

InterAction PVO Standards

Accountability • Transparency • Effectiveness

InterAction members adhere to the highest ethical standards in carrying out their missions. Compliance with InterAction's PVO Standards enhances and strengthens members' effectiveness and professional capacities.

INTERACTION MISSION STATEMENT

Eliminate extreme poverty, uphold human rights, safeguard a sustainable planet and ensure human dignity for poor and vulnerable populations worldwide by elevating and advancing the goals of the U.S.-based international nonprofit community.

OUR VISION

A peaceful, just and prosperous world of nations with inclusive and sustainable societies.

Preface

Under a 1992 agreement worked out among members, all existing and prospective InterAction member organizations have had to certify compliance with the newly adopted PVO Standards (Standards) as of January 1994. At the end of every calendar year, each InterAction member is asked to review the Standards and re-certify compliance.

Intended to ensure and strengthen public confidence in the integrity, quality, and effectiveness of member organizations and their programs, the standards were created when the overseas work of PVOs was dramatically increasing in scope and significance. Defining the financial, operational, and ethical code of conduct for InterAction and its member agencies, these high and objective standards, self-applied, set InterAction members apart from many other charitable organizations. Indeed, in various aspects, the InterAction PVO Standards exceed the prevailing standards of the **BBB Wise Giving Alliance** (WGA)¹.

Gender and diversity amendments to the standards, which became effective in January 1998, grew from the realization that organizations need to diversify their boards and staff in order to become more effective and credible as they implement programs serving a widely diverse population overseas.

Some history: The Standards were born at a meeting of the InterAction executive committee in March of 1989. Kenneth Phillips, then president of Childreach, urged InterAction to develop a set of ethical standards covering governance, financial reporting, fundraising, public relations, management practice, human resources, public policy, and program services. The effort was initiated in recognition of both the growing size and consequence of the programs of InterAction members and the significance of the members publicly committing themselves, as a community, to a reliable means to ensure the public's trust.

Between 1990 and 1992, a PVO Standards Committee representing a cross-section of InterAction agencies met frequently and circulated several drafts of each section to the full membership. The Standards were unanimously approved at the November 5, 1992 InterAction board meeting. Self-certification began in 1993 and requires the CEO and/or board chairperson of each InterAction member to certify that his/her agency is in compliance with the agreed upon standards, or, where it is not in compliance, to indicate what steps they have committed to take to attain compliance. The self-certification process continues to involve active dialogue between the elected PVO Standards Committee and the members. For further guidance please refer to Interaction's PVO Standards Interpretive Guidance and Member Guidelines². In addition InterAction maintains a resource center of relevant materials for use by the members.

InterAction is especially indebted to Ken Phillips, who served as InterAction's elected chairman of the board and of the executive committee from November 1990 through November 1992, for his vision and for the skillful way in which he guided the open process to assure full involvement of InterAction's membership.

We wish also to commend the consultant to the PVO Standards Committee, Barkley Calkins, for his diligence in directing the entire process, which continues today as the Standards evolve. His ability to work with the members, to develop early drafts, and to explain the intended process is very helpful in this important, yet delicate, area.

InterAction proudly heralds the Standards to the larger PVO community, to the media, to donors, and to the international community itself. We are indebted to the Rockefeller Brothers Fund, most notably to its program officer William Moody, for its financial support and leadership in fostering this important process.

InterAction's PVO Standards have directly and significantly influenced the standards-setting processes of comparable groups in Canada, Japan, Asia, Eastern Europe, and Central Europe. Thus, in addition to reinforcing public confidence in our own members, we are pleased to note InterAction's leadership in facilitating the increasing adoption of open and transparent financial, operational, and ethical standards among NGOs in numerous other countries.

The *Material (Gift-in-Kind) Assistance* section of the PVO Standards was developed and revised over the years and requires that member organizations comply with the Standards when providing material assistance.

The Food Aid Standards were added on March 1, 2012, Educational Material Standards on December 4, 2012 and the Clothing Standards on March 2, 2013, each one to act as a source for any organization involved in the handling of food, books and educational materials and/or clothing. They are to serve as a compass, in order to encourage members of InterAction to adhere to industry best practices whenever possible.

InterAction PVO Standards

1.0 Preamble

1.1 InterAction, a membership association of U.S. private voluntary organizations, exists to enhance the effectiveness and professional capacities of its members engaged in international humanitarian efforts.

- 1.2 InterAction adheres to the highest ethical standards in carrying out its mission. We are committed to encouraging professional competence, ethical practices, and quality services.
- 1.3 Each member organization shall adhere to those unique principles of governance, volunteer involvement, support from the private sector, fundraising, service, and programs that enable it to be accurately described as a private and voluntary organization.

2.0 Governance

- 2.1 A member organization shall be governed fairly, impartially, and responsibly by an independent board of directors and its duly constituted executive committee.
- Each organization shall have an independent, active, and informed board of directors, serving without compensation. The board shall have policies that specify the frequency of board meetings (at least two per year) and adequate attendance by directors (at least a majority, on average). The board may designate an executive committee to act in its place as long as the executive committee has policy-making authority. The board shall have policies restricting the number of employees who are voting members of the board; providing limits for directors being related to one another, the founder, or the executive director; and establishing limited terms of service for directors and officers.
- 2.3 The board shall adopt a policy that prohibits direct and indirect conflicts of interest by members of the board, employees, and volunteers. Board members, employees, and volunteers shall make known to the board any affiliation they might have with an actual or potential supplier of goods and services, recipient of grant funds, or organization with competing or conflicting objectives. Board members and employees shall absent themselves from discussion and abstain from voting or otherwise participating in the decision on any issue in which there is a conflict of interest. Large or otherwise inappropriate gifts to board members or staff for personal use shall be forbidden.
- 2.4 Though the board may delegate to staff, it must accept ultimate responsibility for governance over all aspects of the organization.
- 2.5 The board shall approve the annual budget; appoint an independent auditor; receive the annual, audited financial statements; and appoint an audit committee to review the financial statements and activities of the organization.

2.6 The board shall adopt a policy requiring that no person shall be excluded from participation in the organization, be denied the benefits of the organization, or be otherwise subjected to discrimination by the organization, on the basis of race, color, national origin, age, religion, handicap, or sex. (The preceding sentence notwithstanding, pursuant to Section 702 of the Civil Rights Act of 1964³, religious organizations may discriminate in their employment practices with regard to religion only.)

- 2.6.1 Each agency will develop a written policy that affirms its commitment to gender equity in organizational structures and in staff and board composition. The policy should be fully integrated into an organization's plans and operations.
- 2.6.2 Each agency will develop a written policy that affirms its commitment to ethnic and racial diversity in organizational structures, in staff, and in board composition. The policy should be fully integrated into an organization's operations, in a manner consistent with its mission and the constituency it serves.
- 2.6.3 Each agency will develop a written policy that affirms its commitment to the inclusion of people with disabilities in organizational structures and in staff and board composition. The policy should be fully integrated into an organization's plans and operations, in a manner consistent with its mission and the constituency it serves.
- 2.7 All activities shall be conducted within applicable laws.

3.0 Organizational Integrity

- 3.1 The affairs of the member organization shall be conducted with integrity and truthfulness. The organization's activities shall be open and accessible to scrutiny by its donors, except for personnel matters and proprietary information.
- 3.2 Each organization shall have a written standard of conduct for its directors, employees, and volunteers, which they shall commit to follow.
- 3.3 The organization will have policies to address complaints and prohibit retaliation against whistleblowers.
- 3.4 The organization shall oppose and shall not be a willing party to wrongdoing, terrorism, corruption, bribery, other financial impropriety, or illegal acts in any of its activities. It shall take prompt and firm corrective action whenever and wherever wrongdoing of any kind is found among its board, employees, contractors, and volunteers. Ethics standards shall be maintained despite possible prevailing contrary practices elsewhere.
- 3.5 In all of its activities, a member shall respect the dignity, values, history, religion, and culture of all of its constituents.
- 3.6 A member shall recognize that all of its activities impact on the public perception of the PVO community and that it shares a significant responsibility to enhance the public trust.

3.7 The organization will have policies for document retention and destruction that ensures protection of documents during an official investigation.

4.0 Finances

- 4.1 The finances of a member organization shall be conducted in such a way as to assure appropriate use of funds and accountability to donors.
- 4.2 The organization shall have an annual audited financial statement, conducted by an independent certified public accountant. The audited financial statement shall comply with generally accepted accounting standards and requirements according to the AICPA and the FASB4. The auditors shall present a "management letter" to the board of directors. (Organizations with less than \$100,000 annual income need not have an independent auditor.)
- 4.3 The organization shall complete and file Form 990 annually to the U.S. government. (Religious organizations are exempt by law from this provision.)
- 4.4 The audited financial statement (and the Form 990, if applicable) shall be provided to any inquirer upon submission of a reasonable written request.
- 4.5 An annual report, including a statement of the organization's purpose, full or summary financial statement, description of the goals, summary of overall program activities, results of the work of the organization, and information about current board members, shall be provided upon written or verbal request.
- 4.6 The organization's combined fundraising and administration costs shall be kept to the minimum necessary to meet the agency's needs. Allocations of expenditures to administration, fundraising, and program services shall reflect the organization's purposes, actual activities, and generally accepted accounting principles.
- 4.7 The organization shall operate a budget approved by the board. It shall account for funds from the moment they are received until they are used in the project or services. It shall exercise adequate internal controls over disbursements to avoid unauthorized payments. The organization shall not have secret funds and it shall prohibit any unaudited transactions or loans to board members and to staff.
- 4.8 Contributions shall be used as promised or implied in the fundraising appeal or as requested by the donor. If funds cannot be spent this way, they shall be returned to the donor, or the donor shall be advised of the planned alternative use and given the opportunity to request a return of the contribution. Organizations shall substantiate, upon request that their application of funds is in accordance with donor intent or request. Resources shall not be used as instruments of partisan influence or personal gain.
- 4.9 International currency exchange shall comply with applicable laws, have appropriate government approvals, and be clearly recorded.

5.0 Communications to the U.S. Public

5.1 The member organization shall be committed to full, honest, and accurate disclosure of relevant information concerning its goals, programs, finances, and governance.

- 5.2 Fundraising solicitations shall be truthful; shall accurately describe the organization's identity, purpose, programs, and need; shall only make claims which the organization can fulfill; and shall avoid placing excessive pressure on donors. There shall be no material omissions or exaggerations of fact, no use of misleading photographs, nor any other communication that would tend to create a false impression or misunderstanding. Information in the organization's appeals should give accurate balance to the actual programs for which the funds solicited will be used. The organization shall not undertake negative advertising or criticize other member organizations to benefit themselves.
- 5.3 An organization's communications shall respect the dignity, values, history, religion, and culture of the people served by the programs. They shall neither minimize nor overstate the human and material needs of those whom it assists.
- 5.4 If an organization sells, rents, or exchanges the names of its donors, it shall notify the donors of its intention to do so, giving them the option to be eliminated from the list for sale, rent, or exchange.
- 5.5 If the organization engages in fundraising events or cause-related marketing, the amount of funds going to the charity shall be clearly described prior to, or in conjunction with, the effort.
- 5.6 Organizations shall control all fundraising activities conducted on their behalf. All fundraising contracts and agreements shall be reduced to writing.
- 5.7 Staff engaged in fundraising and public relations should meet the standards of the Association of Fundraising Professionals⁵ and Public Relations Society of America⁶, respectively.

6.0 Management Practice and Human Resources

- A member organization shall endeavor to follow best management practices appropriate to its mission, operations, and governance structure.
- A member organization shall periodically reassess its mission and operations in light of the changing world environment through an ongoing strategic planning process.
- 6.3 A member organization shall have clear, well-defined, written policies and procedures relating to all employees and volunteers, including host-country nationals and expatriates.

6.3.1 Such policies shall clearly define and protect the rights of employees, assuring fair treatment in all matters.

- 6.3.2 Employee benefits shall be clearly described and communicated, and the organization shall make financial arrangements to protect its ability to honor its obligations to employees.
- 6.3.3 The organization's expectations of employees shall be clearly defined and communicated.
- A member organization shall have policies and procedures to promote gender and minority equity, pluralism, diversity, and affirmative action in recruitment, hiring, training, professional development, and advancement.

6.4.1 Promoting Gender Equity

- 6.4.1.1 Gender sensitization will be fully integrated into an organization's human resource development program for staff at all levels to improve organizational effectiveness and to promote non-discriminatory working relationships and respect for diversity in work and management styles.
- 6.4.1.2 Agencies will strive to increase the numbers of women in senior decision-making positions at headquarters and in the field, on boards of directors, and on advisory groups where they are currently underrepresented.
- 6.4.1.3 An important criterion in hiring and personnel evaluation policies and practices will be a demonstrated understanding of gender issues and a commitment to gender equity.
- 6.4.1.4 Each agency will institute family-friendly policies and create an environment that enables both women and men to balance work and family life.
- 6.4.1.5 Agencies will have policies and practices that support equal pay for equal work.
- 6.4.1.6 Program and senior staff will be trained in gender analysis for programs planning, implementation, and evaluation.

6.4.2 Promoting Diversity

- 6.4.2.1 Diversity sensitization will be fully integrated into an organization's human resource development program for staff at all levels in order to promote non-discriminatory working relationships, respect for diversity in work and management styles, and an organizational culture which supports diversity.
- 6.4.2.2 Agencies will strive to increase ethnic and racial diversity, where there is underrepresentation, in senior decision-making positions at headquarters, in the field, and on boards of directors.
- 6.4.2.3 An important criterion in hiring and personnel evaluation policies and practices will be a demonstrated understanding of and commitment to diversity issues.

6.4.2.4 Agencies will have policies and practices that support equal pay for equal work.

6.4.3 Promoting People With Disabilities

6.4.3.1 Agencies will strive to increase the numbers of people with disabilities, where there is under-representation, in senior decision-making positions at headquarters, in the field, and on boards of directors.

- 6.4.3.2 In order to embrace diversity in its organizational culture, agencies will integrate disability into the diversity sensitization program within an organization's human resource development program for staff at all levels. This will improve organizational effectiveness, promote non-discriminatory working relationships, and create a respect for diversity in work and management styles.
- A member shall endeavor to recruit and retain staff that combines professional competence with a commitment to service.

7.0 Program

7.1 General Program Standards

- 7.1.1 A member's program shall facilitate self-reliance, self-help, popular participation, and sustainable development, so as to avoid dependency.
- 7.1.2 Participants from all groups affected should, to the maximum extent possible, be responsible for the design, implementation, and evaluation of projects and programs.
- 7.1.3 A member shall give priority to working with or through local and national institutions and groups, encouraging their creation where they do not already exist, or strengthening them where they do.
- 7.1.4 In its program activities, members shall respect and foster human rights, both socioeconomic and civil-political.
- 7.1.5 A member's programs shall respect the dignity, values, history, religion, and culture of the people served.
- 7.1.6 A member's fundamental concern shall be the well-being of those affected; its programs shall assist those who are at risk without political, religious, gender, or other discrimination; and a high priority shall be given to strengthening the capacities of the most vulnerable groups, typically women, children, minorities, the disabled, and the very poor.
- 7.1.7 Where possible, programs shall promote the advancement of the status of women and their empowerment.
- 7.1.8 In the planning of programs and projects, a member shall consider the full range of potential impacts upon the host country, including the potential to strengthen the

capacity of local structures and institutions to absorb constructively financial and other inputs, and, where resources exceed capacity, to create new auxiliary structures such as locally controlled foundations or funds; the potential for sustaining the program in the future; the effect upon the demand and markets for locally produced goods and services; the potential for individual and community empowerment; and the effects upon the natural environment and ecosystems.

- 7.1.9 A member shall have defined procedures for evaluating, both qualitatively and quantitatively, its programs and projects. These procedures shall address both the efficiency of the use of inputs, and the effectiveness of the outputs, i.e. the impacts on the program participants and the relationship of these impacts to the cost of achieving them.
- 7.1.10 A member shall be willing to share program knowledge and experience with program participants, other agencies, donors, and other constituencies.
- 7.1.11 Members shall adhere to the professional standards in their field(s) of activity.

7.2 Promoting Gender Equity

- 7.2.1 Consistent with its mission and the constituency it serves, members will establish a mechanism that operates with a mandate from the CEO to promote and monitor the integration of gender equity in programs.
- 7.2.2 Gender awareness will be integrated into each stage of the program process, from review of project proposals to implementation and evaluation, to ensure that projects foster participation and benefits for both women and men. Members will collaborate with local NGO partner organizations in the field on these efforts.

7.3 Promoting Diversity

- 7.3.1 Consistent with its mission and the constituency it serves, members will establish a mechanism that operates with a mandate from the CEO to promote awareness of diversity in programs, where appropriate.
- 7.3.2 Where appropriate, awareness of diversity issues will be incorporated into each stage of the program process, from review of project proposals to implementation and evaluation, to ensure that projects foster participation and benefits for all affected groups. Members will collaborate with partner NGO organizations in the field to integrate diversity issues into their programs.

7.4 Promoting People With Disabilities

- 7.4.1 Consistent with its mission and the constituency it serves, members will establish a mechanism that operates with a mandate from the CEO to promote and monitor the inclusion of people with disabilities in programs.
- 7.4.2 Disability inclusion strategies will be integrated into each stage of the program process, from review of project proposals to implementation and evaluation, to ensure that projects foster participation and benefits for all affected groups, including disabled men,

women, and children. Members will collaborate with local NGO partner organizations in the field on these efforts.

7.4.3 Member programs and activities should be held in accessible locations to the maximum extent feasible. Organizations will provide training and conference materials in alternate formats as applicable (Braille, sign-language interpreters, etc.). Member agencies should plan financially to reasonably accommodate people with disabilities in member programs and activities.

7.5 Emergency, Civil Conflict, and Disaster Response

- 7.5.1 A member shall make its best efforts to ensure that assistance is provided on a non-discriminatory basis. To the maximum extent possible, disaster response should be treated as a humanitarian and non-political matter.
- 7.5.2 Agencies engaged in disaster response will be guided and informed by the *Sphere Project's Humanitarian Charter and Minimum Standards in Disaster Response*⁷.
- 7.5.3 A member shall affirm that, in responding to disasters for the benefit of civilian populations, its response will be coordinated with other local and international humanitarian organizations in order to ensure prompt action and effective allocation of resources and to avoid duplication of effort.
- 7.5.4 Agencies engaged in disaster response will be guided and informed by the InterAction documents, *The Security of National Staff: Towards Good Practices and Security Risk Management: NGO Approach*⁸.

7.6 Minimum Operating Security Standards

- 7.6.1 A member shall have policies addressing the key security issues and formal plans at both the field level and headquarter levels to address these issues.
- 7.6.2 Members shall make available appropriate resources to meet these minimum operating security standards.
- 7.6.3 Members shall implement reasonable hiring policies and personnel procedures to prepare staff to cope with the security issues at their posts of assignment, support them during their service, and address post assignment issues.
- 7.6.4 A member shall incorporate accountability for security into their management systems at both the field and headquarters level.
- 7.6.5 Members shall work in a collaborative manner with other members of the humanitarian and development community to advance their common security interests.

7.7 Migration and Refugee Assistance

7.7.1 A member involved in migration and refugee affairs shall be guided and informed by the 1951 United Nations Convention and 1967 *Protocol Relating to the Status of Refugees*⁹.

7.7.2 Those agencies active in the U.S. Reception and Placement Program of Refugee Resettlement shall adhere to the mutually agreed upon *Bureau of Population, Refugees and Migration Program Guidelines for Participants*¹⁰.

7.8 Protection from Sexual Exploitation and Abuse

- 7.8.1 A member has a responsibility to ensure that beneficiaries are treated with dignity and respect and that certain minimum standards of behavior are observed. In order to prevent sexual exploitation and abuse, the following core principles shall be incorporated into a code of conduct that will be adopted by a member agency. It shall be recognized that the adoption of a code of conduct that incorporates these core principles is a first step and that all additional action necessary to ensure that beneficiaries are protected should be taken.
- 7.8.2 Sexual exploitation and abuse by member staff constitute acts of gross misconduct and are therefore grounds for termination of employment.
- 7.8.3 Sexual activity by a member staff and a beneficiary who is a child (person under the age of 18) is prohibited regardless of the age of majority or age of consent locally. Mistaken belief in the age of a child is not a defense. The sole exception in applying this principle may be in the instance where a staff member is legally married to a person under the age of 18.
- 7.8.4 Exchange of money, employment, goods, or services, including assistance that is due to beneficiaries, for sex, sexual favors or other forms of humiliating, degrading or exploitative behavior is prohibited.
- 7.8.5 Sexual relationships between member staff and beneficiaries are strongly discouraged since they are based on inherently unequal power dynamics. Such relationships undermine the credibility and integrity of humanitarian aid work.
- 7.8.6 Where a member staff develops concerns or suspicions regarding sexual abuse or exploitation by a fellow worker, whether in the same agency or not, s/he must report such concerns via established agency reporting mechanisms.
- 7.8.7 Member staff are obliged to create and maintain an environment that prevents sexual exploitation and abuse and promotes the implementation of their code of conduct. Managers at all levels have particular responsibilities to support and develop systems that maintain this environment.

7.9 Development

7.9.1 Members involved in development assistance shall be guided by the professional standards developed by recognized authorities related to their sectoral areas of discipline. Examples could include, but are not limited to, the following: the *Guidelines for Drinking Water Quality*¹¹ promulgated by the World Health Organization (WHO); Housing and Health: An Agenda for Action¹², promulgated by WHO; the World Declaration on the Survival, Protection and Development of Children¹³ promulgated by United Nations

Children's Fund; and *Learning for All: Bridging Domestic and International Education; Conference Report*¹⁴, the U.S. Coalition for Education for All.

7.10 Child Sponsorship

- 7.10.1 InterAction member agencies involved in child sponsorship use a variety of child-centered approaches to development, which fosters mutually beneficial, supportive relationships among peoples from widely varied cultural and economic backgrounds. Their programs shall facilitate self-reliance, self-help, and popular participation. They shall regularly update the status of each sponsored child and report significant changes which impact the child's participation in the program to the sponsor. They shall be guided and informed by the principles contained in the *United Nations Convention on the Rights of the Child*¹⁵.
- 7.10.2 The resources generated through child sponsorship shall be used and accounted for in a manner consistent with the programs and purposes described in appeals. Where initial appeals to, or ongoing communications with, sponsors promise or imply benefits to specific children, members shall have procedures in place that enable it to document that the sponsored child benefits from any programs or projects supported with their sponsor's funds.
- 7.10.3 Members engaged in child sponsorship shall adopt policies and practices to ensure that sponsored children and their families benefit in identifiable ways from sponsors' contributions.
- 7.10.4 Members that pool sponsorship contributions to support child-focused community development projects shall ensure that children in sponsored families are among the principal beneficiaries of these projects.
- 7.10.5 Members that promise or imply benefits to sponsored children in their marketing materials shall have procedures in place to document that children in sponsored families receive the advertised benefits.
- 7.10.6 Members shall never knowingly enroll a child or family already enrolled by another sponsorship agency; nor shall a member seek more than one sponsor for a child unless this fact is clearly communicated to sponsors.
- 7.10.7 Members whose primary focus is other than child sponsorship programs shall not use sponsorship purely as a fundraising tool, but shall seek to make their sponsorship programs consistent with the agency's overall mission and purposes.
- 7.10.8 Members shall have clear policies and procedures to respect the privacy and dignity of sponsored children and their families. Members shall seek to protect sponsors from inappropriate solicitations from sponsored families.
- 7.10.9 Members shall be truthful in marketing and advertising.
- 7.10.10 Marketing materials shall be accurate and current in their portrayal of conditions involving families and children depicted in these materials. Promotional appeals and

marketing materials that use visual images to solicit donations shall accurately reflect the current work of the member. If historical images are used, the context and year the image was created shall be clearly identified in the appeal.

- 7.10.11 Members that pool sponsorship contributions to support child-focused community development projects shall note this practice in all sponsorship marketing materials.
- 7.10.12 Members shall clearly communicate to sponsors their definition of benefit to sponsored children and shall periodically communicate the indicators used to monitor and evaluate these benefits.
- 7.10.13 Members engaged in child-focused community development projects shall have clearly defined and publicly stated criteria for establishing partnerships with communities and for fostering community empowerment through participation in the planning of programs and projects.
- 7.10.14 Members shall have the capacity of providing financial and performance oversight and child monitoring at the local level, whether through a field office structure or through partnerships with local entities. They shall have established policies and procedures for ongoing program monitoring and evaluation.
- 7.10.15 Members engaged in child sponsorship should develop policies that support the inclusion of children with disabilities and their families in child sponsorship programs and child-focused community development projects.

7.11 Development Education

- 7.11.1 The focus of development education efforts should be to engage the U.S. public in the recognition of global interdependence and its long-term impact upon the well being of all societies and to develop a constituency in support of a constructive U.S. role in the world.
- 7.11.2 A member involved in development education shall be informed and guided by "Guidelines for PVOs: An Aid to the Development of Education, Public Information, and Fundraising Materials About Africa" from *Toward Partnership in Africa* (pp. 146-160), with suitable adaptation to other areas of the world.
- 7.11.3 A member shall make a clear distinction between its fundraising and development education efforts, especially in its financial reporting, adhering to the relevant positions of the American Institute of Certified Public Accountants (AICPA) regarding the appropriate allocation of the expenses related to these activities.

7.12 Material (Gift-in-Kind) Assistance

7.12.1 Programs involving the provision of emergency and material assistance shall be carried out, to the maximum extent feasible, in a manner intended to support and enhance local know-how and productive capacity, to reduce vulnerability to future disasters, and to lay the basis for long-term development.

7.12.2 A member utilizing gifts-in-kind shall assure that such assistance is related to the basic mission and purposes of the organization and only items that are appropriate to the local situation will be received and disbursed. Any donations of material assistance will be carried out in accordance with Interaction's General Program Standards (Section 7.1). All donated resources should be approved by the recipient prior to shipment and be appropriate to the recipient location, and donated items shall comply with quality standards in both country of origin and country of usage. Materials provided shall be appropriate (i.e. sensitive to the local culture and situation) and based on an assessment of local needs.

- 7.12.3 A member engaging in gift-in-kind assistance programs shall take steps to mitigate against negative outcomes resulting from gift-in-kind donations, such as local market disruption, diversion for non-humanitarian purposes, dependency among beneficiaries, or environmental hazards resulting from the disposal of un-used or discarded items.
- A number of resources to guide and inform members' professional standards in gift-in-kind activity can be found in the following references: *Guidelines for Drug Donations*¹⁷ of the World Health Organization (WHO), the Sphere Standards for Emergency Response¹⁸, the *Interagency Gifts-In-Kind Standards*¹⁹ of the Association of Evangelical Relief and Development Organizations (AERDO/ACCORD), the Guidelines of the Partnership for Quality Medical Donations (PQMD)²⁰.
- 7.12.5 A member utilizing gifts-in-kind shall have policies that clearly describe the valuation and auditing methods used, to ensure that the value of assistance is accurately stated. The basis and method for valuing donated gifts-in-kind will be compliant with IRS requirements and FASB guidance and should be disclosed in an organization's audited financial statements. Because of the technical complexity of valuing gifts-in-kind, members are encouraged to develop detailed and transparent valuation policies. In order to enhance the credibility of the programmatic benefit that gift-in-kind contributions create and to mitigate against the risk that gifts-in-kind values are viewed skeptically, members should seek valuation methodologies that exercise reasoned judgment in their interpretation of the "fair value" concept and their selection of source data when determining values. For purposes of recording revenue and expense, giftsin-kind donations should be valued at their fair value as of the date of donation. Donations should not be unduly influenced by the financial considerations of the member. Important guidance on fair value measurement can be found in Financial Accounting Standards Board (FASB) website²¹.
- 7.12.6 Members will ensure that fees related to gifts-in-kind assistance will be assessed in relation to the cost incurred, not to the value of the goods involved; that those costs are clearly communicated to organizations that pay processing fees; that gifts-in-kind will be used for the purpose intended by the donor and will not be diverted for financial gain unrelated to the purpose for which the gift was made; and that proper documentation will be maintained on all gift-in-kind transactions. Members will ensure that internal policies and controls exist to prevent gifts-in-kind from being bartered, traded or sold.
- 7.12.7 Members shall comply with all relevant US export laws, including but not limited to regulations and statutes put in place by the US Departments of Treasury (OFAC), Commerce (BIS), Justice (DEA) and State as well as the US Patriot Act. Members shall

comply with applicable export and import laws and provide necessary support to recipient organizations undertaking importation processes.

7.12.8 Additional guidance on gift-in-kind assistance can be found in section 7.13, Pharmaceutical and Medical Resources.

7.13 Pharmaceutical and Medical Resources

- 7.13.1 The actions of the member: Regarding the provision of pharmaceutical and medical resources, a member should operate in a way consistent with its stated mission and nondiscriminatory practices, that does not compromise patient safety and that clearly delineates program expenses to be incurred by the member and its recipient.
- 7.13.1.1 A member receiving and distributing medical supplies shall be guided and informed by the World Health Organization Guidelines for Drug Donations and the WHO Model List of Essential Medicines²².
- 7.13.2 The authority of the recipient: A member should be guided by needs expressed by qualified host-country recipients. Qualified recipients may be appropriate governmental agencies or qualified private sector entities, such as national or international non-governmental organizations, local hospitals, and community health centers. Drugs should not be sent without prior consent from the recipient.
- 7.13.3 The appropriateness of the resources: All donations should be based on an expressed need and be relevant to the disease pattern and consumption rates in the recipient country.
- 7.13.3.1 All donated drugs or their generic equivalents should be approved for use in the recipient country and appear on the national list of essential drugs or, if a national list is not available, on the WHO Model List of Essential Medicines.²³, unless requested otherwise by the recipient.
- 7.13.3.2 The presentation, strength, and formulation of donated drugs should be similar to those of drugs commonly used in the recipient country.
- 7.13.3.3 When making pharmaceutical and other medical donations, members shall ensure that the recipient has adequate medical capacity to appropriately use the donated item (i.e. diagnostics and patient monitoring, continuity of therapy after the donation has been consumed, matching parts, consumables and/or equipment required, etc.).
- 7.13.3.4 All donated drugs should be obtained from reliable sources and comply with quality standards in both the country of origin and the country of usage.
- 7.13.3.5 Drugs that have been issued to patients and then returned to a pharmacy or elsewhere, or were given to health professionals as free samples, should not be donated.
- 7.13.3.6 After arrival in the recipient country, all donated drugs should have a remaining shelf life of at least one year. If an exception is made, the responsible professional at the receiving end must be informed of the quantity and remaining shelf life to allow for

proper administration prior to expiration. In all cases, the date of arrival, the expiration dates, and the quantities of the drugs should be communicated to the recipient well in advance.

- 7.13.3.7 The member shall have a policy that states that donated drugs will not be used by recipients after expiry date. Members should also have a policy on the disposal of unused drugs that is compliant with applicable environmental standards and regulations and members should establish an up-front understanding with the recipient as to who will bear the cost burden of destruction in the event that donated items cannot be used and need to be disposed of. Important guidance on this issue can be found in the following reference: "Guidelines for Safe Disposal of Unwanted Pharmaceuticals in and after Emergencies²⁴" of the World Health Organization.
- 7.13.3.8 All drugs should be labeled in a language that is easily understood by health professionals in the recipient country; the label on each individual container should contain, at minimum, the International Nonproprietary Name (INN) or generic name, batch number, dosage form, strength, name of manufacturer, quantity in the container, storage conditions, and expiration date.
- 7.13.3.9 Members shall have systems in place that allow the member and its recipients to implement product recalls.
- 7.13.4 The assurance of effective handling and delivery: The shipment and delivery of donations should be the responsibility of the member and cause as little burden as possible to the qualified host-country recipient. Donating members should inform recipients of key logistical information regarding the delivery of pre-approved drug donation shipments being made between the recipient and donating member.
- 7.13.4.1 Donated drugs should be presented in unit size and packaging appropriate for the dispensing authority.
- 7.13.4.2 All drug donations should be packed in accordance with international shipping regulations and be accompanied by a detailed packing list which specifies the contents of each numbered shipping unit by INN, dosage form, quantity, expiration date, volume, weight, and any special storage conditions. The weight per carton in each shipping unit should not exceed 50 kilograms. Unless in recipient-approved, prepackaged units, drugs should not be mixed with other supplies in the same carton.
- 7.13.4.3 Costs of international and local transport, warehousing, port clearance, and appropriate storage and handling should be paid by the donor agency, unless specifically agreed otherwise with the recipient in advance.
- 7.13.5 The assessment of activities: A member will maintain documentation relating to the handling and use of all donations.
- 7.13.5.1 Members should maintain written policies and procedures to evaluate potential pharmaceutical donations to ensure that they meet appropriate programmatic, medical, cultural, and ethical criteria.

7.13.5.2 All donations should have proper documentation relating to product value, inventory, verification of receipt, record of transfer and to the extent possible, consumption.

7. 14 *Food Aid*

7.14.1 Criteria For Food Aid Distribution

Members will assess and consider the availability of locally sourced food commodities and the implications of both local purchase and the importation of food will have on local production and market systems. Members will introduce general (free) distributions of food aid only when absolutely necessary, i.e., whenever a food aid response is required to sustain life, reduce and prevent malnutrition in food insecure communities. Incentivized food distribution programs that are not "free", i.e. food-foreducation or food-for-work, are not restricted to these crises.

Food aid should be targeted to those most in need, and discontinued as soon as possible. When free distributions of food become necessary, locally procured, culturally appropriate, dry rations should be used whenever possible. Both locally/regionally purchased and imported food aid distributions should avoid the creation of disincentives toward local food production and a negative impact on local markets. When importing food aid, members will assure that the populations served by the food aid are those living in extreme poverty (earning less than \$2/day or measured by the level of child mortality), and therefore having little impact on the market share. Additionally, the extremity of need, together with careful rationing, will diminish greatly the issue of selling the food aid received.

7.14.2 Food Aid Policy and Compliance

Members will share technical and operational information that will contribute to the overall improvement of the efficiency and effectiveness of food aid. Members should establish and periodically review a food aid policy that explains the organization's purpose in using food as a program resource and its understanding of the responsibilities and obligations inherent in the use of food. As applicable, the policy should be in compliance with *InterAction's Food Aid Guidelines*²⁵, which were informed by and/or drawn from *Sphere Project Humanitarian Charter and Minimum Standards in Disaster Response* ²⁶, FAO/WHO Codex Alimentarius Standards²⁷ and from best practices of InterAction member organizations.

7.14.3 Food Aid Ration Planning

Members rationing their own food aid (where the donor does not specify it) will design rations for distribution after investigating the population's needs for energy, protein, fat and micronutrients. Members will determine the amount of the rations to be distributed with a view of bridging the gap between the affected population's requirement and its access and availability to food resources.

7.14.4 Food Aid Appropriateness and Acceptability

Members will provide food items that are appropriate and acceptable to recipients. Members will avoid distribution of foods that disrespect the cultural or religious traditions of the beneficiaries. If a nutritious food is procured that is not part of the regular diet of the beneficiary, an appropriate education component would be necessary in order to adapt the food and its preparation to the existing culture. Members should avoid the sole distribution of foods lacking in nutritional value or rich in elements that would create health concerns, such as candy, particularly under conditions where they would be consumed in lieu of meals.

7.14.5 Food Aid Quality And Safety

Members will distribute food of appropriate quality and fit for human consumption that conforms to international standards and the standards of recipient countries. Should the recipient country not have existing published standards, it is recommended that members use standards of *The FAO/WHO Codex Alimentarius*²⁷. Members will follow up promptly and handle in a transparent and fair manner any recipient complaints about food quality that could affect the health of the recipient. This would not include individual taste preferences.

7.14.6 Food Aid Management Handling

Members will distribute, whenever possible, food that can be used efficiently and securely at the household level. Where circumstances allow, members will address food aid recipients' difficulties in storage, preparing, cooking or consuming the food distributed, including the lack of access to cooking utensils, clean water and sanitation and cooking fuel required for safe methods of food preparation.

7.14.7 Food Aid Supply Chain Management

Members will implement supply chain management systems that will ensure that food aid resources reach the intended beneficiaries. A typical supply chain may be structured as follows, allowing for some flexibility in the middle levels: the donor, the US NGO beneficiary, the principal distributing partner(s) in country, secondary distributing partners, aid workers/missionaries/relief workers/volunteers, final beneficiary. Members should ensure the proper transportation channels are used in the moving of food aid from donor to final recipient (which may include trucking, overseas shipping, and local distribution). Depending on the food commodity, this may require refrigeration, fumigation, inspections, and proper importation documents, such as certificates required by recipient countries for the importation of various foods. To efficiently manage the supply chain, members should collect the proper reporting of impact and/or outcome measures of the final distribution. Members should ensure proper distribution reporting at all levels of the chain, assuring that, should there be a recall of product; the member should be able to successfully remove the undistributed product out of circulation. Supply chain management and structure may vary according to the culture of each individual organization, but the aim of keeping the donor wellinformed and aware of the good his contribution is accomplishing should be common to all.

7.14.8 Food Aid Distribution Management

Members will assure that the method of food distribution is responsive, transparent, equitable and appropriate to local conditions. Members should make certain that the recipients of food aid are identified and targeted on the basis of need, by means of an assessment carried out through consultation with stakeholders. Food aid should primarily assist the most vulnerable members of the community, such as children, the elderly, the disabled, identified in consultation with local groups and partner organizations and frequently monitored in order to avoid discrimination and assure that food continues to reach the intended recipients.

7.14.9 Food Aid in Disaster Response

- a) When responding with food aid to disasters, members will coordinate their efforts with informed advisors and stakeholders from UN cluster systems, local communities and governments and/or local NGOs to determine the most appropriate types and quantities of food aid, the most efficient supply chain management, and those most in need.
- b) Distributions of donated breast milk substitutes should be guided by advice given by WHO and/or UNICEF related to the intended beneficiaries and their current circumstances²⁸.

7.14.10 Food Aid and Development Programs

Members will, where possible, use food aid to support development in agricultural, aquaculture, animal husbandry, fish farming, education and other community development projects, allowing the recipients to build capital and capacity toward self-sufficiency.

7.14.11 Valuation of Donated Food

Regarding basis and methods for valuing donated gifts-in-kind, please see section 7.12.5 in these standards. In addition, important guidance on fair value measurement can be found in Financial Accounting Standards Board (FASB) website.

7.15 Books & Educational Materials

7.15.1 *Purpose of Donating Books & Educational Materials*

Members involved with book and educational materials donations shall strive to achieve the following developmental goals in the distribution destinations: expand literacy and the knowledge base of the readership; encourage the dissemination of knowledge broadly within the community; foster a systemic understanding of educational principles; support the attainment of national education goals; and thoughtfully enhance discussion in the public sphere.

7.15.2 *Criteria for Books Donations*

Members shall not "dump" books on the local market but will provide relevant books where needs have been communicated from local receiving organizations. Members

will screen books prior to shipment to ensure the books are culturally appropriate, are relevant to local or national circumstances, and will meet the needs of the local readers. Members will not ship educational materials that have been removed due to outdated, false or offensive content or that transgress national laws and regulations for importing printed materials.

7.15.3 Criteria for Educational Materials Donation

Members will ensure that donated educational materials comply with national educational standards. Recipient organizations should develop relationships with local education councils or authorities to establish which materials are most needed and conducive to the desired educational outcomes. Samples of educational materials may have to be sent to the destination country for approval by the government entity overseeing education. Educational materials should be sent only upon request and such materials should not dictate the education curriculum in any community. Members should strive to obtain the most recently published educational materials.

7.15.4 Policy for Donating Books & Educational Materials

Members shall share operational information to contribute to the development of improved resource management that will maximize the efficacy of book and educational material donations industry wide. Members will periodically review and evaluate internal policy to ensure book donations support locally/nationally desired literacy and educational outcomes to promote the greater development of readership, and to not adversely affect local publishing industries.

7.15.5 Distribution of Educational Materials

Members will strive to utilize or develop partnerships with local organizations that can broadly benefit the communities by promoting gender equality and providing public access to the books through schools or public libraries. The local organizations will have access to the communities and their readers and can communicate reading needs to donors. Destination organizations should request books and provide information to donors about potential readers, the premises where the books would be retained, and the reading needs of the communities. If possible, distributions of books and educational materials should complement other institutions and organizations.

7.15.6 Condition of Books & Educational Materials

Members should work with donors and recipients to ensure that only new or like new books are donated. Preference should be given to quality over quantity.

7.15.7 Shipping Books & Educational Materials

Product should be sorted, organized and labeled for identification, package appropriately for transit conditions. To avoid damage, members should properly pack books to protect against any weather-related contingencies of international shipping. Members should have an accurate listing of the shipping contents to maintain transparency with destination country customs administrations and to provide an accurate inventory for destination organizations.

7.15.8 Receiving Books & Educational Materials

Members should ensure that recipient organizations have the capacity to receive and distribute the quantity and type of donated books and educational materials shipped to them, including offloading, storage and sorting of materials.

7.15.9 *Clearing Customs*

Members should prepare all necessary documentation and information for consignee organizations in order to facilitate customs clearance, in accordance with the recipient country requirements. Consignee organizations should manage relationships with the national authorities to facilitate duty/tax waiver and efficient processing of customs formalities.

7.15.10 Valuation Method for Book Donations

Regarding the basis and method for valuing donated gifts-in-kind, please see section 7.12.5. Members will have organizational policies in place to establish a consistent valuation methodology that complies with GAAP principles.

7.16 Clothing

7.16.1 *Purpose of Clothing Donations*

Members shall use clothing donations to provide recipients with decent and adequate protection from the weather/environmental elements that will help foster a sense of self-decency and self-respect for inclusion and participation in society. Clothing donations should be made to support organizations' local program activities and tied to specific program and organizational objectives.

7.16.2 Assessment of Clothing Needs

Members shall only ship and distribute clothing donations where needs have been communicated from local receiving organizations. Members should assess the geography and weather of the recipient country to determine the type of clothing that will correctly match the needs. Members should further assess the potential impact on the local economy and not send clothing to countries or localities where the impact would be negative. Before any clothing articles are shipped, members should assess the in-country laws and regulations to determine if any prohibitions will prevent the importation of certain articles of clothing.

7.16.3 Clothing Quality Requirements

Members shall only accept and distribute clothing donations that are suitable for wear according to reasonable standards. Clothing articles, new or used, shall be free from defects or have only minimal defects that do not affect the intended wear of the clothing and are minimally distinguishable.

7.16.4 Cultural Sensitivity of Clothing

Members will make reasonable efforts to take into account cultural sensitivities before clothing is accepted or sent for distribution to the beneficiaries. Cultural sensitivities should be considered on a country-by-country basis and take into account local knowledge, if possible. All donated clothing articles shall be free of offensive logos or statements and should be culturally sensitive. Members shall not accept donations of offensive clothing unless reasonable efforts can be made to remove offensive logos or statements without negatively affecting the clothing functionality.

7.16.5 Shipping Clothing

Members should properly pack any shipment of clothing to minimize any potential damage during transport. A reasonable effort should be made in properly sorting and packaging like items to aid in efficient distribution by the receiving organization. Members should have an accurate listing of the shipping contents to maintain transparency with destination country customs administrations and to provide an accurate inventory for receiving organizations.

7.16.6 *Clearing Customs*

Members should prepare all the necessary documentation and information for receiving organizations in order to facilitate customs clearance, in accordance with the recipient country requirements. Receiving organizations should manage relationships with the national authorities to facilitate duty/tax waivers and efficient processing of customs formalities. When shipping used clothing, fumigation requirements, if any, must be determined before shipment.

7.16.7 *Receiving Clothing*

Members will ensure that recipient organizations have the capacity to receive and safely store clothing items. Storage facilities should be secure from theft; structurally adequate to avoid spoilage of clothing; and be accessible for monitoring and compliance.

7.16.8 Assessment of Distribution Requirements

Members will ensure that recipient organizations make assessments of the local conditions including emergencies and will prioritize distributions to address urgent needs. Members should coordinate distributions with other NGOs to eliminate unnecessary duplications and to ensure the impacts of the distributions are maximized, especially in times of emergencies.

7.16.9 Distribution Logistics

Members should tailor their distributions to local requirements on the ground and should use the distribution channels (local organizations, partners or groups) that most efficiently and effectively meet their objectives. Members should ensure that partner distribution structure is in compliance with organizational policies and objectives.

7.16.10 *Matching Clothing to Beneficiaries*

Members shall distribute clothing in appropriate sizes corresponding to individual beneficiaries. Members should allow latitude for individual preference within reason if there is enough clothing to allow it.

7.16.11 No Discrimination in Distributions of Clothing

In making distributions of clothing, members shall in no case discriminate based on race, ethnicity, gender, sexual orientation or religious affiliation.

7.16.12 *Valuation Methods for Clothing*

Regarding the basis and method for valuing donated gifts-in-kind, please see section 7.12.5. Members will have organizational policies in place to establish a consistent valuation methodology that complies with GAAP principles.

7.16.13 *Clothing Donated for Resale*

These standards are not intended to apply to clothing donations gathered for the purpose of domestic monetization. Neither do the standards prohibit the sale of donated clothing *within the US* to raise program revenue, whether sold to domestic wholesalers, retailers or end-users, or to overseas for-profit importers, provided members are transparent with donors (at collection sites and internet sites) regarding the resale of their donated clothing.

Donated clothing imported into a host country under declaration of donation intent should not be sold under any circumstances.

8.0 Public Policy

- 8.1 A member organization shall have a clear policy describing the circumstances in which it will involve itself in advocacy, public policy, and/or lobbying activities.
- 8.2 Members adopting advocacy and public policy positions shall have an organizationally approved policy that defines the process for adopting and implementing such positions.
- 8.3 Advocacy, public policy, and lobbying activities by members shall be non-partisan (i.e. not associated with a specific political party) in nature and shall conform to applicable U.S. non-profit law.
- 8.4 Activities intended to influence public policy in the U.S. or other countries shall be undertaken in accordance with the individual member organization's established policies and within applicable laws.
- 8.5 In taking public policy positions, member organizations shall be informed and guided by public policy positions unanimously adopted by InterAction.

9.0 Implementation

9.1 Self-certification that an agency meets the Standards is required for membership in InterAction. Each applicant organization accepts responsibility for following the Standards. An organization that meets the Standards may refer in its promotional materials to this fact. InterAction will maintain and make available a current list of qualifying organizations.

- 9.2 Yearly filing of the latest annual report and an audited financial statement by the chair of the board of directors and/or the chief executive officer of the organization, attesting that it meets the high ethical Standards of InterAction will be required and due December 31 of each year.
- 9.3 The PVO Standards Committee (Standards Committee) shall be elected by the board and shall consist of members of the InterAction board and recognized outside experts. The Standards Committee will review and recommend to the board revisions in the Standards periodically.
- 9.4 The Standards Committee will receive and act upon credible complaints of non-compliance with the Standards. Complaints must be in writing and present credible evidence regarding non-compliance with the Standards. The organization concerned will receive written notice outlining the alleged violation(s), possible sanctions, and the right to respond. The organization will have the opportunity to respond to the allegations and to review and respond to all charges and evidence to be considered by the Standards Committee. The organization concerned will also have the right to appear in person before the Standards Committee or its designee. The complaint will be kept confidential to the extent possible, consistent with the obligation to investigate.

If the Standards Committee deems an organization to be out of compliance with the Standards, it shall be given a reasonable time to make a serious effort to come into compliance. The Standards Committee may recommend to the executive committee that the membership of organizations that do not come into compliance with the Standards within a reasonable time be suspended or terminated.

When a member agency substantially fails to maintain the standards for admission and continuing membership and fails or refuses to remedy this situation within a reasonable time, the executive committee may, by majority vote, suspend or terminate the membership of such member. Any organization recommended for suspension or expulsion will be entitled to a hearing before the executive committee prior to suspension or expulsion.

In the event of a negative determination by the executive committee, the organization may appeal directly to the board of directors.

The Standards Committee will issue a report annually to the members.

9.5 The Standards covered in sections 1,2,3,4 and 5 became effective for membership starting January 1, 1994. Delay in the effective date of any specific standard, or its application to a specific agency, may be made by vote of the board of directors.

- 9.6 The board of directors of InterAction may, from time to time, add to or change this set of Standards, subject to 2/3 approval by the members in attendance at a regular meeting of the board of directors and with appropriate notice.
- 9.7 InterAction maintains a resource center in its main office that contains a copy of all of the codes and standards developed by other organizations or coalitions that are referred to in the InterAction Standards.

Reference Sources

¹ http://www.bbb.org/us/bbb-accreditation-standards

² http://www.interaction.org/document/pvo-standards-interpretive-guidance-and-member-guidelines

³ http://employment.findlaw.com/employment/employment-employee-discriminationharassment/civil-rights-title-7.html

⁴ www.fasb.org/st/index.shtml; http://www.aicpa.org/PUBLICATIONS/ACCOUNTINGAUDITING/Pages/AccountingAuditing.aspx

⁵ http://www.afpnet.org/files/ContentDocuments/CodeOfEthicsLong.pdf

⁶ http://www.prsa.org/AboutPRSA/Ethics/documents/Code%20of%20Ethics.pdf

⁷ http://www.sphereproject.org/content/view/720/200/lang,english

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²² 16th List, updated March 2010:

http://www.who.int/medicines/publications/essentialmedicines/Updated_sixteenth_adult_list_en.pdf

¹⁹ http://www.aerdo.net/GIK/docs/GIK_Standards_Ver2009.pdf

²⁰ http://www.pqmd.org

²¹ http://www.fasb.org/summary/stsum157.shtml

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²⁴ http://www.who.int/water_sanitation_health/medicalwaste/unwantpharm.pdf

²⁵ http://www.interaction.org/document/guidelines-food-aid-standards

²⁶ http://www.sphereproject.org/content/view/720/200/lang,english

²⁷ http://www.codexalimentarius.net/web/standard_list.jsp

²⁸http://www.who.int/nutrition/publications/emergencies/operational_guidance/en/index. html; (for further reference see the Infant and Young Child Feeding in Emergencies, Version 2.1 from IFE Core Group) http://www.ennonline.net/pool/files/ife/ops-guidance-2-1-english-010307-with-addendum.pdf