

Gossner Mission Code of Conduct for Transparency and against Corruption¹

A. Preamble

*„As each one has received a gift, minister it to one another,
as good stewards of the manifold grace of God.”
(1 Peter 4:10)*

Gossner Mission (GM), together with its partner churches and partner organisations, commits to bearing Christian witness in a living way and on a global scale. It takes part in the active pursuit of Justice, Peace and the Integrity of Creation. GM is connected to its partners by commonly confessing Jesus as Christ, by trusting in God’s love, and is united with them by being jointly commissioned to be His stewards in this world, and act and shape it accordingly.

GM carries out projects and programmes itself; it is trusted with funds, and trusted to take decisions which have consequences for others. It is part of this stewardship to financially support programmes, projects and individual activities of its partners. Such funding is neither basis nor centre of the respective partnership, but rather a symbol of the joint stewardship. Therefore, a specific sensitivity is attached to this dimension of cooperation: Donors trust GM with funds, which GM in turn trusts to its partners to act in solidarity in the one world, to alleviate harm and suffering and to foster development.

GM adopts for itself the following Code of Conduct for Transparency and against Corruption in order to preserve and develop the concept of good stewardship. GM makes this code known to its partners with the necessary respect and regard for their traditions, culture and conditions of existence.

Prior to this, GM had already established a procedure by which planning, monitoring and evaluation (PME) of support mechanism is governed. This, too, is an instrument of improving the transparency of financial support and of cooperation.

Both Code and PME-regulations serve to organise and safeguard GM itself. With both, it shows its particular responsibility for acting ethically and socially according to best practice standards, and it also commends such orientation to its partners. Thereby partnership is deepened, but also unburdened, as it reduces space for distrust. Economic questions will assume less attention.

¹ The Code is largely based on the Code of Conduct of the Berliner Missionswerk, which was ratified in November 2020.

B. Definition

Corruption is the abuse of entrusted power for individual or private gain or for taking, directly or indirectly, undue and illegitimate advantage.² Corruption is the abuse of entrusted power for particular or private benefit or advantage to which there is no legitimate claim, regardless of whether this happens for oneself or for third parties. By any person accepting undue benefit or advantage, harm is done to the community and the common good for the advancement of individual interests – materially, but also immaterially (socially, ethically and morally).

Corruption occurs when a position of trust is abused. It consists of

- Bribery (active and passive bribery),
- acceptance of advantages,
- granting of advantages,
- purchase of office and favouritism,
- commission of any of the above.

The misappropriation of funds likewise constitutes an abuse of a position of trust.

C. Principles

GM adheres to the following principles:

- a. Every form of corruption shall be condemned.
- b. The right of every person to be protected from corruption shall be affirmed.
- c. Justice, which includes equal access to law and chances, shall be upheld. Corruption, on the contrary, enhances inequality, unequal treatment and thus injustice.
- d. Moral integrity, consisting of trust, truthfulness and transparency shall be deemed the precondition of wholesome, community-oriented human relations. It enhances the credibility of persons and institutions.
- e. The adherence to the respective state and ecclesiastical legislation and to internally enacted rules and regulations shall be obligatory. Infringements shall be subject to adequate sanctions.
- f) All units within GM shall be obliged to disclose their aims and objectives, their activities and achievements, their allocation and application of funds, and generally to inform stakeholders and the public. Such information shall be given in a transparent, complete and comprehensible way, including the disclosure of decision making processes.

² Cf. the general definition of corruption by Transparency International.

- g) All staff and persons related to GM shall be entitled to refuse to collaborate in any activity reasonably suspicious of corruption.
- h) All staff and persons related to GM shall be obliged to report to the leadership of GM (Director or Executive Board) any and all incidents of corruption related to projects and programmes of GM or projects and programmes funded and supported by GM, and to also indicate preventively possible cases of corrupt conduct.
- i) Every person who, on the grounds of their resistance to corruption, is subject to threats or violence shall be entitled to the protection by and support of Director and Executive Board.
- j) GM commits to fighting corruption and demands transparency. It supports its partner churches and organisation in the fight against corruption.

D. Implementation by Gossner Mission

The tasks and objectives of GM are defined by the Foundation's statutes; it exclusively and directly pursues charitable and benevolent church purposes, as well as church purposes in the narrower sense. Through its structure and the procedures it applies, it tries to ensure that no corruption is possible in its field and that no corruption is accepted or even enabled among partners (prevention of and fight against corruption).

GM is an independent foundation. It has institutionalised a four-eyes-principle for money transfers and the signing of contracts. There is an annual internal cash audit and an external audit. The budget of GM is public. Partners can view it.

Funding above a trivial threshold is only awarded in a procedure in which external control is guaranteed (decision by the Executive Board on the basis of the recommendation of the committees of the respective areas of work). GM has agreed on guidelines (PME documents) for the appropriate use and accountability of the funds used, which will be further developed in line with this Code of Conduct. In the case of funding from third parties, their guidelines and codes are equally binding (e.g. in the case of government or church grants).

In the case of funding from partnership circles or other third parties that is passed on to a partner by GM, GM will intervene if there is a substantial suspicion of corruption.

In the event that there is a substantial allegation of corruption or other cause of complaint against GM, partners may appeal to the Director or the Executive Board. In the case of

allegations against the Director, the Chairman of the Kuratorium (Supervisory Board) is the appeal authority.

For the employees of GM, gratuities (small gifts, meal invitations, etc.) are permissible within narrow limits, which are in accordance with national legal systems and local regulations as well as the custom of the country, correspond to politeness and do not go beyond the generally customary hospitality.

Volunteers, interns and honorary staff sent by GM are also committed to this Code of Conduct and its observance.

GM undertakes to evaluate and, if necessary, further develop this Code.

This Code shall be put into effect by resolution of Supervisory Board. The Director of GM shall report to the Executive Board on compliance with the Code.

GM shall bring the Code of Conduct to the attention of all partners.

E. Relevance for the partners

Following from being jointly commissioned to be God's stewards in this world, and to act and shape it accordingly, GM expects its partner churches and organisations to denounce, prevent and combat corruption the same way GM does so itself. The shared stewardship requires a willingness on all sides to learn which regulations, customs, moral concepts and value propositions prevail in the respective countries and cultures. Because GM has to and wants to render account for all funds entrusted to its care, it also has to request such accountability from its partners for the use of funds entrusted to them. This obligation to accountability includes:

- a. Each partner sets up a budget for their church or organisation, adopted by its governing body or bodies, which may also show distinct sectoral budgets for specific areas of work. At the beginning of a new project or project phase, this budget shall be made available to the GM.
- b. Each partner ensures transparent bookkeeping, including an annual account. This account shall be regularly audited by an external and ideally certified body. It shall also be made available to GM, with GM funding or subsidies and the uses made thereof being comprehensibly shown.
- c. With regard to projects supported by GM, the partner shall produce all documents necessary according to the PME process in a timely manner.
- d. Each partner shall make available to GM the relevant anti-corruption regulations governing its activities (laws, regulation, control bodies and mechanisms).

- e. GM funding dedicated to specific uses must not, without the explicit consent of GM, be stripped of such dedication or being put to other purposes.

Partnership is not primarily defined by financial or economic relations. However, deficits in financial transparency raise fundamental questions within a partnership and require clarification. In cases of permanent and serious breaches of the ethical foundations of stewardship, which cannot be redressed to satisfaction, termination of a partnership remains a possibility.

In the context of a substantial and justified suspicion of corruption, GM reserves the right to withhold funds it has previously committed and to freeze all activities until the suspicion can be dispelled. In cases of confirmed corruption, GM may request a repayment or redirect already committed funds to remedy the damage. Clauses to this effect are part of the project or programme funding agreement.

The Kuratorium (Supervisory Board) of Gossner Mission shall put this Code into effect with immediate effect.

Berlin, June 4, 2021