index (CPI)*[39] has constantly reviewed its methods. The index is based upon at least three surveys per country. The CPI shows trends. When the index is published it usually releases strong political reactions and even political measures in the countries that figure at the end of the index – hence, the CPI is an effective instrument, taken seriously by countries and especially investors. Countries that appear on the negative side of the CPI are mostly poor countries. The CPI 2009 can be seen in an interactive way with a world map of all countries.[40]

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[37] Ntamwenge, Corneille, *Business Ethics in the Fight against Corruption in Central Africa. Towards the Defense of the Culture of Integrity and Respect for Human Dignity*, doctoral thesis, Brussels/Leuven, 2009, manuscript.

[38] Batchom, Paul E.J., *L'Etat, les organisations non gouvernementales et la transparence des industries extractives : la dialectique de la souveraineté et de la responsabilité*, doctoral thesis, Yaoundé 2010, manuscript.

[39] www.transparency.org/policy_research/surveys_indices/cpi/2009.

[40] http://media.transparency.org/imaps/cpi2009.

Transparency International: Corruption Perception Index 2009

Rank 2009	Country	Index	Rank 2009	Country	Index
1	New Zealand	9.4	37	Botswana	5.6
2	Denmark	9.3	37	Taiwan	5.6
3	Singapore	9.2	39	Brunei	5.5
3	Sweden	9.2	39	Oman	5.5
5	Switzerland	9	39	South Korea	5.5
6	Finland	8.9	42	Mauritius	5.4
6	Netherlands	8.9	43	Costa Rica	5.3
8	Australia	8.7	43	Macau	5.3
8	Canada	8.7	45	Malta	5.2
8	Iceland	8.7	55	South Africa	4.7
11	Norway	8.6	56	Latvia	4.5
12	Hong Kong	8.2	56	Malaysia	4.5
12	Luxembourg	8.2	56	Namibia	4.5
14	Germany	8	56	Samoa	4.5
14	Ireland	8	56	Slovakia	4.5
16	Austria	7.9	61	Cuba	4.4
17	Japan	7.7	61	Turkey	4.4
17	United Kingdom	7.7	63	Italy	4.3
19	United States	7.5	63	Saudi Arabia	4.3
20	Barbados	7.4	65	Tunisia	4.2
21	Belgium	7.1	66	Croatia	4.1
22	Qatar	7	66	Georgia	4.1
22	Saint Lucia	7	66	Kuwait	4.1
24	France	6.9	69	Ghana	3.9
25	Chile	6.7	69	Montenegro	3.9
25	Uruguay	6.7	71	Bulgaria	3.8
27	Cyprus	6.6	71	Macedonia	3.8
27	Estonia	6.6	71	Greece	3.8
27	Slovenia	6.6	71	Romania	3.8
30	Unit. Arab Emirates	6.5	75	Brazil	3.7
31	Vincente/Grenadines	6.4	75	Colombia	3.7
32	Israel	6.1	75	Peru	3.7
32	Spain	6.1	75	Suriname	3.7
34	Dominica	5.9	79	Burkina Faso	3.6
35	Portugal	5.8	79	China	3.6
35	Puerto Rico	5.8	79	Swaziland	3.6

Rank 2009	Country	Index	Rank 2009	Country	Index
79	Trinidad and Tobago	3.6	120	Kazakhstan	2.7
83	Serbia	3.5	120	Mongolia	2.7
84	Guatemala	3.4	120	Vietnam	2.7
84	India	3.4	126	Eritrea	2.6
84	Panama	3.4	126	Guyana	2.6
84	Thailand	3.4	126	Syria	2.6
89	Lesotho	3.3	126	Tanzania	2.6
89	Malawi	3.3	130	Honduras	2.5
89	Mexico	3.3	130	Lebanon	2.5
89	Moldova	3.3	130	Libya	2.5
89	Morocco	3.3	130	Maldives	2.5
89	Rwanda	3.3	130	Mauritania	2.5
95	Albania	3.2	130	Mozambique	2.5
95	Vanuatu	3.2	143	Azerbaijan	2.3
97	Liberia	3.1	143	Comoros	2.3
97	Sri Lanka	3.1	143	Nepal	2.3
99	Bosnia Herzegovina	3	146	Cameroon	2.2
99	Dominican Republ.	3	146	Ecuador	2.2
99	Jamaica	3	146	Kenya	2.2
99	Madagascar	3	146	Russia	2.2
99	Senegal	3	146	Sierra Leone	2.2
99	Tonga	3	146	Timor-Leste	2.2
99	Zambia	3	146	Ukraine	2.2
106	Argentina	2.9	146	Zimbabwe	2.2
106	Benin	2.9	154	Côte d'Ivoire	2.1
106	Gabon	2.9	154	Papua New Guinea	2.1
106	Gambia	2.9	154	Paraguay	2.1
106	Niger	2.9	154	Yemen	2.1
111	Algeria	2.8	158	Cambodia	2
111	Djibouti	2.8	158	Central Afric. Republic	2
111	Egypt	2.8	158	Laos	2
111	Indonesia	2.8	158	Tajikistan	2
111	Kiribati	2.8	162	Guinea-Bissau	1.9
111	Mali	2.8	162	Kyrgyzstan	1.9
111	São Tomé Príncipe	2.8	162	Angola	1.9
111	Solomon Islands	2.8	162	Congo Brazzaville	1.9
111	Togo	2.8	162	Democratic Rep. Congo	1.9
120	Armenia	2.7	162	Venezuela	1.9
120	Bolivia	2.7	168	Turkmenistan	1.8

168	Burundi	1.8		175	Chad	1.6
168	Equatorial Guinea	1.8		176	Iraq	1.5
168	Guinea	1.8		176	Sudan	1.5
168	Haiti	1.8		178	Myanmar	1.4
168	Iran	1.8		179	Afghanistan	1.3
174	Uzbekistan	1.7		180	Somalia	1.1

Since 1999, a second index has been published by Transparency International: The *Bribe Payers Perception Index (BPI)* looks not at the bribe receivers (as the CPI does), but at the bribe payers. Thus, the focus is particularly on the industrial countries in which multinational corporations have their head offices. The BPI is based on detailed interviews of top executives of big corporations, auditing companies, binational chambers of commerce, important commercial banks, and attorneys specialised in economic matters.[41]

The *Global Corruption Barometer (GCB)* is a survey that assesses general public attitudes toward and experience of corruption in various countries around the world. It exists as an annual report since 2003.[42]

2.4.2 Extent and perception of corruption in churches and in other religions

On corruption in churches, no broad, comparative empirical research exists. The few publications on corruption and churches focus more on biblical studies, ethical reflection, public church statements, codes of conducts and some concrete cases. They are more solution-oriented than empirical-descriptive. Case studies, programmes, statements are reported below in chapter 3 on experiences of churches and church-related agencies.

A few researches on corruption and its *perception* in churches and church-related agencies exist.[43] One detailed study was made by Theo-

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[41] More information on the methodology and the sources of both indices are found on www.transparency.org.

[42] www.transparency.org/policy_research/surveys_indices/gcb.

dor Ahrens, professor of missiology at the University of Hamburg, Germany. In 2006 he conducted a representative survey among 41 staff members of German mission societies on their perception of corruption in partner churches.[44] Of these staff members, 61% understand corruption as abuse of power for personal gain. 27% understand it in the broader sense as abuse of project money and donations. 95% see corruption as a very widespread phenomenon. As reasons for corruption in churches and related projects, 78% indicate lack of control, 49% poverty of the recipients, 29% lack of consciousness about legal matters, and 20% personal greed and lack of character.[45] A major effect of corruption is seen in the loss of trust between donors and their partners (61%). What are the solutions?[46] 98% say that corruption should be openly discussed as a problem of ecumenical partner relations! 73% confirm that concrete steps to reduce corruption have already been undertaken. 59% opt for binding agreements about procedures and reporting, 66% for efforts to show the gain in trust and money for all partners if corruption is reduced. 24% propose to increase ethics as a subject in education. 78% see the highest risk in fighting corruption in ecumenical partner relations in the loss of trust of the individual donors.

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[43] See e.g. Ahrens, Theodor, *Vom Charme der Gabe. Theologie Interkulturell*, Frankfurt a.M.: Lembeck, 2008, available in part at http://books.google.com; Rennstich, Karl, *Korruption. Eine Herausforderung für Gesellschaft und Kirche,* Stuttgart: Quell, 1990; Robinson, Gnana, "Transparency and Accountability in Ecumenical Relations. Discussions in Indian/Asian Contexts", paper presented at the EMW/MA Conference, Hamburg, June 2009, manuscript; Transparency International, *Global Corruption Report 2007: Corruption in the Judicial Systems*, Cambridge: Cambridge University Press, 2007; Transparency International, *Global Corruption Report 2008: Corruption in the Water Sector*, Cambridge: Cambridge University Press, 2008.

[44] Ahrens, Theodor, "Wenn Gaben fehlgehen. Korruption als Problem ökumenischer Beziehungen", in: Ahrens, Theodor, op. cit., 41-142 (especially 73-90).

[45] Ibid., 78-80.

[46] Ibid., 82-86.

Fact and figures about corruption in other religions than Christian churches are not the topic of this study. As far as we can see, comparative empirical studies are not yet available, and the TI Corruption Barometer does not yet include religions as a sector of society. Nevertheless, a few indications can be mentioned:

Islam: According to the TI Corruption Barometer 2009 (see graph below)[47], 40% of respondents in the Middle East and North Africa region reported paying bribes in the previous 12 months. It is the highest level worldwide. Since 85-100% of the population in the countries of the Middle East and North Africa are Muslim it means that corruption among Muslims is widespread. But anti-corruption activities have also been started. In 2009, as a result of the profound financial crisis in Dubai, fighting corruption was announced as the first priority of the government.

Figure 3 PERCENTAGE OF PEOPLE WHO REPORTED PAYING BRIBES IN THE PREVIOUS 12 MONTHS, BY REGION

Source: Transparency International Global Corruption Barometer 2009. Percentages are weighted.

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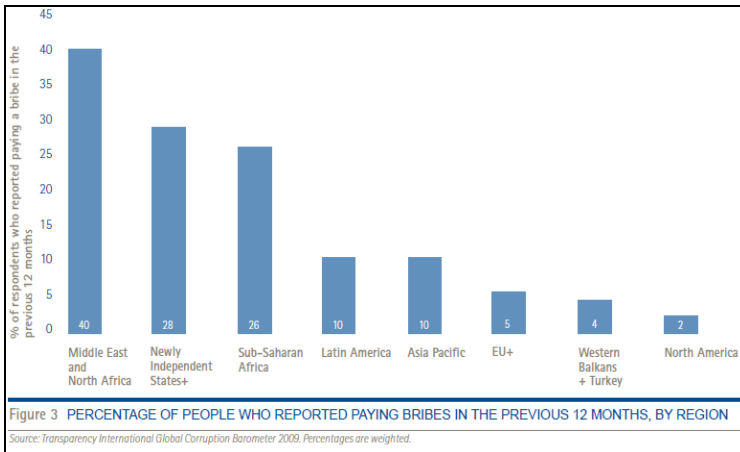
[47] Transparency International, *Global Corruption Barometer 2009*, Berlin: Transparency International, 2009, www.transparency.org/policy_research/ surveys_indices/gcb/2009, 7.

Hinduism: A new provocative study about Hindu religious organisations in India and their links to politics and business shows the collusion and strong influencing mechanisms of Hindu right-wing institutions on politics and vice versa, often combined with corruption in elections, court interventions and private sector favouritism. India experiences the proliferation of powerful new god-men, the creation of new gods, and the increased demand for priests. Religious trusts run private education institutions and private companies. Land is given to Hindu trusts, gurus and god-men. Government privatisation measures are linked with promoting Hinduism.[48]

Buddhism: Even though the public image might be that corruption exists less in Buddhism than other world religions, the impression may be wrong. Countries with a strong Buddhist cultural influence like Thailand, Bhutan, Laos and China are ranked in the middle of the Corruption Perception Index. Scandals also exist in Buddhist monasteries and related movements, especially when they are linked to political power struggles. To mention only two examples: Tibetan Buddhism was hit by a corruption scandal in 2005,[49] as was the Chogye Order, one of South Korea's largest Buddhist orders.

Perception of corruption in religious institutions is sometimes also influenced by all kind of religious competition, especially in areas with religious conflicts. Members of one religion, often linked with political parties, attack members of other religions in order to increase their own reputation and discredit the others.

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[48] Nanda, Meera, *The God Market. How Globalization is Making India More Hindu*, New Delhi: Random House, 2009.
[49] Curren, Erik D., *Buddha's Not Smiling: Uncovering Corruption at the Heart of Tibetan Buddhism Today*, Eastbourne: Gardners Books, 2009.

2.5 Hypotheses: Culture, Ecclesiology, Confessions

Corruption is almost as old as humanity. The abuse of entrusted power for personal gain and greed demonstrates the temptation of power. The phenomenon of corruption is mentioned in the holy scriptures of all world religions,[50] it is mentioned in literature over many centuries,[51] and it is treated as a crime in many cultures and legal systems around the world. Theories of roots and reasons for corruption are manifold.[52] This is not the place to discuss them. Only a few questions are mentioned that lead to hypotheses for further studies:

Which cultural factors encourage or discourage corruption? Are there cultures of gifts that allow what is seen as corruption in other cultures? (2.5.1)

What is the cultural role of the understanding of property, of 'mine' and 'yours', of private and public? (2.5.2)

What is the influence of church size, church-state relations, legal structure, and financial sources on corruption in churches? (2.5.3)

What is the influence of theology and more specifically of ecclesiology and leadership models on corruption in churches? What are the reasons for confessional differences? (2.5.4)

What is the influence of church history and development, especially mission churches and the understanding of partnership, on corruption in churches? (2.5.5)

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[50] See chapter 4.3.

[51] An example from the 19th century: In his drama *The Inspector General*, written in 1836, the Russian author Nicolai Gogol describes corruption in Russian society, and especially in public administration, in a sharp analysis of the power games, fears, whistle-blowing, sex scandals and human tragedies linked with corruption.

[52] See e.g. Blundo, Giorgio (ed.), *Monnayer les pouvoirs. Espaces, méchanismes et représentations de la corruption*, Paris/Genève: Presses Universitaires de France/Nouveaux Cahiers de l'IUED, 2000.

Daniel Treisman analysed several indexes of perceived corruption in the 1980s and 1990s and confirmed the following seven hypotheses:

'H1: effectiveness of the legal system will be greater – and hence corruption lower – in countries with common law systems.

H2: effectiveness of the legal system will be greater – and hence corruption lower – in Britain and its former colonies.

H3: corruption rates will be lower in countries with a Protestant tradition.

H4: corruption will be lower in democratic countries and those with a freer press and more vigorous civic associations.

H5: corruption will be lower in more economically developed countries, where populations are more educated and literate, and where the normative separation between "public" and "private" is clearer.

H6: corruption will be lower in countries with higher relative salaries in public office.

H7: corruption will be higher where political instability is greater.'[53]

2.5.1 Culture: Gifts, Donations or Bribes?

Which cultural factors encourage or discourage corruption? Are there cultures of gifts which allow what is seen as corruption in other cultures? *Hypothesis: all cultures differentiate between gift and bribe. Those who defend corruption as an expression of a culture of gift, deny the abusive and non-transparent character of bribes. Less clear are the grey zones of grey corruption, such as nepotism and favouritism, where a gift can lead to a favour.*

The relation between culture and corruption is a broad field of research and debate. While some try to justify some forms of corruption as part of a culture of gifts, the majority clearly distinguishes between gifts

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[53] Treisman, Daniel, "The causes of corruption: a cross-national study", in: *Journal of Public Economics 76*, 2000/3, 399-457 (405).

and bribes in all cultures. Many global and regional studies[54] exist. The National Integrity Systems Surveys of Transparency International show differentiated results. Even if there is no cultural justification of corruption, and even if anti-corruption efforts are rooted in all cultures and religions of the world and are not a 'Northern' or 'Southern' invention, a contextualisation of approaches can still be justified. Malte Gephart in a new study highlighted: 'The contextualisation of anti-corruption concepts has to be enabled in various areas: first, with respect to the culturally shaped conception of the division between the public and the private; second, with respect to local understandings of corruption, that is, what is actually meant when talking about "corruption"; and third, with respect to the low socioeconomic development levels in some countries, which do not permit the absence of corruption (evading a zero-tolerance rhetoric).'[55]

The boundary between *gifts and bribes* may differ across cultures but is nevertheless clear: gifts are given openly, have limited material value, are given without expecting a return and as a one-sided recognition of the receiver. A bribe is given secretly, in grand corruption with high value, with a clear expectation of a return from the receiver and a mutual agreement.[56] A recent thesis 'questions whether it is possible to locate a boundary between gift and bribe that can survive comparison across cul-

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[54] E.g. Larmour, Peter, "Culture and Corruption in the Pacific Islands: Some conceptual issues and findings from studies of National Integrity Systems", *Asia Pacific School of Economics and Government, Policy and Governance Discussion Paper 6/05*, 2006 (download for free from www.globethics.net/web/guest/library).

[55] Gephart, Malte, "Contextualizing conceptions of Corruption: challenges for the International Anti-corruption Campaign", *GIGA Working Papers No 115*, Hamburg: GIGA, 2009, www.giga-hamburg.de/workingpapers (accessed 31 December 2009), 3.

[56] Flückiger, Markus, *Geschenk und Bestechung. Korruption im afrikanischen Kontext*, Bonn: Verlag für Kultur und Wissenschaft: edition afem/Arbeitskreis für evangelikale Missiologie, 2000.

tures and history.'[57] The author compares ancient Athens, medieval England and modern societies. He describes reciprocity as a common value across cultures and gift customs. But the level of reciprocity depends on distribution of wealth and power. He therefore concludes that wealth and power are decisive factors across cultures for different perceptions of what ought to be a bribe or not. 'In the African conception of appreciation and hospitality, the gift is usually a token. It is not demanded. The value is usually in the spirit rather than in the material worth. It is usually done in the open, and never in secret. Where it is excessive it becomes an embarrassment and it is returned.'[58] Thus, corruption and bribery are clearly *delimited* from gifts and from tips. The justification of corruption as an element of a specific 'culture of gifts' has no scientific basis. Gifts are not given secretly, not linked to a clearly defined or blackmailed quid-pro-quo deal, and not as high as the corruption payments of today (often we talk about millions, e g. in the case of state infrastructure projects).

The 11th International Anti-Corruption Conference in Seoul in May 2003 declared in its final statement: 'We state our strong conviction that there is absolutely no substance in the myth that corruption is a matter of culture. Rather, it offends the beliefs and traditions of all.'[59]

The *corruption of donations* misappropriates donations for other purposes than agreed, either to other projects within the receiving organisation or for private interests. It is not linked with public services or private business transactions, but with not-for-profit cooperation based

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[57] Thompson, Douglas Wilton, *A Merry Chase around the Gift/Bribe Boundary*, thesis, Victoria: University of Victoria, 2008, 3, (download for free from www.globethics.net/web/guest/library).
[58] Pope, Jeremy (ed.), *The TI Source Book*, Berlin: Transparency International, 3rd edition 2000, 9, www.transparency.org/publications/sourcebook (accessed 2 September 2010).
[59] 11th International Anti-corruption Conference Seoul, May 2003: The Seoul Findings, 2, www.11iacc.org (accessed 13 September 2010).

on a donor-receiver relationship. Donations and gifts have to be distin-
guished: donations in development cooperation and church relationships
are normally earmarked, designated to an institution. A gift is an ac-
knowledgment for a person or institution where the receiver is free to
decide how to use it.

Not every misappropriation of funds for other purposes than ear-
marked should be called corruption. It can be mismanagement or redi-
rection of funds for urgent needs within the same goals of an organisa-
tion, but it is corruption of donations if there is an element of personal
interest and non-transparent, unjustified allocation of donations other
than agreed.

2.5.2 Property: Common or Private? Family Obligations?

What is the cultural role of the understanding of property, of 'mine'
and 'yours', of private and public? *Hypothesis: the confrontation of cul-
tures emphasising collective property with those emphasising private
property leads to value differences and grey zones that can be abused by
people in power for personal interests. In order to reduce corruption,
the financial pressure from the broader family has to be reduced.*

The distinction between 'mine' and 'yours', and public and private,
differs in different cultures. In many cultures, property such as land be-
longs to the community, whereas the global dominant economic model
is based on the Western model of private property. The majority of so-
cieties today support the clear distinction between private and public and
between individuals and community, between 'me' and 'you', with an
emphasis on private property and individual rights as expressed in the
UN Human Rights declaration. In less individualistic, more community-
oriented societies, the distinction between individual property and com-
munity-owned property is less sharp. But even then, it is not yet a justi-
fication of corruption in terms of abuse of entrusted power, since in both
cultural types bribes are seen as an abuse of power. Collective property
belongs to the community, and the king or leader of the community has

to care for a just and equal access to these resources. If he abuses this entrusted power for personal gain, he is sanctioned by the community.

But does community orientation not justify the redirection of funds to a community? No, it has still to be called misappropriation and a form of corruption even if funds do not go to individual pockets, but a clan, a family or a collectivity in a church for which they were not earmarked. It is still a violation of the border between public and private: funds designated for a broader, 'public' community are used for 'private' interests, even if this is not an individual, but a collective private entity.

This leads to a delicate reason for corruption: many people actively look for or passively accept bribes because of their obligations to the broader family or clan. In many societies, the salary is not seen as a private property, but an obligation to the broader family community. The pressure on people with a good education and a job from the broader family to support not only brothers and sisters, but even cousins, uncles and aunts, is often immense. This leads to corruption even among pastors or bishops who cannot resist this pressure. A young professor of ethics in Cameroon confessed that he can only be corruption-free because he resists meeting all these expectations of the broader family.

It contradicts Christian family ethics if a pastor with a lousy salary is pushed by the broader family to be involved in illegal and immoral corrupt practices in order to support more than the closest family members. This ethical behaviour has to go hand in hand with the development of insurances and social security systems. In order to decrease the pressure from family members, pension funds and health and accident insurances are very important. Microcredit and micro-insurances are important contributions to reduce such petty corruption.

2.5.3 Church Sociology and Church Finances

What is the influence of church size, church-state relations, legal structures, and financial sources of income on corruption in churches? *Hypothesis: The size of a church is not decisive for corruption. In a con-*

stitutional state (Rechtsstaat), the partnership between church and state (with public supervision of church finances) and internal controls and sanctions decrease the danger of corruption. Churches with church tax revenues tend to be less corrupt than churches mainly depending on voluntary donations.

A sociological and legal church typology can distinguish churches by factors such as size, legal status, membership, income sources or historical origin. Some distinctions, without any pretence to completeness: a) *majority churches* are those with a majority of the population as members and normally with substantial political influence; b) *minority churches* represent often a very small percentage of the population and are therefore more vulnerable and with less political influence; c) *state churches* are strongly linked with the state, under public law, normally with the right to collect church taxes or receiving substantial financial support by the state; d) *free churches* are organised as associations, without church tax and income mainly from voluntary donations; e) *churches sometimes combine* elements of state churches and of free churches; f) *migrant churches* are mainly composed of members with specific migrant background from a country, language or ethnic group; g) *family churches*, especially with a Pentecostal background, are initiated by individuals and often run like a family enterprise; h) *mission churches* were founded by mission societies and are today often mainstream churches; i) *independent churches* have been founded by local people independent from oversees missionaries.

These different types of churches have very different levels of financial transparency. As a general rule it can be expected that churches with close relations to the state have more transparency and much less corruption (under the condition that the state is a state of law and not itself corrupt) and if there is corruption, it is more likely that it becomes public. Free churches, migrant churches and family churches on the other

hand often have much less financial transparency and therefore a greater potential for corruption even though it may not become public.

In addition, it can be expected that churches in societies with a high level of corruption (according to the Corruption Perception Index, CPI)[60] are themselves more affected by corruption – even though within these societies there are substantial differences between different churches and confessions!

One might be inclined to argue that corruption is higher in churches where income and wealth is lower. But the wealth of Christians, as shown in the graph below,[61] is not an indicator for the level of corruption of a church. Some churches in India or Brazil are more corrupt than churches in some African countries even though they are wealthier.
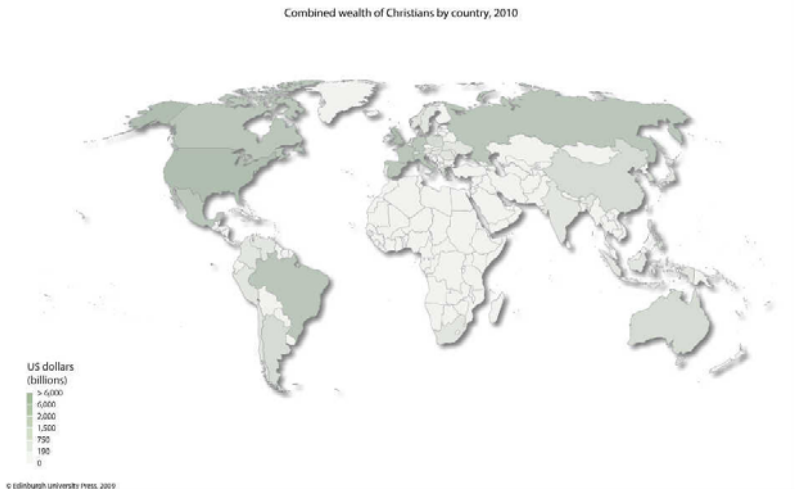
Combined wealth of Christians by country, 2010

US dollars
(billions)
> 6,000
6,000
2,000
1,500
750
100
0

© Edinburgh University Press, 2009

Corruption often happens not with the main church funds, but with the para-church funds of church-run projects, church foundations, schools, or emergency aid. Two-thirds of all church income comes from such para-church funds as the following graph[62] shows.
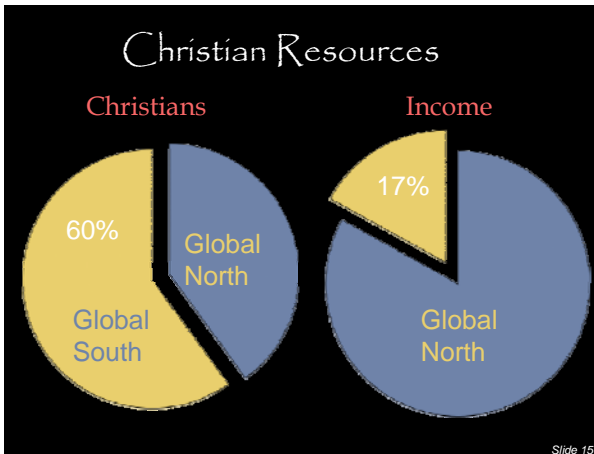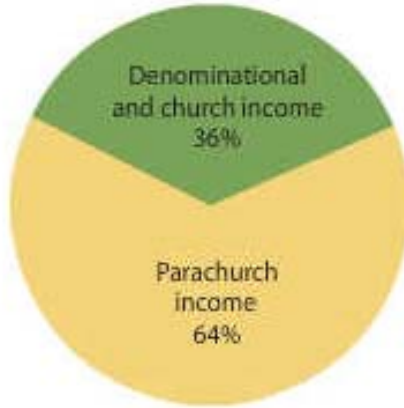
Is corruption encouraged by low salaries of pastors and other church employees? In the public sector, a connection between petty corruption and low salaries cannot be denied. Corruptive payments as part of the

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[62] Ibid., 296.

salary of civil servants, e. g. of police and customs officers or teachers in developing countries, reflect the extremely bad financial situation of such civil servants. There is a marked connection between the high level of corruption of a particular country and its low wage and salary level.[63] Nevertheless, it is necessary to clearly separate bribes from elements of pay as well as from tips and gifts. In churches, most known cases of financial corruption are not petty corruption of church employees, but corruption of church leaders when they buy votes to be (re)elected or when they misappropriate funds. Non-financial corruption in the form of sexual abuse is – in most of the cases – also independent of low salaries.

2.5.5 Confessions: Ecclesiology and Leadership Models

What is the influence of theology and more specifically of ecclesiology and leadership models on corruption in churches? What are the reasons for confessional differences? *Hypothesis: As a tendency, Protestant churches are less corrupt than Catholic, Orthodox and some Pentecostal churches. The ecclesiology and leadership model has a substantial impact on corruption: In churches with more hierarchical leadership and less democratic control, the danger of abuse of power by corruption is greater.*

The yearly Corruption Perception Index (CPI) of Transparency International has shown for many years that predominantly Protestant countries lead the list of corruption-resistant countries.[64] In CPI 2009, the top ten are: New Zealand, Denmark, Sweden, Switzerland, Finland, the Netherlands, Australia, Canada, Iceland and Singapore as a special case). In Europe, North European Protestant countries are perceived as less corrupt than South European Catholic countries such as France

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[63] Rijckehem, C. van/ Weder, B., "Corruption and the Rate of Temptation: Do Low Wages in the Civil Service Cause Corruption?" *Working Paper 97/73*, Washington DC: International Monetary Fund, 1997.

[64] Von Alemann, Ulrich, "Konfession und Korruption. Protestanten an die Macht!" in: *Der Überblick. Zeitschrift für ökumenische Begegnung und internationale Zusammenarbeit 42*, 2006/2, 13f.

(rank 24), Spain (32), Portugal (35) and Italy (63). Eastern European Orthodox countries are ranked still lower: Bulgaria (71), Rumania (71), Serbia (83), Armenia (120) and Russia (146).[65]

Sociological studies explain the differences between religions and confessions, where hierarchical religions and societies tend to be more corrupt than democratic ones. Traditional societies and religions based on families and tribes are more influenced by corruption, nepotism and favouritism than secular societies. The European Business Ethics Network Germany, during its Annual Conference 2010 on 'Religion as Disturbance and Resource of Business'[66] looked at the empirical relations between religion and corruption. The economist Johann Graf Lambsdorff, one of the developers of the TI Corruption Perception Index, analysed an international Gallup poll of countries and came to the conclusion: 'Protestants are less corrupt than Catholics, as international literature confirms. But there are no relevant confessional differences on the question, whether bribes are unacceptable … One reason on the collective level is that Protestants could build corruption-resistant institutions that are active when individuals would otherwise give in to temptation… Wealthy people bribe as much as poor people, and also the level of education has no influence on the frequency of bribing.'[67] Sociological and economic explanations are important, but not sufficient.

Theological explanations have to analyse faith-based reasons such as double morality which is easier justified in Catholic ethics and behaviour than in Protestant. The tradition of indulgence where a partial re-

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[65] See www.transparency.org/policy_research/surveys_indices/cpi/2009/cpi_ 2009_table (accessed 24 January 2010).

[66] Deutsches Netzwerk Wirtschaftsethik (DNWE), *Religion. Störfaktor und Ressource der Wirtschaft*, conference programme, www.dnwe.de/tl_files/ Dateien/JT2010_Programm.pdf (accessed 5 August 2010)

[67] DNWE, *Sind Religiöse Menschen weniger korrupt? Ein Interview mit Prof Johann Graf Lambsdorff*, www.dnwe.de/news-gastkommentar/items/sind-religioese-menschen-weniger-korrupt-ein-interview-mit-prof-johann-graf-lambsdorff.html (accessed 5 August 2010)

mission of punishment can be bought, favours corrupt practices. Of major influence is the ecclesiological justification of the church structure. On the other hand, such explanations are often too simple, because confessions and religions are influenced by a mixture of many different theological, economic, cultural and political factors. Within the Protestant confessional families, my own observations based on cooperation with many churches and church leaders on all continents show the following picture: representatives of Methodist and Reformed churches have been most involved in anti-corruption efforts within their church and society, followed by Lutherans and Anglicans. This corresponds with the hypothesis on hierarchy and with the importance of ethics for Christian faith in the respective confessions. On the Catholic side, there are outstanding individual bishops and strong church statements on corruption in society, but much less visible efforts on fighting corruption within the church. In particular, the Vatican is again and again attacked for non-transparent power structures including corruption (see chapter 3.1.9).

These confessional observations and reflections should not be abused for confessional arrogance; rather, they should help in finding deeper theological and ecclesiological roots of corruption in order to overcome corrupt practices in a spirit of ecumenical sharing and mutual support!

2.5.5 Partnership: Different Accountability Models

What is the influence of church development, especially of mission churches, and the understanding of partnership on corruption in churches? *Hypothesis: the transition from mission churches to independent churches led to specific challenges of these newly independent churches by inherited church property and partnership concepts with mission societies.*

The decolonisation since the 1950s and the first UN decade for development starting in 1960 led to the independence of former mission churches from the mission societies and the creation of new churches in

newly independent former colonies. The process started in the late 1950s (Bad Herrenalb Conference, 1956). An important milestone was the international mission conference in *Bangkok 1973*, which was the most critical conference judging missionary work and leading to the call for a moratorium of all financial support and personnel from the North in order to push financial and spiritual self-reliance of the new churches. This was never implemented, but a new understanding of partnership and mutual sharing was developed. The conference of the World Council of Churches (WCC) on 'Ecumenical Sharing' in *El Escorial 1987* called for new partnership relations between churches worldwide, with four main pillars: *Koinonia* (community) as sharing in mutual partnership: material and spiritual resources should be shared between churches which all are equal partners; *Kenosis* (voluntary renunciation of power) as the Christian way of exercising power according to Christ: renunciation of institutional and material power (e.g. land); *Option for the poor* as the liberating social involvement of the churches: empowerment of the poorer (churches) to fully participate in decision-making; the *unity of mission and development*, of proclamation and service.

El Escorial shows: 'Power, transparency and ecumenical sharing'[68] have been key issues in church relations during the last fifty years. Domination from the North was replaced by the call for independence, linked with refusal of control. Partnership was seen as sharing in mutual trust. Control by donor agencies was often interpreted as lack of trust and therefore refused by churches in the Global South. Strong Regional Ecumenical Organisations (REOs) were built in the 1960s, such as the All Africa Conference of Churches (AACC), Council of Churches in Asia (CCA) and Latin American Council of Churches (CLAI). A promising vision of partnership was developed and also implemented by transforming former mission societies into global mission councils with

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[68] Cf. Matthey, Jacques, "Macht, Transparenz und ökumenisches Teilen", keynote speech at the EMW Conference, 2-3 March 2010, Hamburg, manuscript.

full equal voting rights of all partners independent of their financial capacities (CEVAA, UEM, mission 21, CWM). But sometimes weak project control opened ways for abuse of power. As a result, ecumenical development agencies since the 1990s more and more refused to channel their development funds through partner churches and preferred to cooperate with secular NGOs with greater transparency. Theologies of obedience to church leaders as God's representatives hindered and still hinder many lay people to question non-transparent financial behaviour of church leaders. These factors contribute to corrupt practices through structures of authority, obedience and an abused understanding of partnership as trust without control. Mission history may contribute to the fact that some churches from the Global North still hesitate to criticise too openly their partner churches in the Global South. And if they mention the necessity to overcome corruption, partner churches in the South refuse the critiques of former dominating partners.

But this attitude is now changing. A new generation of responsible leaders in the South supports strong anti-corruption measures. Some call on their Northern partners to adopt more rigorous policies and to suspend or stop the financial support of corrupt partners in the South, because continuing the cooperation would be considered a legitimisation of corruption. Northern partners overcome their hesitation and support joint efforts. The mission societies as well as Christian development agencies hesitated in the 1990s to pick up the hot issue of corruption in churches. But some of them made substantial efforts, especially since the beginning of the 21st century (e.g. German mission societies from 2002), and many of them are now actively involved in the issue even if some resistance and hesitations continue.

2.6 The Gender Dimension of Corruption

2.6.1 The Gender Dimension in Literature

Most cases of corruption involve males. But also in anti-corruption activities, females are rather rare. To develop effective strategies against corruption, the gender dimension of corruption could make an important contribution. Three questions are of special interest: Is there gender-specific behaviour related to corruption? Are there gender-specific effects of corruption? What are the possible consequences of these aspects for anti-corruption strategies? The following answers to these questions are the result of a study by Bread for all, worked out by Regula Frey Nakonz based on literature on corruption[69] and updated by the author.[70]

The gender dimension was for a long time almost non-existent in literature about corruption. In the books in the 1990s consulted, there was not the slightest remark about it.[71] There was not much on the Internet either. Susan George explains the almost complete absence of a gender dimension in the literature on corruption by the fact that Transparency International (TI), at least when it was created, was completely dominated by men – a generation that was not yet sensitised to gender ques-

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[69] This sction is mainly based on Frey Nakonz, Regula, "Recherchen zur Genderdimension von Korruption", Working paper for Bread for all, Berne, 1999.

[70] Cf. Alatas, Vivi *et al.*, "Gender and Corruption. Insights from an Experimental Analysis", *Research Paper 974*, University of Melbourne, Department of Economics, Melbourne 2006, (download for free from www.globethics.net/web/guest/library); Von Hahn, Patricia, "Das bessere Geschlecht. Sind Frauen weniger korrupt?" in: *Der Überblick. Zeitschrift für ökumenische Begegnung und internationale Zusammenarbeit 42*, 2006/2, 41f.

[71] Elliott, Kimberly Ann (ed.), op. cit., 1997; Ofosu-Amaah, W. Paatii *et al.*, *Combating Corruption. A Comparative Review of Selected Legal Aspects of State Practice and Major International Initiatives,* Washington DC: World Bank, 1999; Pieth, Mark/ Eigen, Peter (eds.), op. cit., 1999; Rennstich, op. cit., 1990; Robinson, Mark (ed.), *Corruption and Development*, London: Frank Cass, 1998; Rügemer, Werner, *Wirtschaften ohne Korruption?* Frankfurt a.M.: Fischer TB, 1996; Usunier, Jean Claude/ Verna, Gérard, *La grande triche. Ethique, corruption et affaires internationales*, Paris: Editions la découverte, 1994.

tions. This has changed and now a woman is president of TI and a good part of the TI staff in Berlin is female. But finally it was possible to find isolated studies – very different in their statement of the problem and in their method. The following is a summary of the answers to the above-mentioned questions given in the studies consulted for this research.

2.6.2 Is there a Gender-specific Behaviour Related to Corruption?

Frank und Schulze[72] used an *experiment* to deal with this question. Their primary research interest lay in the question whether economists are more corruptible than other population groups. To control whether the results differed as to gender as an intervening variable they also broke down all data collected by gender. Frank and Schulze, in their experiment, confronted a sample of male and female students (both economists and non-economists) with a fictitious situation: They had to choose behaviours benefiting public welfare or self-interest.[73] The researchers concluded that, all in all, students of economics are more corruptible than other students; yet gender differences were minimal. Female students of economics are slightly less corruptible than male students of economics (but still significantly more corruptible than students not studying economics!); conversely, it was shown that female students not studying economics appeared to be slightly more corruptible than their male counterparts. Franke and Schulze note that these results somehow contradict the 'preconceived notions' of gender differences in this field.

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[72] Frank, Björn/ Schulze, Günther, "How Tempting is Corruption? More Bad News About Economists", *Diskussionsbeiträge aus dem Institut für Volkswirtschaftslehre Nr. 164/1998*, Stuttgart: Universität Hohenheim, 1998, www.icgg.org/downloads/contribution03_frank.pdf (accessed 3 September 2010).

[73] The task was to choose a craftman's workshop for an assignment of the student film club; the various offers included different prices for the film club and different 'bribes' for the respondents.

Swamy *et al.*[74] examined gender-specific corruptive behaviour with the analysis of various *statistical data.* An initial analysis dealt with the *World-Value Survey*, in which a large number of men and women – similar to the Frank and Schulze survey – were questioned about their opinions in hypothetical situations opening avenues for either 'honour-able/respectable' or 'opportunistic' behaviour. It is striking to see, all in all, how women tend to behave significantly more in an 'honourable' way. One of the questions dealt with accepting bribes. Here again, the same gender difference was seen, even after excluding possible inter-vening variables (age, marital status, religiousness, paid work). It appar-ently seems that women refuse bribery in a more determined way than men.

The next step for Swamy *et al.* was to analyse a *study on corruption from Georgia* financed by the World Bank. In so doing, they limited their work to only those data that was broken down according to gender, namely the data on company corruption. Again, bribes can be found twice as much in companies that are owned or managed by men than in those that are run by women. In this analysis as well, various potentially intervening variables were controlled, such as company characteristics like size, industrial sector, dependence upon state services or educational level of management/owner.

The results of Swamy *et al.* as to inclination to corrupt practices and corrupt behaviour on the individual level contradict the results of Franke and Schulze – a contradiction that cannot be solved.

In moving one step further, Swamy *et al.* deal with the macro-level. They compared various countries as to *existence of corruption and 'women's involvement'*. As indicators they used both the TI Corruption Perception Index of 1998 and the ICRG (international Country Risk Guide) of 1995. And again, potentially intervening variables are

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[74] Swamy, Anand *et al.*, "Gender and Corruption", unpublished manuscript, November 1999 version.

checked, such as educational level in the countries, independence of the media, multi-party system, ethnic diversity, social cohesion, civil servant salaries and colonial history. As indicators for the involvement of women they used the proportional share of women in the job market and their representation in parliament. Once more, a negative correlation between the extent of women's involvement and the extent of corruption became evident in the countries under comparison. These results were continuously checked and reconfirmed with several other methods and differentiated statements of the problem.

A *World Bank study by Dollar et al.*[75] also saw a close correlation between a high percentage of women in parliaments and a low incidence of corruption.

Swamy *et al.* conclude out of the results of 'higher refusal of corruption by women, lower incidence of corruptive behaviour of women and lower incidence of corruption in countries with a higher involvement of women in public life', *that an increase of the women's share in politics and economics may at least for a short period represent a valuable measure to fight against corruption (this increase is usually recommended for poverty alleviation and for the promotion of gender equality).* Similarly, Dollar *et al.* conclude that women can effectively promote 'honest' governments.

Sandra Mehlomakhulu[76] *of TI Zimbabwe* uses another, qualitative approach to the question of gender differences in corruptive behaviour. She uses the approach of women having less access to resources – and thus to the 'currencies' of corruption, 'power, money and influence'.

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[75] Dollar, David *et al.*, "Are Women Really the 'Fairer' Sex? Corruption and Women in Government", *Policy Research Report on Gender and Development, Working Paper Series No. 4*, Washington DC: The World Bank, 1999, http://siteresources.worldbank.org/INTGENDER/Resources/wp4.pdf (accessed 3 September 2010).

[76] Mehlomakhulu, Sandra, "Creating New Structures of a Chapter. Gender and Corruption, Transparency International Zimbabwe (TIZ)", paper presented at the annual meeting of Transparency International, Durban, 1999.

This leads to the fact that women on the one hand have to pay with sex, i.e. to be forced to accept sexual harassment to obtain or keep a job or to be promoted; on the other hand, due to their inferior position, women are rather forced to achieve certain goals with the means of bribery (eg. in the case of imminent dismissals, trying to prevent losing one's job). From this gender perspective, Mehlomakhulu sees essential steps to fighting corruption in improving women's access to resources and in particular to power positions in relation to the distribution of resources.

2.6.3 Are there Gender-specific Effects of Corruption?

Roslyn Hees, senior adviser to TI,[77] lists various gender-specific negative effects of corruption:

1.) Corruption promotes violence and human rights violations. And here, women and girls predominantly are victimised. In addition, corruption is often connected with an increase of organised crime, drug trafficking and Mafia power. Such an environment fosters prostitution and pornography, with direct effects on women and young girls.

2.) When political power and public offices are able to be bought or are attributed upon personal relationships, the access is more difficult for women. And corrupt elites behave repressively towards NGOs that are important vehicles in promoting women's rights.

3.) If media are controlled by the state, political parties or private interests, or if they are corruptible, it is less likely that they commit themselves to women's issues.

4.) A corrupt legal system strengthens the already existing legal discrimination against women: In disputes about women's rights, men are more in a position to win a court case by using bribery.

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[77] Hees, Roslyn, "The Impact of Corruption on Women's Development", notes for a presentation to the conference on "Women in the 21st Century: Transcending Boundaries of Sustainable Development in Southeastern Europe", Sofia, Bulgaria, 1998.

5.) Corruption undermines the efforts of women to improve their economic status, both on the macro- and on the micro-level: On the macro-level, corruption reduces the income of the state (taxes, foreign investments and aid, income of privatisation, misappropriation of scarce public funds). Lower state income is often translated into cuts that especially hurt women and children: Education, health, family allocations and other social costs, but also infrastructure (water, electricity).

On the micro-level, there are fewer opportunities for women to find a job or to be promoted. Women entrepreneurs are disadvantaged as to jobs or access to credit.

6.) If access to schools, certificates and diplomas can be bought with money, then girls are disadvantaged and they are forced to pay bribes in the form of sex services.

7.) Illegal pollution and environmental destruction (eg. deforestation) as consequences of corruption hit poor people hardest, in particular women and children.

Hees implicitly refers to the different problems of the gender dimension of corruption. She shows on the one hand – similar to Mehlomakhulu – gender-specific problems due to 'petty corruption' which is a consequence of the subordinate status of women (paid work, school system, legal disputes, access to credit, etc.). Her main interest, however, lies in the gender-specific effects of 'grand corruption', when resources are drawn away from the state or when state regulations are evaded. The short Hees paper does not refer to any sources. It remains unclear whether we are dealing with a summary of empirical studies or just 'common sense' assertions. Even if the latter is true (and several arguments are in favour of this), the listing can serve as a collection of interesting hypotheses that are worth to be followed up.

2.6.4 Summarising Assessment

The evidence suggests that women generally refuse corrupt behaviour and are less inclined to adopt corrupt behaviour than men. The rea-

sons are not clear; various hypotheses could be established, such as so-cialisation, less access to the networks of corruption, less access to the 'corruption currencies', less know-how of corrupt practices. Even when comparing countries with each other, there is a correlation between a high involvement of women in public life and a low level of corruption; therefore, efforts to promote the involvement of women in public life could at least in a short term represent an effective strategy to fight cor-ruption.

Corruption is structured gender-specifically; however, with diverse trends. On the one hand, the 'competitiveness' of women is limited by their lacking access to the 'corruption currencies'; this is how women are generally disadvantaged in a corrupt system. Up to a certain level, they seem to be able to 'balance' this unfavourable treatment with 'sex-ual monies'. But this is certainly not compatible with their human dig-nity. On the other hand, the manifold social disadvantages lead the women to be more dependent than men on corrupt practices to reach their goals. These results relate most of all to 'petty corruption' and fa-vour both a gender-specific interest in fighting corruption and an im-provement of women's access to resources as means to fight corruption. But 'grand corruption' also has gender-specific effects. This corruption withdraws resources from the state –to the disadvantage of women in particular – and it enables the avoidance of state regulations, also mostly to the disadvantage of women. All these observations also correspond to results from business ethics, e.g. in ethical investments, fair trade and other sectors:[78] The empowerment of women tends to mean the empow-erment of ethics.

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[78] Stückelberger, Christoph, *Global Trade Ethics. An Illustrated Overview*, Ge-neva: WCC, 2002, chapter 5.3.

3

EXPERIENCES AND EFFORTS (1995-2010)

The following chapter collects and analyses examples of overcoming corruption from four sectors: churches and international ecumenical organisations, Christian development agencies, Christian mission societies, other religions, Transparency International. The emphasis is on positive efforts and measures rather than naming and shaming in concrete cases of corruption. Only a few such examples are mentioned. The examples are a selection; much more is done in overcoming corruption in and by churches than what can be mentioned. The goal is not a full survey, but exemplary cases in order to show that steps towards corruption-free churches are possible and are taken!

The examples and their selection are based on my experiences and activities as general secretary of the Swiss development agency Bread for all (1992-2004), as founder and first president of the Swiss chapter of Transparency International (1995-1999), as president of the ecumenical microfinance institution ECLOF International (1999-2007), as member of the Consultative Commission for International Cooperation of the Swiss Government (1994-2008), as member of the Central Committee of the World Council of Churches (2006-2007) with many contacts with church leaders, as regular visiting professor of ethics in India, Indonesia, Cameroon, and the Democratic Republic of Congo (DRC) among other countries, with contacts to academia and churches, as participant and speaker in conferences on corruption, as founder and executive director of Globethics.net (since 2008) with manifold online contacts with some of the registered participants from 180 countries.

3.1 Experiences and Efforts of Churches

3.1.1 India: Cases and Efforts 2000-2010

Cases of Corruption

'The churches in India have become more or less part and parcel of the corrupt secular society. *Mammon* (money/wealth) has taken over the place of Jesus Christ (cf. Matt. 6: 24; Luke 16: 13) and it dictates everything. Some of the well-to-do congregations in South India are becoming money-spinning business centres. The leaders work hard to build up marriage halls and English-medium private schools which bring money. The prosperity gospel is being preached from the pulpits with the message focused on "if you give to God, God will repay you threefold, fourfold and hundredfold with his blessings". A theology of "Bribing God" starts from here.'[79] This is the hard-hitting analysis of Gnana Robinson, famous Indian Protestant theologian and lifelong worker for the Protestant churches in India.

Churches in India have been hit by many publicly known cases of corruption. Many churches could be cited, but most of the following examples are taken – *pars pro toto* – from the Church of South India (CSI). The CSI, created in 1947 as a union of several colonial/mission era churches, is the second largest church in India after the Roman Catholic, with 14,000 parishes and over 4.5 million worshippers. The CSI is among the ten richest institutions in India in terms of real estate value, with property in the best places in booming cities. It runs 2000 schools, 130 colleges, 104 hospitals, 500 residential hostels, 50 rural development projects, many training centres etc.[80] The CSI is an educative example of widespread corruption and positive initiatives to overcome it.

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[79] Robinson, Gnana, op. cit., 11.
[80] See http://en.wikipedia.org/wiki/Church_of_South_India.

Examples of corrupt practices:

- Paying bribes to get votes to be elected as bishop or for other church positions. Various cases of 'the virus called suitcases' in the CSI have been reported in the last decade. 'The process of electing bishops in the CSI has been seen as the root cause of all the problems in churches in India.'[81]

- Election of self-made bishops who constitute their own church. Example: K.P. Yohanan's Believers' Church. Yohanan received a lot of overseas funds and was consecrated in 2004 by then CSI moderator K.J. Samuel without former theological inquiry.

- Election of elders, appointment of managers of schools, heads of colleges and institutions and other church functions with bribes.

- Misappropriation of project funds. Example: Former CSI general secretary, Dr Pauline Sathiyamurthy, her husband, daughter and a relative were accused in October 2009 of misappropriation of 75 million Indian rupees from tsunami aid provided by the US Episcopal Relief and Development Organisation (ERD).[82] The ERD filed a civil suit in the High Court of Madras against the Church of South India CSI seeking a direction to the CSI to refund a sum of nearly 190 million rupees (about $4 million) regarding its tsunami relief and rehabilitation funds, alleging non-cooperation in providing detailed reports and auditing and other violations of the cooperation.

- Misappropriation of church land (sold under market price with private interest).

- Corruption in construction of buildings (see Appendix A10).

- Corruption in personal management, e.g. non-payment or misappropriation of social security/pension funds. A case is known

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[81] Robinson, Gnana, op. cit., 4. The author reports many cases on pages 4-7.
[82] *Times of India* and *Indian Express*, 12 Oct 2010.

where pension fund contributions for deaconnesses were channelled by the church administrator to his private account.

- Bribes to get positions in church-related institutions such as seminaries, schools and hospitals.
- Penalising whistleblowers who report corrupt cases in the church.
- About 230 court cases against people in the CSI, and an estimated 200-300 such cases in the Church of North India, are pending in 2010! Most are related to corruption, financial irregularities, or property.
- In January 2010, Bishop S. Vasanthakumar was elected as moderator of the CSI (he was already deputy moderator during the tsunami misappropriation of funds mentioned above). Insiders reported irregularities – that S. Vasanthakumar bought votes by bribing eleven bishops (nine accepted and two refused).[83] In May 2010, he was accused of stealing 400,000 rupees from Bishop Cotton Schools, two famous Christian schools in Bangalore in his diocese. In the same period, at a conference in Germany, he called for the churches' mission to meet the needs of the needy and called for transparency.[84] In May 2010, Manickam Dorai, Bishop of Coimbatore, was arrested and accused with 27 others of stealing £335,000 from diocesan coffers.[85]

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[83] Bishop Boycott Campaign (BBC), *The Bishop Cotton Saga. The Untold Story of How and Why the Greedy Head of the CSI is Destroying Two of its Greatest Institutions*, 4 June 2010, www.savecsi.net/2010/06/bishop-cotton-saga-untold-story-of-how.html (accessed 3 September 2010).

[84] Vasanthakumar, S., "Partners in Mission. Opening devotion led by the CSI Moderator at EMS Mission Council 2010 Bad Herrenalb/Germany on June 9, 2010"*, in: *CSI Life 9*, July 2010, 11-12: "Preaching ends with meeting human needs… Nothing should be lost, nothing should be wasted, and everything should be accounted for. Transparency and accountability are paramount in God's mission. All partners are accountable to God and to one another in God's mission."

[85] Conger, George, "Bishop Dorai arrested", *Church of England Newspaper*, 14 May 2010, 7, http://geoconger.wordpress.com (accessed 21 May 2010).

Efforts to Overcome Corruption

Such cases of corruption in Indian churches increased the awareness that steps had to be done. Reports with recommendations for administrative reforms of the CSI date back to the 1970s![86] During the last decade, within Indian churches manifold proposals have been made and efforts have been undertaken to fight corruption:

- The Mizoram Presbyterian Church Synod of the Presbyterian Church of India (PCI) had already declared that 1983 (!) be observed as Corruption-Free Year.
- On 9 December 2000 a statement of church leaders against corruption was issued at Chennai (Madras) in South India, organised by the Inter-Church Service Association (ICSA).
- From 1 to 7 July 2001 in the same place, training was conducted for 32 pastors and lay leaders of 8 denominations.
- In September 2001 a study was conducted on the opinions of bishops on corruption.[87]
- From 29 November to 1 December 2001, a consultation on a Programme for Ecumenical Rethinking and Leadership (PEARL) was organised by the ICSA Centre for Ecumenical Learning, the Lutheran Laity Movement (LLM) and Andhra Pradesh Council of Churches (APCC), under the aegis of the National Council of Churches in India (NCCI) and the World Council of Churches (WCC) in Andra Pradesh Council of Churches, Hyderabad. A code of transparency for churches was worked out and issued by

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[86] E.g. Abel, M., *The Church of South India after Thirty Years. Report of the Abel Commission*, Chennai: CLS,1978.

[87] Inter-Church Service Association (ICSA), "Report of a Study on the Views of Heads of Churches on Corruption", Chennai, India, October 2001, available from Dr Moses Manohar, director of ICSA (icsa@vsln.com).

fifty-five delegates from seven denominations (see Appendix A1).[88]

- In 2000, the Prophetic Forum for the Life and Witness of Churches (PFLWC) was created by Dr Gnana Robinson and others, as a reaction to the murder of a bishop of the Church of South India around a land dispute involving corruption.
- In 2004, the Quadriennial General Assembly of the NCCI adopted unanimously a plan of action on corruption, with a code of leadership and a campaigning concept (see Appendix A2)![89]
- In 2009, P.B.M. Basaiawmoit, vice-president of the NCCI, called for a National Coalition Against Corruption in India: 'We may begin by bringing on board all churches in India irrespective of their doctrinal and denominational persuasions, to be followed with inviting other faith-based organisations (FBOs), civil society organisations (CSOs) concerned for a corruption-free Indian society and polity.'[90] He also proposed the cooperation of churches with the National Election Watch branches of Transparency International India.
- In 2009, the Presbyterian Church of India sent a circular to all the units of the church to encourage them to conduct an awareness programme on corruption: 'In order to effectively stand against corruption, the church must avoid corruption within itself.'[91]
- In September 2009, *Management: Remembering a Responsibility* – a special issue of the monthly magazine *NCCI Review* was pub-

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[88] See ICSA, "Report of the Consultation", December 2001. The code is published in: Manohar, Moses P. (ed.), *Church. Towards Understanding Mission and Witness*, Chennai: ICSA, 2002. (to order: ispck@nde.vsnl.net.in)

[89] Also reprinted in "Management. Remembering a Responsibility", *NCCI Review 129 (9),* September 2009, 422-426.

[90] Basaiawmoit, P.B.M., "Corruption: Church's Response", in: Ibid., 375-390.

[91] Presbyterian Church of India, "Circular to All the Units under the General Assembly, 22 June 2009", in: Ibid., 427f.

lished, with articles on accountability and corruption and fol-
lowed by an NCCI workshop on the topic.

- On 20 March 2010, at a conference in Germany on transparency
and corruption, the acting general secretary of NCCI stated that a
'theological audit on corruption' is needed and that 'an overarch-
ing need to promote and cultivate this culture of transparency and
accountability cannot be ignored. Churches will do well to join
this campaign and direct it towards ensuring hope for life and liv-
ing.'[92]

- On 20 April 2010, the NCCI held a workshop in Bangalore on
transparency, accountability and responsibility with church lead-
ers and officers, moderated by the officiating general secretary of
NCCI Asir Ebenezer.

Various 'prophetic movements' for church renewal from below, es-
pecially in the CSI, have been built in order to improve the situation of
the church:

- At its fourth workshop, under the theme 'Towards a Second Re-
formation of Churches in India', held in Chennai on 27-28 No-
vember 2009, the Prophetic Forum for the Life and Witness of
Churches (PFLWC) led by Dr Gnana Robinson declared[93]: '1.
that no real reformation and change can emerge unless it is pre-
ceded by a spiritual revival of the churches. The reality which
sustains and fosters corruption in the churches is the tendency to
serve mammon instead of God.' '2. Transparency and account-
ability are totally lacking and land has to be properly managed.
The vast amount of landed property bequeathed to the uniting

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[92] Ebenzer, Asir, "Transparency and Fighting Corruption – Indian Instruments
and Insights", keynote speech at the consultation on transparency and corrup-
tion, EEMW/Mission Academy, Hamburg 2-3 March 2010, manuscript, 6.
[93] Prophetic Forum for the Life and Witness of Churches (PFLWC), "Report and
Recommendations of the Workshop on 'Towards a Second Reformation of
Churches in India'", Chennai, 27-28 November 2009, 1.

church by the missionary founders to be used for the furtherance of its ministry has now become a hindrance and a liability attracting the involvement of [a] powerful land mafia who has started to play a massive role in the elections in the dioceses and in the synod.' '3. Twelve minimum standards of candidates for elections are needed.' (For the standards, see Appendix A8.)

- The Bangalore Think Tank under the leadership of Dr E.C. John was built in the Bangalore region for pastors and lay people.
- The Abundant Life Movement in Vellore under the leadership of Dr Jayakaran Isaac issued appeals.
- In 2010, the Presbyter Association for the Church Reformation (PACR) was built under the leadership of Rev. Jacob Belly as a group of pastors.
- In 2010, A Pastoral Fraternity for Pastors from all CSI dioceses was formed by Dr Dhynand Carr. The Pastoral Fraternity with the support of other organisations (the Prophetic Forum, the Bangalore Think Tank, the Abundant Life Movement) at a meeting in August 2010 in Madurai, sent a 'Statement to concerned leaders of the church'[94] on necessary reform of bishops' behaviour (Appendix A3).
- In 2010, the Boycott Bishop Campaign (BBC) was launched in Bangalore under the slogan 'Reclaim your church. Reclaim your faith', publishing by email campaigns very detailed information about the case of current CSI moderator Bishop Vasanthakumar mentioned above. It provides very detailed, rapidly spread information about current scandals under the CSI moderator.

The various initiatives show waves of activities, often as a reaction to corruption scandals. The judgment of a former professor of economics, an active member of the CSI who has struggled against corruption

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[94] A Pastoral Fraternity *et al.*, "A Statement of Purpose and a General Appeal to Concerned Leaders of the Church", Madurai, 18 August 2010.

and for accounting standards since decades, is harsh: 'There was no fol-low up on corruption till date. No steps are taken to improve the situa-tion. People like us who fought against corruption for about thirty years lost all hope and withdrew from actions. Now all committees of all the dioceses are filled with mafia. Same is the situation in all the churches.'[95] Some efforts remain declarations without sufficient follow up. In order to bring sustainable improvements, profound changes in theology and structural changes are necessary. Recommendations will be developed in chapter 5.

The 2001 study on the opinion of heads of churches on corruption mentioned above shows the seriousness of the problem: 84% of the re-spondents acknowledged that there is corruption in the churches! (25% felt it strongly, 59% agreed, only 16% did not agree). Regarding funds re-ceived from abroad, 68% said that the funds are utilised properly, 16% said that somewhat they are utilised properly, 8% said that they are not utilised properly and 8% did not answer the questions. With regard to the account-ing system, 83% opined that they have a good system and 17% opined negatively. According to 50% of the respondents, groupism plays a ma-jor role in elections and persuasion plays a secondary (25%) role. A tiny 8% said that sincerity also plays a role; 17% did not respond to this question. As per the opinion of 67% respondents, church properties are maintained well; 33% said not so. 33% felt that increasingly church properties are sold out; 67% felt the opposite. Regarding inventory, 75% said that churches have proper inventories; only 25% disagreed. In the matter of protecting church properties for the future, 100% of the re-spondents were of the opinion that the properties should be protected. 75% of the heads of churches felt that their pastors should undergo pro-fessional management training; 17% found no reason for it; 8% did not answer. Concerning the present need of the church: As per the opinion

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[95] NN (name known to the author), email to Christoph Stückelberger, 9 February 2009.

of 33% of the respondents, revival is the foremost need of the church; according to another 33% revival, good leadership and good management are the primary need; according to 26% of the respondents good leadership is the need of the hour. The study shows that church elections, church property, church management and integrity in leadership are crucial issues related to corruption.

This is also reflected in the *Code of Transparency for the Churches,* developed by the PEARL consultation mentioned above (see full text in Appendix A1). The issues are church property (avoidance of leasing it out); transparent management of funds, especially funds earmarked for specific programmes; fair labour standards for church employees; no family members in the decision-making bodies of the church; an ecumenical adjudicating authority to avoid pursuing litigation, heads of churches to declare voluntarily their personal property and assets.

In the light of these events, bishops and church leaders such as the NCCI general secretary addressed the sessions of the PEARL consultation. The impact of the initiative was tremendous and quite unexpected. Church World Mission (CWM) in London published a report, and there was a good debate in the CWM's *Inside Out* magazine on this matter. But some of the church leaders took a very negative stand on the initiative and also hindered, and still hinder, church members from being active against corruption. The Lutheran Laity Movement (LLM), which is very active in one of the largest Lutheran churches in India, was active in favour of the programme. They were able to deter many wrongdoings in their churches. Several international church bodies took up the issue with their Indian mission and church partners, others were afraid to come out in the open and stand in solidarity with this movement. The programme has only started. To have a real sustainable impact it has to continue. And for that it is necessary to build coalitions of individuals and church-related organisations to broaden the movement.

3.1.2 Tanzania: Case and efforts 2004-2010

The state of Tanzania has a long history of anti-corruption efforts. In 1958, even before independence, the colonial government introduced a Prevention of Corruption Ordinance. After independence, the Arusha Declaration of 1967 called corruption 'the enemy of righteousness'. Anti-corruption laws were passed in 1971, 1975, 1990, 2002 and 2007.[96] Efforts have also been undertaken in the health sector.[97] Study of corruption perception in Tanzania showed e.g. that 70% of the population would sanction the civil servant who gives a job to a relative instead to the best qualified.[98]

In churches in Tanzania as everywhere, most of the activities are correct, but corruption also exists.[99] It led e.g. to the abuse of money in a hospital of the South Central Diocese of the Evangelical-Lutheran Church in Tanzania (ELCT), 2001-2004. The mission partner, based in Germany, is the Nordelbisches Missionszentrum (NMZ), a community of four churches in Germany and two churches in Africa. The NMZ made investigations, dismissed personnel, and opened a court case; the bishop accused was voted out in 2007. Direct money transfers to the diocese were stopped immediately the case became known. Indirect transfers from autonomous church groups in Germany were stopped in 2006. Donors were informed in 2005. The NMZ magazine *Weltbewegt* published an issue on corruption and the case in May 2008;[100] public

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[96] "The Prevention and Combating of Corruption Act", *Gazette of the United Republic of Tanzania 88/3, Bill supplement 1*, 19 January 2007, www.tanzania. go.tz/pdf/NEW BILL PCCA 2007.pdf (accessed 4 September 2010).

[97] Prevention of Corruption Bureau, *Ethics in the Public Health Service in Tanzania,* Dar es Salaam, 2004.

[98] "Combating Corruption in Tanzania: Perception and Experience", *Afrobarometer Briefing Paper 33*, April 2006, www.afrobarometer.org/papers/Afro briefNo33.pdf (accessed 3 September 2010).

[99] Ipyana Mwamugobole from Tanzania is preparing a doctoral thesis on corruption, democratisation and churches in Tanzania.

[100] Thiel, Reinhold E., "Korruption in Entwicklungsprojekten. Nichts für die Öffentlichkeit?" in: *Weltbewegt*, May 2008, 4f., www.nmz-mission.de/fix/files/ doc/artikel_korruption_thiel_08.pdf (accessed 3 September 2010).

statements were published[101] and a conference organised that was described as the first step of breaking the tabu of corruption in churches.[102] The NMZ and its director Klaus Schäfer have been involved in anti-corruption efforts since 2002 with publications[103] and training.

In 2009, the NMZ strengthened the guidelines for financial procedures, administration and management of programmes and projects and adopted the EMS Anti-Corruption Policy as its standard, on the basis of the principle: 'We oppose any form of corruption as it destroys the foundation of our fellowship and puts the success of programmes and projects at risk.'[104] The ELCT started clear administrative and theological efforts to overcome corruption. At a consultation in 2010 in Germany, Abel Mrema, new deputy secretary general and director of finance and administration of ELCT, showed that the key issue the church faces is 'governance: the rule of law, transparency and accountability.'[105] From a whole list of proposals, he underlined the importance of recruitment of qualified church staff (with the difficulty to recruit good staff because of the low salaries in churches), and he proposed introducing an

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[101] "Statement to the Crisis in South Central Diocese of Evangelical-Lutheran Church in Tanzania", 31 Jan 2008, www.nmz-mission.de/fix/files/doc/ Statement%20to%20the%20crisis.2.pdf, and "Erklärung des Nordelbischen Missionszentrums zu den Korruptionsvorwürfen gegen das NMZ", 2 July 2008, www.nmz-mission.de/fix/files/doc/Erkl%E4rung%20des%20NMZ%20-020708.pdf (accessed 3 September 2010).

[102] Schwer, Michael, "Nordelbische Kirche feiert Tabu-Bruch ", in: *Probsteier Herold 48*, 24 June 2008, 2, www.nmz-mission.de/fix/files/doc/Probsteier %20 Herold.2.pdf.

[103] E.g. Schäfer, Klaus, "Stumme Partner. Auch bei Hilfs- und Missionswerken kann Korruption vorkommen", *Der Überblick. Zeitschrift für ökumenische Begegnung und internationale Zusammenarbeit 2006/2*, 42-45, www.nmz-mission.de/fix/files/doc/ueberblick0206.pdf.

[104] Nordelbisches Missionszentrum, *Mission Statement and General Principles*. For the EMS policy, see below, section 3.3.1.

[105] Mrema, Abel, "Transparency and Fighting Corruption. Tanzania Instruments and Insights", keynote speech, consultation on transparency and corruption, EMW/Mission Academy, Hamburg 2-3 March 2010, slide 7.

integrated system of the management of resources where the facts and figures are made transparent in a central online database.

This example shows that corruption happens even where standards exist. The NMZ took various measures, and not only the partner diocese, but the mission partners in the North as well as the whole ELCT church in Tanzania have taken measures. The case also shows that it often takes years to implement measures and that acceleration is necessary. Interestingly, in the ECLT as in other churches, the new head of finance was first serving in national and multilateral organisations for improvement of administration before serving the church. It is a good sign that people such as these strengthen international standards within churches.

3.1.3 West Africa: Campaign for Corruption-Free Schools

The Fellowship of Christian Councils and Churches in West Africa (FECCIWA) organised a conference for church leaders of their member churches on corruption, peace, and development in Abokobi, near Accra, Ghana on 5-9 November 2000.[106] Country reports about corruption in the eleven FECCIWA member countries showed that the West African sub-region is torn apart with self-destructive violence. This is exacerbated by corruption in various forms and shades at different levels in the communities. The conference agreed on an action plan with four elements: 1. Educate and share information on corruption through campaigns, especially a campaign on corruption-free schools; 2. Publicise signs of hope; 3. Develop and implement anti-corruption codes as standards to measure behaviour and performance of organisations, particularly churches; 4. Continually advocate against corrupt practices.

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[106] With participants from Senegal, The Gambia, Guinea (Conakry), Sierra Leone, Liberia, Ivory Coast, Ghana, Togo, Benin, and Nigeria. See FECCIWA, "Report on the Sub-Regional Conference on Corruption, Peace and Development, 5-9 November 2000", Accra, 2001.

The first recommendation 'to campaign and lobby for corruption-free schools' led in 2001 to a feasibility study.[107] It showed the necessity and urgency of the problem and made very concrete proposals how to run a campaign. The Protestant development agency Bread for all in Switzerland, and later also EED in Germany, agreed to support an international campaign for corruption-free schools, which started in 2002 and still continues successfully.

The overall goal of the first three-year programme (2002-2004) was: Corruption is to be reduced in selected schools of selected countries in West Africa and the awareness of the problem is to be strengthened. Five countries or regions have been designated for the programme: Benin, Ivory Coast, Ghana, Nigeria South and Nigeria North. The programme is rolled out in both French- and English-speaking countries, with materials in the two languages. In each country, a number of schools (private Christian schools and public schools) have been selected. In the second phase, the primary target groups are headmasters/principals of schools of all levels, teachers of all levels, directors of finance in schools, and church leaders. The programme cooperates with coalition partners such as national chapters of Transparency International, local or national ministries of education, teachers and parents associations. An international programme coordinator, located in Accra, Ghana, and five national coordinators run the programme. The slogan of the campaign since its beginning has been: 'Build corruption-free schools and have a happy nation.' The message clearly expresses 'zero tolerance' of corruption in the target schools. 444 schools in five countries in West Africa are involved; 610,000 children or students in 271 schools only in Ghana and Nigeria South.[108]

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[107] Amponsah, Kwaku, "Report on Corruption-Free Schools. Study Project for FECCIWA and Bread for all", Accra, December 2001.

[108] Programme material: a handbook for teachers, campaign material such as stickers and booklets for children; video. More at www.bfa-ppp.ch/politik.

3.1.4 Cameroon: Code of Conduct for NGOs and Churches

Cameroon in 1998 and 1999 was perceived as the world's most corrupt country according to the TI Corruption Perception Index. And it was in Cameroon where the first code of conduct for churches and NGOs was developed! It began with a study, conducted by four specialists from Cameroon at 15 selected Cameroonian organisations from various sectors in 1998, funded by Bread for all, Switzerland. The study showed how these organisations are confronted with corruption and how they react to it. The study was presented, discussed and improved in a seminar held in the city of Mbalmayo near Yaoundé in March 1999, in which 40 representatives from development organisations, farmers' co-operatives, churches and environmental organisations participated. The participants worked out a *Code of Conduct to Combat Corruption and Promote Transparency in NGOs and Churches* (see Appendix A3).[109] This code, the first of its kind to apply to development organisations and churches, focuses in particular on the publication of financial statements, democratic decision-making structures, the separation of powers, and protection for people engaged in the fight against corruption. Over 25 NGOs and churches in Cameroon and Bread for all in Switzerland signed the code. The Fellowship of Christian Councils and Churches in West Africa (FECCIWA) recommended its signing to the churches in eleven West African countries. The code influenced the codes of the churches in India (Appendix A2) and of the United Evangelical Mission in Germany (Appendix A8).

A follow-up seminar to evaluate experiences with the code and to promote mutual support in anti-corruption activities was already planned at the end of the code. All organisations that signed the code as well as interested churches and NGOs were invited. The seminar had three ob-

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[109] For further information on the Cameroon code of conduct and the follow-up activities: Samuel Nguiffo, Centre pour l'environnement et le développement, Yaoundé, Cameroon.

jectives: 1. to show the impact of the international spreading of the code; 2. to evaluate how the code was implemented and put to work and how signatory institutions can be further supported in their efforts; 3. to extend the process to other organisations. The seminar took place in Cameroon on 25-27 October 2002.

The reports of the participants showed that the code led to positive measures within the signing organisations, especially on three levels: a) raising awareness among staff and board members, b) developing creative ideas for anti-corruption solutions, c) improving institutional structures such as separation of power and controls. Less successful was the implementation of the code with regard to external corruption. The signing organisations reported their difficulties to act without any corruption in relation to public services, etc. As a result of these experiences, the participants of the seminar decided to elaborate an appendix 2002 to the Code of 1999 (see Appendix A3). The seminar also established a "Committee for the Code against Corruption" for the follow-up steps (increasing the number of signing organisations, relations to TI Cameroon, organisation of next seminars).

3.1.5 All Africa Conference of Churches: Recommendations and Social Audit

The All Africa Conference of Churches (AACC), the ecumenical fellowship of 172 member churches representing more than 120 million Christians in 39 African countries, based in Nairobi, at its 8th General Assembly in Yaoundé/Cameroon in November 2003 adopted a resolution with recommendations on corruption (see Appendix A4). It was part of the assembly theme 'Come, Let us Rebuild' as a 'call to the churches in Africa to engage in the restoration of our collapsed social, political, religious and moral structures'.[110] Bishop Mvume Dandala, AACC gen-

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[110] All Africa Conference of Churches, *Final Report of the Social Audit of the Secretariat of All Africa Conference of Churches*, written by CORAT Africa, Nairobi: AACC, February 2006, 2.

eral secretary 2003-2008, was very committed to the issue. Supported by the Swiss Protestant development agency Bread for all, where I was at that time general secretary, he worked on a programme called Social Audit. After critiques against the accountability of AACC secretariat itself under his predecessor, Mvume Dandala was convinced that the AACC had first to clean its own house before preaching in a credible way to others. The Social Audit was conducted by the external ecumenical consulting and training company for organisational improvements CORAT Africa. The approach was not a review of financial behaviour to blame individuals, but a positive 'opportunity for a corporate review of its value base' and for 'accountability at individual, organisational, local community and government level' which would 'lay the ground for member churches to engage on theological justification for being a moral and ethical voice in the continent.'[111]

The Social Audit detected various internal factors that could lead to lack of accountability and corruption: 'Absence of standard systems and procedures. Long vacuum at post of Administrative Officer. Absence of corporate reflection on issues. An atmosphere of psychological fear. Creating an atmosphere for bonding. Concerns on inequity in salaries and on job progression.'[112] The AACC constitution and rules and regulations of committees, election procedures, remuneration etc. had not been renewed and strengthened for a long time. Tenders for new tasks and positions had not been practised. Co-responsibility was also seen on the side of funding partners, with sometimes a lack of insistence on reporting, accountability and governance renewal, and projects agreements with individual staff instead of the AACC as a whole.

Recommendations included: 'Continue to expand and improve efforts to institutionalise some of the principles that have already been taken, e.g. gender policy, tendering procedures [for job vacancies];…

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[111] Ibid.
[112] Ibid., 6-9.

policies for the employment of consultants' services, conflict management processes; develop codes of conduct for employed staff, policymakers, commissions, ecumenical partners and other stakeholders; set clear policies regarding the benefits that the policyholders may be entitled to; clarify the processes of engaging the member-bodies of the AACC for buying into this process of prioritising the efforts to overcome corruption.'[113] The Executive Committee of the AACC, in its conclusion about the Social Audit Report, invited all AACC member churches 'to share with the AACC information on their activities and actions against corruption' and 'to take immediate action to declare all church-related institutions like schools, hospitals, offices [etc.] corruption-free zones and to set processes for achieving these goals.'[114]

In 2006, regional workshops were held in the five AACC regions - East Africa, Southern Africa, Central Africa, West Africa and North Africa – to allow member churches to buy into the process, to present and discuss the outcomes of the Social Audit and to implement similar efforts on regional, national and local levels in Africa. The five-year report for the work between the assembly in Yaoundé in 2003 and the assembly in Maputo in 2008 reflects the efforts to improving governance structures,[115] but without being very explicit on fighting corruption.

The Social Audit is a good example what can be achieved by a committed person at the top of an organisation, such as the AACC general secretary, on the basis of a policy decision of the highest governing body. The process showed the importance of thoroughly renewing church structures, from the constitutions (which often have not been

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[113] Ibid., 16.

[114] All Africa Conference of Churches Executive Committee, *Overcoming Corruption. The AACC Effort at Self-Auditing*, statement, 2006, points 10.2 and 10.3.

[115] *The Work, Mission and Calling of the AACC from Yaoundé to Maputo. Africa Step Forth in Faith. The All Africa Conference of Churches Five Year Comprehensive Report from the Eighth to the Ninth General Assemblies 2003-2008*, Nairobi: AACC, 2008.

adapted since the creation of the churches in the 1960s after independence from the mission churches) to rules and regulations for elections, commissions, tenders, remunerations (which should conform to international standards in the political governance, private sector and civil society governance). The procedures also show that some churches are very willing to follow this path, but that much more determination and also speed to implement this reformation is needed. Without it, churches will continue to lose credibility. Corruption in church-related institutions in Africa continues also in 2010 as was confirmed to the author by many church staff in various countries.

3.1.6 All Continents: Churches' Campaigns, Publications, Statements

In many countries churches began to fight corruption in society and within their churches, with successes and obstacles. The following examples (by continent) of mainly positive initiatives are signs of hope.

Oceania

- In *Fiji*, the Fiji Council of Churches viewed the level of corruption in the country in 2006 with 'grave concern' and the Muslim League also found corruption very relevant. The *Tonga* report expressed concern about the high level of 'free gifting' to churches, and the *Tuvalu* report worried that villages were competing with each other in the level of gifts offered to retiring church ministers. Insofar as they collected money from members, or grants from abroad, they were vulnerable to corruption themselves. In *Kiribati*, embezzlement by church officials often went unpunished, and *Samoan* church expenditure was often unaccounted for.[116]
- In *Australia*, in 2008 the Uniting Church in Australia published the report *From Corruption to Good Governance* and called the

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[116] Larmour, Peter, op. cit., 15.

wealthy countries the real beneficiaries of the boom of corruption through tax evasion etc. In July 2009, the ethicist and retired Uniting Church minister Dr Noel Preston called for more decisive actions of churches against corruption, saying that 'if we fail to challenge corruption we fail to love our neighbor.'[117]

North America

- In the *USA*, many scandals with tele-evangelists have been reported since the huge scandal of Jim Bakker who was jailed in 1989 for defrauding his followers of $158 million. In 2006, two executives from the Baptist Foundation of Arizona were convicted of fraud and racketeering; the foundation collapsed in 1999, leading to losses of $550 million for investors, 'perhaps the largest case of Christian fraud in American history'. 20 percent of American congregations lose money to people entrusted with church finances, according to a 2005 Newsday article.[118] 'There is a need for more financial education for pastors and church treasurers,' an American pastor said.

- In the *USA*, the misappropriation of church funds in the Abundant Life Christian Academy Foundation was recorded.[119]

- In the *USA*, leaders of evangelical churches and evangelical TV stations have been accused of corruption and started campaigns against it.

- In the *USA,* 'Do No Harm 2011' is being organised as a sexual ethics summit addressing the prevention of and response to abuse, misconduct and harassment of a sexual nature, particularly by people in ministerial roles (both lay and clergy) within the

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[117] See Mardi Lumsden, "Church ethics and corruption", 30 July 2009, www.journeyonline.com.au/showArticle.php?categoryId=1&articleId=2110

[118] See Kennedy, Matt, "Church corruption, questionable gifts live on, long after Bakker scandal", Associated Baptist Press, 24 July 2007, www.abpnews.com/content/view/2789/120 (accessed 3 September 2010).

[119] "A Letter to the Membership of Abundant Life Church, Hillsborough, NC", www.churchcorruption.com (accessed 3 September 2009).

United Methodist Church (US). The United Methodist Commission on the Status and Role of Women has scheduled the event for January 2011 in Houston.

Latin America

- In *Brazil*, research and studies play an important role in overcoming corruption. More and more doctoral theses and investigative journalism help. An example: A doctoral thesis at the Methodist University in Sâo Paulo analysed the role of Pentecostal and neo-Pentecostal parliamentarians and their involvement in corruption.[120]

- In *Argentina*, nine Protestant churches and five ecumenical institutions sent an open letter 'to sister churches, agencies and Christian institutions in the northern hemisphere' on 20 December 2001 – a call for solidarity in the light of Argentina's economic disaster. They emphasised the link between corruption and debt. 'The debt [of Argentina] – besides originating out of an unjust economic relationship – is illegal; it generates corruption and impunity in order to continue to be possible… We ask you… to help us to alleviate the burden of the international debt.'[121]

Europe

- In *Germany*, in 2008, Protestant development agencies and Transparency International Germany published a study on corruption in development work and instruments against it.

- In *Germany*, in February 2009, Bread for the World and the Protestant Development Service (EED) held a conference 'Courage

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[120] Baptista, Saulo de Tarso Cerqueira, *Cultura Política Brasileira, Práticas Pentecostais e neopentecostais : A presença da Assembléia de Deus e da Igreja Universal do Reino de Deus no Congresso Nacional (1999-2006)*, Sâo Paulo: Sâo Bernardo do Campo, 2007 (download for free from www.globethics.net/web/guest/library).

[121] Open letter from churches and ecumenical organisations in Argentina, December 20, 2001, sent to other churches, especially in North America and Europe.

to Transparency', developing concrete strategies for corruption prevention and against corruption in development and emergency work and in churches.

- In *Switzerland*, a pastor in a small parish in the Alps was suspended from parish work by his church for taking bribes.
- In *Switzerland*, Bread for all has supported the programme for corruption-free (church-related) schools since 2002.

Africa

- In *Tanzania*, in May 2009 religious representatives challenged Africa's political leadership to ensure the active participation of their citizens in discussions on the implementation of the New Partnership for Africa's Development (NEPAD). Churches in Tanzania published theological and educational material to fight corruption.
- In *Ghana*, in April 2009, religious leaders from Protestant, Catholic and Muslim communities attended a two-day workshop on 'Zero tolerance against corruption, the role of religious bodies in Ghana'. They admitted that there is serious corruption within the churches and decided on programmes against it. They identified greed, selfishness, envy, opulence, flagrant flaunting of wealth as some of the drivers at the wheels of corruption in the churches.
- In *Liberia*, in 2008, the Liberia Council of Churches, in collaboration with churches, organisations and in partnership with World Vision, Liberia, tackled corruption and impunity under the theme 'Prayer and Action against Corruption and Impunity and the Need for Reconciliation in Liberia.'
- In *Africa*, based on a resolution against corruption at the AACC General Assembly in 2004, the All Africa Conference of Churches implemented 2005-2008 a programme with a social audit to improve concrete administrative mechanisms against cor-

ruption in the AACC and its member churches, combined with regional and sub-regional seminars with church leaders.

- In *Madagascar*, the Church of Jesus Christ in Madagascar, the largest Protestant church in the country, created a commission to fight corruption and injustice in 1998 and appointed a highly respected former government minister as head of the commission. In 1999, the church published *Réflexion stratégique sur la corruption*. The commission played an important and outspoken role against corruption during the presidential elections in 2001 and during 2002. But 'the church is corrupt, too, and many senior government officials are members of our church,' underlined the president of the commission. The commission cooperated with Transparency International.

- In *Zimbabwe*, the Zimbabwe Council of Churches (ZCC) published a strong statement against corruption in 1998 and supported the programme 'Monitoring the General Elections in Zimbabwe' in 2000 together with the Zimbabwe Election Support Network and with Transparency International Zimbabwe. Once again, the ZCC took a clear stand against president Robert Mugabe and the existing corruption in a statement in July 2001.

- In *Nigeria*, after the election of President Olusegun Obasanjo in September 1999, Nigeria's church leaders called upon the nation's new civilian government to take drastic measures to clean the country from corruption. On the other side, President Obasanjo – before his election he was chairperson of the board of Transparency International – challenged the churches in Nigeria in a speech to the Methodist church in August 2000 'to fight corruption from within, because a corrupt church has no message for a corrupt nation'.[122] Several churches encouraged improvement of accountability, launched campaigns against corrupt practices

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[122] See *Maranatha Christian Journal*, Nigeria, 21 August 2000.

and have introduced stiffer requirements to become church workers.

- In *Ghana*, the Church and Society Department of the Christian Council of Ghana and the Department of Pastoral Care of the National Catholic Secretariat published a booklet on corruption for the Christian Home Week in 1999.[123]

- In *Cameroon*, the Catholic bishops strongly challenged corruption in all sectors of society in 1998. The 37th Synod of the Presbyterian Church in Cameroon in 1998 'welcomed Government's concern to combat corruption on our country. The Synod thought such a programme will only have credibility a) if Government appoints independent people, preferably from the religious vocations with proven moral integrity to execute such a noble project; b) if Government demonstrates its determination in this regard by sanctioning those in high places in whom public confidence has been so much eroded.'[124]

- In *Cameroon*, the Cameroon Federation of Protestant Churches and Missions (FEMEC) published a booklet on curbing corruption, *Jugulate Corruption*, in 2000.[125]

- In *Cameroon* a Youth Forum of FEMEC formulated their own "Code of Conduct on Corruption" during a meeting from 4 to 8 August 2002 (see Appendix A5).

- In *Madagascar*, the Church of Jesus Christ in Madagascar published in 1999 *Réflexion stratégique sur la corruption*.

Asia

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[123] Christian Council of Ghana Church and Society Department/ National Catholic Secretariat Department of Pastoral Care, *Bribery and Corruption*, Accra, 1999.

[124] Presbyterian Church in Cameroon (PCC), "Special Statement from the 37th Synod (to be read in all congregations of the PCC", Kumba, April 1998.

[125] Cameroon Federation of Protestant Churches and Missions (FEMEC), *Jugulate Corruption/ Juguler la corruption*, Yaoundé 2000.

- In Kalimantan, *Indonesia*, Protestant, Catholic and Muslim youth organisations promised at a church meeting in February 2009 to take action against corruption, violence and environmental degradation.

- In *South Korea*, religious leaders played the most important role in the formation and operation of 18 regional branches of TI Korea, the Korean chapter of Transparency International. For example, nine out of the original nineteen board members were religious leaders. Bishop Seong-Soo Kim, of the Anglican Church in Korea, was elected chairperson of TI Korea. Buddhist, Catholic and Protestant coalitions were formed for the Evaluate and Vote Campaign against corrupt candidates for the general elections. Some religious groups made resolutions in support of the campaign. They distributed information pamphlets among their followers and requested them to participate in the voting after having evaluated the candidates.

- In *South Korea*, one religious leader asked his denomination to develop an anti-corruption programme. It says: 'We will pay what you miss towards your costs of living!' If any public servant among the followers asks to pay the difference between income and living costs, then the group will pay it. 'In my congregation church, it was accepted. Despite no members asked yet it would be one of the best practices for anti-corruption education in some communities rather than a failure', said Rev. Geo-Sung Kim, former general secretary and now chairperson of TI Korea.

- In the *Philippines,* Filipino church leaders have called on Catholics to uproot the country's widespread culture of corruption and be more active in fighting graft and corruption.[126]

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[126] Digal, Santosh "Catholic Church comes out against corruption", 10 June 2008, www.asianews.it/news-en/Catholic-Church-comes-out-against-corruption-13401.html.

3.1.7 World Council of Churches

The eighth assembly of the World Council of Churches (WCC) in Harare, Zimbabwe, in December 1998 made some clear statements on corruption, among others in the final statement on debt. The international community of over 350 churches from all countries called on its member churches to work for "ethical governance in all countries and legislative action against all forms of corruption and misuse of loans'.[127] The same assembly expressed in its statement on human rights that 'corrupt practices are a major evil in our societies. We uphold the right of every person *to be protected under the law against corrupt practices.*'[128]

In 1999, I proposed on that basis an Ecumenical Programme to Combat Corruption and a resolution for the Central Committee of the WCC.[129] In this form, a clear, detailed statement of the WCC on corruption has not yet been adopted; but since that time, the WCC and its staff are involved in many ways in strengthening churches in their efforts against corruption: The WCC actively participated in programmes e.g. in India (see 3.1.1), West Africa (see 3.1.2), and with the mission organisations (see 3.3). The WCC's Special Focus on Africa since the eighth assembly in 1998 and its Africa Reconstruction Programme (ARP) focused on four main challenges for Africa: the nation-state, violence, HIV/Aids and corruption.[130]

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[127] "The Debt Issue: A Jubilee call to End the Stranglehold of Debt on Impoverished People", point 4e, in: Kessler, Diane (ed), *Together on the way. Official Report of the Eighth Assembly of the World Council of Churches*, Geneva: WCC, 1999, www.wcc-coe.org/wcc/assembly/fprc2c-e.html (accessed 3 September 2010).

[128] "A Statement on Human Rights", point 3.9, in: Kessler, Diane (ed.), op. cit., www.wcc-coe.org/wcc/assembly/hr-e.html (accessed 3 September 2010).

[129] Stückelberger, Christoph, *Fighting Corruption. An Urgent Task for Aid Agencies, Missionary Societies and Churches*, Impulse No 5e/1999, Berne: Bread for all, 1999, chapter 9.

[130] See e.g. www.wcc-coe.org/wcc/africa/index-e.html.

The ninth assembly of the WCC in Porto Alegre in 2006[131] did not specifically mention corruption; but it was included in the statements on economic justice presented to the assembly, "Alternative Globalisation Addressing People and Earth – AGAPE".[132] In these statements, fighting corruption is linked with fighting poverty and gender equality. An example: The 'Consultation on Linking Poverty, Wealth and Ecology: African Ecumenical Perspectives'[133] in 2007 in Tanzania, as part of the AGAPE process for economic justice, stated that corruption is a negative outcome of the violation of *ubuntu*, the community-oriented responsibility (p.12); it called for church leadership consultations 'in order to ensure holistic nurturing and to combat corruption' (p.14); it mentioned corruption as a factor 'fuelling poverty' (p.25); and it addressed 'corruption and its impact on youth' (p.26).

At its meeting on 24-25 August 2009, the Executive Committee of the WCC approved 'Principles of ethical business' and an 'Anti-fraud and corruption policy'.[134] The Finance Committee of the Central Committee (the parliament of the WCC) enlarged the mandate of the Audit Committee so that it becomes 'an appropriate point of contact for a staff member to raise a concern about management override of controls'.[135]

On 29 July 2010, the WCC general secretary Olav Fykse Tveit in his congratulatory message to the new president of the Lutheran World

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[131] Rivera-Pagán, Luis N. (ed.), *God in Your Grace. Official Report of the Ninth Assembly of the World Council of Churches*, Geneva: WCC, 2007.

[132] "Alternative Globalization Addressing People and Earth AGAPE. A Call to Love and Action", www.oikoumene.org/resources/documents/assembly/porto - alegre-2006/3-preparatory-and-background-documents/alternative-globalization-addressing-people-and-earth-agape.html. See also the report on the economic justice plenary in Rivera-Pagán, Luis N. (ed.), op. cit., 218-223.

[133] "Alternative Globalization Addressing People and Earth (AGAPE) Consultation on Linking Poverty, Wealth and Ecology. African Ecumenical Perspectives, Dar es Salaam, 5-9 November 2007. A Report", Geneva: WCC, 2007.

[134] Report of the Finance Committee, Central Committee, 26 August-2 September 2009, Doc GEN/FIN03, www.oikoumene.org/en/resources/documents/ central-committee/geneva-2009.html (accessed 4 September 2010), 11-14.

[135] Ibid., 4.

Federation mentioned (governmental) corruption as one of the key WCC issues: 'In the WCC you continue to have a reliable and consistent partner in the pressing issues of the world, including climate change, illegitimate debt, gender discrimination in church and society and governmental corruption.'[136]

3.1.8 World Alliance of Reformed Churches, Lutheran World Federation, ACT Alliance

The World Alliance of Reformed Churches (WARC), at its 24th General Council (Accra, 2004) agreed an 'action plan', with the engagement of the member churches to 'commit themselves to eradicating corruption within the churches by implementing a programme for corruption-free churches by implementing existing and new plans (e.g. AACC General Assembly and NCC India)'.[137]

The Lutheran World Federation (LWF) developed *accountability* as one of four core values, especially for its Department for World Service (DWS), in the strategic plan 2007-2011. A detailed accountability framework including an LWF code of conduct serves as a benchmark for the broad development and relief work of the LWF.[138] In addition, the LWF is actively involved in efforts for corruption-free humanitarian assistance in cooperation with the Red Cross, Act Alliance, Transparency International and others. At its Eleventh Assembly in July 2010 in Stuttgart, Germany, the LWF called its member churches 'to engage in capacity development of member churches on resources and finance, in order to strengthen their role as advocates for transparency and account-

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[136] www.oikoumene.org/en/resources/documents/general-secretary/messages -and-letters (29 July 2010).
[137] *Accra 2004. Proceedings of the 24th General Council of the World Alliance of Reformed Churches, Accra, Ghana, 30 July-12 August 2004*, Geneva: WARC, 2005, 200. The elaboration of the action plan at the council was moderated by the author.
[138] "LWF/DWS Accountability Framework", Geneva: LWF, 2006, www.lutheranworld.org/What_We_Do/DWS/DWS-Documents/EN/DWS-Accountability_Framework.pdf (accessed 4 September 2010).

ability on revenues and national resources'. It also called upon 'the member churches to support efforts to fight corruption and ensure greater transparency in extractive industry'.[139]

ACT Alliance, an Alliance of over 100 churches and church-related development and emergency agencies from all continents, established for all staff members a 'Code of Conduct for the Prevention of Sexual Exploitation and Abuse' and clear guidelines for 'Compliance and Complaints Mechanisms' (see Appendix 15).

3.1.9 Roman Catholic Church

Half of the Christians in World Christianity – 1.166 billion baptised Catholics in 2008 – belong to the Roman Catholic Church.[140] Corruption is a great issue also in this church. It is not the focus of this study, but a few indications are mentioned:

Experiences: The Banco Ambrosiano scandal in 1981 was a large financial scandal of the Vatican Bank including corruption. The Vatican Bank – now Istituto per le opera di Religione (IOR) – was in recent years again heavily involved in bribery and money laundering, as the new book of the Italian journalist Gianluigi Nuzzi shows.[141] The sexual abuse of minors by priests is another painful instance of (sexual) corruption where thousands of victims still suffer and the church is profoundly shaken. The connexion between church and political power favours corrupt collusion.[142]

Theological *explanations* have to analyse faith-based reasons such as doctrine of sexuality, double morality, which is often more easily prac-

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[139] "Draft Consolidated Report on Actions Taken by the Eleventh Assembly of LWF", July 2010, VI/7 and VI/5, www.lwf-assembly.org/uploads/media/ Con-solidated_Report-Actions_Taken_by_Eleventh_Assembly_01.pdf (accessed 25 August 2010).

[140] "Christianity by Country", http://en.wikipedia.org/wiki/Christianity_by_ country (accessed 4 September 2010).

[141] Nuzzi, Gianluigi, *Vaticano S.p.A.*, Milano: Chiarelettere, 2009.

[142] Agatiello, Osvaldo R., *Poder y corrupción*, Buenos Aires: Academia Nacional de Ciencias Morales y Políticas, Anales, separata, 1998.

tised and justified in Catholic ethics and behaviour than in Protestant (but which exists in some forms in all Christian confessions). The tradition of indulgence where a partial remission of punishment is offered by the pope (as in 2000 by Pope John Paul II) or can even be bought (as introduced by Pope Leo X in 1517 to finance Saint Peter's Basilica in Rome as in a number of later phases in Catholic church history) was one of the factors for Reformation and is still controversial today.[143] Indulgence favours corrupt practices and is one of the theological roots of corruption.

Efforts: Many courageous Catholic church leaders fight against corruption especially in politics (fair elections) and in the private sector (good governance, business ethics). Within the church, the voices come much less from the church hierarchy, but from lay movements, orders, and Catholic social institutions such as development and mission agencies.

3.2 Experiences and Efforts of Development Agencies

In the 1990s, church-related development agencies were not in forefront of fighting corruption, even though accountability and project standards were at the heart of their professional standards. They were reactive rather than proactive, fearing a negative impact on fundraising if they publicly mentioned corruption. This has changed. Development agencies now have strategies, codes, guidelines and monitoring mechanisms in place and publish documents on the issue, more and more also in cooperation with Transparency International (TI) or the national chapters of TI. Some examples:

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[143] Brandt, Reinhard, *Lasst ab vom Ablass. Ein evangelisches Plädoyer*, Göttingen: Vandenhoeck & Ruprecht, 2008.

3.2.1 Germany: Protestant and Catholic Development Agencies and TI

Bread for the World and the *Church Development Service* (Evangelischer Entwicklungsdienst, EED), in the perspective of a future merger, agreed on almost the same guidelines for the prevention of corruption in 2007/2008.[144] Bread for the World also adopted a code of conduct for transparency and against corruption for NGOs and church-related development projects of Bread for the World[145] and an engagement for greater transparency and good governance in 2008.[146] Bread for the World won third place in the PriceWaterhouseCoopers transparency award in 2009.

In 2007, Transparency International Germany published a working paper on 'Corruption in Development Cooperation – a Problem that equally affects Church Organisations.[147] A 'Working group for the prevention of corruption in church development cooperation', with staff members from various German development organisations such as EED, Kindernothilfe and from the private sector, identified structural causes of corruption: in the churches and agencies of the North,[148] these included especially project planning (e.g. check if the partner can bear the follow-up costs of a project), disorientation in goals, shortcomings in management structures, failure of supervisory bodies, worries about the

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[144] Brot für die Welt, "Leitlinien zur Korruptionsprävention der Ökumenischen Diakonie, 28 August 2007; EED, "Leitlinien zur Korruptionsprävention", 16 January 2008.

[145] Brot für die Welt, "Verhaltenskodex für Transparenz und gegen Korruption. Für Nichtregierungsorganisationen und Kirchliche Entwicklungsprojekte mit Brot für die Welt", 2008.

[146] Brot für die Welt, "Selbstverpflichtung der Aktion Brot für die Welt und der Diakonie Katastrophenhilfe für mehr Transparenz und gute Geschäftsführung", 21 February 2008, www.brot-fuer-die-welt.de/downloads/ueber-uns/ Selbstverpflichtung_Brot_fuer_die_Welt.pdf (accessed 6 September 2010).

[147] Thiel, Reinold E., *et al.*, "Corruption in Development Cooperation – a Problem that Equally Affects Church Organisations", working paper, Berlin: Transparency International Deutschland, 2007.

[148] Ibid., 11-14.

organisation's reputation, a wrong sense of solidarity with the partner, competition between donors, and lack of transparency. In churches and agencies of the South,[149] the causes were seen in the legacy of the mission organisations, the mixture of pastoral and development work, the role of employees and decision-makers (e.g. development managers appointed by and depending on church leaders and on low salaries), lack of independence of supervisory bodies, lack of participation of target groups and lay people in decisions, and lack of transparency and public awareness. The document includes a list of suggestions for the prevention of corruption in development work,[150] such as project planning, anti-corruption clauses in project agreements, monitoring of project funds, target group participation (informing beneficiaries about the project budget and accounts), monitoring by supervisory bodies, avoiding nepotism in project staff selection, enforcement of sanctions, appointing ombudsmen and mechanisms to protect whistleblowers, cooperating with national chapters of Transparency International. Solutions have to include the partners in North and South.

The reactions to the TI paper showed the manifold measures already undertaken by development agencies.[151] Transparency International Germany and the Protestant Academy Bad Boll, with the support of Bread for the World, Misereor and the entrepreneurs' Wirtschaftsgilde, looked at 'Courage to Transparency. Corruption Prevention in Development Cooperation of Churches and NGOs' at a conference on 6-7 March 2009. A number of concrete recommendations are available in the conference report.[152] Many participants from North and South em-

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[149] Ibid., 14-17.

[150] Ibid., 21-27.

[151] See the collection of statements and reactions in*"Korruption in der Entwicklungszusammenarbeit – ein Problem auch für kirchliche Organisationen"*, *epd Dokumentation No 21*, 13 May 2008.

[152] "Mut zur Transparenz. Korruptionsprävention in der Entwicklungszusammenarbeit von Kirchen und NROs", *Bad Boller Skripte 3/2009*,

phasised the importance of a new understanding of partnership which includes accountability and 'audit from below', from the target groups of projects (25), the necessity of a collection of case studies on socio-cultural perception of corruption (34), discussion of anti-corruption clauses in project agreements between donors and beneficiaries (29), monitoring and sanction mechanisms of codices (36), the necessity of ombudsmen in the organisations (37).

Georg Cremer, general secretary of Caritas Germany since 2000, published a very useful book on corruption in development cooperation with concrete case studies.[153]

3.2.2. Switzerland: Christian Development Agencies' Project Management

In 2001, the Commission for Projects and Programmes of the Swiss Protestant development agency Bread for all conducted an inquiry among project staff in the headquarters of these organisations in Switzerland. They were asked about their experiences with corruption in their development work and about possible solutions. A summary of the answers of the project staff:

a) Reasons for corruption in development programmes or in their environment: economic problems of staff members; cultural environment; hierarchy problems and power questions tied to it (including accumulation of offices); 'important protagonists' of national partner organisations are very often spoiled by donors; unclear project policies; unclear or missing agreements and contracts for programmes and projects; lack of planning and control, no transparency; insufficient infor-

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www.transparency.de/fileadmin/pdfs/Themen/Entwicklungszusammenarbeit/Tagung Mut zur Transparenz_Dokumentation_09-12-15.pdf.

[153] Cremer, Georg, *Korruption begrenzen. Praxisfeld Entwicklungspolitik*, Freiburg: Lambertus, 2008 (2nd edition); Cremer, Georg, "What Do We Know about the Results of Fighting Corruption in Developing Countries and Development Cooperation?" Nadel discussion forum, Zurich, 24 April 2009, manuscript.

mation on important local facts (including prices); insufficient coordination between donors in case of co-financing;

b) Measures proposed by the project staff: develop clear rules and regulations (both in the general and specific context); make yourself familiar with your environment (including legal questions); persistently include beneficiaries in all processes of decision-making, planning and evaluation; all in all, develop as broad and participatory decision-making structures as possible; persistently require the partners to share in the efforts ('ownership'); conclude straightforward contracts for the programme and project work (clarify mutual 'business relations'); call in local, independent referees; independent, transparent audits; if applied consistently and systematically, the PEMI planning method (Planning, Evaluation, Monitoring, Implementation) is a valid reinsurance; checklists.[154]

In 2009, *Bread for all* with *Transparency International Switzerland* published guidelines for NGOs against corruption in development cooperation.[155]

Swiss Interchurch Aid (HEKS) also took up the issue of corruption in its publications and programme management system. After a severe case of fraud in a project in Niger, it immediately informed the public. This proactive information policy did not lead to a decrease of donations, but rather to an increase that honoured the transparent policy.

Caritas Switzerland, the Catholic development and relief organisation, strengthened its internal rules against corruption after a corruption case in the tsunami relief of reconstruction of houses in Aceh/Indonesia

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[154] A checklist for development agencies was already published in Stückelberger, Christoph, *Fighting Corruption*, 1999, 23.
[155] Brot für alle/ Transparency International Switzerland, "Korruption in der Entwicklungszusammenarbeit. Richtlinien für NGOs", Berne 2009. www.brotfueralle.ch

in 2008.[156] Within the general rule of zero tolerance, it is declared in rule 2.3 that an exception is ethically justified only if the direct survival of people depends on the action.[157] On 1 May 2009, *Caritas Internationalis* put into force 'Guidelines for fighting fraud and corruption in the project work of Caritas International', which are compulsory part of each project agreement.[158]

3.2.3 Cameroon: Easter Weeks Campaign

Since 1998, Protestant and Catholic organisations in Cameroon have been organising Campagne Semaines Pascales ('Easter Weeks Campaigns', CSP) National events are combined with local events, organised by local communities. The campaigns are organised by the Christian environmental NGO Circle for the Promotion of Creation (CIPCRE) in cooperation with the Catholic organisation Justice and Peace Cameroon and the Federation of Protestant Churches in Cameroon (FEMEC). They chose violence as their overall theme for 2002-2005; in 2001 and 2002 they focused in this context on fighting corruption.[159] The theme of the 2002 campaign was 'For a violence-free society let's fight corruption and tribalism'. It showed that violence cannot be reduced without fighting corruption and tribal conflicts. The campaign was seen as a contribution to the Ecumenical Decade to Overcome Violence (2000-2010).

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[156] Position of Caritas Switzerland on the case: http://web.caritas.ch/media_features/fce/Stellungnahme_Caritas_Schweiz_Meulaboh.pdf (accessed 2 August 2010).

[157] Caritas Switzerland, "Reglement gegen Korruption", Luzern: Caritas, 2008.

[158] Caritas Internationalis, "Guidelines for Fighting Fraud and Corruption in the Project Work of Caritas International", 20 April 2009.

[159] CIPCRE *et al.* (eds.), *Cahier d'animation 2001: Combattons le tribalisme et la corruption. Pour une gestion transparente*; *Cahier d'animation 2002: Pour une société sans violence. Combattons le tribalisme et la corruption*, Bafoussam, Cameroon: CIPCRE. For further information: CIPCRE, csp@wagne.net; www.wagne.net/csp/welcome/index.php.

3.3 Experiences and Efforts of Mission Organisations

3.3.1 German Protestant Mission Societies very committed

German Protestant mission societies with their partners are – as far as I can see – the most committed mission organisations worldwide. They began to be proactive in fighting corruption in churches and their partnership work in two waves: the first in 1995-2002 and the second since 2007. Training seminars for their staff, the development of codes of conduct, and internal guidelines have been the most important tools. Prior to the mission societies, the German Ecumenical Conference for Church and Development (Gemeinsame Konferenz Kirche und Entwicklung, GKKE) published a documentary in 1995 on corruption as a hindrance to development.[160] In 1997, individuals in Germany working in the field of development services formed a *Forum Mission und Korruption*.

The *Association of Protestant Churches and Missions in Germany* (Evangelisches Missionswerk in Deutschland, EMW) has been involved in dialogue on corruption with partner churches for many years. It started special efforts with a nationwide technical meeting in Wuppertal on 20-21 February 2002.[161] It held a consultation in Hamburg in June 2009 and a second on 'Transparency as a Quality Criteria of Ecumenical Relations' in Hamburg in March 2010.[162] Partner churches in India (NCCI) and Tanzania (ELCT) reported about their experiences and in-

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[160] Holtz, Uwe/ Kulessa, Manfred (eds.), *Korruption als Entwicklungshindernis. Läßt sich Korruption durch rechtliche Rahmen in Deutschland unterbinden?* (2 volumes), Bonn: Gemeinsame Konferenz Kirche und Entwicklung, 1995.

[161] For a detailed analysis of the EMW initiatives and the ecumenical and missiological context of the anti-corruption efforts in the last ten years, see Ahrens, Theodor, "Zeit und Ort der EMW-Initiative" in: Ahrens, Theodor, op. cit., 46-71.

[162] Evangelisches Missonswerk Deutschland/ Missionsakademie Hamburg, "Transparenz als Qualitätsmerkmal ökumenischer Beziehungen", conference, 2-3 March 2010. www.emw-d.de.

struments. They fully support the anti-corruption efforts of EMW and the Mission Academy.

The *United Evangelical Mission* (UEM)*,* at its German Regional Meeting, dealt with corruption in a working group in June 2001. Participants – including Transparency International – tackled the question 'Corruption and lacking transparency – also a challenge to us?' The meeting resolved to introduce a process to work out and adopt a 'Code of Conduct of the United Evangelical Mission against Corruption and for Transparency' in 2002 (see Appendix A8). The code from Cameroon (see Appendix A3) served as a basis for it. The 'Guidelines for Treasurers of the UEM member Churches' is an important appendix to the UEM code (see Appendix A8). These guidelines have been drawn up and adopted by the Treasurers at the International Workshop for Treasurers in Wuppertal as early as in 1999.

The *Association of Churches and Missions in South Western Germany* (Evangelisches Missionswerk in Süddeutschland, EMS) adopted a code of conduct against corruption and for transparency in 2007 and implementing rules and regulations in 2008.[163] They include the obligation of each member church and member mission to appoint a person who controls the implementation of the code, to protect whistleblowers and to implement the separation of power on all levels of the organisation.

The *Association of Protestant Churches and Missions in Bavaria* (EMB) conducted a day of study on corruption and church development work in Neuendettelsau on January 13, 2001.

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[163] Evangelisches Missionswerk in Süddeutschland (EMS), *Anti-Corruption Policy*, with rules and regulations (2008) and the EMS code of conduct against corruption and for transparency (2007/2008), www.ems-online.org/fileadmin/download/Policies/ EMS Anti-Corruption Policy engl.pdf (accessed 6 September 2010).

3.3.2 Switzerland and Great Britain: Project Guidelines

The international Swiss-based mission society *mission 21* (a merger of the Basel Mission and four smaller mission societies) included the following project criteria into their guidelines for projects and partnerships: 'Projects and programmes of mission 21 ... never resort to the means of corruption'. Mission 21 discussed corruption as an issue with several partners and partner churches.

The *Council for World Mission* (CWM), based in London, regularly reports in its news, in its magazine *Inside out* and on the website about corruption and anti-corruption activities – especially of its partner churches.[164]

3.4 Experiences and Efforts of Other Religions and Inter-Religious Efforts

The cooperation of different religious communities and faith-based organisations in fighting corruption is increasing and is very important. Especially in many countries where different religions influence public opinion as in Indonesia, India or Nigeria, the cooperation strengthens the impact and credibility of anti-corruption activities. An example: a common call by Muslim, Christian and Hindu leaders in Indonesia in 2002 to fight corruption had more impact on the government than the appeals of individual churches or church leaders. Common theological and spiritual work and publications would be also very important. It could underline the fact that all world religions express in their holy scriptures a clear commitment against corruption.[165]

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[164] For more information: council@cwm.org.uk; www.cwmmission.org.uk.
[165] See below, chapter 4.3.

3.4.1 Muslim efforts

Religious activities, including those fighting corruption, are always interrelated with the political situation. This is true for all religions. The more freedom of action, the more active is the role of religious institutions. The Muslim scholar Musa Asya'rie from Indonesia describes the change in Indonesia after Suharto's dictatorship: 'In a centralised, authoritarian, and repressive government, a socio-religious institution has lost its prophetic spirit. The government takes tight controls and supervision… Then, in the current democratic government where power has been changed into public concern, and the people's political freedom is guaranteed, the role of socio-religious institutions should be improved by means of formulating a new social ethics endeavouring the grass roots, that is the ethics that considers corruption, collusion and nepotism as big crimes we should combat together.'[166] In many countries, Muslim scholars, groups and institutions are active against corruption.

3.4.2 Buddhist efforts

Chen Chien-Jen shows in his MBA thesis how Buddhist doctrine can help to overcome the corruption, fraud and mismanagement that he observed in Taiwanese private companies.[167] He describes four major problems: the lack of 1. long-term perspective, 2. management ethics, 3. innovation, 4. compassion for the other. 'This research recommends four methods based on the Buddhist doctrines to rectify the four major problems. 1. The Bodhisattva is afraid of cause and the ordinary is afraid of effect to overcome shortsightedness. 2. To obey the precepts and ethics to overcome the lack of principle & ethic of management. 3. To cultivate oneself according to the self-reflection Buddhist doctrines to over-

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[166] Asy'arie, Musa, "Religion, State and Corruption in the Perspective of Indonesian Islam", paper presented at the Global Forum on Fighting Corruption and Safeguarding Integrity II, the Hague, Netherlands, May 2001, manuscript, 19.

[167] Chen, Chien-Jen, "The research of the Buddhist doctrines to rectify business corruption of the present age", Taiwan: NSYSU 2003 (in Chinese with English summary). Download for free from www.globethics.net/web/guest/library.

come the lack of innovation. 4. To operate with compassion and kindness to others to overcome benefiting the self at the expense of others.'[168]

3.4.3 Inter-Religious Coalitions and Networks

A global coalition of Christian development organisations on the initiative of CAFOD, Christian Aid, Tear Fund, Islamic Relief, Uniting Church in Australia and signatories from all religions sent a call to UN Secretary General Ban Ki Moon in November 2009, before the Conference of the States Parties of the UN Convention against Corruption (UNCAC) with their 'strong support' of the convention, underlining that 'corruption is condemned by all religions'. They wrote that 'transparency and the participation of civil society' are 'essential for a robust and credible review mechanism' of the Convention.

The *International Network of Faith-Based Organisations Against Corruption* (INFOC) was created in 2001. During the Global Forum on Fighting Corruption and Safeguarding Integrity II in The Hague, 28-30 May 2001, there was a panel on the role of faith-based organisations in the struggle against corruption. The participants in the panel from thirteen countries – representatives of the Christian, Moslem, Jewish and Baha'i faiths from all continents, including the author, with Cardinal Oscar Rodriguez from Honduras as moderator – reported about the efforts of their religious communities in fighting corruption.[169] It was the first such global inter-religious meeting against corruption, financed by the US State Department and the Dutch government. Upon the proposal of the author, the panel participants decided to form INFOC. The aims of INFOC according to the founding meeting are 'to strengthen common efforts of faith-based organisations (FBOs) in fighting corruption in countries, regions or internationally; to contribute to greater justice, ac-

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[168] Ibid., summary.
[169] Some of the speeches are available at http://usinfo.state.gov/topical/econ/bribes/faithgroups.htm.

countability, transparency and integrity; to make the work of FBOs in
fighting corruption more visible; to enhance the exchange of information
between and among and between these groups/organisations and many
of the governmental and non-governmental groups; to make available
the positions of different faiths against corruption in individual, gov-
ernmental and organisational life; to encourage interfaith organisations
to join these efforts; to prepare representation and eventually common
statements for international anti-corruption meetings and conferences.'
INFOC presented a workshop on 'Fighting Corruption: The Unique
Role of Faith-Based Organisations' at the 11th International Conference
against Corruption (IACC) in Prague in October 2001. INFOC Uganda
launched national prayer days in November 2001. After this, INFOC did
not continue its activities, but it would be worth relaunching in one way
or another.

3.5 Learning from Business

The private sector in many countries is most involved in corruption,
but in some countries and some business sectors is also ahead of other
sectors of society in fighting corruption. An encouraging overview of
promising tools to tackle corruption in business is shown in Transparen-
cy International's *Global Corruption Report 2009*.[170]

3.5.1 International Initiatives

The UN Global Compact (UNGC), launched in 2000 with its ten
principles for respecting core human rights in the private sector, includes
a 10th principle against corruption: 'Business should work against cor-
ruption in all its forms, including extortion and bribery.' The UNGC is
signed by 7700 corporations and other stakeholders from 130 countries

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[170] Transparency International, *Global Corruption Report 2009. Corruption and
the Private Sector*, Cambridge: Cambridge University Press, 2009.

(as of 2010) and is therefore one of the largest efforts on corporate governance of the private sector with the support of the UN. It was at the beginning criticised for being a weak, not binding instrument. It remains a voluntary code, but in the meantime it strengthened the reporting and accountability efforts, e.g. by clear reporting guidance.[171] It is an example how an instrument like a resolution or a code can be further developed, especially with reporting and monitoring mechanisms. One of the leading companies in implementing the global compact is Novartis, which describes the efforts in a new book.[172]

The International Chamber of Commerce has supported efforts to fight corruption for more than a decade, with its first handbook on *Fighting Bribery* in 1999 and the third volume in 2008.[173] Compliance mechanisms, accounting, auditing, financial control, corruption in customs and tax evasion, respecting the legal frame and implementing international conventions are the main topics. An important issue also is contributions to political parties during election campaigns and contributions to charities. In both cases, transparent reporting about corporate donations and abstaining from business conditionalities for such donations are important. A 'Model Code of Conduct for Corporate Political Spending' and the 'Transparency International Business Principles for Countering Bribery' fix these standards.[174]

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[171] UN Global Compact, *Reporting Guidance on the 10th Principle against Corruption*, New York: UNGC, 2009, www.unglobalcompact.org/docs/issues_doc/Anti-Corruption/UNGC_AntiCorruptionReporting.pdf (accessed 6 September 2010).

[172] Novartis Foundation for Sustainable Development, *Novartis and the Global Compact. An Inspirational Guide to Implementing the Commitment*, Basel: Novartis, 2010, with a preface by Kofi Annan; on the 10th principle, 66-82. www.novartisfoundation.org/platform/content/element/3709/Novartis_Global_Compact_FINAL.pdf (accessed 6 September 2010).

[173] Heimann, Fritz/ Vincke, François (eds.), *Fighting Corruption. International Corporate Integrity Handbook*, Paris: International Chamber of Commerce, 2008.

[174] See Méan, Jean-Pierre, "Political and Charitable Contributions and Sponsorship", in: Heimann, Fritz/ François Vincke, op. cit., 153-165.

3.5.2 Sector Initiatives and Codes

The different business sectors are confronted with very specific forms of corruption. The TI Bribe Payers Index (BPI) shows that the military sector, the information sector (especially in the phase of privatisation), the energy sector (grand corruption with governmental infrastructure projects) and the health sector are especially affected. Also the extractive (mining, oil and gas) industries are very sensitive and started specific efforts and codes to find sector-wide solutions with the *Extractive Industries Transparency Initiative* (EITI).[175]

The financial industries adopted e.g. the *Equator Principles*, a set of principles to ensure that investments are made in a socially responsible and sustainable way.[176] The sector approach among peers is helpful. Related to churches, the campaign for corruption-free religious schools (see 3.1.2) can be seen as such a sector approach. Investors could – but often do not – play an import role in boosting anti-corruption efforts of companies.[177] Also religious institutions can support ethical investments in companies through their investment policies.

Numerous *case studies*[178] on corruption in business and instruments such as *codes of ethics* of companies and business sectors to overcome corruption have been developed especially during the last decade. A representative survey among US business professonals shows: Firms with a code of ethics are 'significantly less likely to be accepting of international bribery.'[179] But 'the mere existence of written codes of ethics can-

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[175] See http://eiti.org.

[176] www.equator-principles.com/principles.shtml.

[177] Zinnbauer, Dieter, "The Role of Investors in Strengthening Corporate Integrity and Responsibility", in: Transparency International, *Global Corruption Report 2009*, 105-110.

[178] See the collection of case studies in the globethics.net online library www.globethics.net/web/guest/collections.

[179] McKinney, Joseph A./ Moore, Carlos, W., "International Bribery: Does a Written Code of Ethics Make a Difference in Perception of Business Professionals?" in: *World Business Ethics – Does East Meet West? Journal of Business Ethics 79 (1-2)*, 2008 (special issue), 103-111 (109).

not, in itself, be expected to be the answer to the international bribery problem.' It is surprising that in US companies, where corruption in international business has been prohibited and a criminal offense for thirty years, still 'almost half of the US business professionals surveyed considered it acceptable to one degree or another.'[180] At the beginning, most of the efforts and case studies have been dealing with multinational companies on all continents,[181] now more and more also with small and medium enterprises (SMEs) along the value chain of second and third layers of suppliers. With the fast economic growth of South and East Asia, cultural differences between East and West are more and more of concern.[182] Especially affected are transitional economies with unstable legal systems.[183]

Whistleblowing[184] is a phenomenon where more and more private companies, public institutions and NGOs develop strategies and instruments. A whistleblower is a person who raises a concern about wrongdoing in an organisation or body of people; usually this person is or has been from that same organisation but is without the power to eliminate the misbehaviour.[185] The misconduct may be classified in many ways; for example, a violation of a law, rule, regulation and/or a direct threat to public interest, such as fraud, health and safety violations, and corrup-

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[180] Ibid.

[181] An example from Latin America: Halter, Maria Virginia *et al.*, "Transparency to Reduce Corruption?" in: Moore, Geoff/ Stückelberger, Christoph (guest editors), *Global and Contextual Values for Business in a Changing World, Journal of Business Ethics 84, Suppl. 3*, 2009 (special issue), 373-385.

[182] E.g. Provis, Chris, "Guanxi and Conflicts of Interests", in: *World Business Ethics – Does East Meet West? Journal of Business Ethics 79 (1-2)*, 2008, 57-68.

[183] Hung, Humphry, "Normalized Collective Corruption in a Transitional Economy: Small Treasuries in Large Chinese Enterprises", in: *Journal of Business Ethics 79 (1-2)*, 2008, 69-83.

[184] Leisinger, Klaus M., *Whistleblowing and Corporate Reputation Management*, München/Mering: Rainer Hampp Verlag, 2003.

[185] Cf. the definition in Near, Janet P./ Miceli, Marcia P., "Organizational Dissidence: the Case of Whistle-Blowing", in: *Journal of Business Ethics, 4 (1-2)*, 1985, 1-16 (4).

tion. Whistleblowers may make their allegations internally (for example, to other people within the accused organisation) or externally (to regulators, law enforcement agencies, to the media or to groups concerned with the issues).

N.R. Narayana Murthy, co-founder and president of Infosys, the largest Indian, and one of the largest global, IT companies and highly committed to business ethics, confirms that ethics in business pays: 'Tackling corruption in business [is] profitable and feasible… Far from disadvantaging us, our anti-corruption stance has been a driver for sustainable growth and performance. With it we have earned the trust of local and international business partners and fended off opportunistic overtures to rig the game. These standards continue to attract the most talented and value-oriented workforce to Infosys, proving to the business community and broader society that an open, accountable business environment, personal integrity and hard work are the indispensable ingredients that create a dynamic economy, expediting both economic and social development'[186] Turning the vicious circle of corruption into a virtuous circle of honesty and transparency pays. It is a long term effort with sustainable positive effects.

3.6 Learning from Politics

3.6.1 International Governmental Conventions as legal frame

During the first decade of the 21st century, a number of important multilateral global and continental conventions against corruption have been ratified by governments. They build the legal frame also for churches. As legal benchmarks they support their efforts. They represent

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[186] Murthy, N.R. Narayana, "Foreword 1. Tackling Corruption in Business: Profitable and Feasible", in: Transparency International, *Global Corruption Report 2009*, xix.

minimum standards that the churches for ethical reasons should go beyond, but the minimum is already demanding.

Five multilateral global instruments are of special importance. They have a special focus on cross-border corruption between North and South.

The *OECD Convention on Combating Bribery in International Transactions* was signed in December 1997 and came into force in February 1999. It has a rather limited but economically and politically highly relevant goal, as the convention's approach is very practical and oriented especially to cut down bribes for foreign public officials. Such bribes were even tax-deductible in most industrialised countries until the OECD convention came into force! Economic interests or bilateral individual interests are now clearly subordinated to the legal and political goals of fighting corruption. This is not a matter of course, if one considers that governments, for example in the arms trade, would probably also resort to corrupt means due to economic reasons.

The United Nations Convention against Corruption (UNCAC) entered into force on 14 December 2005. 141 countries have ratified it (October 2009).[187] It obliges the States Parties to implement a wide range of anti-corruption measures related to laws, institutions and practices. The third session of the Conference of the States Parties to UNCAC took place in Doha in November 2009. Good practices and first lessons learnt from a pilot review programme show that peer review is important to make progress.[188] 356 civil society organisations from 95 countries formed a very large coalition asking for an effective, transpar-

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[187] www.odccp.org/odccp/crime_cicp_convention_corruption_docs.html; signatory countries: www.unodc.org/unodc/en/treaties/CAC/signatories.html.
[188] "Good practices and lessons learned from implementing the UNCAC Pilot Review Programme", Conference of the States Parties to the United Nations Convention against Corruption, third session, Doha, 9-13 November 2009. Note prepared by the Secretariat, www.unodc.org/documents/treaties/UNCAC/COSP/session3/V0987359e.pdf.

ent, accountable and inclusive mechanism to monitor progress in the implementation of the UN Convention against Corruption.[189]

The World Bank's Strategy on Governance and Anticorruption (GAC) of 2007, with seven guiding principles,[190] is closely linked to the Bank's mandate to reduce poverty. It concentrates on improvement of governance structures and cooperation with all stakeholders. The critical principle is number 4: 'The World Bank Group is committed to remaining engaged in the fight against poverty, and seeking creative ways of providing support, even in poorly-governed countries – "don't make the poor pay twice".'[191] The challenge in such cases is to continue cooperation with corrupt regimes and at the same time clearly oppose and stop some of their practices. What kind of conditionality is appropriate? An answer is given in a report on this policy, written by the international Catholic development network CIDSE. It emphasises that the anti-corruption measures of the World Bank 'should not put externally imposed conditions on its loans. Rather, mutually acceptable agreements should be reached between the Bank and Government on each party's obligations to ensure that resources are transferred and used in a transparent and accountable manner, for the purposes intended. Such agreements should be subject to *ex-ante* scrutiny by local stakeholders, including parliament and civil society.'[192] In 2007, the World Bank and the UN Office of Drugs and Crime (UNODC) launched the *Stolen Asset Recovery Initiative*, which supports governments with technical assistance to recover assets from abroad, often money from corrupt activities, and bring them back to the country of origin.

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[189]   See   www.uncaccoalition.org/index.php?option=com_docman&Itemid =36&lang=en.
[190] http://web.worldbank.org: search "Governance and Anticorruption".
[191] Ibid.
[192] CIDSE, "The World Bank's Strategy on Governance and Anticorruption – a Civil Society Perspective", *CIDSE Background Paper*, Brussels: CIDSE, 2006, 5.

The Paris Declaration on Aid Effectiveness of 2005 aims at harmonising Official Development Assistance (ODA) and at increasing its effectiveness, which hopefully also contributes to reduce grand corruption. Donor coordination and mutual accountability for development programmes are key instruments.[193]

The International Monetary Fund IMF also started processes to fight corruption. As with the World Bank, also because it has become obvious that tremendous amounts of IMF funds have been abused for bribes, as is shown by examples of IMF credits to Russia and others. The *World Trade Organisation (WTO)* has for a long time considered corruption as a non-trade-related issue and therefore viewed the WTO as not being in charge of it, although Transparency International tried to convince the WTO to take action on this issue. However, in connection of the discussions of maybe including a procurement convention in the WTO rules, it has seemed possible to touch upon the issue in WTO circles.

On the continental level, various conventions and manifold efforts exist such as:

- *The African Union Convention on Preventing and Combating Corruption of 2003*[194] concentrates on public officials, but includes also cooperation with civil society and media. The convention is a signal that the African states together, in the African Union, have to support and back up all related efforts. Churches do and ought to refer to it for their own anti-corruption goals and in their statements on governmental policies. On the other hand, political leaders have very high expectations of churches. Melaku Kifle, the Liaison Officer of the All African Council of Churches (AACC) to the African Union, clearly heard them: 'When in my capacity as the current African Union Liaison staff of AACC, I

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[193] www.aidharmonization.org. See also Gabriel, Lara M./ Rick Stapenhurst, "The Role of Bilateral Donors in Fighting Corruption", Washington: World Bank Institute 2001.

[194] www.africa-union.org/root/au/Documents/Treaties.

asked the African Union leadership why they are not able to speak out openly on issues of violations of human rights and corruption in Africa, their unanimous response was: "They are waiting for the African religious leaders who have the moral and ethical authority to take the lead." When I pursued further on this issue they said: "Those who live in glass houses cannot afford to throw stones at others." Indeed I got the message.'[195]

- *NEPAD,* the New Economic Partnership for Africa's Development, developed in its African Peer Review Mechanism (APRM) standards and instruments to effectively supervise progress in selected countries. Civil society, including churches, contributes to the elaboration of the country reports.[196] The All Africa Conference of Churches (AACC) regularly publishes a *NEPAD Newsletter* with its observations and recommendations in order to support the national participation of churches in the APRM. It is a churches' contribution to increase good governance and reduce corruption in society.

- *The European Union (EU)* has developed an entire programme against corruption for its member states. Starting from the Convention on the protection of its economic interests of 1995 it has developed into a protocol to this Convention focused on bribery of community officials and of member states threatening the community's economic interests. The EU at the same time had serious corruption problems within its own structures that led to the resignation of the whole EU Commission on 15 March 1998. EU emergency and humanitarian aid have also been affected.

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[195] Kifle, Melaku, "Transparency, Partnership and Corruption Seen by the Partners"*,* keynote speech at the Conference of EMS/Mission Academy Hamburg, 22 June 2009, manuscript, 1.

[196] Allan, Colm/ Overy, Neil, "APRM's Economic Governance and Management Standards. What civil society should look for", Johannesburg: South African Institute for International Affairs, 2009.

- *The Council of Europe Civil Law Convention on Corruption*[197] was adopted in Strasbourg in November 1999 and entered into force in November 2003. It is the first attempt to define common international rules in the field of civil law and corruption. In particular, it provides for compensation for damages as a result of acts of corruption. The Council of Europe has prepared a draft for legal procedures in cases of corruption. It assumes a broad understanding of corruption, including active and passive domestic bribery of officials, the bribery of private individuals in a commercial context as well as 'trafficking in influence'. *The Council of Europe Criminal Law Convention on Corruption* was adopted in January 1999 and entered into force in July 2002. It addresses the measures to be taken by the Council of Europe's member states at the national level, which include fighting against bribery, money laundering and account offences. The Convention also organises the monitoring of implementation and the modalities of international cooperation in matters related to corruption within the Council of Europe area.

- *The Organisation of American States* with its Inter-American Convention against Corruption of 1996 applies a broad concept of bribery, it goes beyond traditional approaches by including illicit enrichment.

3.6.2 Learning from national and international Anti-Corruption Programmes

Manifold national governmental efforts in fighting corruption could be listed. Most of the governments worldwide today have some form of anti-corruption programme. Three examples are mentioned:

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[197] See http://conventions.coe.int/Treaty/en/Treaties/Html/174.htm.

South Africa:

South Africa has undertaken a lot of efforts against corruption since the new era after Apartheid. Especially in public administration, policing etc, many programmes have been implemented. In Transparency International's CPI (see 2.4.1), South Africa is the fourth cleanest of sub-Saharan African countries after Botswana, Mauritius and Seychelles. Yet it is still a country with widespread corruption.

South Africa began its first anti-corruption campaign in 1997, followed by the first National Anti-Corruption Summit in 1999. The Public Service Commission already proposed a 'Code of Conduct for the Public Service'[198] and an extended 'Draft Ethics Code for South African Business'.[199] Regular public Anti-Corruption Forums since 2001,[200] and the Public Service Anti-corruption Strategy in 2002 followed. It included nine efforts: review and consolidation of the legislative framework; capacity-building in all public departments; protection of whistle-blowers and witnesses; prohibition of corruption of individuals and businesses; management policies; managing professional ethics with related education; partnership with stakeholders; social analysis and research; training and education.[201] From 1999 to 2005, five different laws related to corruption were passed on the national level. The Public Ser-

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[198] Sangweni, Stan/ Balia Daryl (eds.), *Fighting Corruption. Towards a National Integrity Strategy. Incorporating the Reports of the Proceedings of the National Anti-Corruption Summit, 14-15 April 1999*, Pretoria: University of South Africa, 1999, 197-202. See also Mavuso, Vusi/ Balia Daryl (eds.), *Fighting Corruption. Invitation to Ethics Management*, Pretoria: University of South Africa, 1999.
[199] Ibid., 150-193.
[200] Ramsingh, Odette/ Dobie, Chris, "Case Study on the National Anti-Corruption Forum", paper presented at the Global Compact Learning Workshop, Accra, Ghana, 2006, download for free from www.globethics.net/web/guest/ library.
[201] Department of Public Service and Administration (DPSA), *Anti-Corruption Capacity Requirements. Guidelines for Implementing the Minimum Anti-Corruption Capacity Requirements in Departments and Organisational Components in the Public Service*, Pretoria, January 2006, www.dpsa.gov.za/macc, 5.

vice Code of Conduct[202] sets the standards for public servants, and the Batho-Pele (people first) principles show the rights of the population with respect to public services.[203] South Africa has developed an Integrated National Integrity Framework that looks at the coherence between the public, private and civil society sectors. In the private sector, e.g. price-fixing and 'collusive tendering' are seen as part of (grey) corruption and 'Schools of Business and Public Management must provide courses on professional ethics and anti-corruption.'[204]

The *Global Coalition for Africa* GCA is to bring together African policy makers and their partners to deepen dialogue and build consensus on Africa's priority development issues. It links head of states, multilateral institutions like the World Bank and others. It developed 'Principles to Combat Corruption in Africa.'[205]

Switzerland: Anti-corruption Clauses in Project Agreements

Since 1999, *the Swiss Agency for Development and Cooperation (SDC)* of the Swiss Government has included in all development agreements (including those with NGOs) the *Anti-Corruption Clause for Contracts.* It says: 'The contractual parties shall neither offer a third person nor seek, accept or get promised directly or indirectly for themselves or for another party any gift or benefit which would or could be construed as an illegal or corrupt practice.'[206] Bread for all included the same clause in its new contracts with partner organisations. It has also been

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[202] See www.capegateway.gov.za/eng/pubs/public_info/C/61188.

[203] See www.dpsa.gov.za/batho-pele.

[204] National Anti-Corruption Forum, *Towards an Integrated National Integrity Framework. Consolidating the Fight against Corruption*. Report on the Third National Anti-Corruption Summit, Johannesburg, 4-5 August 2008, Pretoria: NACF, 2008, 106, download from www.nacf.org.za/anti-corruption-summits/third_summit/index.html (accessed 7 September 2010).

[205] Global Coalition for Africa, "Principles to Combat Corruption in Africa"/ "Principes pour Combattre la Corruption en Afrique", www.gca-cma.org/ecorrup.htm#prin/ fcorrup.htm#prin/ (accessed 1 September 2010).

[206] Swiss Agency for Development and Cooperation (SDC), *Combating Corruption. Guidelines*, Berne: SDC, 1998, 24.

included word for word in article 1.5 of the Code of Conduct adopted in Cameroon in March 1999.

The SDC is one example of a governmental agency that developed a very clear strategy for fighting corruption in development coopera-tion.[207] A whole range of mechanisms have been implemented, with four types of intervention: A) working with the executive, legislative and ju-diciary levels, including financial management systems, independent public audit, technical assistance to draft criminal codes and laws, stronger sanction mechanisms for money laundering, fighting impunity; B) working with non-state actors, reinforcing external control mecha-nisms with investigative journalism, educating people, supporting civil society and codes of conduct for the private sector; C) acting in Switzer-land itself, supporting ratification of international conventions, such as the OECD convention against corruption, D) working at the multilateral level by contributing financially to the efforts of multilateral institutions such as the IFIs, the UN system, Bretton Woods initiatives.[208]

The *Swiss State Secretariat for Economic Affairs* (SECO) published guidelines for Swiss business operating abroad in order to prevent cor-ruption.[209] SECO also provides training and consultancy for enterprises with international business.

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[207] Swiss Agency for Development and Cooperation (SDC), *Fighting Corrup-tion. SDC Strategy*, Berne: SDC, 2006, www.sdc.admin.ch/en/Home/Themes/ Rule_of_Law_Democracy/Combating_corruption (accessed 7 September 2010).
[208] Ibid., 10-14.
[209] State Secretariat for Economic Affairs (SECO), *Preventing corruption. In-formation for Swiss business operating abroad*, Berne: SECO, 2nd edition 2008, www.erweiterungsbeitrag.admin.ch/de/Home/ressources/resource_en_170441.p df (accessed 7 September 2010).

3.7 Learning from Non-Governmental Organisations

Not only Christian but many other non-governmental organisations strengthened their governance structures and increased their anti-corruption mechanisms during the last decade.[210]

UNCAC Coalition

356 civil society organisations from 95 countries formed the UNCAC Coalition, a very large coalition asking for an effective, transparent, accountable and inclusive mechanism to monitor progress in the implementation of the UN Convention against Corruption (see 3.6.1).[211] The coalition shows the importance of cooperation on international level. It is a platform that should be used also for churches and church-related agencies to enforce anti corruption measures.

Transparency International and its national chapters

Transparency International,[212] the leading NGO in fighting corruption worldwide, with headquarters in Berlin and national sections in over 90 countries, developed very helpful instruments, political strategies and effective public statements to combat corruption. The network cooperates with various partners in civil society, the private sector and governments. In some countries, churches have cooperated directly with TI or a national chapter, e.g. in monitoring elections, as in Zimbabwe or in Madagascar. Churches are not very often directly involved, but representatives of churches and church-related agencies are active on the board of various national TI sections, in conferences etc. The cooperation between churches, church-related agencies and TI became substantially stronger in recent years, e.g. in Germany (see 3.2.1). But churches

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[210] Basel Institute on Governance, *Non-Governmental Organizations and Governance*, Basel 2008.
[211] See www.uncaccoalition.org/index.php?option=com_docman&Itemid =36&lang=en.
[212] Very rich documentation and news about TI and the national chapters can be found at www.transparency.org.

and development agencies are still much less present in TI than the private sector and government officials. They should and could use this network better for their own anti-corruption activities and bring their ethical reflection and moral integrity to this network.

Transparency International Switzerland – one example of over 90 national chapters in the world – concentrates its activities on the role of Switzerland in corruption and fighting corruption[213] under the following aspects: political lobbying (influencing the development of national laws related to corruption in Switzerland); capital flight, money laundering and corruption; test case for business principles with a multinational company; protection of whistleblowers, proposals for certain sectors such as public procurement and the construction sector; strengthening governmental efforts related to corruption and development. Bread for all founded TI Switzerland in 1995, and the author was founding president.

Accountability Charter and Codes of Ethics

In the 1990s, civil society was mainly seen as a watchdog of corruption in the governmental and private sector. In the last decade, self-critical voices on corruption became stronger also in non-governmental organisations.[214] Even not all NGOs that have anti-corruption in their title and core mission are credible. Some are founded just to get access to government funds for anti-corruption programmes. Others are very credible and take substantial risks for their courageous advocacy work. All this has led to improved mechanisms to overcome corruption in NGOs. One expression is the Accountability Charter:

International Non-Governmental Organisations (INGOs) signed an *Accountability Charter* in order to declare their professional standards in

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[213] Hafner, Othmar, *Korruption und Korruptionsbekämpfung in der Schweiz*, Berne: Transparency International Schweiz, 2003.

[214] Zingui, Joseph Désiré, *La corruption dans l'univers des ONG: un obstacle à l'émergence d'une société civile responsable au Cameroun*, mémoire, Yaoundé, Cameroun, 2009.

development work. The charter includes nine main principles: respect for universal principles; independence; responsible advocacy; effective programmes; non-discrimination; transparency; good governance; ethical fundraising; professional management. The last says on bribery and corruption: 'Human resources policies will specifically prohibit acts of bribery or corruption by staff or other persons working for, or on behalf of, the organisation.' And on whistle-blowers: 'Staff will be enabled and encouraged to draw management's attention to activities that may not comply with law or our mission and commitments, including the provision in this code.' [215]

Manifold codes of ethics have been developed on all levels, often also in small organisations, such as the Code of Ethics for Cameroonian Civil Society Organisations, which is a code on gender, governance, organisational integrity and independence, management and human resources, financial management and accountability, communication and networking as well as conflicts of interest.[216]

Publish what you pay and other campaigns

The international campaign 'Publish what you pay and publish what you lend' wants to help citizens of resource-rich developing countries to hold their governments to account for the management of revenues from oil, gas and mining industries. The campaign involves over 280 non-government organisations. It calls for the mandatory disclosure of the payments made by oil, gas and mining companies to all governments for the extraction of natural resources, including tax payments, royalty and license fees, revenue sharing and payments in kind, forward sales of fu-

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[215] *International Non-Governmental Organisations Accountability Charter*, 20 December 2005, 6, www.ingoaccountabilitycharter.org/wpcms/wp-content/ uploads/ingo-accountability-charter-eng.pdf (accessed 7 September 2010).
[216] Community Initiative for Sustainable Development (COMINSUD), *Code of Ethics for Cameroon Civil Society Organizations*, 2008. Contact cominsud_ngo@yahoo.com.

ture revenues and commercial transactions with government and public
sector entities; this would be a condition of stock exchange listing.

3.8 Successes and Obstacles

3.8.1 Successes

The manifold experiences and efforts of churches, church-related
development agencies and mission communities as well as the business
sector, political sector and NGO sector show that all in all the public and
private sector have been leading; the churches have been rather reactive,
but for a few years now are fully involved. The last fifteen years (1995-
2010) can be divided in three phases:

1995-2000: In the political field, international conventions were pre-
pared. Transparency International created a lot of awareness; in
churches only individuals and a few institutions started to take up the
theme. The first church-related codes were developed from 1999 on-
wards.

2000-2005: a first wave of efforts in church groups and mission so-
cieties started, but with substantial resistance within church institutions
and from their authorities. Some programmes, codes and action plans
were adopted, but without concrete results.

2005-2010: the growing awareness in the first half of the decade,
along with several severe cases of corruption within churches and de-
velopment projects, made public by the institutions involved, led to a
new wave of efforts from 2008. Many church institutions and agencies
approved codes of ethics for transparency and against corruption and es-
tablished sincere sanction mechanisms. Fighting corruption became a
mainstream effort and is no longer seriously contested in churches.

Nevertheless, to walk the talk is not at all guaranteed: there is still
very widespread corruption in churches. But the issue is now on the ta-

ble. The next decade has to be used to employ the instruments developed so far systematically and as a long-term effort. The cooperation of churches and church-related institutions with secular non-church actors and other religions will be helpful and necessary. Fighting corruption is no longer seen as an effort of the North to control the corrupt South. It has become a joint effort of partners in South and North directed against injustice. Southern partners are sometimes even more active against corruption than their church-related development organisations and donors in the North.

A specific contribution of churches and church-related organisations is theological and ethical reflection and teaching about corruption and inter-religious dialogue on it. Material for preaching and religious education is already available in some countries, but much more could and should be done.

Obstacles

Whistleblowers within churches still have a difficult stand. The specific hierarchical structure and spiritual authority of religious leaders hinders lay people in particular in correcting or criticising their superiors for corrupt practices. Another obstacle is that plans of actions and recommendations often remain pieces of paper. Substantial organisational and financial resources are needed to settle e.g. church property and land issues. It will already save a lot of money in the short and medium term and allow a healthier financial basis of churches, but it needs committed long-term planning. International Christian councils – federations such as the World Council of Churches, the Lutheran World Federation, and the World Communion of Reformed Churches, regional councils such as the CCA, CLAI, the AACC, the Conference of European Churches (CEC), the Middle East Council of Churches (MECC), and the Council of European Bishops' Conferences (CCEE) are interested, but not very active, partly because their funds and structures have been generally weakened during the last decade. The efforts of churches on a local and

national level should be supported and strengthened by statements, guidelines, publications and workshops from these international confessional and ecumenical organisations.

4

RELIGIOUS AND ETHICAL FOUNDATION AGAINST CORRUPTION

4.1 Biblical Foundation: Corruption is Unjust and Sin

Corruption is almost as old as humanity, coeval, at least, with the administration of justice. When looking for ethical criteria to judge corruption biblical insights may be illuminating. Few comprehensive theological-ethical studies are dealing with this research.[217]

4.1.1 Old Testament: Justice for the Poor

The oldest reference to corruption in the *Old Testament* seems to be found in the book of Exodus, only three chapters after the Ten Commandments (Kleiner, 1992, 101ff): 'You shall take no bribe, for a bribe blinds the officials, and subverts the cause of those who are in the right.' (Ex 23:8, similar Proverbs 17:23) This prohibition of corruption dates back to the times before the kings; it is not accidental that it instructs judges not to accept bribes. The unbiased administration of justice is vital for every legal system. In the environment of the Old Testament, in Egypt and Mesopotamia, the phenomenon of corruption was also known, but here in the book of Exodus a law against corruption has already been drawn up! It is also important to see what the ethical justifi-

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[217] E.g. Rennstich, Karl, *Korruption. Eine Herausforderung für Gesellschaft und Kirche*, Stuttgart: Quell, 1990, 137-197; Kleiner, Paul, *Bestechung. Eine theologisch-ethische Untersuchung*, Berne: Peter Lang, 1992, 83-160.

cation is for prohibiting corruption: it is truth and justice, in particular the legal protection of the poor, as is shown in other verses. 'Ah, you... who acquit the guilty for a bribe, and deprive the innocent of their rights!' (Isaiah 5:23) The goal of fighting corruption is to protect the poor and the weaker from the corrupt practices of the powerful. But at the same time the corrupt practices of poor people are also condemned and not justified. 'You shall not side with the majority so as to pervert justice; nor shall you be partial to the poor in a lawsuit.' (Ex. 23:2-3). One cannot justify corruption because it is a result of poverty.

The responsible selection of leaders was always key for a corruption-free society. His father-in-law instructed Moses to select as leaders 'men who fear God, are trustworthy, and hate dishonest gain.' (Ex. 18:21) Even before the time of the kings, it is mentioned that the sons of Samuel accepted bribes for their own benefit (1 Sam. 8:3). In the book of Kings it becomes clear that corruption was also used in external affairs and in military matters: allies of the adversary were offered bribes to turn their weapons against him (1 Kings 15:19; 2 Kings 16:8).

The prophets are also very clear about the effects of corruption: Corruption kills. Corruption destroys life. 'In you, they take bribes to shed blood; you take both advance interest and accrued interest, and make gain of your neighbours by extortion.' (Ezek. 22:12) Similar in Psalm 15: 'O Lord, who may abide in your tent? …[Those] who do not lend money at interest and do not take a bribe against the innocent.' (Ps. 15:1,5) The prophet and the psalm both mention in the same verse usury and corruption! The effect is the same: exploitation, reduction of life expectancy and violation of just distribution. Wealth must be rooted in good performance and not based on exploitation: 'better is a little with righteousness than large income with injustice.' (Prov. 16:8) Unjust leaders can destroy a country, as the collective experience of the proverbs says: 'By justice a king gives stability to the land, but one who makes heavy exactions ruins it.' (Prov. 29:4)

The prophet Micah, during the 8th century before Christ at the same time as the prophet Isaiah, attacked not only the corrupt legal system, but also the corruption of religious leaders: 'Its rulers give judgment for a bribe, its priests teach for a price, its prophets give oracles for money; yet they lean upon the Lord and say, 'Surely the Lord is with us! No harm shall come upon us.' Therefore because of you Zion shall be ploughed as a field; Jerusalem shall become a heap of ruins, and the mountain of the house a wooded height.' (Micah 3:11-12)[218] The expectation of God is clear: justice, trust in God and modesty: 'What does the Lord require of you but to do justice, and to love kindness, and to walk humbly with your God?' (Micah 6:8)

The theological justification of refusing corruption becomes clear in particular with the prophets. Yahweh God is incorruptible, as he is justice and right himself. This is why he is not trying to bribe King Cyrus when he repatriates his people from exile to their land (as some individuals among the people may have proposed). Corruption destroys communities. Whoever uses the evil of bribery is called pagan and is thus called as being excluded from the community with God. Devout are they who do not take bribes (Ps. 26:11).

4.1.2 New Testament: Corruption Kills Life

Cases of bribery are also mentioned in the *New Testament*. And again, bribery is always condemned. In connection with the events around Passion and Easter, it is reported that Judas was bribed by the high priests (Mark 14:10f. par.) The elites of the Roman Empire under Pontius Pilate were heavily corrupt. And Pilate in cooperation with the Jewish authorities (Synhedrium) killed Jesus. Corruption kills, in a double sense: it killed Jesus of Nazareth, and Judas hanged himself (Matt. 27:5) because he lost all self-respect through corruption. The high

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[218] Alagbada, Nicodème, *Un message prophétique contre la corruption. Essai d'une relecture de Michée 3 :1-12*, pré-thèse pour la DETA, Yaoundé, Cameroon, 2004, manuscript.

priests and elders also paid bribes to the soldiers so that they spread the lie that the body of Christ was not resurrected but stolen. (Whether these passages are historical is controversial but beside the present point.) The Acts of the Apostles report how Ananias and Saphira committed fraud in selling their land without respecting the rules of sharing of the Christian community (Act 5:1-11). Judges and governors were bribed: the governor Felix wanted some money from Paul to sentence him less severely (Acts 24:26f), but Paul resisted. It is also documented that the customs – controlled by the Romans – were corrupt at the time of Jesus; this is also shown by the story of chief tax collector Zacchaeus and his illegally acquired goods and how he later gives half of his belongings to the poor (Luke 19:1-10).

The corruptibility of the spirit is probably the most dangerous form of corruption: The magician Simon offers money to the apostles Peter and John, thus trying to buy the power so that anyone he places his hands on will receive the Holy Spirit (Acts 8:8-24). Peter sharply sent Simon away and called his attempt devilish, which means the opposite of God's will. Because of the magician Simon, this form of sinful corruption is called *simony* which means the attempt to buy spiritual power and functions. To draw a moral from this story, it shows that what is an inalienable power of God cannot be acquired by underhand dealings. Greed is seen as a root cause of corruption in the biblical texts: 'Take care! Be on your guard against all kinds of greed; for one's life does not consist in the abundance of possessions.' (Luke 12:15) The notion of accountability is in the core of the relationship between believers and God and between human beings. It even goes beyond accountability for material goods. Being accountable means even 'accounting for the hope that is in you' (1 Pet. 3:15) which means one's inner point of reference, which for the believer is Jesus Christ.

Greed is seen as one core root of corruption. Greed in the New Testament Greek word (*phil-argyria*) means literally 'loving money': 'The

love of money is a root of all kind of evil, and in their eagerness to be rich some have wandered away from the faith and pierced themselves with many pains.' (1 Tim. 6:10).

The relevance of these biblical insights – mostly conveyed in narrative stories – for the ethics of fighting corruption lies in the fact that the stories reflect images of successful life and of a society that fights corruption. *There is no single verse in the Bible that justifies corruption! But many verses have a very clear analysis of the effects of corruption and very clear values of a corruption-free society*, which can be summarised as follows:

Corruption kills and destroys life   God wants life

Corruption denies the rights of the poor   God wants justice

Corruption hinders economic performance God wants honest wealth

Corruption destroys trust and confidence   God wants community

Corruption strengthens violence   God wants peace

Corruption destroys integrity/credibility   God wants dignity.

4.1.3 Prosperity Gospel: Theology of Bribing God and Modern Simony

The prosperity gospel is one of the key theological elements for current corruption in the churches. It was first introduced in the 1960s by US Pentecostal evangelists in Oklahoma such as Oral Roberts, T.L. Osborn, Pat Robertson and Jim Bakker. It then spread around the world especially to Latin America, Africa and Asia, where the Yoido Full Gospel Church of Paul Yonggi Cho of South Korea influenced many churches in South Korea, Indonesia,[219] China, India and other countries. The prosperity gospel is one of the fastest growing Christian movements

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[219] E.g. Indonesian Bethany Church (IBC), analysed by Wijaya, Yahya, "The Economic Ethics of Christian and Islamic Fundamentalism", in: Stückelberger, Christoph/ Hadsell, Heidi (eds.), *Overcoming Fundamentalism. Ethical Responses from Five Continents,* Globethics.net Series No. 2, Geneva: Globethics.net, 2009, 131-150 (138f.), download for free from www.globethics.net/web/guest/library.

in the world, especially among poor people. It is based on the promise of material prosperity and wealth for those who accept Christian faith and donate to the pastor of the church. These Pentecostal church leaders live a lavish lifestyle with luxurious cars, residencies, five-star hotels for their evangelisation and promises for the poor.

The prosperity gospel is a form of religious lottery or gambling. In theological terms, it has to be called *a heresy and sin* because it makes believers believe that salvation and God's Holy Spirit can be bought with human efforts and money and that material wealth is the reward of God to his believers. Why is it heresy? Because it denies that salvation is a gift only by God's grace and his free will. God's free will cannot be bribed with money and human efforts! God's Spirit and spiritual functions such as serving as a pastor cannot be bought! The prosperity gospel is *a modern form of simony*, as mentioned above: it is the attempt to buy God's Spirit and spiritual power and functions.

Gnana Robinson, a famous Indian theologian and ethicist, and former president of three of the best Protestant theological seminaries in India, said: 'The prosperity gospel is being preached from the pulpits with the message focused on "if you give to God, God will repay you threefold, fourfold and hundredfold with his blessings". A theology of "Bribing God" starts from here… Our struggle for eradicating corruption in churches should begin with a radical re-thinking on our conception of God… The same should also be said of our understanding of Christ. The way Christ is worshipped in churches in Asia raises the question – which Christ are we really worshipping? Are we really worshipping the Jesus of the New Testament, the son of a carpenter, the ridiculed, mocked-at, spat-upon, thorn-crowned and crucified Jesus, who rose from the dead? The false teachings of the preachers of the prosperity cult has given us "another Jesus", as St Paul feared (cf. 2 Cor. 11:4), with a golden crown on head and with the earth-globe on one hand and the scepter of power on the other. Like God, this image has been devel-

oped in churches since the Constantine era. Christ is also presented as an all power glorious King, who is ready to bless all those who please him through offerings and praises… Dealing with transparency, accountability and corruption should therefore begin with a thorough rethinking on our understanding of Faith, God and Christ – starting with the Faith and Order Department of the World Council of Churches. The Faith and Order Department of the WCC and its counterparts in all churches should take this up seriously. A true believer in the New Testament Jesus cannot indulge in corrupt activities.'[220]

4.2 Responsible Leadership: Core for Corruption-Free Churches

4.2.1 Acting as Steward and Careholder

A short description of corruption says: 'C=M+D-A: You will tend to find corruption (C) when someone has monopoly power (M) over a good or service and (+) has the discretion (D) to decide whether you receive it and how much you get and is not (-) accountable (A).'[221] Corruption has much to do with the abuse of power as a result of the lack of control and accountability of power.

Responsible leadership is central to corruption-free churches. – even if we see corruption not only as a moral problem of individual behaviour but a structural challenge! Developing a profound understanding of re-

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[220] Robinson, Gnana, "Transparency and Accountability in Ecumenical Relations. Discussions in Indian/Asian Contexts", paper presented at the EMW/MA Conference, Hamburg, June 2009. *Peoples Reporter (India) 22*, 10 Sept 2009, 17, and *23*, 10 Oct 2009, 3 and 7. See also Robinson, Gnana, *My God and my People*, Madras: CLS, 1999; Robinson, Gnana, *Dialogue with People of Other Faiths/Which Christ do we serve?,* Kanyakumari, 2006.

[221] Robert Klitgaard, quoted by Al Hamar, Abdul Malik, "The Islamic Perspective on Enhancing Ethics in the Private Sector", paper presented at the Global Forum against Corruption II, The Hague, May 2001.

sponsible leadership is a crucial contribution to overcoming corruption.[222] That is a reason why codes of leadership (see Appendix A13) are important. According to biblical conviction, power and authority are always an avenue for service and responsible stewardship. This stewardship involves accountability, honesty and mutual control of power.[223] Human beings in the fellowship of Jesus Christ are called to be good stewards and 'careholders' (not only shareholders jealous of their own interests, but people who care for the common good).[224] The New Testament model of responsible leadership that impresses me most is the good manager. Its clearest expression is found in *Luke 12:42-48* (RSV):

'42 Who then is the faithful and wise steward, whom his master will set over his household, to give them their portion of food at the proper time? 43 Blessed is that servant whom his master when he comes will find so doing. 44 Truly, I say to you, he will set him over all his possessions. 45 But if that servant says to himself, "My master is delayed in coming" and begins to beat the menservants and the maidservants, and to eat and drink and get drunk, 46 the master of that servant will come on a day when he does not expect him and at an hour he does not know, and will punish him, and put him with the unfaithful… 48 Every one to whom much is given, of him will much be required; and of him to whom men commit much they will demand the more.'

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[222] See e.g. Adair, John, *The Leadership of Jesus and its Legacy Today*, Norwich: Canterbury Press, 2001; Manohar, Moses P., "A Theological Approach to Authority, Power and Position", in: Manohar, Moses, P., *Church. Towards Understanding Mission and Witness*, Delhi: ISPCK, 2002, 50-60; Stückelberger, Christoph/ Mugambi, J.N.K. (eds.), op. cit., 109-214 (responsible religious leadership).

[223] See also Asante, Emanuel, *Stewardship. Essays on Ethics of Stewardship*, Accra, Ghana: Wilas Press, 1999, 68-79.

[224] See Stückelberger, Christoph, "Stewards and 'Careholders': A Christian Ethical Perspective", in: Stückelberger, Christoph/ Mugambi, J.N.K. (eds.), op. cit., 3-12.

The Greek word for 'steward' in this text is *oikonomos*, the 'economist'![225] Oikos means the house and the household. The *oikonomos* is the housekeeper who keeps the house in order. He is the administrator and manager caring for the economy of the household and for all people living and working in this community. He is the first servant among other servants.

There are four characteristics in the text that distinguish the responsible from the irresponsible manager:

1. Good managers recognise that they are *not the proprietor* of the house or the shareholder of the company but responsible to maintain and develop it in the name of the owner. Bad manager behave as if they are the owner and see the house or company as their own property.

2. Faithful stewards *care* for the people under their responsibility! They give food, salary and social security at the proper time (v.42). But bad leaders violate and exploit the people they should be responsible for (v.45).

3. Good leaders represent a *solid work ethics*. They work hard for the well-being of their collaborators and therefore serves as a good example. Irresponsible leaders do not work, are corrupt and drunken (that means they are greedy and hooked on all kind of things). Their exploitation and slavery is an expression that they regards not only the household but also human beings as their personal property.

4. Wise servants act in a *responsible way at every moment* of their life because they know that the 'master' could come and check on them any time. Business ethics and response to God are fully integrated in their daily life. But stupid managers believe that no

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[225] The NIV and the NRSV translate *oikonomos* as manager! In the modern business world, the manager – who is not the shareholder, but the head of the employees – is a precise translation and creates a direct bridge to business ethics. In French, 'steward' can be translated as *gestionnaire* or *mandataire*.

control will happen, that they can win every court case by bribing the judges, that it is enough to go to church and start to pray just at the end of life in order to be saved.

The story shows in a simple and convincing way the meaning of responsibility: it means to *respond* to somebody: the manager to the owner, the Christian to God. Bad leaders want to be autonomous, that means independent from all responsibility towards others except themselves. And as drunkards, they even loses control over themselves. They are controlled by their greed for mammon and power. Good stewards are theonomous, which means they gets their responsibility, respect and dignity from their dependency from God. And the more responsibly they act the more responsibilities they get and can manage (v. 48).

This responsible behaviour is a vision for everybody but especially for leaders. This model is convincing because it's not only a theory but a model practised by Jesus himself in his life as a 'servant king', offering his own life for the benefit and salvation of the whole community. He preached, healed, danced and laughed, constantly responding to the needs of his 'clients' as his 'work ethics'. He served as a servant washing the feet of his disciples, he gave orientation and guidelines in his challenging parables, he shared food. He remained faithful to God whom he called Father, even on the cross. The disciples of the resurrected Christ are invited to become such good stewards of God's gifts.

Responsibility means to respond, to answer to God's call. The Latin word 'spondere' means 'to give', 'to sponsor'. God sponsors his whole creation so that we as his creatures can have life in its fullness by grace (John 1:16). Human responsibility is the response to these gifts. Today, the Greek word *oikos*, house, is present in three dimensions: *eco*nomy, *eco*logy and *ecu*menism: responsible stewards care for the economy as the material basis of life in God's household, the earth; they care for the ecology as the environmental basis of life in God's household; they also cares for ecumenism as the spiritual basis for life and its inter-

denominational, inter-religious and intercultural community in the global household. The Christian steward, the caring manager, the responsible church leader cares, protects, guides, orders, serves and shares in all these three dimensions of God's house, the earth.

The story in Luke ends with the conclusion: 'From everyone to whom much has been given, much will be required; and from the one to whom much has been entrusted, even more will be demanded.' (Luke 12:48) God gives a lot and accordingly he requires accountability. In ethical terms: The size of power and resources to manage must correspond to the size of responsibility. Christians are invited to be God's friends, which includes a lot of trust of God and responsibility of Christians as co-workers of God: ' Think of us in this way, as servants of Christ and stewards of God's mysteries. [2]Moreover, it is required of stewards that they should be found trustworthy.' (1 Cor. 4:1-2)

4.2.2 Integrating Enlightened Faith and Traditional Wisdom

It is not true that traditional cultures justify corruption. Not only in all world religions, but also in traditional cultures corruption as abuse of entrusted power for personal interests was condemned. The Kenyan theologian and pastor Samuel Kobia, general secretary of the World Council of Churches until 2009, indicates what the traditional African responsible leadership pattern was: 'Part of the African heritage is a continuous demand for impeccable integrity of the leaders. As Prof. George Ayittey reminds us, "traditional African rulers were held accountable at all times".[226] He goes on to cite the example of Mantse Obli Taki who was dethroned in 1918. Obli Taki was accused of a number of offences but the most serious of all was "the selling of Ga land in the name of the Ga people without consulting the owners of the land and pledging the stool throne itself as security on a loan".[227] Here, it is worth mentioning

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[226] Ayittey, George, *Africa in Chaos*, New York: St. Martin's Press, 1998, 199.
[227] Ibid.

another example, one that happened in the last century: In 1883, the As-
ante people dethroned their king Mensa Bensu for excessively taxing the
people and the failure to account for the taxes collected. In more recent
times, Chief Barima Adu-Baah Kyere of Ghana and his supporters fled
following assassination attempts on them. The dispute concerned ac-
countability regarding the village's revenue.[228] ...Each community in Af-
rica had its own traditional way of dealing with corrupt leaders. Almost
without exception the punishment was severe. In Senegal, the king had
to resign and this was signaled by a distinct drumbeat. Following an
elaborate and exhaustive public trial a Yoruba king was required to go
into the inner corner of his palace and commit suicide. This shows how
serious the issue of corruption was taken in the African indigenous gov-
ernance. In conclusion, I suggest we ask ourselves crucial questions:
Where are the sites in which Africans buried the truths that made it pos-
sible for the leaders to live such dignified lives? Where is the crucible of
the spirit that enabled our people to name and deal ruthlessly with "the
intolerable" in our community – thereby sustaining hope for all the peo-
ple? Whatever happened to the generosity of the spirit that characterised
the qualities of an African leader? It is by answering such questions that
we will begin to deal in earnest with the issue of spirituality as a founda-
tion of society… My emphasis would be to facilitate the rebirth of the
African values that girded the ethical dimensions of leadership and gov-
ernance. Those values, coupled with Christian principles and values that
genuinely promote justice and ethical conduct in public life could pro-
vide a solid basis and ecumenical agenda for building a culture of life in
dignity and integrity in Africa.'[229]

The task therefore is to rediscover this traditional wisdom of respon-
sible, corruption-free leadership and combine it with modern steward-

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[228] *Ghana Drum*, June 1994, 12.
[229] Kobia, Samuel, "Church Leadership is Challenged. A Perspective on Chris-
tian and African Values", in: Stückelberger, Christoph/ Mugambi, J.N.K. (eds.),
op. cit., 172-174.

ship deriving from the enlightened faith in Christ the brother that leads to a servant and participatory leadership model. This then can promote a culture of dignity, integrity in public/private life and transparency.

4.2.3 Promoting Transparency

Corruption happens by definition in darkness, 'under the table', because it is recognised as illegal and immoral. Overcoming corruption therefore means acting with transparency. The majority of codes of ethics of churches and Christian agencies have the title 'Code for transparency and against corruption'. What are the theological and ethical reasons for transparency?

- *God is love*: The relation (covenant) between God and human beings as well as between human beings should be based on love. That includes: No love without trust. No trust without control. No control without openness and transparency.

- *God is light*: God came on earth, incarnated in Jesus of Nazareth, to bring light to the darkness (Advent and Christmas are a symbol for it). Darkness hinders good relations, it destroys trust, it is an expression of sin, it encourages immoral or illegal practices. 'The light has come into the world, and people loved darkness rather than light because their deeds were evil. For all who do evil hate the light and do not come to the light, so that their deeds may not be exposed. But those who do what is true come to the light, so that it may be clearly seen that their deeds have been done in God.' (John 3:19-21)

- *God is justice:* equal treatment and just action needs transparency. Without access to information we cannot know if our rights are violated or if we are treated in a fair way.

- *Stewardship*: Christians are called to be good stewards in the management of goods, services and all gifts. They are lent to us by God, who remains the proprietor. Human beings are responsible to God as his managers and accountants (see 4.2.1).

- *Accountability*: Christians are primarily accountable to God, but also to the brothers and sisters of the Christian community, the parish, the church as the body of Christ and therefore the body of the triune God. Mutual transparent accountability is the expression of love, trust, honesty, responsibility and Christian community.

- *Procedural justice*: One aspect of justice is procedural justice, which means calculable, constitutional (publicly and privately) regulated, transparent, corruption-free and thus fair procedures in relations, especial in economic relations and financial transactions.[230] Transparency is a precondition of procedural justice.

- *Human rights and option for the poor:* 'Those who have not much in life should have much in right.' This expression of Helmut Simon, former federal judge of the constitutional court of Germany (*Bundesverfassungsrichter*) underlines that rights are an important instrument of the weak. Corruption undermines the rights of the weak (Ex 23:8). Transparent information is a constitutive element of the rights of all and especially of the poor.

- *Legal obligations:* Churches accept legal regulations and obligations as an instrument of justice (as long as they do not fundamentally violate Christian values where the right or even obligation to resist would occur). International and national laws and ethical standards (e.g. in ethical investments) substantially increased transparency requirements in the last years. Churches have to meet these legal obligations and ethical standards.

- *Churches as institutions of public law:* Many, especially larger churches are institutions of public law (*öffentlich-rechtliche Institutionen*) and therefore have a higher responsibility towards legal

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[230] See Stückelberger, Christoph, *Global Trade Ethics. An Illustrated Overview*, Geneva: WCC, 2002, 49.

requirements and transparency than people and institutions of private law.

But there are also a few theological and ethical reasons for the limitation of transparency:

- *Abuse:* if available information is abused because the necessary interpretation of the information is not appropriate or if there is a lack of comprehension.
- *Competition:* In the private sector as in all institutions, transparency still has to respect business secrets for competition reasons. The amount of secret information in churches should be as little as possible.
- *Restricted target group:* Some information may be restricted to specific target groups such as boards and other decision-makers. But full financial transparency and accountability has to be guaranteed to the respective governing bodies.

4.2.4 Strengthening Lay People and Mutual Accountability

'A subordinated person cannot question me and I am not obliged to respond to the person,' said a bishop when he was challenged about his behaviour. This understanding of leadership violates the Christian vision of a responsible leader as steward. Lay people in many churches, especially in Asian and African cultures with traditionally high respect for authorities, have a very high respect against ordained people such as pastors and bishops. They have difficulties to express their concerns and critique of misbehaviour.

But it is not disrespect, rather a duty and an expression of Christian love to show failures and weaknesses not only to subordinates, but also to a superior. 'If another member of the church sins against you, go and point out the fault when the two of you are alone. If the member listens to you, you have regained that one. But if you are not listened to, take one or two others along with you, so that every word may be confirmed by the evidence of two or three witnesses. If the member refuses to listen

to them, tell it to the church; and if the offender refuses to listen even to the church, let such a one be to you as a gentile and a tax collector.' (Mt 18:15-17) This chapter of the Gospel of Matthew is about exhortations on temptations to sins, on the parable of the lost sheep and on forgiveness. Jesus Christ came to save and not to condemn. Therefore, mutual accountability and mutual exhortation are key elements of the Christian community. Ordained and lay people together build the body of Christ and are mutually accountable. The Holy Spirit works in both ordained and lay people. This theology of fraternity, of mutual accountability and of empowerment of lay people in the church is a key element in overcoming corruption in churches.

4.2.5 Protecting Whistleblowers

Responsible leadership therefore also includes the protection of *whistleblowers*: A whistleblower is a person who raises a concern about wrongdoing occurring in an organisation; usually this person is or has been from that same organisation but without the power to eliminate the misbehaviour. Prophets in the biblical tradition often had the role of whistleblowers: they had to tell the truth to the king about the misbehaviour of people or of leaders. They often did not want to listen to it and denied their message. The ethical question of whistleblowing is: Loyalty to whom or what? To the company? To the truth? To the superior? To a good solution? To possible victims of misbehaviour?

Reporting outside the normal way to the superior if superiors do not listen or are involved in the case may be ethically justified. Much depends on the motives such as the common good and humanitarian motives. Whistleblowing has to be distinguished from mobbing, intrigues, or power games to drive out a superior. Reactions against whistleblowers are often termination, suspension, demotion, mistreatment by superiors or other employees. Whistleblowers who report cases have to be protected. Their information has to be examined, which does not mean that their information is always correct. Cases happen where so-called in-

formation, e.g. about sexual corruption, is wrong, based on a desire for revenge of a person or third parties, and unjustly damages the reputation of the person accused.

Public administration[231] and the private sector (see chapter 3.5.2) have established manifold mechanisms churches can learn from. Practised solutions are ombudsmen, anonymous whistleblowing phone-call systems, legal protection (standards and procedures in the institution or by law), a culture of dissent and of transparency, and a proactive strategy in order to overcome the problem instead of fighting against the messenger. A good example is the 2009 Anti-Fraud and Corruption Policy of the World Council of Churches (see Appendix A7) which says in principle 4: 'Staff members are required to report any concerns they may have regarding suspected fraud to their manager, to leadership or to the audit committee in accordance with a procedure to be provided by WCC leadership. Staff members will be assured that any such reports can be made in safety and confidence.'

4.2.6 Managing Manifold Resources as 'Treasurer of God'

The principles, values and virtues of responsible leadership as responsible stewardship – as presented in the biblical stories and ethical values – are the basis for the responsible management of resources and for guidelines in the applied ethics of leadership.[232] The Reformer John Calvin, whose 500th anniversary was celebrated in 2009, wrote on the responsible use of resources in his Commentary on the books of Moses: *'Everybody should remember that he is the treasurer of God in all that he possesses.'* Every church and Christian organisation, wealthy or poor,

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[231] Ledergerber, Zora, *Whistleblowing unter dem Aspekt der Korruptionsbekämpfung*, Berne: Stämpfli, 2005. Transparency Switzerland launched a motion in the Swiss parliament for a Swiss law for whistleblower protection, which was adopted in 2007 but not yet implemented. More on www.transparency.ch/de/aktivitaeten/Whistleblowers.
[232] Stückelberger, Christoph, "Good Management is Good Stewardship", in: *NCCI Review 129 (9)*, September 2009, 401-409.

has normally much more resources on hand than one is aware of. Resources are not just financial. Before complaining about poverty and begging, one can discover and properly manage what the organisation already has. The first step is to discover the manifold resources that exist and not only the missing financial resources.

We can identify *13 different types of resources* usually available in an institution. They all can and must be managed in a wise, professional and responsible way: 1. human resources (staff, boards, volunteers, physical, mental, emotional capabilities); 2. financial resources; 3. offered services (worship, education etc.) as resources; 4. knowledge and information resources; 5. networking resources (e.g. to be part of and strengthened by NCCI); 6. communication resources; 7. innovation resources (innovative ideas); 8. natural resources (land, water, forests, air, energy); 9. spiritual resources (prayer, preaching, spiritual leadership); 10. material resources (real estate, infrastructure); 11. organisational resources (decision-making structures, leading and controlling bodies, volunteers, legal basis); 12. time resources (effective management of time, efficiency, punctuality); 13. reputational resources (credibility, one of the most important and precious resources).

There are many *reasons for mismanagement of resources*: lack of capacity (resources) to manage resources; lack of capability (knowledge, information and experience); lack of performance and efficiency; lack of accountability and control; lack of power of the leaders to implement responsible management of resources; too fast growth of the organisation and the available resources; lack of sanction mechanisms within the organisation or by the legal system; criminal activities such as fraud and corruption; nepotism, favouritism and collusion; the economic, political and social (corrupt) environment of the whole society.

It is an important and *non-negotiable task of responsible leaders*, especially the managers, to develop strategies and to prevent and *detect mismanagement of resources*, especially by fraud and corruption. The

Guidelines of the Anti-Corruption Capacity Requirements[233] of the Government of South Africa makes this very clear under the title 'The role of managers in preventing corruption':

'The prevention, detection, investigation, and resolving of fraud and corruption cases is part of the management function of every line manager. None of the suggested strategies limits or lessens this responsibility and line managers must be made fully aware that it is the *non-negotiable* responsibility of line managers to: establish and maintain an ethical culture in their management unit; assess the risk for fraud and corruption in their area of work; put in place policies, strategies, processes and procedures to prevent possible fraud and corruption; put the necessary controls in place to ensure compliance with these policies, strategies, processes and procedures; prevent and detect fraud and corruption. The final responsibility and accountability for dealing with corruption can never be delegated – but line managers can make use of expert advice and help from others (such as internal auditors, HR specialists, professional risk managers and legal advisers).'

Management of entrusted resources can be trained, controlled and checked. A checklist for personal and institutional checking can be found in Appendix A11.

4.3 Religious Foundations in Other World Religions

Corruption as a reality is well known in all countries and in Christian, Jewish, Islamic, Hindu, Buddhist or Confucian traditions (see chapter 2.4.2). At the same time a clear opposition to corruption can be found not only in the biblical revelation, but also in the holy scriptures and traditions of these other world religions![234] I could not find one single justi-

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[233] Department of Public Service and Administration (DPSA), op. cit., 62f.
[234] Careful analysis of the world religions' views on corruption can be found in Rennstich, Karl. W., *Korruption und Religion*, München: Rainer Hampp Verlag,

fication of corruption in a holy scripture; but there are numerous texts against corruption and greed in all world religions. Business ethics of all world religions can contribute substantially to overcoming corruption.[235]

In Judaism: The Judeo-Christian answer to corruption is the same in many points. The majority of the biblical verses quoted belong to the same Old Testament tradition. The Hebrew terms for bribes (*sochad*, *baetza*, *kopaer*) all put emphasis on unjust profit and non-transparent relationships.

In Islam: The Koran refuses corruption in a very clear way. To bribe judges is condemned in the Koran as in the Bible (Koran 2:188; 5:8). The Islamic tradition makes a clear difference between gifts (*hiba*, *hadiya*) and bribes (*raswa*). 'Corruption has appeared on land and sea because of the evil deeds that men's hands have done' (30:41). 'But seek with what Allah has given you the Home of Hereafter; and not neglect your share of this world, and do good as Allah has done good to you, and do not seek corruption in earth. Allah does not love those who do mischief' (28:77). This was addressed to King Karun (probably Croesus) who became arrogant, extravagant, too happy and mischievous because of his abundant wealth. A fortune of money corrupts, indeed. This was also an example of an economic society that treasured accumulation of wealth to the extent of turning corrupt. Rich King Karun forgot both his lord Allah and his fellow human beings. Because sharing wealth by

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2005; Rennstich, Karl, *Korruption. Eine Herausforderung für Gesellschaft und Kirche*, Stuttgart: Quell, 1990; Bürkle, Horst, *Einführung in die Theologie der Religionen*, Darmstadt: Wissenschaftliche Buchgesellschaft, 1977; Tworuschka, Monika und Udo (eds.), *Handbuch Religionen der Welt*, München: Bertelsmann, 1992; De Bary, W.M. Theodore, *Asian Values and Human Rights. A Confucian Communitarian Perspective*, Cambridge, MA: Harvard University Press, 2000; Enderle, Georges (ed.), *International Business Ethics. Challenges and Approaches*, Notre Dame/London: University of Notre Dame Press, 1999.

[235] Religious foundations in business ethics get great interest since a few years. E.g. Nutzinger, Hans G. (ed.), *Christliche, jüdische und islamische Wirtschaftsethik. Über religiöse Grundlagen wirtschaftlichen Verhaltens in der säkularen Gesellschaft*, Marburg: Metropolis, 2nd edition 2006; *Religion und Wirtschaftsethik, Forum Wirtschaftsethik 18*, 2010/1, 6-47.

being good to others is imperative for Moslems. According to the Koran true believers in faith should not be mischievous at all.[236] Believers of Islam are warned by the Koran (Al-Rum 30:39): 'That which you seek to increase in usury will not be blessed by God, but the alms you give shall be repaid to you many times.' In most African religions, the term 'satisfaction' is used against greed (*ulafi*). It is when desire for wealth supersedes all other desires that 'need' turns into greed. A person consumed by greed will do whatever it takes to fulfil his or her desire for wealth. Islamic Finance (Islamic Bankiung, Insurances etc.), with its ethical rules of sharing risks, no (classical) interest and no speculation, is growing worldwide. It can be an instrument against fraud and corrupt practices though it is not a guarantee.[237]

In Hinduism: In India corruption was and is well known, just like everywhere. But Hindu ethics is based on three central virtues: *dharma*, *artha*, *kama*. The famous fundamental Hindu book the *Kama-Sutra* of Vatanayana begins with these three virtues. *Dharma* means good conduct, probity and honesty. Usury, gambling and bribes are seen as dishonest ways of income and against the way of *dharma*. The good king and the good citizen should follow the way of *dharma*. It leads the king to responsible leadership. He has to be impartial. In Hinduism greed is the foundation of corruption. To overcome material greed is the centre of *Karma-Yoga*. Material profit – according to Hinduism – is never acceptable if it prevents to follow the way of *dharma*. Corruption is seen as moral decline and as such visible especially in the last, shortest age of human history, the Yuga age. One of the famous modern Hindu fighters against corruption was Mahatma Gandhi (1869-1948). He lived and

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[236] Al Hamar, Abdul Malik, op. cit.
[237] E.g. Usmani, Muhammad Taqi, An *Introduction to Islamic Finance*, The Hague: Kluwer Law International, 2002; Siagh, Lachemi, *L'Islam et le monde des affaires. Argent, éthique et gouvernance*, Paris : Editions d'Organisation, 2003; Mahlknecht, Michael, *Islamic Finance. Einführung in Theorie und Praxis*, Weinheim: Wiley-VCH, 2009.

preached a simple lifestyle and called on all ministers and politicians to remain modest and resist all temptations of private profit from public power. For Gandhi, nonviolence and the fight against corruption was the same virtue of *ahimsa*, a careful life. A new book on moral dilemmas from a Hindu perspective, especially for Hindu business ethics, written by Gurcharan Das, former CEO of Procter & Gamble India and a philosopher, became a bestseller in India in a short time. Analysing the Hindu story of the Mahabharata, he describes 'the difficulty of being good' and the 'subtle art of *dharma*'.[238] The struggle between the reality of lies, war, sex, unfair competition and revenge on one side and the attempt for honesty, transparency, truth, peace and reconciliation on the other side on the way to *dharma*, the virtuous life, is described.

In Buddhism: According to Buddhism, to overcome the evil in this world is the goal of human existence. The first and only goal is to reach this Nirvana. Corruption is part of the evil in the world. Therefore, corruption as stinginess, both rooted in human greed, prevent us from reaching Nirvana, which means to wipe out all wishes and desires. The eight Buddhist virtues in the Noble Eightfold Path and the Five Rules build the basis and orientation for the Buddhist ethics. In Buddhism there is a clear relationship between one's behaviour or action and the consequences for one's salvation. According to Buddhist conviction human beings have the choice between good (fixed in the *dharma* principle) and evil. They are fully responsible for the way they choose. The Buddhist country Bhutan and its King developed the concept of Gross National Happiness as an alternative to Gross National Product, putting human well-being in the centre of all development efforts. Fighting corruption is a centrepiece of these efforts: '... without justice human beings

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[238] Das, Gurcharan, *The Difficulty of Being Good. On the Subtle Art of Dharma,* New Delhi: Penguin Books, 2009.

cannot have happiness and peace.'[239] Buddhist business ethics reminds the business sector 'to operate with compassion and kindness to others to overcome benefiting the self at the expense of others… and to rectify the corruption of enterprises of the present age' by applying Buddhist doctrines.[240]

In Confucianism: Confucianism is not a world religion but rather a philosophical system. Nevertheless it played in the past and plays again a crucial role in China – like a religion. The Communist Party in China fights against corruption, but nevertheless it is known in China today as everywhere in the world and it was widespread in some ages in the past, especially in times of rapid cultural changes, e.g. with the Roman empire during the time of trade relations along the silk route. In Confucianism, corruption is condemned as an enemy of honesty and community. In Confucianism the community and broader family plays an important role. This community-oriented ethics avoids individualism but on the other hand can be the soil for nepotism. Relations play a central role in all sectors of life. This 'Guanxi' is the lubricant of society. In Confucianism as in most of the above-mentioned religions, corruption is mainly seen as a personal moral problem whereas in the modern Western social and political sciences it's seen as a structural political and economic challenge.

Hans Küng's detailed analysis of cross-cultural ethical values and standards covered the major world religions and philosophies not based on religion. His conclusions, leading to a global ethic, reaffirmed that 'do not lie' and 'do not steal' are common global core values and standards, and that the Golden Rule with its principle of reciprocity – 'Do not do to others what you would not wish to be done to yourself' – is common to all world religions and philosophical traditions.

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[239] Shabdrung Ngawang Namgyal, 18th Century, quoted on the website of the Anti Corruption Commission of Bhutan www.anti-corruption.org.bt (accessed 4 January 2010).
[240] Chen, Chien-Jen, op. cit.

4.4 Ethical Values and Virtues to Overcome Corruption

Ethically, overcoming corruption is based on three factors: a) *value-based* individual and collective decisions and actions, b) *virtue-based* personal attitudes and behaviours. Both of these build the bases for c) *structural* instruments and institutional measures (structural ethics, institution ethics). Ethical behaviour needs institutionalised positive inducements and negative sanctions from the side of law (state) as well as voluntary structures, implemented by the private sector and civil society.[241]

Values and virtues are discussed below; structural recommendations follow in chapter 5. A special challenge build the ethical dilemma in overcoming corruption (chapter 4.4.4).

4.4.1 Ten Global Values

Melaku Kifle, the Liaison Officer of the All Africa Conference of Churches (AACC) to the African Union, expressed a very clear ethical judgment on corruption: 'Corruption is not only a crime; it is a sinful human act. It should not be tolerated and accepted, irrespective of where and by whom it is committed. In this there is neither North nor South. It has to be strongly rejected by all because corruption is anarchy. It erodes the common fabric, undermines community and perpetuates poverty, inequality and underdevelopment. Corruption basically takes place at the interface between the public and private sectors. Corruption is fundamentally undemocratic. It undermines the legitimacy and credibility of democracy. For these reasons alone, the ecumenical movement must be resolute and steadfast in its fight against corruption in all spheres of society. Corruption is systemic and the focus must be on its effects rather than the intentions. The effect of corruption is that it undermines the value system, the norms and the very cohesion of society. It may not be

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[241] Pies, Ingo, *Wie bekämpft man Korruption?* Berlin: Wissenschaftlicher Verlag, 2008. The author shows the responsibility and possibilities of companies as "corporate citizens" to develop such structures.

the intention of the corrupter to engage in atrocities that undermine the values of the community or the nation, but it has this effect regardless of the intent.'[242]

There is a more or less general agreement beyond cultural boundaries that corruption is ethically reprehensible (otherwise corrupt practices would not happen in secret and seclusion). That corruption actually belongs to the culture of many countries in the South and is supposedly part of their 'culture of gifts' is a fatalistic justification of corruption that cannot withstand an analysis according historic and defining criteria: Corruption has for example enormously grown in African societies with their colonial and post-colonial power structures and with today's international trade, as compared with pre-colonial times. Moreover, in formulating definitions we have clearly distinguished between bribery and gifts.

Human dignity[243] is the foundation, a fundamental premise, of all ethical values. In the light of Christian faith, the dignity of all human beings is rooted in the *imago dei*: human beings as individuals and humanity as a whole are built in the image of God (Gen 1:26-27). Since God is the Triune, it is the *imago trinitatis*.[244] Human dignity is not a special substance of the human being, like rationality or free will, nor a physical capability like the body. The relational understanding of human dignity (from Augustine to the Reformers and theologians like Karl Barth in the 20th century) means that all human beings have the immediate dignity to be in relation to God, to other human beings (including gender and past

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[242] Kifle, Melaku, "Transparency, Partnership and Corruption Seen by the Partners"*,* keynote speech at the Conference of EMS/Mission Academy Hamburg, 22 June 2009, manuscript, 1.

[243] See Stückelberger, Christoph/ Mathwig, Frank, *Grundwerte. Eine theologisch-ethische Orientierung*, Zurich: TVZ, 2007, 52-57.

[244] Kusumalayam, John, *Human Rights. Individual or/and Group Rights? An Attempt towards a Holistic Understanding of Human Rights based on the Christian concept of the Human Person as the Imago Trinitatis*, Bombay: St. Pauls, 2008, 200-340.

and future generations), to oneself and to the non-human creation. Ethically, human beings in their dignity are called to 'be-with others in solidarity', 'be-for others in responsibility', 'be equal in equality', 'be capable in empowerment'[245] Accepting and respecting the unalienable human dignity of every human being (as declared in the Universal Declaration of Human Rights, Art. 1) is a precondition for the following humane values. It is not one value among others, but their basis.[246]

The following *ten global ethical values may serve as benchmark and orientation to overcome corruption.*[247]

1. *Justice*: Performance-related justice means that remuneration is based on performance and not on bribes or nepotism. Social justice means access to goods and services not based only on performance but on basic human needs (as defined in the Millenium Development Goals, MDGs). Efficient performance is an expression of careful use of limited resources entrusted to us by God. It is a way of responsible stewardship. Procedural justice means equal treatment and access to rights. – Corruption is an inefficient waste of resources. 'Corruption replaces economic performances and achievements by theft.'[248] It distorts the market because it does not reward achievements, but existing power structures and nepotism. Corruption deprives people of access to resources. Corruption violates procedural justice. It favours the lead of the power brokers and widens the gap between poor and rich.

2. *Equality:* Equal rights and equal treatment are a consequence of the human dignity of every human being and humankind as a community. The *Golden Rule of reciprocity* (do not do to others

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[245] Ibid., 296-314.

[246] For Ntamwenge, human dignity is one of the four core values, beside integrity, justice and responsibility. Ntamwenge, Corneille, op. cit.

[247] Ten similar values are broadly developed in their historical and theological meaning in Stückelberger, Christoph/ Mathwig, Frank, op. cit., 65-323.

[248] As stated by the Peruvian Bishops Conference in 1989.

what you would not wish to be done to yourself) is the concretisation of the value of equal treatment. – Corruption violates the Golden Rule. Bribes often pervert the rights of the weak who do not have the means to bribe or cannot get justice in front of corrupt courts. 'You shall take no bribe, for a bribe blinds the officials, and subverts the cause of those who are in the right.' (Ex. 23:8) But bribes by the poor are also unfair and violate equality (Ex. 23:1) and have to be refused from a Christian-Jewish perspective because God is justice.

3. *Freedom:* Freedom to decide and to implement decisions is an important expression of human dignity. The centre of the Christian meaning of freedom is the liberation from the inability to do what is right, good and life-sustaining (which is the meaning of liberation from sin by Jesus Christ). – Corruption creates an obscure tangle of interdependences and blackmailing opportunities and thus compromises freedom in the sense of perceiving civil rights and duties, advancing the respect of human rights and avoiding evil.

4. *Sustainability*: Sustainable development enables life in dignity for the present generations without threatening the life in dignity of future generations and non-human beings. Sustainable behaviour is an expression of the task 'to cultivate and to conserve' the earth (Gen 1:27), which means to find the right balance between creatively using the entrusted resources while conserving and renewing them. – Corruption promotes short-term personal interests and violates long-term common interests. Corruption often destroys the natural environment (e.g. illegal timber forestry and illegal water pollution).

5. *Empowerment:* Empowerment means strengthening self-competence in order to actively participate in decision-making and to take life in one own hands. Empowerment of the weak is

important wherever unequal relations, unequal power and capabilities are in place: in gender relations, working relations, political relations, church relations etc. – Empowerment corresponds to God's option for the weak and the poor. Biblical healing stories and the God's offer of his Holy Spirit to everybody who has trust in God are expressions of God's empowerment of people. – Corruption removes power from people, which is the opposite of empowerment. It makes it impossible for people to participate in decisions since corrupt acts are done in darkness and not transparently. Corruption makes people dependent and oppressed.

6. *Participation:* Participation means to take one's own part in decision-making, rights and duties. As a consequence of equality, all people have the right to participate in decisions that influence their lives, according to their capability (e.g. minimum age). Believers participate in the global community of God's people under God's covenant. They build the participatory community of the global church. Empowerment e.g. by education, Bible study, lay training etc. enables this participation in God's community. – Corruption hinders this participation. It is based upon non-transparency, contradicting democratic control and participation of the public. To be able to participate in decision-making processes presupposes transparent information.

7. *Community:* God's gifts and manifold resources are entrusted to humanity as a whole and not only individuals or clans. Self-interest has to be balanced with common interests and the common good. Loving God and the other as oneself means reconciling these interests in the light of God's love. – Corruption as abuse of public or private power for private use puts self-interest before the common good. Corruption is 'the undermining of the

common well-being through the particular interests of individu-
als.'[249]

8. *Responsibility* (in the use of power and resources)*:* Power is the
capability to implement decisions and to reach goals. The greater
the power, the greater the responsibility. Control of each power is
an act of responsibility since every human being can be tempted
to abuse power, which is an expression of the sinfulness of each
human being. Power has to be controlled from above (superior),
from below (democracy), and from the side (peers). Responsible
use of power and resources means good stewardship of entrusted
power and resources. – Corruption is by definition the abuse of
power and the abuse of such responsibility.

9. *Trust* with control*:* Trust is the basis of all sustainable human re-
lations – and its result. Control is not in opposition to trust, but is
an instrument to strengthen trust. The ecumenical microfinance
institution ECLOF International works with the slogan: 'In God
we trust, all others we control.' – Corruption is an abuse of trust
and hinders control. It therefore destroys human relations since
trust is the basis of it.

10. *Forgiveness:* Forgiveness of failures and mistakes leads to recon-
ciliation and peace. Forgiveness is a specifically important value
in Christian ethics. It is based in God's ongoing acts of forgive-
ness of human sins in order to re-establish the covenant between
him and human beings and to heal human community again and
again. – Corruption can be overcome if the corrupter and the cor-
rupted and their respective institutions acknowledge that corrup-
tion was wrongdoing because of all the negative effects men-

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[249] Maak, Thomas/ Ulrich, Peter, "Korruption – die Unterwanderung des
Gemeinwohls durch Partikularinteressen. Eine republikanisch-ethische
Perspektive", in: Pieth, Mark/ Eigen, Peter (eds.), op. cit., 103-119 (103).

tioned above. Then, community within church and society can be re-established and broken communities can be healed.

4.4.2 Ten Personal Virtues

Corruption-free decisions and behaviour need not only strong value-orientation, but also attitudes based on strong personal virtues. Virtue ethics is complementary to value-based ethics.[250] Virtues are personal attitudes of behaviour, based on values. The global financial crisis since 2008 with its greedy investment managers and systemic abuses increased the call for personal integrity in all sectors of society.

Corruption-free behaviour is based on virtues such as

1. *Integrity* (honesty, openness, transparency)
2. *Truthfulness* (reputation/fame as the most important capital of a person)
3. *Modesty* (acting free from greed and arrogance)
4. *Empathy* (ability to empathise and care for others)
5. *Carefulness* (prudence in the management of resources and people)
6. *Spirituality* (strong personal faith-based foundation)
7. *Faithfulness* (faithful to values and keeping promises)
8. *Ethical rationality* (critical rational analysis and defense of values against resistance)
9. *Courage to serve* (the common good and not private interests)
10. *Capability to forgive* (being able to accept one's own mistakes and forgive others)

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[250] An example of a virtue ethics approach to corruption: Wabanhu, Emmanuel, *Confronting Corporate Corruption. Business Ethics and Ethical Principles of the Catholic Social Teaching as Potential Keys to Reducing and/or Eradicating it*, 2008, online thesis: see https://lirias.kuleuven.be/handle/1979/1956 or www.globethics.net/web/guest/library (accessed 7 September 2010).

4.4.3 Sexual Ethics to Overcome Sexual Corruption

Corruption as abuse of entrusted power for personal gain also happens in the form of non-financial gain by sexual contact and abuse of (normally) females by (normally) males in a position of professional superity, such as teachers, pastors, medical doctors etc. The corrupter offers as a bribe e.g. entry to school or university or passing an exam; the corrupted person gets these advantages. A study in Kenya showed the shocking result that sexual corruption in church schools is even slightly higher than in public schools. I know cases where women in Africa did not get teaching positions in Christian educational institutions because they resisted the sexual expectations of the principal or other decision-makers. Sexual corruption has all the characteristics of other forms of corruption: it is done in darkness without transparency, it is illegal, it is often denied when discovered, and it leads to mutual dependency of corrupter and corrupted. Not all forms of sexual harassment and sexual abuse should be called sexual corruption. Rape or sexual harassment is without gain for the victim. In other cases, sexual abuse is the pure abuse of minors, innocents who depend on the authority of the abuser, as in the case of abuse of children by priests. Sexual corruption means that the corrupter abuses his position of power and the corrupted person gets a gain (e.g. passing the exam).

In order to overcome corruption in the form of sexual abuse in churches and related institutions, various steps are necessary and possible (see recommendations 5, 27, 28). Sexual ethics has to be reoriented in a way that helps to reduce sexual corruption. In the Christian perspective, sex is a great gift of God as the donor of all life. It is a gift for procreation, for joy, for life energy and for sustainable relations. Sexual ethics in times of threats by HIV/AIDS and of global waves of pornography, prostitution and discussions about sexual abuse should first emphasise this very positive, life-affirming character of sex. Sexual ethics as one domain of applied ethics then has to apply the same ten core values

and ten virtues mentioned above as all the other ethical domains. Values such as equality, the Golden Rule of reciprocity, empowerment, and forgiveness and virtues such as integrity, honesty, empathy and courage are applicable. Sexual corruption can then be reduced by fair and equal gender relations, by empowerment of women so that they resist sexual corruption, by responsible leadership training, by transparent information policies of churches about sexual abuse, by protection of whistleblowers, by proactive, participatory educational measures, by institutionalised sanction mechanisms, and by forgiveness.

4.4.4 Dealing with Ethical Dilemmas

Ethically most difficult in overcoming corruption are situations that pose an ethical dilemma. The Greek word dilemma means that *two propositions/values are in conflict with each other.* Examples:

An emergency relief organisation wants to deliver a truck full of food but bandits stop it and ask for money to let them pass. If the emergency relief organisation does not pay, people may die, the food may rot, but the bandits may be weakened; if the organisation pays the bribes, life may be saved, but it becomes in future more vulnerable to other pressures and all kinds of corruption and each time has to pay more, so the bandits are strengthened. Similar dilemmas exist in the health sector e.g. in paying bribes to get urgently needed treatment in a hospital (corruption of procurement) or to get the pharmaceuticals in time from the custom at the port (corruption of acceleration). A dilemma often comes up between the different stakeholders of an organisation with their conflicting interests. The organisation wants to satisfy the clients, the Board, the donors or investors, the community etc.[251]

At least *three types of ethical dilemma* exist, where one has to decide

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[251] On stakeholder dilemmas see Schraa-Liu, Tong/ Trompenaars, Fons, "Towards responsible leadership through reconciling dilemmas", in: Maak, Thomas/ Pless, Nicola M. (eds.), *Responsible Leadership*, London/New York: Routledge, 2006, 138-154.
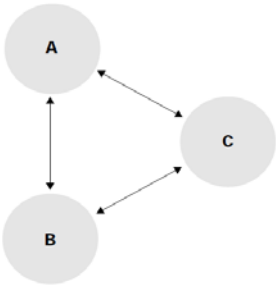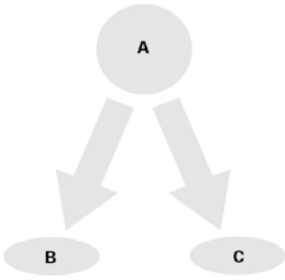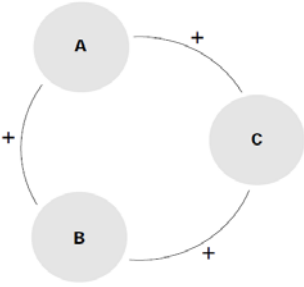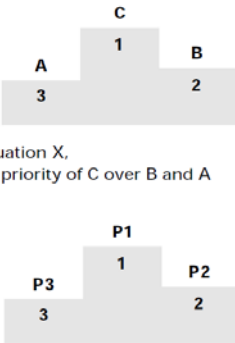
1. between two or more good options and choose which is the better one;

2. between two or more bad options, where each violates one value or virtue or another;

3. on means that may be bad or corrupt, but could lead to a good goal. Can good ends justify bad means?

At least *three different solutions* to deal with a dilemma as a conflict of values can be envisaged (see graphic):[252]

1. *One absolute value*: One value prevails over all the others. Saving a human life for all costs while accepting almost all means would be such an answer in the above case of emergency relief. It is predominant in deontological ethics with absolute principles of right and wrong.

2. *Value relations:* The values are placed in relation to each other and one tries to respect them, even if only partially. In the above case, the values of saving lives, security, peace, and efficiency may be balanced. One may decide not to give money to the bandits that may be used to buy weapons but rather give some of the food on the truck to them. Even this decision poses the danger of making one vulnerable to future intimidation and extortion. This approach is rather predominant in teleological ethics where the effective outcome in a specific situation determines what is good and wrong.

3. *Preferential rules*: preferential rules ('if – then') look for a case-by-case solution: in case X, value C gets priority over value B and A. In case Y, another value may get priority. It is the combination of principles and flexibility. Ethical flexibility is not unstructured, but following ethical rules (otherwise, everything can be justified). In the above case it would mean that refusing to pay

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[252] From Stückelberger, Christoph, *Global Trade Ethics. An Illustrated Overview*, Geneva: WCC, 2002, 30.

bribes still remains the strong principle, but in the extreme case of life and death life would have priority.

Solving value conflicts

Value conflicts

A, B, C = fundamental values

Solution 1: One absolute value

One value prevails over all the others. No sustainable solution.

Solution 2: Value relations

The values are placed in relation to each other (relationality)

Solution 3: Preferential rules

If situation X, then priority of C over B and A

If situation Y, then priority of P1 over P2 and P3

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A dilemma means that there is no general answer but the answer has to be elaborated in the concrete situation with a value judgment that

takes into account the conflicting interests and tries to minimise damage and harm. As a general rule, the ethical end does not justify unethical means, as Mahatma Gandhi said: the way is the goal; a non-violent society cannot be reached on the path of violence. A corruption-free community cannot be established by corruption. This general rule does not exclude that in extreme situations of survival an unethical means is used in order to reach the ethical goal of survival, similar to the white lie that may be ethically justified in extreme situations but does not justify lying as such.

Petty, small-scale everyday corruption is more likely to be justified from the moral point of view: Why is it objectionable when a small official raises his pittance of a salary to sustain his family? Or when a customs officer is paid bribes of acceleration in order to have him finally deliver the medical supplies for the poor rural hospital and thus to save lives? This 'small-scale' corruption of poverty is understandable, but nevertheless ethically to be rejected, because in the same way as large-scale corruption it undermines and destroys trust, the sense of community and democracy (even if it has much less serious effects in the individual case). Much rather has this entanglement into structures of injustice in all spheres of life to be understood as part of the ethical dilemma that we face as human beings and that brings about the fact that we cannot live without guilt. This is the essence of Christian forgiveness. This remission of guilt liberates us to call injustice what it really is – even if it is not always possible to escape from it – instead of legitimising it ethically. Forgiveness liberates from the moral obligation to be innocent.

Therefore, zero tolerance of corruption remains the ethical rule and benchmark. In very few and extreme dilemma situations corruption will nevertheless be accepted, but without justifying it ethically, and also accepting potential sanctions against the corrupter.

Dilemma training can be done with ethically reflected *case studies*, e.g. how to deal with an unjustified intervention by a policeman[253] and with ethically reflected *rules*. For example, Caritas Switzerland elaborated rules against corruption in dilemma situations. Within the general rule of zero tolerance, it is declared in rule 2.3, that a few exceptions are ethically justified if the survival of people depends on the action.[254]

4.4.5 Pastoral Healing from Addiction

Let us take up the analogy of corruption as an addiction. Corrupt practices can become an addiction where the corrupter is no longer free to resist, like greed that enslaves the greedy person. Overcoming corruption therefore needs not only ethical benchmarks, but pastoral care and healing. Healing an addiction often passes six therapy stages:

First stage – minimisation and justification: Corruption is justified as a culture of giving presents. The language hushes up facts (in business they are called 'useful additional expenses' instead of 'bribes'); talk about corruption is only in private.

Second stage – the problem starts exerting pressure: The economic and political pressure on individuals and institutions increases. The payments of bribes reach the limit of tolerability in economic terms.

Third stage – acknowledgement of the addiction: 'Yes, I'm sick, our institution or our society is sick. Measures are required.'

Fourth stage – decision of zero tolerance: In the same way as alcoholics recognise that they can get away from their addiction only if they renounce alcohol completely, and not just try to drink less, a zero tolerance decision is taken as to corruption. And subsequently, therapy programmes to combat corruption are introduced.

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[253] A case involving an Indonesian policeman is described and reflected on ethically in Adeney, Bernard T., *Strange Virtues. Ethics in a Multicultural World*, Downers Grove, IL: InterVarsity Press, 1995, 142-162 (chapter on ethical theory and bribery), download for free from www.globethics.net/web/guest/library (accessed 2 August 2010).
[254] Caritas Switzerland, "Reglement gegen Korruption", Luzern: Caritas, 2008.

Fifth stage – accept support: 'We need support as we are unable to get out of our addiction ourselves.' National laws and international conventions with inherent sanctions are important support mechanisms.

Sixth stage – healing: A corruption-free life is developing. Yet it is necessary to remain vigilant since corruption can come back at any time. Zero tolerance must be maintained even if corruption decreases.

5

35 RECOMMENDATIONS FOR CHURCHES AND RELATED INSTITUTIONS

Churches and related Christian institutions, such as schools, seminaries, universities, hospitals, development projects and agencies, mission councils, specialised ministries, and publishing houses, as well as national, continental and international church councils around the world, can and should further develop clear anti-corruption policies. Many efforts have been started but much more still needs to be done in order to become corruption-free churches worldwide. Church-related institutions can refer to existing national, continental and global policies, conventions and strategies in their own anti-corruption efforts in order to show that they are part of common international commitments and that it is not just a personal affair of a few activists.

The following thirty-five recommendations cover the following seven areas:

1. Theology and Ethics
2. Governance and Leadership
3. Resources and Projects
4. Preaching and Teaching
5. Gender Empowerment
6. Sanctions and Courts
7. Databases, Media, Campaigns, Programmes

5.1 Overcoming Corruption by Theology, Ecclesiology, Ethics

> Recommendation 1: *Reflect on and renew the theological basis for overcoming corruption, especially in view of the doctrine of the triune God, in ecumenical perspectives.*

The Christian view is of the triune God's engagement for justice, care for the weak and poor, liberating empowerment and offer of forgiveness in Jesus Christ (see chapter 4.1.1 and 2).

> Recommendation 2: *Reflect on and renew the ecclesiological basis for overcoming corruption, especially with the doctrine of church leadership as service and good stewardship, in ecumenical perspectives.*

Executing power and leadership in the church is a service with mutual accountability between the leaders and those served, a servant and participatory leadership, characterised by modesty. Hierarchical and patriarchal models have to be reviewed critically as to how far they contribute to structures that allow corruption. Spiritual leadership is based on deep roots in faith that give the inner strength to resist corruption. (See chapters 4.2 and 4.4.)

> Recommendation 3: *Refuse and publicly dismantle heretical theologies such as the prosperity gospel, which promotes corruption with its theology and leadership models.*

The prosperity gospel, as a globally still fast-growing theology promising wealth as a sign of salvation, promotes a culture of corruption by 'bribing God' and by non-transparent leadership practices (see chapter 4.1.3). Similarly, many other religious movements and sects promote corruption and non-transparency through authoritarian leadership, total obedience without accountability, and theological justifications (e.g. Kimbangu Church in the Democratic Republic of Congo, with the her-

esy of calling the three church founders and leaders the incarnation of the triune God). They need to be dismantled theologically by churches and believers and legally and democratically by political authorities, since they often refuse democratic principles of transparency and accountability under the cover of religion.

> Recommendation 4: *Reflect on and renew the ethical basis for overcoming corruption in all fields of ethics, especially professional ethics, business ethics, political ethics, environmental ethics and sexual ethics.*

Almost all fields of applied ethics can and must contribute to overcome corruption: professional ethics in all professions, business ethics for the private sector, environmental ethics for sustainable use of resources, political ethics for public and political accountability, media ethics, medical ethics, sports ethics, sexual ethics etc. face particular challenges of corruption.   Both individual behaviour and structural measures have to be envisaged. Case studies and ethical analysis of codes of ethics are instruments. (See chapter 4.4.)

> Recommendation 5: *Promote interreligious dialogue and studies of common ethical principles and practices of overcoming corruption within and across religions and philosophical traditions.*

Since there are so many common values opposing corruption in the different world religions and so many common concerns to overcome corruption in religious communities, joint efforts in theological reflection and in practical implementation are possible and fruitful. (See chapter 3.4.)

5.2 Overcoming Corruption by Leadership and Governance

> Recommendation 6: *Promote a Code of Responsible Leadership for leaders and people in governing bodies of churches and church-related institutions.*

'Church leaders in Africa and indeed anywhere have to be subjected to a moral code.'[255] A code of leadership is a personal commitment, subject to regular review by those who sign and their superiors. It is an ethical instrument in addition to the statutory and legal obligations of a leadership position and does not replace them. Such codes are helpful and improve the credibility not only of top executives, but also of other executive staff and members of governing bodies such as synods and committees. (See 'Code of Responsible Leadership' in Appendix A12)

> Recommendation 7: *Decide on minimum standards for candidates for elections of positions in churches and church-related institutions, including an anti-corruption clause prohibiting candidates from buying votes and declaring assets.*

Churches promote and support fair elections in politics in many countries of the world (see chapter 3.1.1. and 3.1.6). But corruption during church elections seems also widespread, as examples show (see chapters 3.1.1 and 3.3.1).[256] The Jesuit ethicist Anthony Egan from South Africa proposes the following values as a basis for electoral democracy in Africa: Human dignity, solidarity, common good, participa-

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[255] Kifle, Melaku, "Transparency, Partnership and Corruption Seen by the Partners"*,* keynote speech at the Conference of EMS/Mission Academy Hamburg, 22 June 2009, manuscript, 2.

[256] African Forum for Catholic Social Teaching (AFCAST), *Faith and Elections in Africa: A Critical Conversation*, Harare, 2009, with Catholic views on elections 2008/2009 in Zambia, Zimbabwe, Kenya, Ghana, South Africa and Angola.

tion and subsidiarity.[257] These Christian values are valid for elections in politics, but also within churches. (See 'Minimum Standards for Candidates for Church Elections' in Appendix A8.)

An especially controversial topic is whether candidates, or at least those elected, have to publicly declare their assets at the beginning and end of their term. Many states in the world now have rules for members of parliaments and governments in order to control whether assets during the mandate time have been increased in a legal way or through illegal and corrupt practices. The declaration should avoid 'illicit enrichment'.[258] An example: The Parliament of the Republic of Uganda decided and implemented in 2002 – on the basis of chapter 14 of the Constitution of the Country – the Leadership Code Act 2002 proposed by the Inspectorate of Government. This code is in place 'to provide for a minimum standard of behaviour and conduct for leaders; to require leaders to declare their incomes, assets and liabilities; to put in place an effective enforcement mechanism. The object of the Leadership Code is not to have leaders declare their 'poverty' as some would say, but rather to ensure that the Leaders of this country remain accountable to the people. By declaring their assets, incomes and liabilities leaders can explain to the people that any assets you have were legitimately acquired not corruptly acquired.'[259] The Leadership Code lists as leaders 42 categories of functions, from the president of state to 'anybody in which a public body has an interest.'[260] This Code concentrates on the declaration of

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[257] Egan, Anthony, "Healing Democracy's Dis-ease? Democracy, Christian Ethics and Elections", in: African Forum for Catholic Social Teaching, op. cit., 7-21 (19-21).

[258] As defined in the African Union Convention on Preventing and Combating Corruption, Maputo, 2003 (article 1): '"Illicit enrichment" means the significant increase in the assets of a public official or any other person which he or she cannot reasonably explain in relation to his or her income.'

[259] Inspectorate of Government of the Republic of Uganda, About the Leadership Code Act 2002, 2. www.igg.go.ug/content/leadership-code-act (accessed 13 September 2010).

[260] Ibid, 11.

income, assets and liabilities in order to fight corruption. The forty-page code is very detailed and includes clear monitoring and sanction mechanisms.

> Recommendation 8: *Adapt salaries in churches and church-related institutions for all employees, but especially those in leadership positions, in order to pay fair, decent wages – which means sufficient for a modest life in dignity.*

Poverty in many churches of the Global South and decrease of income in many churches of the Global North lead to the fact that salaries in churches are often lower than the comparable market. This sometimes leads to a negative selection of people serving the church who are not the best qualified. Wealth and access to abundant resources in some other churches in South and North can lead to greed. Poverty and greed promote corruption.

Therefore, the goal should be to pay sufficient, decent and fair salaries as a contribution to reduce corruption – even though it is difficult to implement in poor churches and it is complex to define and determine ethically fair wages. One possibility is the concept of a sufficiency economy[261] as a global alternative to the mainstream economy of institutionalised greed, based on Christian ethics as well as the ethics of other religions. Sufficient, fair salaries then can be linked up with anti-corruption clauses in the job contract. Members of Catholic orders are often seen as less corrupt and corruptible because they have no personal salaries, no private property and through celibacy no family obligations.

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[261] See Stückelberger, Christoph/ Yodprudtikan, Pipat (eds.), *Global Sufficiency Economy. Interreligious Response to Crisis Capitalism*, Globethics.net Series No. 5, Geneva: Globethics.net, 2011 (forthcoming).

Recommendation 9: *Introduce peer review mechanisms between churches to strengthen mutual accountability and the community of churches.*

A peer review mechanism (PRM) is a procedure to supervise the implementation of signed agreements (conventions, standards, codes etc.) by peers who also signed the agreement. All partners are regularly (e.g. once in four years) reviewed by a mixed team of peers. The peer review report includes recommendations for improvement that are discussed in the governing body of the agreement. The goal of PRMs is mutual accountability of signatories.

Such PRMs exist e.g. for the OECD Development Committee (DAC), reviewing the development cooperation policy and aid coordination among OECD countries; for NEPAD in Africa, reviewing the implementation of NEPAD goals; and for the UN Human Rights Council, with the reports on human rights implementation in the member countries. On the church level, the principles of ecumenical sharing agreed at a conference of the World Council of Churches in El Escorial in 1989 (see chapter 2.5.5), the concept of partnership in mission, implemented by mission councils, and the ecumenical team visits between churches are all efforts with the same goal of partnership with mutual accountability. But on the governmental level, the implemented PRM mechanisms are more binding and concrete than in churches.

I propose to introduce more standardised, binding PRMs on various levels within existing church structures: they can be introduced for the various constituencies by a national council of churches, by regional ecumenical organisations, by a conference of bishops, by the World Council of Churches, by a Catholic order, by an association of Christian seminaries, publishers, schools or hospitals. A PRM should be linked to an agreement such as an agreed code of conduct, a quadrennial strategy, a climate change programme, a programme for corruption-free churches etc. Electronic reporting mechanisms and online networking can be used

in order to save costs of travelling and physical team visits (which still may be necessary in a reduced form).

> Recommendation 10: *Review and revise rules on expenses and compensation and their implementation under the aspect of good management of limited resources, transparency and overcoming corruption.*

Grey corruption can occur when rules on expenses and compensation are outdated (not covering new cases), unclear or if they give too much space for interpretation by the chair or office holders. In particular, travel regulations, lack of control with double signature, exaggerated meeting compensations or unclear mandates to members of bodies and committees can lead to abuse. The rules on expenses should reimburse real expenses, and compensation should be based on performance and not merely on merits or function.

> Recommendation 11: *Protect whistleblowers who give hints on fraud and corrupt practices in churches and church-related institutions.*

Whistleblower protection should become standard in churches, as is more and more the case in public administration and in the private sector (see chapter 3.5.2). Churches and church-related institutions can nominate an independent office or ombudsman to receive whistleblowers' information and undertake appropriate investigations (as decided in the WCC Principles, see Appendix A7). Churches can learn from the experiences of other institutions, from the broad existing literature and from the existing rules of Christian institutions (See chapter 4.2.5 and three examples in Appendices 2, 7 and 12). They can also consult the help desk of Transparency International in Berlin.

> Recommendation 12: *Establish an annual transparency and anti-corruption report in churches and church-related institutions, as a section of the annual report.*

As part of corporate governance and corporate social responsibility (CSR), good governance reporting in the private sector nowadays includes a sustainability report and a social report. The social or the financial report should include regular reporting on corruption cases and anti-corruption measures. What is an ethical requirement, and more and more a legal obligation, for the private sector should also become standard for churches and related institutions. This reporting can be included in the normal annual reports and in special reports such as peer review reporting (see recommendation 10). It is then a regular issue in synod sessions and other governing bodies during the discussion of the annual report.

> Recommendation 13: *Declare churches and church-related institutions corruption-free zones with appropriate monitoring mechanisms.*

A Christian school, a hospital, a diaconal service, a diocesan administration, a theological seminary, a monastery, a development agency, even a single office can be declared a 'corruption-free zone'. The campaign for corruption-free schools in West Africa established Christian schools as corruption-free zones (see chapter 3.1.3). A minister in Botswana put a poster at the door of his office: 'You are entering a corruption-free zone' (See Appendix A13). Everybody can do this as a self-declaration at the office. It has greater impact if it is an official decision of the institution with rules like a code of transparency, monitoring mechanisms and a person or committee charged to implement and monitor it. The recommendations in this publication, especially recommendations 6-12 on governance, can build the basis for such a declaration. There is no doubt: In today's competition e.g. between private schools or private hospitals, an institution that is credibly declared corruption-free has with such a brand a comparative advantage in the market.

Coruption-free schools are important on the primary, secondary and tertiary levels. Whereas on the first two levels, the parents of the children are more involved than the children, the students in tertiary educa-

tion are themselves the bribers or the bribed. It is disastrous if future leaders in their university studies learn that career depends on corruption. It is vital that they learn that a successful career starts with corruption-free studies. Good governance starts by governing oneself.

5.3 Overcoming Corruption by Stewardship of Resources and Projects

> Recommendation 14: *Manage real estate property (land and buildings) of churches and church-related institutions in an efficient, transparent and corruption-free way in planning, open tender procedures, market prices and control mechanisms.*

Responsible real estate management as God's good stewards needs transparent planning, open tender procedures, professional church property committees, transparent construction and supervision of projects and market prices while selling church property (exceptions may be justified in specific cases for diaconal reasons, but not for reasons of fraud and personal interest). All this requires the will of the governing bodies of the institutions owning such property to resist abuse and to be an example of good stewards. This includes a gender aspect (see recommendation 26). Some churches in the Global South that still ask for foreign donations could cover their annual expenses and projects by a more efficient and careful management of real estate property (see chapter 3.1.1).

Positive examples of managing precious land resources in cities for income generation are reported e.g. from churches in South Korea and China. Another positive example is the property management programme 2008-2013 of the All Africa Conference of Churches, with the goal to become financially self-reliant through the efficient management of properties, especially precious land resources in Nairobi. Negative examples: Cases of misappropriation of church land and transfer into the private property of pastors, bishops and other church members are re-

ported e.g. from churches in Indonesia, Ghana, India. Another negative example: The Synod of the Eglise Presbytérienne de Cameroun (EPC) agreed a study for the better use of land reserves for income generation. The programme proposed by the specialist, a pastor, got no follow-up, and the specialist was instead moved to a parish in a remote area because his proposals touched private interests of church leaders in the land issue. An American partner church of the EPC discontinued its contributions to the EPC.

Corruption in the construction of church-related buildings exists, just as in the secular construction sector (see an example from India in Apppendix A9). In construction projects, an efficient way to be transparent is to inform the population about the construction of a building paid by the public or project money. On the usual signboards in front of the construction site, passers-by are informed about the planned project or about the building under construction. The boards specify the budgeted total, the planned date of inauguration and the supervision of the building works. In a test in Ghana, additional windows periodically show the newest state of the accounts and the expected date of completion – if the figures and dates do not correspond with the target figures. An additional window serves to explain possible differences that may happen, for example due to prices that have suddenly increased or to technical problems.

Recommendation 15: *Launch a Christian International Real Estate Programme (CIREP), as a partnership between churches and related institutions from the Global South and ecumenical partner agencies from the Global North.*

The programme could improve the efficient use of buildings and land resources through mutual learning (among churches, mission councils, ecumenical development agencies and other specialised ministries)

as well as through exchange of experiences and experts. It could help in mobilising funds from donor agencies for pre-projects and implementing projects. For some churches with substantial real estate property, not very efficiently managed, donors should consider making participation in a CIREP programme a condition for further financial support and at the same time offer funds for CIREP implementation. Example: In many African countries churches received huge land resources as a part of colonial and mission history. But many of these land properties are still not yet properly registered in the state land register, especially in countries with a tradition of collective, communitarian land property. Therefore churches often cannot claim their land rights and lose precious land almost daily. But registration is very costly. It needs experts, lawyers and a state of law. Example: The Presbyterian Church in Cameroon (PCC) made a land registration effort in the 1980s and 1990s, supported by its partner Basel Mission, but could not complete it for lack of funds. A CIREP could revitalise these efforts; it would become an important source of income generation of churches in the medium term and at the same time make a substantial contribution to reducing corruption in churches.

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Recommendation 16: *Develop and carefully control the pension funds of churches and church-related institutions and promote their ethical investment.*

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In church social security systems, such as insurances and pension funds, large amounts of capital are involved. Since social security systems are complicated and often need very specialised staff, careful control to avoid losses by speculation or abuse of funds is crucial. Some cases of fraud are known where contributions to the pension fund of church employees have been transferred not to the pension fund, but to private accounts of church leaders or to administrators of church-related institutions such as theological seminaries.

In order to decrease the financial pressure of the larger family on pastors and other church staff, pension funds and health and accident insurances are very important. Microcredit and micro-insurances offer future-oriented solutions for churches that do not yet have their own insurance schemes. They contribute to reducing petty corruption.

> Recommendation 17: *Implement independent, credible and published financial audits and performance audits of churches and church-related institutions.*

Financial audits are done in most of the churches and church-related institutions, but not all audits are sufficiently independent and credible. Some audit firms hesitate to make a severe critique fearing to lose the audit contract. Since audits are done only once a year, it can happen that irregularities are reported to the governing body a year or more after they happened. Corrections in an ongoing project may therefore be late or even too late.

Credible audits are often expensive but are necessary for the credibility of the church institutions. Audited annual financial reports should be published in order to increase transparency to the church members and the broader public.

'Performance Audit is a mechanism to monitor the performance of the projects quarterly by verifying all the records including that of monetary transactions, conducting field visits, short interviews… with a view to draw positive and negative signs about the performance of the project and give advises to make corrections when that can be done.'[262]

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[262] Itty, John, "Performance Audit for Efficient and Corruption-Free Churches and Projects"*,* India 2008, 2 (proposal sent to the author, 14 April 2008). Itty was a university professor of economics in Kerala, member of the Finance Board of his church for twenty years and long-term treasurer of a Development Agency. He developed a Performance Audit Matrix and Score with ten parameters: Democratic practices, participation, transparency, accountability, cost effectiveness, interpersonal relations, communication, time management, internal monitoring, and concern for marginalised sections.

Published figures about donations and contributions and their use in pro-jects, e.g. with a 'donations barometer' and 'expenses barometer' for construction projects, increase transparency and confidence.

> Recommendation 18: *Appoint and utilise the human resources of churches and church-related institutions in the best possible way, avoid-ing waste of qualified people through power games as a form of grey corruption.*

Highly qualified church professionals such as pastors, professors, nurses or medical doctors, trained with scholarships, are often set aside and neutralised in inadequate positions (e.g. a theologian with a doctor-ate put in a small village parish while at the same time qualified teachers in theological seminaries are lacking). This is often done because of power games of church leaders or other superiors and for ethnic, theo-logical, ideological or gender reasons. It is a form of soft, grey corrup-tion, since corruption is defined as abuse of entrusted power for personal gain: a leadership position is primarily used to defend and enlarge one's own power instead of serving the whole community through wise hu-man resources management. Servant leadership, with values such as empowerment of others and virtues such as modesty (chapters 4.4.1 and 4.4.2), leads to a human resources management that overcomes one's fears of competitors and highly qualified staff. Responsible leadership and good stewardship means to appoint human resources in such a way that their capabilities, knowledge and capacities are utilised in the best, most efficient and most adequate way.

> Recommendation 19: *Promote the sustainable use of natural re-sources, such as soil, water, forests and non-renewable energy, as good stewards.*

Pollution of the environment, waste, and inefficient use of natural re-sources is not corruption in terms of abuse of resources for personal in-

terest, but it is an expression of carelessness and bad stewardship. Through tree planting actions, climate and energy efficiency programmes, churches show their careful use of resources as a benchmark and sign of a caring, corruption-free church.

> Recommendation 20: *Increase donor coordination, with financial transparency between donors and partners, with comparable reporting and anti-corruption standards and with integrated database systems.*

Donors often receive only the project accounts, but do not see the overall accounts of an institution. Receivers often do not have access to detailed project accounts of the donors. Increased transparency through access to the broader financial picture of the different institutions increases trust. Donor coordination, for decades a recommendation in governmental as well as private development cooperation, is an important instrument in reducing corruption and irregularities. It is difficult to implement. The ecumenical partner agencies, e.g. in the Round Table with the World Council of Churches, in ACT International and in country coordination, developed good instruments on an intranet platform,[263] with yearly overviews and exchanges, but these efforts have to be broadened.

Partners in mission and development often have to report to each donor with different standards and sometimes different time periods. Comparable reporting requirements and standards decrease the burden on human and financial resources. Various standardisation efforts have been undertaken e.g. by the OECD Development Committee (DAC), international and national accounting standards and reporting standards such as the Global Reporting Initiative (GRI).[264] They are a good beginning but have to be enlarged. Since churches and church-related institutions do not work only with church-related partners, but with all kind of

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[263] See www.oikoumene.org.
[264] See www.globalreporting.org.

donors, common standards with secular institutions should be pursued wherever possible.

Comparable anti-corruption standards also facilitate work and coordination. In humanitarian aid, the Transparency International handbook and checklist is a helpful common instrument.[265] Many church-related codes of transparency and against corruption have very similar content (see Appendices A1-A7).[266] A systematic comparison and a proposal of a global Christian Code of Transparency and Anti-Corruption would be a next step forward. The globalisation of standards and codes can be observed in almost all sectors where codes exist, such as ethical investments, fair trade or technical, environmental and social standardisation by ISO.

Integrated systems of the management of resources where the facts and figures are made transparent in a central online database can be done within larger institutions but also e.g. for all development projects of one church with its church-related institutions. It can be an important instrument against fraud and corruption because this can happen e.g. with direct donations which do not appear in an integrated database. In the medium term an integrated system can save costs even if in the short term it is an investment. It delivers timely figures and coordinates the bookkeeping between donors and receivers and different units within a local institution and its larger units like a diocese or even the central unit of a church. Resistance may be expected because many do not want to be controlled in this way; therefore decisions of the highest possible level are needed to introduce such integrated management systems.

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[265] Hees, Roslyn *et al.*, op. cit.

[266] An initial comparison of a dozen such codes may be found in Rehren, Olaf, "Synopse von Codes of Conduct. Eindrücke und Einsichten. Kurzvortrag anlässlich der Tagung 'Transparenz als Qualitätsmerkmal ökumenischer Beziehungen'", Mission Academy Hamburg, 2 March 2010.

5.4 Overcoming Corruption by Preaching, Teaching, Educating

Overcoming corruption needs binding legal structures. But this only works if people understand the negative effects of corruption and integrate strong inner values as the foundation of their conscience and expression of their faith. Preaching, praying, teaching, training and educating therefore are important activities in every anti-corruption strategy. Churches and related institutions with their very strong educational programmes have a specific opportunity and responsibility.

> Recommendation 21: *Increased spiritual efforts to overcome corruption through worship, with preaching, praying and singing – and walking the talk – remain decisive for credibility.*

Many churches already developed liturgical material and implemented bible studies, anti-corruption prayer weeks, etc. Many Christians do no more believe that corruption can be overcome. They live with it as a fate or they leave the church in inner emigration or even quit membership as the wave of people who leave the Roman Catholic Church because of sexual scandals reported 2009/2010. Therefore, the spiritual renewal and encouragement in worship and bible work is crucial. 'Religious leaders are committed to undertake serious Bible study and help church communities to educate themselves,' says a deaconess from Malaysia.[267] But this has to be combined with concrete steps, as proposed in these recommendations. The biggest challenge for churches and their members is to walk the talk.

> Recommendation 22: *Include compulsory courses on professional ethics, church governance, responsible leadership and financial man-*

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[267] Chen, Margaret, "Corruption and Integrity. A Call to Churches in Malaysia", in: Stückelberger, Christoph/ Mugambi, J.N.K. (eds.), op. cit., 178.

agement in curricula of theological education. Conduct organisational ethics training for people in church leadership positions.

Pastors often have many administrative and financial responsibilities but are not much trained for them. Teaching in professional ethics combined with practical management can help reduce corruption and fraud where it can happen due to lack of knowledge and prudence. Ethics is often still taught as the ethics of individual behaviour. Social ethics as institutional and organisational ethics deals with value-based development of institutions such as churches and church-related organisations.

Recommendation 23: *Promote anti-corruption education on all levels from Sunday school to popular civic education.*

Anti-corruption education is needed on all levels, by promoting value-based education and including it in religious, civic and human rights education.[268] But it is only effective under certain circumstances. The Anti-Corruption Handbook of Transparency International, in its chapter on education, describes them. Its conclusions are also valid for churches:

'Anti-corruption education should… focus on the underlying values of democracy: representation, participation, responsibility, accountability and pluralism. If students and anti-corruption trainees truly understand and endorse these values, they will be well equipped to confront

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[268] A good example of ecumenical popular civic education from Kenya: Nyukuri, Barasa K./ Gathaka Jephthah K., *The Monster Called Corruption. A challenge to the leaders and citizens in the fight against corruption*, *Popular Civic Education Series No. 11*, Nairobi: Ecumenical Centre for Justice and Peace (ECJP), 2004. See also *Corruption-free education. Lessons from a State-and civil society joint initiative in Peru*, Chr. Michelsen Institute U4Brief No. 6, March 2008, www.cmi.no/publications/file/3004-corruption-free-education.pdf (accessed 19 January 2010). An example of electoral education through cartoons: Association de Lutte contre le Racisme, l'Ethnocentrisme et le Régionalism, *AZARA. La Corruption en période électorale*, Bénin: Projet bénino-canadien, 2002.

corruption. Anti-corruption education can only be effective in a conducive environment. Some important elements of such an environment are:

Support from the top: Anti-corruption education needs the support of the highest levels of leadership. Citizens that live in a society where political and public leaders display a high degree of integrity and impartiality are likely to adopt similar ethical attitudes. Conversely, if leaders take advantage of their position, citizens are less likely to "play fair" themselves.

Trust: Citizens who do not trust the authorities won't report cases of corruption. Public officials who do not trust the executive are unlikely to proactively identify conflicts of interests and seek advice when confronted with an ethical dilemma. Building trust is therefore a crucial element in confronting corruption.

Rules and regulations: Decision-making must be transparent and open to scrutiny; remuneration must be adequate and employment conditions, such as recruitment, human resource management and career development, must be fair. If such issues are not addressed this will facilitate a breach by public servants of the standards of behaviour expected of them.

Advice mechanisms: Anti-corruption education should be accompanied by measures enabling individuals to seek advice in their ethical decision-making. Within an organisation, staff should be able to receive unbiased advice on the interpretation of rules. A person or agency responsible for providing such guidance should be clearly designated.'[269]

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[269] Transparency International, *TI Anti-Corruption Handbook (ACH): National Integrity System in Practice*, Berlin, (without year, ongoing modification), implementation guidelines also online. www.transparency.org.

5.5 Overcoming Corruption by Gender Equity and Women's Empowerment

Gender equity and women's empowerment contribute to overcoming corruption, since various studies and experiences show that women tend to be less corrupt than men because they are rather less involved in collusion and are careful in using (financial) resources (see chapter 2.6). Of course, there are also cases of corruption where women are involved (see chapter 3.1.1).

> Recommendation 24: *Promote women in leadership positions and in financial responsibilities in churches and church-related institutions for anti-corruption efforts.*

Gender equity is part of equity as a fundamental value of churches. The Christian denominations have very different models and solutions regarding women in church leadership. Many efforts for women's participation in leadership have been made in most of the churches, especially during the Ecumenical Decade of Churches in Solidarity with Women (1988-1998).[270] The number of women e.g. in church parliaments (synods) and in teaching positions in many churches have been increased. In top leadership positions women are still under-represented or excluded, as from priesthood and *episcope* in the Orthodox churches and the Roman Catholic Church. But female lay people, sisters in Catholic orders and deaconesses in Orthodox churches can play an important role in leadership positions and in overcoming corruption.

There are very few international comparative studies on women in leadership in churches and their effects. One of the few global studies concludes that 'there is an enormous need for research on the question

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[270] Sheerattan-Bisnauth, Patricia, "Creating a vision for partnership of women and men. Evaluation report of regional workshops on gender awareness and leadership development", Geneva: World Alliance of Reformed Churches, 1999.

of discussing the lack of women in leadership positions' in churches.[271]
The Swiss Protestant churches with their predominantly Reformed tradi-
tion are an encouraging example: in 2007, 9 of 25 presidents of cantonal
churches were women.[272]

Recommendation 25: *Promote Women's ordination in all (Protes-
tant) churches.*

Women's ordination is de facto a precondition for women in church
leadership positions, since ordained pastors tend to be preferred in elec-
tions. Women's ordination will not be possible in the near future in the
Catholic and most of the Orthodox churches. But where it is possible in
principle, as in most Protestant churches, women's ordination needs to
be strengthened and promoted. I know a number of churches where
women get an excellent education with scholarships for a PhD – and
then their ordination is refused, which means they are excluded from fu-
ture church leadership positions. This contradicts responsible human re-
source management (see recommendation 18). The Lutheran World
Federation and the World Communion of Reformed Churches should
continue their theological reflections. The Federation of Swiss Protestant
Churches did it.[273] Practical efforts have to be strengthened so that all
member churches ordain women in future.

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[271] Hoppe, Hella/Walder, Anne, "The Equality of Women in Leading Positions
in Protestant Churches. A Global Perspective", in: Stückelberger, Christoph/
Mugambi, J.N.K. (eds.), op. cit., 150-166 (164).
[272] Described, with the women's biographies, in Bandixen, Claudia *et al.* (eds.),
*Wenn Frauen Kirchen leiten. Neuer Trend in den Reformierten Kirchen der
Schweiz*, Zürich, TVZ, 2006. For a summary of the book: Federation of Swiss
Protestant Churches, *Women Lead Churches*, Berne: FSPC, 2007; also in
French, German, and Spanish; download in German for free from www.sek-
feps.ch/shop/media/bucher/frauen_leiten_kirchen_de_web.pdf.   German   and
French for free from www.globethics.net/web/guest/library.
[273] Federation of Swiss Protestant Churches, *Ordination in the Perspective of the
Reformed Church, FSPC Positions 10*, Berne: FSPC, 2009, www.sek-
feps.ch/shop/media/position/10/position10_en.pdf (accessed 7 September 2010).

> Recit <u>Recommendation 26</u>: *Empower women and Christian women's organisations with the right to own real estate (land, buildings), managed in their own responsibility, and promote women in the control functions of church-related real estate.*

In some countries and churches, women and Christian women's organisations have no right to be proprietors of a piece of land or a building. Other women and Christian women's organisation theoretically have the right, but they can hardly implement it or the church leadership claims the administrative 'last word' and control. Christian women's organisations can administer their own property just as well as men and sometimes with less corruption. The author knows examples. Since real estate is a sensitive area of corruption and therefore proper management is important for overcoming corruption (see recommendations 14 and 15), ownership and control of real estate has to become a gender issue.

> <u>Recommendation 27</u>: *Fight sexual harassment and sexual abuse in churches and church-related institutions with educational efforts, codes of ethics, reporting, legal mechanisms and sanctions, and offering counseling and workgroups on various levels.*

Sexual harassment and sexual abuse is sexual corruption as abuse of entrusted power for personal interest (see chapters 4.4.3). It exists in all sectors of society, including churches. The first step is to put it on the agenda of churches in order to recognise it as a challenge. The painful reports about sexual abuse of children in the Roman Catholic Church and other churches worldwide show that a proactive attitude is better than only reactive. Zero tolerance for sexual corruption must be taught in education, in theological seminaries. It should be included in codes of transparency and codes of professional ethics (as it is in the Code of Responsible Leadership, Appendix A12, point 15). Since sexual corruption is not only a moral fault, but in some forms in most countries also a

criminal act, it has also to be pursued with legal mechanisms and sanctions.

Some forms of sexual corruption such as passing an exam by sleeping with the teacher are very difficult to overcome because this needs the empowerment of the female student. She agreed to have the sexual contact, or was forced to agree, but feels guilty and does not want to communicate it to others. Such people, as well as whistleblowers (see chapter 4.2.5), need support. Churches can encourage self-help groups and offer professional counselling. In addition to such local and regional initiatives, national and international workgroups on sexual corruption should be built, composed of experts, female and male participants, affected and non-affected people, and people from different churches and denominations in order to make such groups less vulnerable. Such voluntary workgroups or official commissions can contribute to raising awareness and proposing solutions and instruments. An example is the Do No Harm 2011 conference, organised as a sexual ethics summit addressing the prevention of and response to abuse, misconduct and harassment of a sexual nature, particularly by people in ministerial roles (both lay and clergy), organised by the Commission on the Role of Women of The United Methodist Church (US).

Recommendation 28: *Become sensitised and try to cease concubine relations of people employed by or having governing responsibilities in the church or church-related institutions since they are a possible root for corruption.*

A study in Kenya about corruption of high civil servants showed that one of the major reasons of these people to ask for and accept bribes was to finance clandestine concubine relations. Using the additional income from bribes to finance the concubine, men do not need to use money from their normal income and therefore can keep the relation clandestine. In China, having a clandestine second wife is still seen as an expression of success in business life. In China as in Kenya, financing

these relations of older man with young women is one of the main reasons for corruption. I know of a case in an Asian country where this was also practised by a church leader.

People have a right to privacy and private life. On the other hand, public figures in all sectors of society including churches – and especially clergy with their moral authority and spiritual commitment – need to live a personal lifestyle of transparency and personal relations of integrity. Therefore, superiors and governing bodies have to expect integrity and transparency in personal relations from those in leadership positions. Financial irregularities, fraud and corruption often have their roots in clandestine relations.

5.6 Overcoming Corruption by Sanctions and Courts

> Recommendation 29: *Strengthen sanction mechanisms in existing and new codes for transparency and against corruption and in other administrative mechanisms.*

A code of conduct is only as strong as its sanction mechanisms. In this respect, many codes are weak and many church statements are clear calls for good behaviour but without clear indications about sanctions against irresponsible behaviour. Sanctions are not in contradiction to forgiveness and mercy. They are an expression of the seriousness of the violation, which cannot be tolerated.

> Recommendation 30: *Bring cases of corruption in church and church-related institutions where necessary to court. Campaign as churches for corruption-free judiciary systems in different countries.*

If it is true that corruption kills, it is no mere peccadillo. Corruption denies the good news of God who is justice. Corruption is a crime. Decisive measures are needed. Extrajudicial solutions among brothers and sisters in Christ within the church may be tried first. But legal acts at the

court should not be feared. The Code of Transparency and against Corruption for Churches and NGOs in Cameroon says: 'The organisation shall take matters to court if internal sanctions are ineffective, or the laws are violated.' (Appendix 3, point 2.8). This sends a clear signal to church leaders, church members and the public on the commitment of the church to overcoming corruption.

It may be a hindrance to bringing a case to court that in a number of countries the judiciary system itself is not credible and is corrupt and fair treatment cannot be expected. In one case of fraud in a development project I was confronted with, t all parties concerned agreed that a court case would be endless and never bring a fair solution. Therefore, it is crucial that churches campaign for a corruption-free judiciary system, as is done by many churches.

5.7 Overcoming Corruption by Media, Campaigns, Databases, Networks, Programmes

'Who should monitor corruption?' asks Huguette Labelle, the president of Transparency International.[274] Governing and monitoring bodies in each institution, of course, will be the immediate answer. But a whole set of actors are needed to monitor corruption, also in churches and church-related institutions. *Appendix A14* can be used as a grid to discover the existing or needed actors in one's own institution. In the following four recommendations, four actors 'from below', in addition to governing bodies 'from above', are mentioned. Democratic institutions and societies need these different actors.

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[274] Labelle, Huguette, "Who Should Monitor Corruption?" *New York Times*, 5 November 2009, www.nytimes.com/2009/11/06/opinion/06iht-edlabelle.html (accessed 7 September 2010).

> Recommendation 31: *Guarantee the independence of Christian and secular media and journalists in reporting the positive and negative facts about corruption and churches.*

Media worldwide play a crucial role in overcoming corruption. Publicity is what corrupters fear most. But media in many countries are very vulnerable. Because they are economically weak, they can easily be put under economic pressure, and journalists can be bribed. In cases of reports about grand corruption in politics and business, the lives of journalists are threatened or they are even killed. Journalists and media owners have to be strengthened in their quality and independence and have to be reminded to report in fairness in order to fulfil their important role of creating an informed public. For support such as training and ethics codes of journalists, cooperation with unions and networks of journalists,[275] networks for information ethics,[276] and UNESCO[277] can be helpful.

> Recommendation 32: *Strengthen Christian movements for transparent and corruption-free churches from below.*

In the political field and private sector, critical partnership from civil society is needed and broadly recognised. The same is true for religious institutions. They also need movements from within and from below, helping brothers and sisters in leadership positions to execute power in a responsible way (see examples in chapter 3, 3.1-3.3). Christian movements of lay people and of clergy are part of God's people. They have their specific role in raising awareness, mobilising people, being a prophetic voice and balancing power. The requirement is that such move-

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[275] E.g. International Federation of Journalists IFJ, www.ifj.org; www.media21geneva.org (accessed 13 September 2010).

[276] The International Centre for Information Ethics was created in 1999 by Rafael Capurro, professor emeritus of information management and information ethics at Stuttgart Media University (1986-2009). See www.capurro.de/home-eng.html, www.icei.org.

[277] "World Press Freedom Day 2010", http://portal.unesco.org/ci/en/ev.php-URL_ID=29293&URL_DO=DO_TOPIC&URL_SECTION=201.html.

ments are themselves committed to transparency and fairness, serving the gospel.

Recommendation 33: *Establish an international ecumenical Corruption-Free Churches Resource Centre (CCRC) for churches and church-related institutions, with an ecumenical database, available resources, a helpdesk and training.*

An example of such a resource centre is the one established by eight governments and their donor agencies, with manifold services as described on their website: '*The U4 Anti-Corruption Resource Centre* assists donor practitioners in more effectively addressing corruption challenges through their development support. U4 serves eight development agencies: Norad (Norway), DFID (UK), CIDA (Canada), GTZ (Germany), MinBuZa (the Netherlands), Sida (Sweden), BTC (Belgium) and AusAID (Australia) by providing resources and services. Through this extensive online resource centre, we guide users to relevant anti-corruption, including our own applied research, and we communicate the work of the U4 partner agencies through a searchable database of projects and initiatives. We also offer a Help Desk service and provide online as well as in-country training on anti-corruption measures and strategies for partner agencies and their counterparts. The U4 Resource Centre is operated by the Chr. Michelsen Institute (CMI), Bergen, Norway – a private social science research foundation working on issues of development and human rights. The web server and the core team behind U4 are based at CMI. The Transparency International Secretariat in Berlin is responsible for the U4 Help Desk. The Resource Centre was initially established in 2002.'[278]

An ecumenical Corruption-Free Churches Resource Centre (CCRC) could be established at an existing academic research centre in South or

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[278] www.u4.no/about/main.cfm.

North or at an ecumenical institution or network. It could be linked to existing secular centres as U4 and services of Transparency International as well as to Christian databases such as those on business ethics and of sexual abuse in the Roman Catholic Church. The *Globethics.net Global Digital Library on Ethics* (www.globethics.net), with a future special collection on corruption-free churches, could serve as a resource data-base.

Recommendation 34: *Build a network or networks of transparent and corruption-free churches and related institutions for exchange, re-search and mutual encouragement.*

As mentioned several times in this study, churches and church-related institutions can learn from each other, but also from politics, private sector and NGOs. Cooperation e.g. with one of the over 90 national chapters of Transparency International can be very helpful and is here and there already practised with success.[279] Globethics.net offers on its website a platform for online workgroups that can be built by the participants on specific research topics, for a publication, for the preparation of a conference or a bilateral exchange between churches or interreligious efforts.[280]

Recommendation 35: *Decide and implement programmes for transparent and corruption-free churches on national, regional, international and denominational levels.*

Single statements, calls, resolutions, publications or sanctions are not enough and often target rather individuals than structures. Programmes within the normal programmes and medium-term strategies of institutions give more visibility and sustainability. Such programmes have already been recommended by various church conferences such as the

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[279] For TI chapter contacts, see www.transparency.org/contact_us/ti_nc/all.
[280] www.globethics.net/web/guest/workgroups.

General Assembly of the World Alliance of Reformed Churches WARC in Accra 2004, with the self-commitment of the member churches to 'commit themselves to eradicating corruption within the churches by implementing a programme for corruption-free churches by implementing existing and new plans' (see chapter 3.1.8). In 2004, the Quadrennial Assembly of the National Council of India adopted a detailed plan of action (Appendix A2). These programmes have not been implemented as programmes, but such decisions stimulated the encouraging efforts described in this publication (chapters 3.1-3.3). I proposed an ecumenical international Programme to Overcome Corruption in Church and Society (POC)[281] of the World Council of Churches, similar to the Programme to Overcome Racism (PCR) and the current Decade to Overcome Violence (DOV). Overcoming corruption can be seen as a direct continuation of overcoming violence and injustice. The next General Assembly of WCC in 2013 would be the right moment to adopt it. The time is ripe.

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[281] Stückelberger, Christoph, "Fighting Corruption in and by Churches. An Important Task of Church Leaders", in: Christoph Stückelberger/ Mugambi, J.N.K. (eds.), op. cit., 181-190 (188f); Stückelberger, Christoph, "Für ein Programm der Kirchen gegen Korruption", in: *Der Überblick. Zeitschrift für ökumenische Begegnung und internationale Zusammenarbeit, 41*, 2005, 86-90.
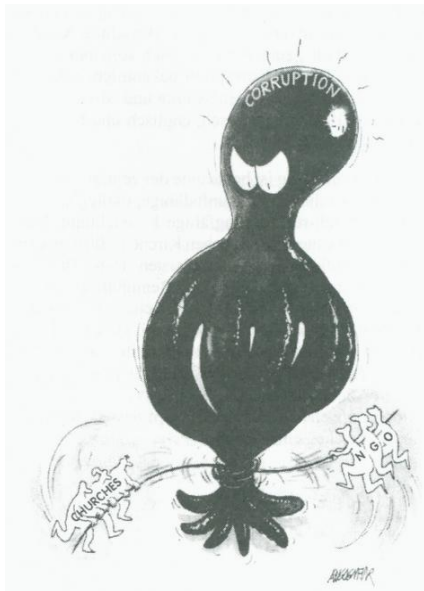
6

CONCLUSION

All these recommendations and instruments aim at increasing the *transparency* and *accountability* of churches. Key elements of accountability are answerability, enforcement, responsiveness and transparency. It has various dimensions, such as political, social, ethical, organisational and managerial accountability. Instruments to implement accountability are manifold, e.g. budget analysis, advocacy, research for evaluating outcomes, performance evaluation of elected representatives, capacity-building of legislators and governments on the different levels, citizen and media participation through social audits, public hearings and reporting. It means that strategies for corruption-free churches need to include structures, processes, active monitoring by church members and social actors outside the church as well as 'strategic engagement with the state by strengthening the co-governance spaces', as it was described by an Indian Christian researcher of advocacy studies.[282]

The governance structures of churches have to be strengthened, where necessary with the support of other churches and church-related agencies. The Eleventh Assembly of the Lutheran World Federation in Stuttgart in July 2010 called upon the Federation 'to engage in capacity development of member churches on resources and finance, in order to strengthen their role as advocates for transparency and accountability on revenues and national resources.' It also called upon 'the member churches to support efforts to fight corruption and ensure greater trans-

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[282] Varghese, Anil Tharayath, "Accountability Matters", in: *NCCI Review 129 (9)*, September 2009, 410-421.

parency in extractive industry.'[283] Governments and even the private sector may find an interest in supporting these efforts of churches because they can greatly strengthen accountability and corruption-free behaviour in society as a whole.

There is a close inner connection between three terms: credit, credibility and credo (and vice versa). The vitious circle is: If credit (funds, entrusted money) is abused, the credibility is lost and the faith (credo) is discredited. But the opposite is also true in the virtues circle: Faith (credo) and faithfulness to values and convictions lead to credibility. Credibility is the pre-condition and foundation for access to credit (funds, money).

The manifold experiences and involvements of churches, other faith-based communities, development agencies and mission networks show evidence of progress: more and more individuals and institutions worldwide are fighting corruption. Creative strategies, courageous individuals, spiritual foundations and analytical clarity build the strength of these efforts. All these are signs of hope!

At the same time much more has to be done. The firmness and determination of the 'No' to corrupt practices in all the Holy Scriptures of the world religions is not yet reflected in the practical life of religious communities. Some still defend bribes as a necessity of survival, many still keep quiet for fear of political or economic sanctions, and very many are half-hearted, neither for nor against bribes.

Continuing to fight corruption is much more than solving a little economic problem. It's a question of survival. Only without corruption it is possible to contribute to and save morality, trust, community, the credibility of individuals and institutions, human development, preserva-

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[283] Lutheran World Federation, "Draft Consolidated Report on Actions Taken by the Eleventh Assembly of LWF", July 2010, VI/5 and VI/7, www.lwf-assembly.org (accessed 7 September 2010).

tion of creation, peace and gender equality. Let's continue fighting corruption and thereby planting further signs of hope.

Corruption-free churches are possible!
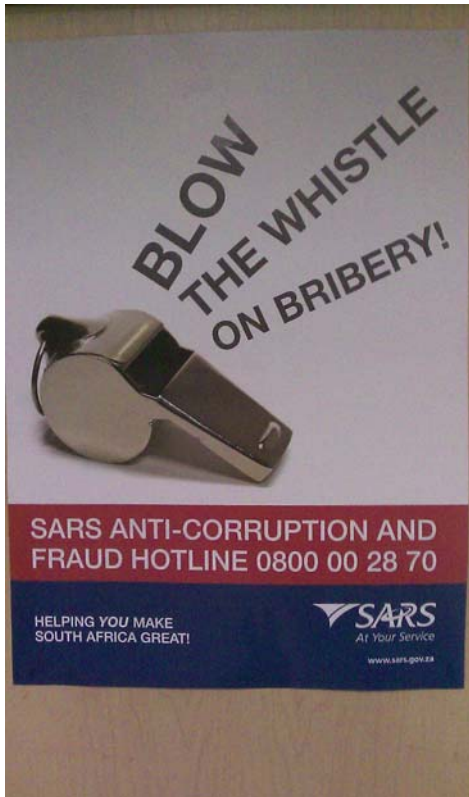
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APPENDICES:
CODES, STATEMENTS, ACTION PLANS

A1) India 2001: Code of Transparency for Churches

This code was worked out at an ecumenical consultation on the Programme for Ecumenical Rethinking and Leadership, in Hyderabad, India, 29 November-1 December 2001 (see above, chapter 3.1.1.2).

Code of Transparency for the Churches
a. Avoidance of leasing out of church properties for 98 or 99 years and sale of properties with the reason of meeting the current liabilities.
b. Not to attempt closure of institutions, which were centres of empowerment but to revamp the efficiency in serving the poor.
c. To strictly utilise the finance that is earmarked for specific programmes and purposes without mismanagement and diversion.
d. To adhere to at least minimum labour standards with fair appointments, selection procedures, issuing of employment contract letters, pension benefits to church employees and the families of the deceased.
e. To avoid involvement of family members in the decision-making as well as administrative bodies of the church.
f. To restrain from pursuing litigations and avoid decades of case pendency and seriously attempt to establish Ecumenical Adjudi-

cating Authority consisting of presiding officers (retired judicial & civil officials) appointed by respective churches.

To come forward voluntarily to declare the personal assets by the heads of churches and institutions in order to minimise the allegations of corruption and misappropriation, and to be transparent.

A2) India 2004: NCCI Plan of Action, Code of Leadership and Campaigning

National Council of Churches in India (NCCI): Quadrennial Assembly in Tirunelveli, South India, 9-13 February 2004 (see above, chapter 3.1.1.2).

Truth and Peace through Corruption-Free Churches. National Council of Churches in India: Plan of Action on Corruption

Unanimously approved by the Assembly

We, the delegates and fraternal delegates to the 25th Quadrennial Assembly, who participated in the pre-assembly meeting on 'Life of the Church' that was held from 6 to 8 February 2004 at Tirunelveli

- strongly affirm that the church embodies ethical and Christian values of truth, peace and justice that ensures equal opportunities to all, to enjoy the fullness of life;

- We also strongly affirm the heritage of eminent church leaders and religious personalities who have been and are excellent stewards in the service of the Lord and society;

- However, we recognise that corruption which is rampant in society has penetrated the life of the churches undermining truth, justice and peace, dividing the community and destroying the credibility of the institutions and of the life and mission of the churches;

- We also recognise that the root cause of corruption lies in the misuse and abuse of power or privilege and therefore is an unethical act leading to moral crisis and conflicts.

Therefore, we recommend the following *plan of action* for approval by the NCCI Assembly.

I   NCCI, the member churches, Regional Christian Councils, Related Agencies, All India Christian Organisations

1. make anti-corruption a high priority in their mission and *activities* between now and the next assembly;
2. add anti-corruption clauses and mechanisms in the different regulations on church-related free and fair elections of the respective bodies at all levels;
3. adopt and implement the Code of Leadership (Appendix 1);
4. recommend that all candidates for elections of the respective bodies sign the code;
5. take immediate action to declare all church-related institutions like schools, clinics, hospitals, offices etc. 'corruption-free zone' and conduct their business on transparent basis. The institutions should establish a mechanism of monitoring and control;
6. support efforts for sufficient and fair salaries for leaders of churches and staff of Christian institutions in order to meet the basic needs and to overcome the temptation to increase income and allowances by corrupt practices;
7. promote an annual anti-corruption week including biblical reflection, practical action and publication;
8. encourage networking with churches and NCCs in other countries and continents (e.g. All Africa Conference of Churches' programme against corruption), other religious communities, civic society groups and governments committed to expose and end corruption;
9. improve mutual transparency and accountability between donors and the churches;
10. campaign effectively to eradicate corruption (Appendix 2);
11. share annually with the NCCI information on their activities and action against corruption. NCCI secretariat will synthesise, coordinate and disseminate this information and provide an annual progress report to the members for their study and consideration.

II   Process of implementation

The Assembly requests the NCCI, the member churches, Regional Christian Councils, related agencies, All India Christian Organisations to implement these recommendations in order to eradicate corruption.

Appendix 1

Code of Leadership for Leaders of Churches, Church-Related Organisations and Christian Institutions in India

Realising that responsible leadership is a central part of the strategy to fight corruption, we urge on the NCCI, the member churches, Regional Christian Councils, related agencies and the All India Christian Organisations to impress on the leadership that the adoption of the following code will be a crucial contribution towards overcoming corruption:

1. to give precedence to public interest over personal interest;
2. to refuse to accept money or gifts which can be construed as bribes;
3. to maintain and update inventories that list out the properties of the institution and to ensure that properties are registered on behalf of the institution;
4. to avoid leasing and selling of church properties (both movable and immovable) on the plea that current liabilities have to be met;
5. to declare the personal assets (movable or immovable) to the governing body while taking charge and relinquishing the office;
6. to decentralise powers and duties to allow proper control and management of responsibilities;
7. to refrain from engaging in long-term litigations and pending cases and to establish an Ecumenical Adjudicating Authority to arbitrate between conflicting parties;
8. to encourage and support people who are working against corruption as well as to protect the whistleblowers who expose corrupt practices;

9. to avoid attempts to close institutions which are reputed centres of education and empowerment;
10. to strictly utilise the finance that is earmarked for specific pro-grammes and purposes without mismanagement;
11. to adhere to minimum labour standards with fair appointments and selection procedures, issuing of employment contract letters, medical and pension benefits to church employees and their families;
12. to avoid involvement of family members in the decision-making as well as administrative bodies of the respective institution.

This code was designed and approved by the 25th Quadrennial Assembly of the National Council of Churches of India 9-13 February 2004.

This code shall be ratified by the organ that plays the role of governing body, represented by its president.

Appendix 2

Campaigning for Corruption-Free Churches in India

The journey to a corruption-free world has to include the leaders and also to involve the broad participation of the whole community. Recognising the challenges of overcoming corruption, we underline the necessity of proper and planned campaigning to bring in constructive changes.

We therefore urge on the NCCI, the member churches, Regional Christian Councils, related agencies and All India Christian Organisations to adopt the following for campaigning:

1. to lobby to include the topic of corruption-free churches in the agenda of the respective institutions;
2. to encourage women, men, youth and children to join in the struggle for corruption-free churches;
3. to adopt different methodologies such as poster competitions, essay writings, debates, skits, cartoons, paintings, pastoral letters on the theme of corruption-free churches;

4. to engage in awareness building through signature campaigns and distribution of publications;

5. to call for introspection to strengthen Christian values and attitudes;

6. to increase theological reflections on the subject in liturgy, sermons and publications;

7. to involve leaders of churches and church-related institutions in a dialogue on the implementation of the plan of action.

We are convinced that overcoming corruption is an important contribution 'Towards truth and peace in the life of the church' and part of 'Our common pilgrimage' towards a better tomorrow.

A3) India 2010: Appeal to Concerned Church Leaders

The Pastoral Fraternity, with the support of the leaders of the Prophetic Forum, the Bangalore Think Tank and the Abundant Life Movement, adopted at a meeting in Madurai, India, on 18 August 2010 the following text, addressed to church leaders in the Church of South India. See also chapter 3.1.1.

A Statement of Purpose and a General Appeal to
Concerned Leaders of the Church

Respected Church Leaders,

Greetings of peace and warm regards in the name of our Lord and Saviour Jesus Christ.

We wish to inform all bishops that under the guidance of the Holy Spirit several groups of pastors and lay leaders have begun to meet with concern to bring change and renewal in our churches. Such meetings, we want to affirm, are not gatherings merely to air grievances, but primarily to think through theologically and biblically in a spirit of prayer how to bring change and renewal. The Prophetic Forum under the leadership of Dr Gnana Robinson and the Bangalore Think Tank under the leadership of Dr E.C. John, the Abundant Life Movement in Vellore under the leadership of Dr Jayakaran Isaac have been meeting and issuing statements and appeals. More recently under the name of A Pastoral Fraternity, groups of pastors and lay persons have been meeting together in Coonoor, Dharapuram, Coimbatore and Madurai. This Statement comes out of the Madurai meeting, comprising mostly of its Alumni and also a few other pastors and lay leaders. Inasmuch as the Madurai meeting had representatives from the other groups mentioned above this Statement is

issued on behalf of all of them with consent from its respective leaders. The following statement consists of two parts. First there are some theological observations and convictions which have found general credence among us. Second there are some observations regarding the Episcopal form of Government which seems to be developing into a major stumbling block for renewal and change. At the outset we plead with all the bishops to give a careful hearing with an open mind and to make way for a further discussion in a spirit of humility setting aside all bureaucratic and traditional hurdles. We do hope after reading this through, you will be led by the Spirit of God to initiate a broad-based theological discussion by first calling for theological conferences in each of the four language areas of South India. In the Madurai meeting there were quite a few who belonged to the Lutheran churches also.

1. Regarding a new Theological Posture

We are concerned that we as pastors and bishops have not done enough to equip the local congregations for mission in God's world. Most people still maintain exclusivist convictions that only Christians will be saved and that salvation is entirely futuristic. In this world God gives special blessings to the Christians and it is in accordance with God that there is disparity between the rich and the poor that the rulers in the world and in the church are appointed by God…. All such beliefs have serious implications for the way our church is maintaining a very poor witness to the gospel. Therefore, we took note of:

1   the urgent need to enable our people *to throw off all exclusivist attitudes and tendencies*;

2   To understand that repentance has to be as much horizontal and collective towards the offended and hurt people and groups as vertical towards God; In this we were greatly encouraged by the historic step taken by the worldwide Lutheran Communion expressing its sincere apology and seeking their forgiveness from the Mennonite

Church who were severely persecuted during and after the time of the Reformation, with some reformers themselves actively promoting persecutions against all Anabaptists and Mennonites in particular.

3   To interpret the meaning of the Cross as the continuing Cross of the Son of Man who is in inseparable union with all those who are oppressed and those who suffer unjustly; thus giving up the traditional way of understanding of the Cross as God's punishment for sin vicariously borne by the Son of God.

4   To develop partnership links with all those who are working for a new human community of peace with justice irrespective of faith affiliations.

5   To understand Christian life as a life of struggle against all unjust power structures responsible for the misery of millions.

2. Wrong tendencies which need to be set right

This discussion inevitably led us to the realisation that there is a lot of wrong which needs to be set right at the institutional level and at the level of top leadership in our churches if pastors and bishops as a team should concentrate on equipping the whole people of God for mission. We took note of several widely prevalent tendencies amongst our leaders which make it difficult to develop the team work that is imperative if we are to do what is expected from us of God.

1   There is now a deep discontent among clergy and the laity about the way our *bishops function in monarchical and arbitrary ways*. There indeed is the committee structure but it is either bypassed or manipulated.

2   *Bishops do not keep themselves aloof from the elections*. They want people who would readily endorse their ways come to the committees so they induce presbyters even to remove persons who are likely to be dissenters from the primary membership of the church.

On the one hand they claim that it is by virtue of the bishops ordaining the pastors only members are truly integrated into the body of Christ by baptism administered by the ordained pastors and then daringly those who are so united to the body of Christ are by a stroke of pen declared to have been removed from the membership of the church i.e. severed from the body of Christ. It was interesting to note that the Mennonite Church came into being by twelve non-ordained persons baptising each other. God indeed has blessed this persecuted church to be greater an instrument of peace though theirs numbers are so small.

3   In the way in which discipline is administered we feel that there has to be *a real repentance on the part of most bishops* in that they do not seem to want to follow the example set by our Lord who restored Peter who denied him and entrusted the responsibility of the whole church. In case of an erring pastor, if the error is due to a strained relationship between the bishop and the concerned pastor(s) in the first instance, we feel the bishop should ask himself whether he was not the cause for the stumbling. In case of other violations the bishop should strictly follow the constitutional provisions.

4   We are greatly disturbed also by the blatant *double standards* in this regard. Erring bishops' follies are covered up if they do not become widely known, as for example with regard to misappropriations of the ERD funds for relief of tsunami victims. When the folly could no longer be pushed underground but out in the open, and even when it has drawn the attention of the judiciary eliciting stringent remarks, the bishops' club of mutual solidarity works to take action in a most soft manner such as offering a sabbatical leave with full salary and allowances and also a convenient hideout. We want the bishops to examine themselves seriously in this matter.

5   Much of the problem is also due to the *bishops declaring themselves as managers of all institutions in the diocese*. This enables the bish-

ops to control most lay leaders who are diocesan employees. For powers of transfer threaten the family stability of employees and so they dare not voice any opinion in an honest manner.

6   Many bishops without any concern for continuity of ministry or the needs of particular congregations *transfer pastors* simply to tell them if it so pleases them they would place pastors in comfortable stations and if a particular pastor has been found to be a courageous dissenter and has shown himself/herself to be a nuisance he/she would be sent to places where they cannot function with their full potential.

7   In order to consolidate their own position of authority many bishops do not hesitate to instigate *mafia elements in congregations against pastors* who do not do their bidding. Such undermining of the pastor's position, especially of good pastors who do their ministry well totally inhibits the pastor from doing any work for God.

8   *Curbing the freedom of association* and also freedom to carry out the ministry in non-traditional ways again is not conducive in equipping congregations for mission. Under strict rules regarding the wearing of ecclesial uniforms for example, a pastor cannot demonstrate to his/her congregation that in God's sight there is no difference between an ordained and a non-ordained person. Ecclesial uniforms do tend to enhance an unhealthy spirit of reverence among the non-ordained people of God. At the beginning of the Congregational Movement (a part of the Church of South India, CSI) it needs to be remembered the pastors of the denomination used a slogan 'I shall wear nothing to distinguish myself from my congregation'.

9   At the same time, however, *heretical preachers of the Charismatic Prosperity Cult* perspective are given *full freedom*.

Much of the widely prevalent tendencies mentioned above among the heads of churches is most unbecoming of bishops who hold the

shepherd's crook as a servant of the Good Shepherd and who sign their names with the symbol for Humbly, 't' (the letter tau of Greek alphabet, the first letter of the word *tapeinos*). We are enclosing a paper which gives a rationale for the emerging pastoral fraternity.

We hereby request that all concerned bishops to call for a broad-based theological conference and allow free space to listen to dissenting voices so that we together will work for God's glory. What is needed from all of us is a deeper discipleship commitment.

Yours in the fellowship of God's just reign,
[Signatures]

A4) Cameroon 1999/2002: Code of Conduct for NGOs and Churches

For the background of the Code see above chapter 3.1.3.

Code against Corruption and for Transparency for NGOs and Church Projects in Cameroon

PREAMBLE

Corruption is a universal phenomenon that knows no boundary, no race and no religion. Corruption, which developed in Cameroon over the past two decades, has become the cancer of the Cameroonian society, and is eating into the fabric of every society stratum.

Conscious of the hope the population has placed in them, and of their roles and responsibilities in society, NGOs and the churches of Cameroon intend to fight against corruption and to promote transparency. NGOs, churches, and church projects sincerely hope that other sectors of society (state and private sector) would join in their efforts and take concrete measures with regard to this fight.

The objective of this code is to contribute to set up a framework that is propitious for the fight against injustice and for the promotion of development.

This code of conduct is an agreement which organisations shall willingly adhere to and by so doing, accept to be bound by the voluntary control mechanisms set up within the framework of this code. The signatory organisation (herein after referred to as 'organisation') shall undertake to respect the present code of conduct.

1 THE PRINCIPLES

The organisation shall undertake to respect the following principles:

1.1 Respect of human dignity: The right of every man, every woman and every child, to be protected against corrupt practices, should be reaffirmed and respected.

1.2 Respect of moral integrity: Moral integrity, the basis of confidence, truth and openness, is a prerequisite for developing sound human relationships.

1.3 Promotion of justice: Justice encourages equity and equal opportunities for everyone and helps in reducing the disparities between the different social strata. Corruption perpetuates and increases inequality and injustice.

1.4 Promotion of transparency: It is the duty of each social actor to inform the society on its aims, activities, results and its means either willingly or upon request. This principle shall be restricted only if there is a valid reason.

1.5 Rejecting corruption: Every corrupt act has to be condemned. The organisation shall undertake to abstain from offering to third parties, gifts or others advantages and /or desist from soliciting, or accepting promises made to them or to other, directly or indirectly, considered to be illegal or corrupt acts.

1.6 Abide by laws: Abiding by the laws of the state and internal regulations of the NGOs and churches shall be obligatory, insofar as they are compatible with the spirit of this code of conduct.

1.7 The right to report and resist corruption: Everyone has the right to resist involvement against his wish in corrupt practices, and the right to report any corrupt act he has witnessed or is a victim of. He has to be backed by NGOs and churches that are signatories to this code if he is being threatened because of his resistance to corruption.

1.8 The precedence of public interest over self-interest: Common interest should prevail over self-interest.

2 IMPLEMENTATION

The signatory organisation shall undertake to take the following measures for the implementation of the code:

2.1 Structure: The organisation shall adapt its structures and procedural rules to the present code, especially in the following areas:

- Separation of different bodies that have to be independent from each other (management, execution and control),

- transparency in financial management (for example: double signature, publication of accounts, adoption of procedural codes…),

- external independent auditing of accounts,

- recruiting members and personnel on the sole basis of professional competence,

- limiting terms of office to enable alternation within NGOs and organs of church projects.

2.2 Information on the code: The organisation shall undertake to diffuse and explain the code to all its organs, as well as its personnel, consultants and partners.

2.3 Sensitisation, motivation and internal training: The organisation shall undertake to sensitise, motivate and train its personnel and its organs at all levels, upon implementation of the code.

2.4 Transparent information: The organisation shall undertake to publish its progress and financial reports as well as the balance sheet every year.

2.5 Internal sanctions: Any member(s) who violates the code, especially the principle of rejecting corruption, is liable to sanctions from the organisation. These violations and sanctions shall be published as widely as possible

2.6 Regular evaluation: The organisation shall be subject to regular follow-up and evaluation of its activities.

2.7 Accountability: With all transparency, each employee shall be obliged to give an account to the organ that is a signatory to the code, of

violations of this code that can be proven and verified, and especially, the principle of rejecting corruption. If no action is taken, the employee may bring the information to the attention of an independent organ or the media. Any employee that accounts for such violations has to be entirely protected against any reprisals by the organ that is a signatory to the code.

2.8 Legal measures: The organisation shall take matters to court if internal sanctions are ineffective, or the laws are violated. According to its means, the organisation shall undertake to promote the independence of the judicial system if it has doubts on its independence.

2.9 Setting up networks: The organisation shall undertake to set up anti-corruption and pro-transparency networks.

3 FOLLOW-UP AND EVALUATION OF THE CODE

3.1 Regular evaluation: The organisation shall undertake to regularly follow-up the implementation of this code and include the results in its annual report.

3.2 Revision of the code: The code may be revised by all the signatory organisations based on the experience acquired during its implementation. The first meeting shall take place at most one year after the code has come into force.

4 FINAL PROVISIONS

This code was designed and adopted during the workshop on transparency that held in Mbalmayo from 29 to 31 March 1999 and brought together representatives of NGOs, churches and church projects.

This code shall be ratified by the organ that plays the role of board of directors, represented by its president.

Done in .... on ....

Organisation   Represented by   Date and Signature

Appendix 2002 to the Code from Cameroon

Meeting during a follow-up workshop in Yaoundé on 25 and 26 October 2002, the signatory organisations to the Code adopted the following appendix, which is an integral part of the said Code.

Annexe 1

Ensuring transparency in elections within signatory organisations.

Transparency in elections is one of the guarantees of transparency within organisations. The signatory organisations undertake to strive for transparency at all stages of the electoral process, notably through the following measures:

- Publication, within reasonable timeframes, of the list of posts to fill, description of tasks and profile of posts;
- Definition and pre-dissemination of rules governing elections;
- Putting in place of a mechanism to facilitate the registration of candidates and voters;
- Selection of a neutral committee to organise elections. The said committee, comprised of people with established renown and integrity, could resort to expertise from people outside the organisation;
- Public and solemn proclamation of election results, followed by a reminder on the duties and responsibilities of newly elected persons.

Annexe 2

How to ensure protection for those who deplore acts of corruption within our organisations.

Employees can be coaxed into becoming accomplices of corrupt practices, or be constrained from taking part in such practices by their bosses.

Employees can be made to take note of acts of corruption and to denounce them or ask thought-provoking questions relating thereto. In both cases, the employee is exposed to physical, mystical and psycho-

logical threats and can lose his or her job. We can distinguish two cases in point:

- At the helm of the organisation, there is the will to effect change.
- The organisation is entirely corrupt.

Signatory organisations have undertaken to adopt the following solutions, which are likely to ensure better protection for those who denounce corrupt practices:

- Adopt a code of procedures that expressly proscribes or prohibits acts of corruption and obliges every employee to denounce such acts.
- Make provision in all contracts for a clause that will oblige all employees to denounce acts of corruption, failing which they could be subject to being laid off. The courts could possibly apply such protection.
- Recall that those who denounce corruption should base their claim on objectively verifiable facts. There are other measures which could be applied, but which have their limits.
- Encourage frequent meetings of team members, during which possible cases of corruption could be brought up. Such meetings nevertheless, can be the framework within which 'noise makers' (those with unjustified evidences of corruption) could be discovered.
- Encourage individual encounters between staff members and members of the board of directors. Hence, there is the risk that members of the board of directors could connive with management, if the latter is corrupt.

Annexe 3

How to ensure the independence of the audit team.

Many cases in point can likely lead to an audit that is not independent or is of poor quality:

- Bad faith or incompetence of the auditor.

- The non-existence or non-respect of rules and procedures aimed at ensuring the objectivity of the auditor's choice.
- The auditor's dependence vis-à-vis the organisation, which ensures a long- term contract for him as well as a direct and encouraging remuneration.
- The selection of the auditor by the director of the organisation alone.

The adoption of the following measures is likely going to strengthen the independence of the auditor:

Outline and publish procedures for selecting and dismissing auditors.

- As best as possible, select an audit firm that has a reputation to preserve.
- Establish a list of pre-selected candidates for auditing, to be submitted to funding bodies which will then proceed to the final selection.
- Prohibit audit contracts on trial basis.
- Lay down rules governing auditing within the organisation.
- Make a yearly assessment of the respect of procedures governing the selection and the functioning of the auditor, in a bid to carry out necessary rectifications.

Annexe 4

Can the guiding code be respected without endangering the life of the organisation, that is to say, can we function without being subject to corruption from without?

Organisations that are signatories to the code desire to curb corruption, but they operate in an environment wherein corruption for the most part continues to be the order of the day. How can an organisation exist – in carrying out its activities, in its relationships with other social actors – without participating in acts of corruption?

- There are three possible situations: Those who wield power can oblige us to give them money in order to carry out our activities.

- To secure a public contract, it is generally indispensable to 'agree' with decision-makers.
- The tax scheme can be exaggeratedly unfavourable, to bring pressure to bear on organisations and oblige them to 'agree' with civil servants who decide on such matters.

It is difficult to find a unique solution to this problem. Signatory organisations undertake to find solutions by gaining inspiration from the following proposals:

- It is not forbidden to give gifts to the authorities in question, in respect of the African tradition. Such gifts must however be limited in their worth and nature.
- Organisations must improve the knowledge of their rights and execute their duties within stipulated time frames.

A5) Cameroon 2002: Youths Code of Conduct against Corruption

We, the participants at the first FEMEC Youth Forum, holding in Buea, at the B.H.S. Campus, from 4 to 8 August 2002, have this as a code of conduct to stamp out corruption for a transparent society in our country Cameroon (FEMEC is the Cameroon Federation of Protestant Churches and Missions).

The Youths should:

1. Know their rights and be courageous to stand by them.
2. Be modest in their doings, respectful, submissive and patient.
3. Not emulate corrupt examples, practised by our parents, friends and people in authority (1 Cor. 15:33).
4. Be honest and retire from giving and taking bribes.
5. Be united and fight for justice and equality for the good of the society.
6. Be imaginative, creative and hard working to be self-reliant.
7. Not practise favouritism, nepotism, tribalism and racism.
8. Refrain from forging documents for various purposes like: Birth Certificates, Marriage Certificates, School Certificates, Travelling Certificates (VISAS), Employment Certificates, counterfeiting, etc.
9. Not be beneficiaries of any corrupt act.
10. Live their lives as the gospel of Christ requires (Phil. 1:27).

We the participants of this forum, hereby commit ourselves to this code, as we want the change to begin with us.

Done in Buea/Cameroon, on 8 August 2002

A6) All Africa Conference of Churches 2003: Recommendations

For the background of the recommendation see above chapter 3.1.4.

Recommendations on Corruption, adopted by the All Africa Conference of Churches (AACC) General Assembly, November 2003, Yaoundé, Cameroon

A.

Recognising that the root cause of corruption lies in the abuse of power or privilege and therefore an unethical act leading to a moral crisis, the group proposes the following for approval by the Assembly:

AACC and the member churches make anti-corruption a top priority in their mission and activities between now and the next assembly.

AACC jointly with member churches, fellowships and NCCs develop a Code of Conduct against corruption based on the 1999 Code of Conduct of Cameroon.

Churches should share with the AACC information on their activities and action against corruption. AACC will synthesise, coordinate and disseminate this information.

Since charity begins at home AACC member churches take immediate action to declare all church-related institutions like schools, clinics, hospitals, offices etc. CORRUPTION- FREE ZONES.

AACC, fellowships, NCCs, churches conduct their business with such transparency as to demonstrate that church institutions are themselves corruption-free zones.

AACC General Committee promotes an annual anti-corruption week to be observed throughout Africa.

AACC and its members are encouraged to network with other civic society groups and governments committed to expose and end corruption.

AACC, fellowships, NCCs and the churches to monitor contractual arrangements of multilateral organisations.

AACC provides progress reports to meetings of the General Committee.

B.

Recognising also that the debt burden is one of the causes for corruption it is proposed that:

Churches and civic institutions advocate for an open public discussion on the national budget before and after it is passed for approval.

A7) World Council of Churches 2009: Principles of Ethical Business Conduct. Anti-Fraud and Corruption Policy

The following principles have been adopted by the Central Committee (the parliament) of the World Council of Churches at its meeting in September 2009.[284] See also chapter 3.1.6.

I   Principles of Ethical Business Conduct
Scope

In the implementation of its programme work, and in the provision of administrative support services, WCC staff (WCC staff includes employees in Geneva and other offices, and executives appointed under consultancy contracts) has dealings with members of governing bodies, funding partners, government authorities, suppliers, beneficiaries, related organisations, colleagues and other third parties. The following ethical principles govern WCC's organisational practices in the conduct of those dealings.

Key concepts

As identified in the Code of Ethics for International Business for Christians, Muslims and Jews developed following a series of interfaith consultations from 1984 to 1993, 'four key concepts recur in the literature of the faiths and form the basis of any human interaction.' WCC's business ethics respect these four key concepts which are:

Justice and fairness in dealings

Mutual respect

Stewardship

Honesty

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[284] Report of the Finance Committee, Doc Gen/Fin03, 11-14.

Principles

The principles are a set of guidelines for good practice. Personal judgment may be required in their application to practical circumstances.

a) Justice and fairness in dealings

Staff members are expected to be aware of laws and regulations and WCC policies governing their areas of responsibility, and to comply with them. Staff members are expected to seek advice when in doubt.

WCC leadership, directors and managers have a special responsibility to act with justice and fairness and through example and communication to ensure that staff under their supervision understand and comply with the principles of ethical business conduct.

Staff should avoid all conflicts of interest between work and personal life. A potential conflict of interest should be disclosed and guidance sought.

b) Mutual respect

The dignity and worth of all individuals shall be respected.

Individual initiative and innovation is encouraged in an atmosphere of cooperation and trust.

Resolution of conflict or business problems is approached collaboratively, and is managed in a manner which is respectful towards individuals.

Information of a confidential nature entrusted to staff during the course of their work will be treated with due respect and discretion.

c) Stewardship

Staff members are responsible as stewards for the careful and responsible management of resources entrusted to WCC's care. Resources are used wisely, and strictly for the intended purposes.

Staff will not allow personal relationships to influence recommendations or decisions concerning financial support to beneficiaries.

Business will be conducted with respect and consideration for the environment.

Staff members are accountable as stewards to report on work in a manner which allows evaluation of the effectiveness of the programmes.

Financial reporting will be reliable and timely, and appropriate documentation will demonstrate transparency in all transactions.

d) Honesty

Uncompromising honesty and integrity applies in all relationships and in all business dealings

Staff will not abuse power or information for personal gain, advantage or prestige.

Application of the principles

Guidance on the application of the principles of ethical business conduct in specific circumstances is set out in the Staff Rules and Regulations and other policies.

Disciplinary measures will be taken in accordance with Staff Rules and other policies.

II Anti-Fraud and Corruption Policy

Introduction and general statement

The WCC's *principles of ethical business conduct* state that:

Staff members are responsible as stewards for the careful and responsible management of resources entrusted to WCC's care. Resources are used wisely, and strictly for the intended purposes.

In ensuring compliance with the above principle, the executive committee accepts the responsibility to take actions to detect and prevent fraud and corruption in the organisation.

Definition

Fraud is defined as the deliberate misuse or misapplication of the organisation's resources or assets. Such willful misuse of resources may include diverting funds for personal benefit or for purposes other than for which they were entrusted to WCC.

For the purposes of this policy the definition of fraud includes corruption. Corruption is defined as the abuse of entrusted power for private gain (Transparency International).

Scope

This policy establishes principles to guide staff in preventing and combating fraud in the organisation and in activities in which the organisation takes part.

Principles

WCC leadership, directors and managers create, demonstrate and maintain a culture of honesty and irreproachable behaviour.

WCC leadership, directors and managers implement procedures and controls to mitigate and, as far as possible, eliminate the risk of fraud. This includes continuous improvements in security over data and computer systems.

An assessment of the risks of fraud in the organisation will be reviewed by the audit committee. An annual report on fraud risks and actions taken will be made to the finance sub-committee which will report any material matters to the executive committee.

Staff members are required to report any concerns they may have regarding suspected fraud to their manager, to leadership or to the audit committee in accordance with a procedure to be provided by WCC leadership. Staff members will be assured that any such reports can be made in safety and confidence.

WCC leadership will ensure that staff are trained to be alert to warning signs of fraud.

WCC leadership will ensure that formal agreements with WCC's partners in the implementation of its activities include the partner's undertaking to work actively to resist, prevent and detect all forms of fraud.

WCC leadership will inform executive committee if it has reason to believe that there may be any fraudulent misuse of funds. In accordance with its Framework Agreements for Ecumenical Partnership (FAEP) WCC leadership will also inform the funding partner of 'any use of funds which would undermine the spirit of mutual accountability' underlying the FAEP.

In any case of fraud, disciplinary measures will be taken in accordance with staff rules and other policies.

A8) United Evangelical Mission 2002: Code of Conduct

For the background see above chapter 3.3.1.

Code of conduct of the United Evangelical Mission against Corruption and for Transparency 2002

Preamble

The United Evangelical Mission – Communion of Churches in three Continents shall be based on the Holy Scriptures of the Old and New Testaments and shall serve the purpose of cooperation in mission. It operates within a network of churches established in Africa, Asia, Europe and wherever it is called to be. Together they shall proclaim Jesus Christ to be the Lord and Saviour of all people and shall meet the present-day missionary challenges. In a world torn apart, they commit themselves to remain members of the one Body of Christ, and therefore

grow together into a worshipping, learning and serving community,

share gifts, insights and responsibilities,

call all people to repentance and new life,

bear witness of the kingdom of God in striving for justice, peace and integrity of creation.

(§2, 1 & 2 of the UEM Constitution).

In Reformed theological tradition the democratic constitution of 34 churches and institutions is rooted in the Christian understanding of mutual respect and esteem, which is exemplified in all of humanity being made in the image of God. This is the source of our stand against injustice and discrimination. Hence, the United Evangelical Mission (UEM) undertakes to take preventive structural measures to combat every form of corruption and promote transparency in the execution of its working and decision-making processes. In standing up for justice and peace,

also within the Communion of Churches in three Continents, the UEM voluntarily undertakes to recognise this Code of Conduct (hereafter referred to as Code) as the guidelines for its working practices.

Corruption damages community. It damages the UEM community. Corruption is the gaining of advantages of any kind (for oneself or for a third party) through the abuse of public or private authority, which consequently damages the community.

1. Principles

The United Evangelical Mission (UEM) undertakes to respect the following principles:

1.1 The respect for human dignity: The right of every woman, man and child to be protected against corrupt practices must be reaffirmed and respected.

1.2 The promotion of justice: Justice encourages equity and equal opportunities for all, and helps to reduce the disparities between the different social strata. Corruption perpetuates and increases inequality and injustice.

1.3 The respect for moral integrity: Moral integrity, consisting of trust, honesty and openness, is a prerequisite for the development of healthy human and community-nurturing relationships, and enhances the credibility of individuals and UEM institutions.

1.4 The promotion of transparency: It is the duty of every working area to disclose its goals, activities, results, use and allocation of resources, and to provide information.

1.5 The promotion of participation: The effective participation in, and formation of, unequivocal and consistent decision-making processes at all levels, within the framework of clearly defined responsibilities, necessitates a transparent, comprehensive and intelligible flow of information.

1.6 Rejecting corruption: Every corrupt act must be condemned. The UEM undertakes to abstain from directly or indirectly offering any kind of advantage to third parties, from directly or indirectly accepting gifts for itself or others, and from giving or soliciting other advantages, which are, or could be regarded as, illegal or acts of bribery.

1.7 Abiding by the law: Abiding by current national laws, the UEM constitution, as well as the internally agreed rules and regulations shall be obligatory, insofar as they are compatible with this Code of Conduct.

1.8 The right and the duty to report and resist corruption: All employees and all other individuals related to the UEM have the right to resist involuntary involvement in corrupt practices. Furthermore, if they have been a witness to, or a victim of, any corrupt practices, they have a right and a duty to report these to an independent person or authority, still to be designated. Each individual threatened as a consequence of his/her resistance or opposition to corruption, shall have the benefit of the protection and support of the UEM governing bodies.

1.9 The precedence of public interest over individual or group interest: Corruption – as abuse of public or private authority for private gain – places illegitimate self-interest before the common good. In line with the common task of the UEM, common interest takes precedence over individual self-interest.

2. Implementation

The UEM shall, through the following measures, commit itself to adhere to the principles of the Code of Conduct against corruption:

2.1 Structure

- The organs of the UEM shall provide for a separation of powers, and guarantee that no individual or member church shall have any financial advantage over others. The UEM exclusively and directly pursues public welfare, charitable and church-related purposes.

- The General Assembly shall decide on the principles and the general guidelines, which govern the work of the UEM, as well as the financial priorities for a four-year period, including the list of executive staff positions.
- Council shall ensure that the programmes, together with the concomitant personnel, financial and legal matters, and all other decisions adopted by the General Assembly are carried out. In emergency, Council shall act on behalf of the General Assembly.
- Council shall decide on all financial matters including the budget, programmes and the list of non-executive staff positions.
- The Executive Committee shall act on behalf of Council when the latter does not meet.
- Council shall conduct its business with the assistance of the Executive Staff at the Head Office.
- The Moderator, elected by the General Assembly, and the general secretary, in mutual agreement, shall represent the UEM in committees. Council represents the UEM at law. Council assigns this task to six members of the Executive Staff. Legally binding statements must be signed by two members of staff who have the required authorisation.

2.2 Transparency in the administration of finances

- UEM funds (donations, church collections, door-to-door collections, members' contributions and legacies) may be expended only for such purposes as laid down in the constitution. The employee responsible will check invoices for substantive and arithmetic accuracy and the credit transfer shall be signed by two employees who have the required authorisation.
- Regarding the appropriate use of, and accountability for, funds allocated, agreements have been made with the member churches on guidelines (see appendix), which will be further developed in line with this Code of Conduct.

- An independent accountancy firm shall carry out a regular audit of the Annual Accounts of the UEM. The certified Annual Report shall be presented to Council and sent out to the member churches. A regular tax audit shall also be carried out by the appropriate tax office. Similarly, the charitable status of the UEM shall be periodically verified.

- The practice of auditing by independent and recognised auditors shall be extended. This necessitates transparency and mutual accountability within the UEM church communities.

2.3 Information about the Code

- The UEM shall make this Code available to all members of committees, all member churches and employees, and monitor its implementation.

- The UEM, together with other organisations, will participate in the fight against corruption, and demand transparency.

- The UEM, in its working documents and publications, shall highlight the context of debt relief (Jubilee 2000) and the fight against corruption, and will take the necessary measures to make its employees and committees aware of these issues.

- The UEM shall support its member churches in the fight against corruption.

2.4 Mandatory reporting

- The UEM shall undertake to implement this Code against corruption, to evaluate transparency at regular intervals, to disclose infringements, to initiate sanctions through the Executive Committee/Council and present the results in a report to Council every two years and to the General Assembly.

2.5 Final provisions

The General Assembly adopts this Code and shall receive regular reports on compliance with the Code.

Appendix

The following guidelines were drawn up and adopted by the Treasurers at the International Workshop for Treasurers in Wuppertal from 25 April to 2 May 1999.

A) Guidelines for the treasurers of the member churches of the UEM

A treasurer is:

1   in charge of compiling the budget for the church. He/she will receive budget proposals from the heads of departments and programmes and compile them producing a consolidated budget of the church. The Treasurer may give advice to the heads of the departments and programmes how to prepare realistic budgets which can be funded by expected resources. The treasurer is also responsible for presenting the budget to the relevant body for approval. Further tasks include:

2   To monitor the budget during the implementation ensuring that expenditure is approved according to the budget and making sure that budgeted income is collected or earned.

3   To ensure that the church has sufficient funds and it can fulfil its obligations as they fall due. There should be sufficient funds to meet all essential expenses of the church and pay all due liabilities at any one time. Preparation of cash-flow statements on a regular basis is a necessity.

To plan cash flow and optimise the relationship between liquidity and profitability. The Treasurer is charged with the duty of investing

surplus funds in high interest bearing investments. For long-term investments there should be a finance and investment committee with expertise in finance to decide on funds investment.

4   To ensure that the receipt of all transfers received from abroad (UEM partnership groups and other sources) shall be confirmed to the sender of funds. An official receipt and a letter of thanks should be sent to the sender of funds. The letters notifying the transfer of funds shall be routed or sent to the Treasurer of the respective church.

5   To plan and exploit the resources of the church. To ensure that all assets of the church are used up to their maximum capacity. Example workshops, machinery are used to earn income for the church. Idle buildings rented to earn rental income etc. Each church should have a property committee.

6   To ensure that dedicated donations will not be used for other purposes. Dedicated donations, project funds and other earmarked funds should be kept on separate bank account and only be used for intended purpose. If there is reason for diversion of funds or use of funds for a different purpose, the donor should be consulted for approval. Budgeted money shall be used for planned activities only. The UEM member churches are to ensure that Treasurers are given full responsibilities in the authorisation of the use of funds and are accountable to report on all financial matters of the church.

B) General principles in managing finance in UEM member churches

1   To achieve the church objectives, the member church should ensure that the budget is used to attain the planned objectives, the mission of the church.

2 To supervise the staff working in the finance administration. There should be a job description for each staff and to ensure that each person performs his/her duty accordingly.

3 The leading bodies of the church should plan the financial development. To provide financial statements normally quarterly to the heads of department, and programmes and the leading bodies showing the income and expenditure by comparison with the budgets. The annual financial statements i.e. profit and loss accounts and balance sheets should also be provided to the leading bodies timely.

4 For purchase (e.g. materials, machines and air tickets) there shall be at least two independent offers depending on possibility.

5 All payments (such as cheques and transfers) shall be signed by two responsible church officials, namely the general secretary/CEO and the Treasurer. The Treasurer's signature is mandatory.

6 Every member church of UEM is obliged to keep proper books of accounts (double entry), and to close the books at the end of the year and to produce the profit and loss account and the balance sheet.

7 All annual accounts be examined by an independent chartered accountant (auditor). The audit fee is to be included in the annual budget.

8 To ensure that the Treasurers and finance staff should have a continuous training to maintain the professional level. They should update their knowledge in data processing, the laws and legislation and accounting regulation.

C) Guiding principles in regard to the transfer and use of earmarked funds

Funds from partnership districts to be transferred to partner churches should be channelled through the UEM head office Wuppertal and of the receiving national church. The national church should immediately confirm the receipt of funds to the UEM office Wuppertal and immediately

pay the earmarked funds to the partner district. The funds should be only used for intended purpose and a half yearly report should be sent to the partnership district and UEM office.

A9) Minimum Standards for Candidates for Church Elections

The Prophetic Forum for the Life and Witness of Churches (PFLWC) in South India, at its fourth workshop in Chennai, India, on 27-28 November 2009 under the theme 'Towards a Second Reformation of Churches in India', proposed 'Twelve minimum standards for candidates for election to the Church Synod' (see chapter 3.1.1):

1. Persons who do not have against them a history of well-documented charges of corruption, maladministration, receiving of bribes and gifts, favouritism and nepotism especially in respect of family members.

2. Those who do not follow a lavish lifestyle and who eschew undue publicity and discourage sycophancy.

3. Those who have a desire for reconciliation and peacemaking and are willing to bring an end to long standing litigations through negotiations.

4. Those who are willing to take seriously charges of corruption irrespective of the status of the persons against whom the charges are made and initiate a genuine inquiry.

5. Those who will declare an immediate moratorium on sales and lease of CSI TA properties, pending a thorough investigation into the status of permission so far granted for such actions in relation to the conditions on which permission was granted.

6. Those who will promote the autonomy of institutions of the churches and prevent commercialisation and exploitation of educational and health services of these institutions and their properties.

7. Those who will promote transparency and accountability in administration.

8. Those who are willing to set an example to others by declaring their assets and that of their immediate family members.
9. Those who will make their responsibility in the church as their first priority and reduce engagements which encroach upon their time.
10. Those who will not make unprincipled pacts and bargains with power mongers at the time of elections and in sum.
11. Those who aspire to be true servants of the servant Lord.
12. Those who refrain from victimising those who question them and criticise them with good intentions.[285]

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[285] Prophetic Forum for the Life and Witness of Churches (PFLWC), "Report and Recommendations of the Workshop on 'Towards a Second Reformation of Churches in India'", Chennai, 27-28 November 2009, 4-5.

A10) Corruption in Construction and Management of Resources

The following report from one diocese of the Church of South India is an example of the mechanisms in misappropriation of funds in construction of buildings, management of land resources and project funds which may help to improve accountability.[286]

Summary of the Report of Mr. Joseph V. George, the one-man Commission appointed by the Bishop of CSI Madhya Kerala Diocese to study the Financial situation of the Diocese during the period 1996/97 to 2001/02, submitted in December 2002.

1. During the period under review, CSI Madhya Kerala Diocese (CSIMKD) spent Rs.86 million without any budget provisions.

2. During this period, the diocese incurred a liability up to Rs.83 million due to irregularities and cross-sector expenditure

3. During the period, the diocese spent Rs.85 million for various construction projects. However, the statutory requirements for carrying out such works like estimate of expenses, tenders, schedule of work, and work completion certificates are neither kept in the office nor brought to my verification when asked for.

4. Final bill for each work was prepared without examining the work by responsible committees and without calculating the amount to be paid by the architects/engineers

5. Before the work is completed, double or more than double the estimated expenditure is paid out.

6. When actual expenditure exceeds the estimated expenditure, usual practice is to prepare a revised estimate and to give administrative sanction for that. But this procedure is never practised here.

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[286] Summarised and translated from Tamil by John Itty, Kerala/India.

7. In the estimates prepared by the architects, the quantity of steel rods and cement is not worked out.

8. As the measurement of steel rods required is not mentioned the quantity and cost of steel rods actually used cannot be calculated.

9. In order to prepare this kind of improper estimates, the services of one architect is used for all works by paying 3% of the total cost as architect's fee.

10. When the bill of the contractor is passed, the usual procedures – architect examining the quantity and quality of the work and engineer checking the measurement of work and calculating the cost – are not observed.

11. In the light of my verification, it is evident that in the matter of construction work in the CSIMKD, there are serious irregularities.

12. The practice of paying big amounts for various constructions without obtaining 'stage completion certificate' amounts to breach of trust and serious irregularity.

13. Rooms in the shopping complex are rented out to 36 persons without obtaining security deposits. Further, uniform principle is not followed for collecting security deposits from leases.

14. Rooms are leased out to 17 persons without obtaining lease deeds from them.

15. Out of Rs.16 million received from people for various endowments, Rs.12 million is not invested.

16. The records of CMS Press shows that the diocesan publication division is running on profit. But, the accounts of the printing school show recurring losses every year.

17. For the last many years, plantations of the diocese are not making profit. The diocese is not receiving statements of income and expenditure from the plantations, and the diocese did not take any efforts to examine this situation.

18. The money to be received from advertisements in the property of the diocese is not received.

19. There is no evidence of any committee of the diocese objected any of the irregularities to protect the interests of the diocese – cross-sector expenditure, expenditure without budget provisions, misuse of funds, payments in excess of contracted amount and non-observance of normal procedures in carrying out construction work.

20. Rs.0.6 million and Rs.0.63 million is used respectively for the send-off to Bishop Sam Mathew and the installation of Bishop Thomas Samuel.

21. All these years, in the matter of construction works executed in the diocese, the person to question and to be questioned was one and the same.

22. No money from Rs.1.9 million collected from the people for Gujarat Earth Quake Relief Fund was spent for that purpose.

A11) Responsible Management of Resources. Checklist

Responsible Management of Resources.
Checklist for Individuals and Institutions

The following checklist serves individuals and institutions to discover the manifold resources available but also what is missing to reach the goals. The column 'sensitive for corruption' should help to identify the areas where specific attention or measures are necessary to avoid corruption as abuse of resources of the institution for personal interests and gains. The checklist can be filled in by individuals and groups within the institution. It may serve for improvement of responsible stewardship in the management of entrusted resources.

Name/s:...
Institution and function/s in the institution:
...

Resources	Avail-able: full or partly	Not (yet) avail-able	Re-quired to reach goals	Sensi-tive for corrup-tion	Mea-sures nee-ded
1 Human Resources *(manpower with competences/ skills, physical/mental health, duration of stay)* Senior/middle management Other employees Board/board committees Volunteers/interns Friends, relatives Others:					
2 Financial Resources Income (fees, interest, grants from partners and government, investment income, income from services/training fees, retained earnings) Equity/reserves					

Insurances (sales/ commis-sions) Bank loans Guarantees Real estate Others:					
3 Product/Services Resources Diversity of products/ ser-vices (list them on separate sheet) Quantity of prod-ucts/services (list quantity on separate sheet) Quality of products/services (list quality attributes on separate sheet) Others:					
4 Knowledge/Information Resources Brain or human resources Access to databases, Inter-net, Intranet, in-house/external training, partnerships Experience of manpower Documentation/manuals Risk management Competitor analysis Others:					
5 Innovation Resources Research/ development (own and from others) Product/market develop-ment (new product, current mar-ket; new product, new market) Creativity Intercultural/inter organisa-tional exchange Others:					
6 Organisational Resources Organisation name/brand Organisation values					

Strategy/business plan Location Infrastructure Legal structure Organisational structure Decision competences/ workflow/ business effi- ciency Staff loyalty Staff competency Information management system Others:					
7 Networking Resources Networking partners (cli- ents, experts, other net- works, lobby organisations) Strategic partners/investors Social partners/investors Technological networking facilities (internet, intranet, points of sale, mobile phone) Government relations Others:					
8 Communication Resour- ces Communication technolo- gies (internet, mobile phone etc.) Website of organisation Media access Conferences Mailings Communication skills of staff and board Others:					
9 Natural Resources Land,forest Water Air Renewable energy Non renewable energy Others:					

10 Material Resources Office furniture Office equipment Vehicles Real estate Owned or rented land Power packs up Others:					
11 Spiritual Resources Spiritual commitment Credo, values Bible studies Worship, prayers, spiritual coaching/mentoring Others:					
12 Time Resources Punctuality Efficient time planning Time management/control Setting priorities Others:					
13 Reputation Resources Reputation of Staff Reputation of Governing Bodies/Boards Reputation of Comittees Reputation of international related organisation Reputation of products and services Received or given labels and awards Others:					
14 Others					

(Author: Christoph Stückelberger)

A12) Ethical and Spiritual Leadership Self Test

Ethical and Spiritual Leadership. Self Test

Take time to answer the questions carefully and with diligence. Remember that you are answering them for yourself (and not for your superior) in order to improve your leadership competence and personality and for serving your target groups and your organizatipon best. Chose a quiet place where you will not be disturbed by others. Take enough time.

My name:……………………………………………………………………………

My institution and function in the institution:

………………………………………………………………

Values, Virtues, Sources, Dilemma, Conflicts	My answers
Values	
Responsibility (response to power): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Justice/equity (in its various forms): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Solidarity (compassion and engagement): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Empowerment (enabling and strengthening personal competence): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Community/participation (recognising the dignity of each human being and integrating their contribution to commu-	

nity): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Trust (relation despite uncertainty): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Transparency (openness/clarity and accountability): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Virtues	
Integrity (honesty, openness, transparency): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Modesty (free from greed and arrogance): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Service (courage to serve the common good and common cause): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Forgiveness (being able to accept my own mistakes and forgive others): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Empathy (ability to empathise and care for others): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Faithfulness (faithful to values and promises): What does it mean in my leadership role? What is its importance for me?	

How can I strengthen it?	
Carefulness (prudence in the management of resources and persons): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Spiritual Sources	
General: What are my various sources of energy and motivation? How can I attend to it?	
My faith: Is my faith a source of energy and motivation? If yes, how? Which rituals? If not, why? How can I improve it?	
My spirituality: How far is my spirituality the foundation of my values and ethics? How can I improve it?	
My safety nets: What are my safety nets and important relations in times of crisis and need for orientation in leadership? How can I improve it?	
My coach: Who is my personal coach, my pastor and 'auditor' for my spiritual leadership?	
Dilemma	
How do I deal with an ethical dilemma (if two of my values are in conflict to	

each other)	
How do I act if personal values and decisions of my organisation come into conflict?	
Conflicts	
How do I solve conflicts with my friends? How can I improve it?	
How do I solve conflicts with my adversaries? Who are they? How can I improve the solutions?	
How do I deal with those who want to undermine or support my leadership role? How can I improve my reaction?	
What attitude do I expect from my followers/subordinates towards myself? Do I want to be feared? To be loved? To be respected? Others?	

(Author: Christoph Stückelberger)

A13) Code of Responsible Leadership

Extract from: Responsible Leadership Guide, ECLOF International, Geneva 2010.[287] Author: Christoph Stückelberger, with permission of the ecumenical microfinance institution ECLOF International.

Codes of conduct are voluntary agreements with the aim of committing a person or an organisation to respect certain values and rules. They can be developed and implemented by a person or an organisation, or existing codes can be signed by persons and organisations. Therefore, they have the advantage of being developed and implemented in a fast way. They have the disadvantage of not being as binding as laws with their sanction mechanisms. Therefore, the credibility of each code of conduct depends on serious monitoring by the signing parties. Without it, it remains a nice piece of paper, for superficial window dressing. In this case it does not increase credibility but rather suspicion against those who sign a code.

A code of leadership specifically targets individuals in leadership positions on all levels, in governing positions (e.g. board or synod members), in executing positions (bishops, pastors, CEOs) and in consulting positions (committees, commissions, consultants).

The following *Code of Responsible Leadership* aims at improving responsible leadership within the own organisation on the international, national and regional level. It then serves as an additional label and support for persons in leadership responsibility showing the standards that they want and have to follow in the leadership position.

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[287] Download per end of 2010 from www.eclof.org and www.globethics.net/web/guest/library.

My Code of Responsible Leadership

I, [name] ....

commit myself in my leadership function as
[function] ……………………………...……....................

in the organisation
[name] ……………………………………………………........

Faith, Values and Virtues
- to act as a good steward of God's gifts and as a servant to the organisation;
- to implement and promote the vision, mission and values of [my organisation];
- to act in integrity, modesty, transparency, empathy, forgiveness, faithfulness, carefulness and ethical courage;

Performance and Resources
- to perform in the best possible way and seek support for improvement;
- to develop, use, increase and maintain the manifold resources in an efficient, sustainable and transparent way
- to give precedence to public interest over personal interest;
- to manage time in order to honour the need for renewal of physical, mental and spiritual sources and resources;

- to maintain and update inventories that list out the properties of the organisation and to ensure that properties are registered on behalf of the organisation;
- to avoid leasing and selling properties (both movable and immovable) of the organisation on the plea that current liabilities have to be met (limited exceptions may be reasonable under condition that full transparency and proper decision-making is guaranteed);to strictly utilise the finance that is earmarked for specific programmes and purposes without mismanagement;
- to respect the laws and regulations of the country and of [my organisation]

Reporting and Transparency
- to meet the reporting, accounting, accountability and audit standards of the organisation
- to refuse to accept or give money or other incentives which can be construed as bribes;
- to encourage and support people who are working against corruption as well as to protect the whistleblowers who expose corrupt practices;
- to resist to all kinds of sexual harassment or sexual abuse of power;
- to declare the personal income, assets (movable or immovable) and liabilities to the governing body while taking charge and relinquishing the office;
- to abstain from activities with possible conflicts of interests and consider such situations with the superior;
- to distinguish private, public and professional life, but to be credible in all three
- to care for the reputation of the organisation and stop all actions which can damage it;

Staff and Leadership Development

- to adhere to minimum labour standards with fair appointments and selection procedures, issuing of employment contract letters, medical and pension benefits to employees and their families;
- to avoid involvement of family members in the decision-making as well as administrative bodies of the organisation;
- to share and decentralise powers and duties to allow proper control and management of responsibilities;
- to empower staff, committees and boards by training and delegation of competence to improve their participation and responsibilities;
- to look for friends and a coach who can critically support me in my leadership responsibilities;
- to plan the own leadership succession early enough since success also depends on succession;
- to support regular renewal of leadership positions and respect the agreed terms of service of this function.

Monitoring

This Code of Responsible Leadership is a personal commitment. I sign it voluntarily / on decision of my organisation for all leadership positions [underline either or]. My superior agrees to monitor the implementation of this code once a year, in consultation with me, and to report the result and conclusions to the superior body.

Place ……...............………............. Date ………………………………..

Signature ......…………………........……………………………………..

Signature of Superior ...……………........……………………………...

A14) Who does/ should monitor corruption? Checklist

Who does and who should monitor corruption in an organization, sector of society or geographical area? Manifold answers are possible.

	Local	National	Regional	Global
Individual: conscience, values		-	-	-
Family: supervison				
Workplace: control				
Company: standards				
Friends: peers				
Organizations: civil society				
Law: judiciary				
Media: investigation				
Religions: spirituality, values				
Schools: education:				

A15) Code for the Prevention of Sexual Abuse 2010

ACT Alliance is an international alliance of 100 churches and related development and emergency agencies from all continents. The following text, adopted in 2002 and adapted in March 2010, is only the code, without the Guidelines for Implementation. See also chapter 3.1.8.

ACT Alliance Code of Conduct for the Prevention of Sexual Expolitation and Abuse

The Code of Conduct should form part of all ACT employment contracts. ACT member employees and ACT Secretariat staff must:

1. Respect and promote fundamental human rights without discrimination and irrespective of social status, race, ethnicity, colour, religion, gender, sexual orientation, age, marital status, national origin, political affiliation or disability.

2. Treat all communities with whom we work (including crisis-affected populations, Internally Displaced Persons (IDPs) and refugees), fairly and with respect, courtesy, dignity and according to the respective country law, international law and local customs.

3. Create and maintain an environment that prevents sexual exploitation and abuse, abuse of power and corruption, and promotes the implementation of the code of conduct. Managers at all levels have particular responsibilities to support and develop systems that maintain this environment.

4. Uphold the highest standards of accountability, efficiency, competence, integrity and transparency in the provision of goods and services in the execution of their job.

5. Never commit any act or form of harassment that could result in physical, sexual or psychological harm or suffering to individuals, especially women and children.
6. Never exploit the vulnerability of any target group, especially women and children, or allow any person/s to be put into compromising situations.
7. Never engage in any sexual activity with children (persons under the age of 18) regardless of the age of majority or age of consent locally. Sexual activity with children is prohibited. Mistaken belief in the age of a child is not a defence.
8. Never engage in sexual exploitation or abuse of any man, woman, girl or boy. This constitutes acts of gross misconduct and is therefore grounds for termination of employment.
9. Never exchange money, employment, goods, or services for sex, including sexual favours. All forms of humiliating, degrading or exploitative behaviour are prohibited. This includes exchange of assistance that is due to beneficiaries.
10. Never abuse their position to withhold humanitarian assistance, nor give preferential treatment; in order to solicit sexual favours, gifts, payments of any kind, or advantage. The employee should be conscious of not taking advantage of his/her position and may not accept gifts (except for small tokens of appreciation) or bribes.
11. Not engage in sexual relationships with communities and affected populations with whom we work. Such relationships are strongly discouraged since they are based on inherently unequal power dynamics. Such relationships undermine the credibility and integrity of humanitarian aid work. This rule applies to both during and after working hours.
12. Employees may not accept, solicit or engage in the 'buying' of or profiting from sexual services. This is applicable both within and outside of working hours.

13. Ensure that all confidential information, including reports of breaches of these standards by colleagues, obtained from communities and affected populations or colleagues is channelled correctly & handled with utmost confidentiality.

14. Ensure that reports, concerns or suspicions of breaches of these standards are immediately reported to senior management or the human resources manager (or established agency reporting mechanisms), who is expected to take prompt investigative action.

15. Any breach of the Code of Conduct will result in disciplinary action in accordance with the respective terms, conditions and guidelines of the individual agencies.

16. Any staff member purposely making false accusations on any action by another staff member, which is in breach of the code of conduct will be subject to disciplinary action at the discretion of the employer.

The signatory (ACT member employee or ACT Secretariat staff) below has read, understood and is in agreement with the content of this document and specifically articles 1 to 16 of the Code of Conduct, which shall be subject to periodic revision and review. The signatory accepts the consequences of any violation of any of the above provisions under this Code of Conduct.

Position: Signature:

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Anti-Corruption Resource Centre : www.u4.no

Transparency International : www.transparency.org.

Globethics.net

Globethics.net is a worldwide ethics network based in Geneva, with an international Board of Foundation of eminent persons. It provides an electronic platform for dialogue, reflection and action on ethics. Its central instrument is the internet site *www.globethics.net*. Globethics.net has three objectives:

Access to ethics resources: to ensure that people in all regions of the world are empowered to reflect and act on ethical issues. In order to ensure access to knowledge resources in applied ethics, Globethics.net has developed its *Globethics.net Library,* the leading global digital library on ethics. Globethics.net took this initiative to ensure that people – especially in Africa, Asia and Latin-America – have access to good quality and up to date knowledge resources on ethics. The founding conviction of Globethics.net was that more equal access to knowledge resources in the field of applied ethics will enable people and institutions from developing and transition economies to become more visible and audible in the global discourse on ethics. There is no cost involved in using the library. Individuals only need to register (free of charge) as participants on the Globethics.net website to get access to all the full text journals, encyclopedias, e-books and other resources in the library.

Networking: The registered participants form a global community of people interested in or specialists in ethics. It offers participants on its website the opportunity to join or form electronic working groups for purposes of networking or collaborative research.

Research: The international secretariat, based in Geneva, currently concentrates on three topics of research: *Business and Economic Ethics, Interreligious Ethics* and *Responsible Leadership*. The knowledge produced through the working groups and research finds their way *into collections* and *publications* in the two series *Globethics.net Series* and *Globethics.net Focus* that are also made available online for free in the Globethics.net Library.

www.globethics.net   ∎

You are entering a corruption-free zone!

Poster at the office door of a Minister in Botswana

Corruption-Free Churches are Possible

In spite of all the efforts and successes during the last twenty years corruption remains a major ethical challenge around the globe and one of the main obstacles to development. This study concentrates on a sector, on which not many publications are available: churches, mission organizations and development agencies. Both are sometimes part of the problem and can contribute a lot to solutions. Experiences of and with churches and development agencies during the last fifteen years (1995-2010) are herewith described and reflected. The author shows that ethical and theological orientation motivates for action. By collecting successful codes of conduct and guidelines the study focuses not on problems, but on solutions. The study includes 35 concrete recommendations. It further contributes to resist resignation and gives hope: corruption-free churches are possible!

The Author

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