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Church Integrity Systems. A Handbook

Anti-Corruption Efforts of Churches Need a Reset

Christoph Stückelberger



Globethics

**Church Integrity Systems.
A Handbook**

*Anti-Corruption Efforts
of Churches Need a Reset*

Church Integrity Systems. A Handbook

*Anti-Corruption Efforts
of Churches Need a Reset*

Globethics Religious Series 2

Globethics Religious Series

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**You are entering
a corruption-free
zone!**

Poster at the office door of a Minister in Botswana

I suffer

*from Leaders in Protestant churches who misuse elections,
funds and properties for personal gain;
from Priests in the Catholic Church who misuse children
and women for sexual gain;
from Founders of Pentecostal churches who run the church
like a private business, with tax exemption;
from Leaders in Orthodox churches who declare that
transparency is not a mandate of their church;
from Priests of folk religions who abuse the rituals just to
cement their power;
from Heads of Buddhist Monasteries who place donated
millions into their private bank accounts;
from Gurus of Hindu faith who refuse any transparency of
the assets of their religious community;
from Criminals who traffic in darkness under the cover of
light of religious organisations;
from Believers in all religions who blindly obey religious
leaders without courage to speak the truth;
from State Authorities who still do not dare hold religious
organisations to equal secular transparency standards;
from Myself who writes books about corruption with little
courage to cry justice in public action as Jesus did when
he kicked the merchants out of the temple.*

I ask Jesus Christ for pardon for all abuses in His name.

*I ask the triune God to encourage and empower all of us
to continue decisive actions to overcome the evil of cor-
ruption.*

Christoph Stückelberger

I am thankful

for Protestant transparent church structures and pioneering Protestant ethical investment praxis;
for Catholic social teaching and transparent management of Catholic organisations;
for Pentecostal community building and for those pastors committed to integrity;
for Orthodox church 'windows to heaven' which are opened during the worship celebration;
for deep enculturation of Folk religions and traditions across the globe;
for spiritual depths of Buddhist monks and their attitude towards non-violence and charity;
for spiritual leadership, guidance and wisdom of Hindu gurus and philosophers;
for Religious leaders who cleanup their Organisations and bring criminals to court;
for Believers who stand up in the name of their faith to make their religious leaders/organisations accountable;
for State Authorities who help religious organisations with laws and judiciary to be credible and transparent;
for Myself that I continue to suffer from religious organisations and leaders - as expression of my love of them - and that I persevere as long as I can;
for the righteousness and courage of Jesus in His life;
I thank the triune God, the merciful liberator and reconciler, for His/her clear spirit, for energy, encouragement and blessing.

Christoph Stückelberger

I believe

<i>La Bonne Nouvelle</i> • <i>Le Christ ressuscité vient animer une fête au plus intime de l'homme.</i> • <i>Il nous prépare un printemps de l'Église : une Église dépourvue de moyens de puissance, prête à un partage avec tous, lieu de communion visible pour toute l'humanité.</i> • <i>Il va nous donner assez d'imagination et de courage pour ouvrir une voie de réconciliation.</i> • <i>Il va nous préparer à donner notre vie pour que l'être humain ne soit plus victime de lui-même.</i> <i>Taizé, Concile des Jeunes, Pâques 1970</i>	<i>The Good News</i> • <i>The Risen Christ comes to bring a feast to the most intimate of human beings.</i> • <i>He prepares for us a springtime of the Church: a Church devoid of the means of power, ready to share with all, a place of visible communion for all humanity.</i> • <i>He will give us enough imagination and courage to open a path of reconciliation.</i> • <i>He will prepare us to give our lives so that humans will no longer be victims of humans.</i> <i>Taizé, Youth Council, Easter 1970</i>

The above text “Good News” was adopted by over 2500 young people at Easter 1970 on the hills of the ecumenical Taizé Community in Burgundy/France. I was one of them, as a young, 19 years old high school student. Since then, it is my most important confession of my Christian faith. It shows the way for Churches with integrity and without corruption. The French text is the original one.

The first point expresses that it is not the own vision which counts, but the divine vision (of Christ), which is the spiritual energy source of our human visions.

The second point is a vision of the church and thus the society, where not power struggles and wealth dominate, but sharing and community with the whole of humankind. It is a vision of churches with integrity and modesty and serving leaders.

The third point is an offer and encouragement to develop creative, innovative solutions towards peace and reconciliation and that the Risen Christ will provide the necessary courage needed for this engagement.

The fourth is a tough one. To give our lives means to give all our energy, time and mental or other means for human dignity, justice and non-violent solutions. Integrity inside churches and in society has a price – and an award.

PREFACE I

Christians are called to follow Jesus Christ. This is often a struggle when we are surrounded by competing voices compelling us into directions that sometimes betrays our faith and beliefs. It is thus important for the church to be a reputable and sustainable institutional body that proclaims and exemplifies Christ to the world. The World Council of Churches as a global community of 352 member churches with over half a billion Christians in most of the countries of the world seeks to testify to the unity and justice we have in Jesus Christ as we work towards the transformation of the world.

The Bible as the common Holy Scripture of all Christians is clear on what this fellowship includes: The faith in God's presence in this world, the love to all humans and the whole creation and the hope in renewal, resurrection, forgiveness and a New Earth. In ethical terms, Christians and churches are called to be engaged for integrity, honesty, justice, peace, sustainability, cooperation, in short, a life with values and virtues. They are called to resist non-values and vices.

This book *Church Integrity Systems. A Handbook* is a very important contribution to this value-orientation of Christians and churches. The author, a protestant pastor, professor of global ethics, has a long-standing proven record of down-to earth, practical applied ethics. He has been doing this for over four decades in university teaching, giving leadership trainings on all continents and as a long-term development practitioner in the Global South.

This book shows the way of a holistic, interdisciplinary and systemic approach to integrity. The action of individuals and the institutional strategies of churches and related specialised agencies are both needed.

Integrity is threatened by malpractices of mismanagement, corruption, nepotism, favouritism, sexual abuse and more, in church history until today.

However, the book does not just lament and complain; on the contrary, it assembles manifold negative and positive concrete examples in order to learn from them, be it cases from different denominations or standards, and codes from different institutions. The book is written in a truly ecumenical spirit. The subtitle of the book “Anti-Corruption Efforts of Churches Need a Reset” expresses the call not to give up, but to increase the efforts for integrity and against corruption and to reorient the strategies to be effective, impactful and sustainable. The book offers from analysis and practical toolkits to strategies with its 50 concrete recommendations - and most important: It is a book of hope.

I warmly recommend this book for church leaders and administrators, for finance officers and Boards, for students and teachers in theological seminaries, for volunteers and young people, for specialised agencies, politicians and businesspersons, for research centres and judiciary, for all those engaged for credible Christian witness to Christ in the world.

Geneva, January 2025
Rev. Prof. Dr Jerry Pillay
General Secretary
World Council of Churches

PREFACE II

Corruption remains one of the most pervasive challenges faced by individuals and communities across the globe. Corruption scandals often make headlines globally due to their wide-reaching implications. Some of the most notable corruption cases that have gone viral in recent years include the Panama Papers (2016), the Varsity Blues Scandal (2019), The e-KTP Scandal in Indonesia (2010-2017), The Pastor Cash scandal (2018) in South Korea, and many more. The practice of corruption impacts political systems, economic development, and social justice. Corruption affects every society and undermines efforts to progress politically, economically, and socially. The manifestations of corruption are diverse, from bribery and embezzlement to nepotism and cronyism. The impact of corruption is sickening from a barrier to economic development to deepened inequality. The practice of corruption contributes to a widening gap between the haves and the have-nots, fuelling social unrest and discontent. To make matters worse, corruption often perpetuates itself: when those in power profit from corrupt practices, they may use their influence to maintain the status quo. Over time, a culture of corruption becomes normalized, and individuals may see bribery or dishonesty as a necessary way to navigate through systems, further entrenching corruption.

Many efforts have been made to counter and end the practice of corruption globally and locally, including forming anti-corruption institutions and legal reforms, rules that strengthen transparency and accountability, education to raise public awareness, and incentives for practising integrity. Tackling corruption requires a multi-faceted approach that involves a shift in attitudes toward ethics and integrity.

This handbook, *Church Integrity Systems* by Christoph Stückelberger, is one of the brave multi-faceted approaches that attempts to present anti-corruption efforts for institutions, especially churches. This book presents a holistic perspective with practical examples and guides that discuss the importance of churches' anti-corruption efforts.

Church Integrity Systems is written with an ethical training and paradigm; hence, it is not only systematics but, most importantly, includes discussion on moral consciousness, rational approach and emphasis on ethical actions. As an applied ethics book,

Church Integrity Systems provides step-by-step guides to bring change to individuals and communities struggling with corruption and on the verge of giving up.

Church Integrity Systems brings hope that individuals and communities facing corruption today need. This hope is persistent and, therefore, enables individuals and communities to push through and not give up until they reach the goal of anti-corruption.

Church Integrity Systems starts with a discussion on the root causes of corruption in churches. These factors intertwine with each other and strengthen the practice of corruption in many institutions, including churches. Church, as a religious institution, is not free from corruption. Several leadership models in churches even make it possible for the practice of corruption to occur. The image of the church as the holy place tends to withhold people from questioning unethical practices within it, and thus makes the problem of corruption being ignored, tolerated or even accepted as normal. To raise awareness among the people facing corruption in churches, Stückelberger provides detailed examples from different experiences worldwide. These experiences provide stories that are beneficial for those who are looking for practical ways to face the practice of corruption. Stückelberger, as a global leading expert in ethics, knows that it is impossible to act against corruption without strong awareness and knowledge of why it is morally wrong.

Hence, this book *Church Integrity Systems* provides a vital analysis of religious and ethical foundations for integrity and against corruption from Biblical foundations, a critique towards misleading theologies, and ethical virtues and values essential in overcoming corruption. Stückerberger also analyses the religious foundations of other world religions that can be focused on when one has morally decided to stand against corruption. At the end of the book, Stückerberger presented strategies for church integrity systems that are doable and helpful theoretically and practically.

I am grateful for this book because it deeply analyses the corruption problem in churches and how to work against it using an ethical perspective and integrity. The foundation of this book is to remind individuals and communities of the Christian call for justice on earth and that an ethical life is a way to live a faithful life.

I highly recommend this book to church members, leaders, and readers in general who believe in integrity and the importance of ethical lives. In the higher education setting, I recommend this book be read by students taking the social ethics, Christian ethics and non-violence ethics class – or any other ethics class in general. One of the main messages of this book that speaks loudly on why anti-corruption matters is the spirit behind the words presented by Stückerberger – that is, for me, the message of not losing hope in facing any evil in the world, including the practice of corruption. We can end it together through hope that formed into the ethical act of not giving up in facing corruption. Hope is a powerful part of moral consciousness that makes ethical actions possible.

Salatiga/Indonesia, January 2025

Rev. Dr. Irene Ludji

Assistant Professor of Ethics

Vice-Dean, Faculty of Theology

Universitas Kristen Satya Wacana

PREFACE III

This book¹ 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, including, for instance,

¹ This Preface III was Preface I in the first edition “Corruption-free Churches are possible”, Geneva: Globethics Publications, 2010.

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.² 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.

² 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.

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

PREFACE IV

Corruption³ 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 one hundred development and humanitarian organisations and churches which have combined incomes of over 1 billion USD 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 from 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.

³ This Preface IV was Preface II in the first edition “Corruption-free Churches are possible”, Geneva: Globethics Publications, 2010.

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 organisations 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 Stükelberger, author of this book, in contributing to corruption-free churches for many years. I recommend this book as a source of clarification, inspiration and

commitment to all churches, church-related agencies and all those committed to good governance and transparency.

Geneva, September 2010

John Nduna

General Secretary

ACT Alliance

INTRODUCTION

FOUR DECADES: WE DO NOT GIVE UP

In early 1975, 50 years ago (!) I studied as a young student of theology at the St. Paul's Ecumenical Seminary – now St. Paul's University – in Limuru near Nairobi/Kenya. In my small student room in a barracks, I wrote my 40-page seminar-paper on Self-reliance⁴ of developing countries including churches. As a young student, I had observed corruption in Kenya. In this half a century, too many victims suffered from abuse of church assets (and church persons by sexual abuse). Decades of anti-corruption efforts in politics, business, academia, civil society and religious organisations brought some progress, but the malpractice continues broadly and worldwide.

Enough is enough! “The World's anti-corruption efforts need a reset”, is a recent book title⁵ as outcome of “The Chandler Sessions on Integrity and Corruption” of senior anti-corruption officials. Also, in churches and organisations of other religions, anti-corruption efforts need a reset, a renewed and strengthened strategy of integrity. This is the objective of this book.

⁴ Christoph Stückelberger, *Selfreliance in Afrika und Europa. Über die Umverteilung von Macht*, Manuscript, Seminary, Limuru, March 1975, 42 pages.

⁵ Shamila Batohi, Christopher Stone, *The World's Anti-Corruption Efforts Need a Reset*, Chandler Sessions on Integrity and Corruption, Nov. 2023. Free download <https://www.bsg.ox.ac.uk/research/publications/chandler-papers-worlds-anti-corruption-efforts-need-reset> .

The international anti-corruption efforts are large and impressive. We can distinguish four phases in the last four decades⁶

1. Advocacy against corruption, since the 1980s
2. Legal instruments and criminalization of corruption since 1990s
3. Standardization and Professionalisation: ISO standards, management tools, ethics and compliance officers in private and public sector
4. Normalisation and populism: Corruption continues to be widespread and accepted, politicians convicted for corruption even win elections.

These phases show that advocacy, judiciary and management instruments are needed, but they are not enough. New approaches, a paradigm shift, a reset is needed. But how?

One indicator of progress is the huge and still fast-growing literature on corruption and transparency. In the Globethics online library, the “Corruption and Transparency Collection” includes 649 documents (articles and books) as per April 2025, in many languages and consolidating weekly with new collaborations.⁷

I observe in recent years a new wave of anti-Western voices in Africa. One reason is morality: the “liberal West” with its permission – for many Africans perversion – of LGBT and same sex marriage, another reason is economics, that Africa does not benefit as promised from open markets. A third reason is political: a new anticolonialism as e.g. France in West Africa like Niger, Burkina and Senegal is under pressure to leave, more than before. The US is seen as an unreliable partner, China with all

⁶ I thank Dr. Kamel Ayadi, former Minister of Anticorruption and Governance of Tunisia and Globethics MENA region representative, for this categorisation.

⁷ <https://repository.globethics.net/handle/20.500.12424/30/discover>. Free access and download.

critique still the better alternative – and Russia is more welcome in Africa than the West can imagine and wants to realize.

What is the relevance of these anti-Western emotions for integrity and anti-corruption? Some politicians and even church leaders use it by adding that financial transparency and anti-corruption instruments are also Western concepts and not valid for Africa. The anti-Western slogan “Le Dieu amené par les occidentaux pour nous exploiter” (Danatien Shebitali) – “Westerners brought us their God to exploit us” – is also used against those African churches who cooperate with the West or are a fruit of mission activities. Anti-Westerners sometimes justify corrupt practices by refusing so called Western integrity concepts.

I show in this book that integrity and anti-corruption efforts are not at all just European-American values. Throughout history, cultures, religions and different value systems, integrity and fighting corruption was always seen as a humanist goal to pursue.

Ten years of ACAP and my 30 years of concrete anti-corruption work leads me to say: enough is enough. We have to go to the next level of actions. Much is achieved, much more is yet to be done. I founded Transparency International (TI) Switzerland⁸ in 1995, less than two years after TI was initiated in Berlin in 1993 by my colleague Peter Eigen, a former World Bank Director. I was for the first six years President and then Vice-President. In 2015, TI Switzerland could celebrate its 20th birthday.⁹ I have been engaged for close to thirty years in direct anti-corruption work - first in the private and public sector, then more on educational and religious sectors, where only few people and institutions worked compared to public and private sector.

⁸ <https://transparency.ch/>

⁹ See the Report: Transparency International Schweiz: 20 Jahre. Jubiläumsbroschüre 2015, Bern Nov. 2015. <https://transparency.ch/ueber-transparency/#vision>.

“Corruption-free Churches are Possible” was the main title of the first edition of this book in 2010. This new second, enlarged and totally revised updated edition (2025) is published under the title “Church Integrity Systems” with the subtitle “Anti-Corruption Efforts of Churches need a Reset”.

The focus is still to overcome corruption, but the new title includes two specific additional aspects: overcoming corruption is not a goal in itself; it is an important means to development, peace and sustainability. It is equally important to maintain or gain credibility of Christians and churches by integrity. The word “system” in the title indicates that a systemic approach is needed: corruption is not just an isolated action of a person paying once a bribe. Corruption is linked to many factors and therefore needs a holistic perspective across sectors of an institution and of society to overcome it. More on this aspect in chapter 2 - 2.3 with the definition of Church Integrity Systems - and across the book.

Speaking about corruption in churches is sensitive especially where Christians are minorities, especially in Asia with majorities of Hindu believers as in India, Muslims in Pakistan, etc. I experienced that non-Christians sometimes finger point then to Christians as being more corrupt than their own religion. This was one of the reasons that I published the book “Corruption-free Religions are Possible.”¹⁰ It shows that all religions are faced with corrupt practices in their midst. Therefore, instead of finger pointing to others, solidarity between all religions in reducing corruption and increasing integrity is needed. Finger pointing is simply political instrumentalization of religions and especially pressuring religious minorities.

I mention all this because people ask me and I ask myself: thirty years, is it not time to give up? Corruption will exist as long as humans exist.

¹⁰ Stückelberger, Christoph (Ed.), *Corruption-free Religions are Possible. Integrity, Stewardship, Accountability*, Geneva: Globethics, Praxis Series No. 15, 2021. DOI: <https://doi.org/10.58863/20.500.12424/4058722>

My answer is clear: I do not give up! Every little step to avoid or reduce corruption is meaningful and this book is hopefully a further little contribution and encouragement. I do not give up, because millions of people – often in poverty, under security threats and suffering from sanctions against them because of their integrity – do not give up. And most importantly: Why should I give up if God the Divine, Creator, Liberator and Sustainer of all humans and non-human creation – does not give up and entrusts us the task to improve the world? Why should we give up knowing that God accompanies us in this struggle?

I do not give up – and I count on you as a reader, so that we together say: We do not give up.

1B

INTRODUCTION FOR THE 2010 EDITION

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;¹¹ e) fighting corruption in churches is not done 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

¹¹ The global ethics network *Globethics* 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.

Christian institutions; b) Christian institutions publish more cases and statements than other religions, which makes them more vulnerable, but 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), 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 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 in 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 corruption 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 A11). “Responsible leadership” is one main focus of the innovative global ethics network Globethics.¹²

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,

¹² Stükelberger, Christoph/ Mugambi, J.N.K. (eds.), *Responsible Leadership. Global and Contextual Ethical Perspectives*, Global Series No. 1, Geneva: Globethics Publications, 2007; <https://repository.globethics.net/handle/20.500.12424/172926>

Indonesia, 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 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)¹³ and *Continue Fighting Corruption* (2003).¹⁴ 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. 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.

¹³ Stüchelberger, Christoph, *Fighting Corruption. An Urgent Task for Aid Agencies, Missionary Societies and Churches*, Impulse 1999/5, Berne: Bread for all, 1999.

¹⁴ Stüchelberger, Christoph, *Continue Fighting Corruption. Experiences and Tasks of Churches and Development Agencies*, Impulse 2/2003, Berne: Bread for all, 2003 (download for free from <https://repository.globethics.net> 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, businesspeople, academics, educators, lawyers and journalists.



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

INTEGRITY AND CORRUPTION

FORMS, FACTS AND ROOT CAUSES

2.0 Overview of Chapter 2

What is the current and past situation of churches related to integrity and corruption? This chapter looks at definitions, forms of corruption, denominational differences, the perspective of church history, benefits and harm of corruption and especially theological, ecclesiological and institutional root causes of the lack of integrity.

2.1 What is Integrity? Corruption? Definitions, Forms

Integrity is the summary of positive virtues. I call it the “Virtue of Virtues”.¹⁵ A person with integrity is respectful, fair, participatory, free from addictions, honest, etc.¹⁶ Corruption is a vice, the opposite to a virtue. It is also the opposite of values. In French it is called an “anti-valeur”.

¹⁵ Stückelberger, Christoph, *Integrity – The Virtue of Virtues*, in Stückelberger, Christoph/ Fust, Walter/ Ike, Obiora (Eds.), *Global Ethics for Leadership. Values and Virtues for Life*, Geneva: Globethics, 2016, 311-323. DOI: <https://doi.org/10.58863/20.500.12424/154302>

¹⁶ More below chapter 2.3. On integrity see also Stückelberger, Christoph/ Galgalo, Joseph, Kobia, Samuel (Eds.), *Leadership with Integrity: Higher Education from Vocation to Funding*, Geneva, Globethics, 2021. DOI: <https://doi.org/10.58863/20.500.12424/4018915>

A Church Integrity System is a systemic and systematic approach of a church or church-related organisation (CRO) to build the organisation and its related entities on values and virtues such as transparency, accountability, fairness etc., which are summarised as integrity, the virtue of virtues.¹⁷

What is corruption? There are several *definitions*. I refer to the classical guide of Transparency International, the leading anti-corruption initiative. Corruption is “the abuse of entrusted power for private gain.”¹⁸ Corruption is the abuse of public or private power (position, authority, means) for personal interests and gain. This is still the most used definition. Others are often broader and therefore not precise enough. As an example: “Corruption can also be defined as any illegal or improper behavior aimed at gaining an unfair advantage through unethical means.”¹⁹ This is too broad, unfair advantage and unethical means can include almost all wrongdoing.

The UN Convention against Transnational Organized Crime defines corrupt practices as “(i) the promise, offering or giving to a public official, directly or indirectly, of an undue advantage; for the official himself or herself or another person or entity, in order that the official act or refrain

¹⁷ More below chapter 2.3.

¹⁸ *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). See also various definitions for corruption, public officials, bribery etc. in United Nations Convention against Corruption (UNCAC), published by the UN Office on Drugs and Crime, Vienna 2004.

¹⁹ Financial Crime Academy (FCA), *Bribery and Corruption: Definition and Process*, <https://financialcrimeacademy.org/bribery-and-corruption/>. (Accessed 16 Aug. 2023). FCA offers very helpful trainings and courses on financial crimes.

from acting in the exercise of his or her functions; ii) solicitation or acceptance by a public official.”²⁰

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.”²¹

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 the public good.”²² 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.”²³

The *corruption of procurement* means paying bribes to sell goods and services where otherwise the competitors would win the competition or 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

²⁰ The *UN Convention against Transnational Organized Crime*, New York, 2000, in UN Anti Corruption Tool Kit, 10.

²¹ *Ibid.*, 37.

²² *Ibid.*, 27.

²³ *Ibid.*, 39.

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 2.8.1).

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 4.5.4).

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’.”²⁴

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.”²⁵

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’.”²⁶

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

²⁴ Ibid., 13.

²⁵ Ibid., 32.

²⁶ Ibid., 11.

disrespect their duties to gain unfair advantage of any kind.”²⁷ 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.”²⁸ Thus it becomes clear that these definitions also include an ethical valuation.

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

²⁷ 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.

²⁸ 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).

funds and conscious disinformation about a company where the short time span between the disinformation and its rectification is used for speculative transactions²⁹ 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.

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.³⁰ Corruption always needs at least two people, a bribing and a bribed person.

2.2 World Christianity by Denominations

When we speak about churches, we have to differentiate by denominations. Myself being reformed-protestant, but ecumenically engaged since my youth and feeling at home in many Christian traditions, it is scientifically necessary to differentiate the corruption by denomination as there are substantial differences. We will see the theological and ecclesiological reasons for it in chapter 5.1. Here, we just briefly summarize the demographic and geographical situation of world Christianity. The figures come mainly from the globally recognized Centre for the Study of Global Christianity at Gordon-Conwell Theological Seminary in US and

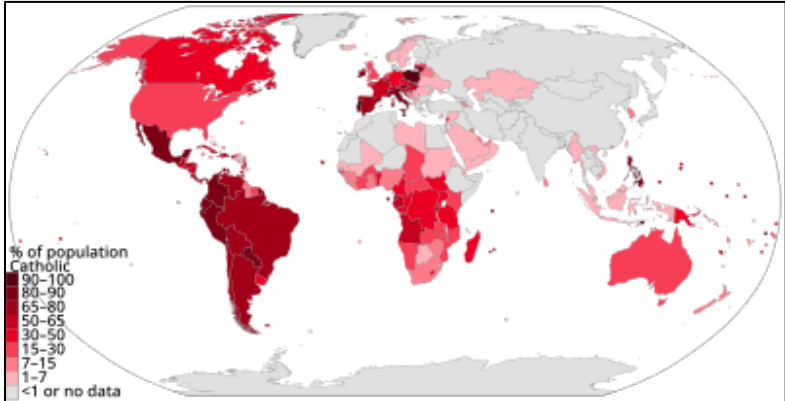
²⁹ See Hübner, Jörg, *‘Macht euch Freunde mit dem ungerechten Mammon!’ Grundsatzüberlegungen zu einer Ethik der Finanzmärkte*, Stuttgart: Kohlhammer, 2009, 67-70.

³⁰ See Stückelberger, Christoph, “Mit Werten und Gesetzen gegen Wirtschaftskriminalität”, *Forum Wirtschaftsethik* (15) 2007/1, 6-11.

PEW Research Centre. They are regularly updated (here figures mainly 2020-2024)³¹.

Total Christianity (largest world religion): 2.3-2.6 billion people, of which:

Catholicism 1.278-1.390 billion



Protestantism 0.8-1.05 billion

Historical Protestantism 300-600 million

Anglicanism 110 million

Baptist churches 100 million

Lutheranism 70-90 million

Calvinism/reformed churches 70-80 million

Methodism 60-80 million

Others 32 million

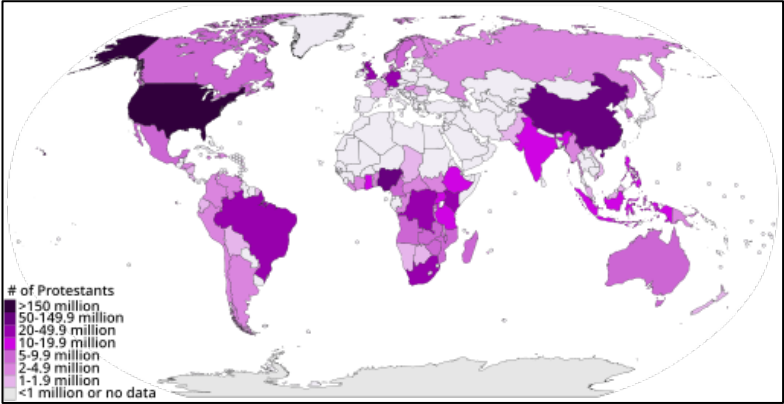
Modern Protestantism 400-500 million

Pentecostalism 280 million

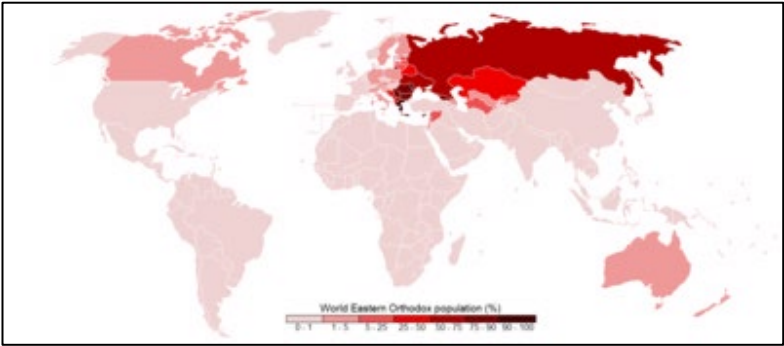
Non-denominational Christianity 80-100 million

³¹ List of Christian denominations by number of members, Wikipedia, https://en.wikipedia.org/wiki/List_of_Christian_denominations_by_number_of_members (accessed 7 July 2024)

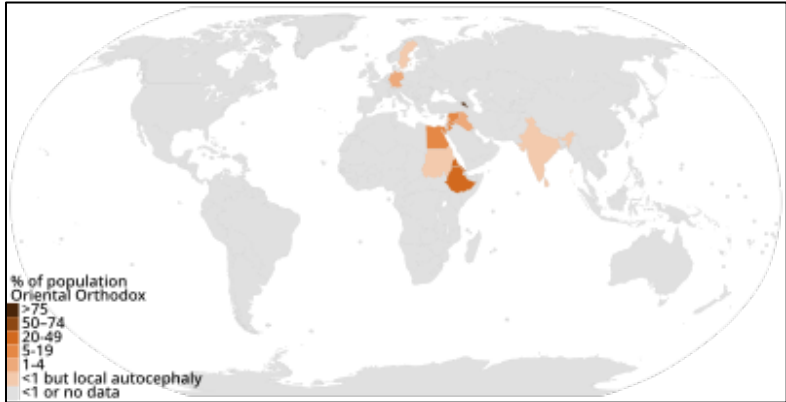
- African initiated churches 60 million
- Chinese Patriotic Christian Churches 25 million
- Eastern Protestant Christianity 22 million
- Others 22 million



Eastern Orthodoxy 220 million



Oriental Orthodoxy 62 million



Nontrinitarian Restorationism 60 million

Independent Catholicism 18 million

Nestorianism 0.6 million

2.3 What are Church Integrity Systems? Definitions and Forms

A Church Integrity System is a systemic and systematic approach of a church or church-related organisation (CRO) to build the organisation and its related entities on values and virtues such as transparency, accountability, fairness etc., which are summarised as integrity, the virtue of virtues.

Integrity is the summary of positive virtues. I call it the “Virtue of Virtues”.³² A person with integrity is respectful, fair, participatory, free

³² Stückelberger, Christoph, *Integrity – The Virtue of Virtues*, in Stückelberger, Christoph/ Fust, Walter/ Ike, Obiora (Eds.), *Global Ethics for Leadership. Values and Virtues for Life*, Geneva: Globethics, 2016, 311-323.

from addictions, honest etc.³³ Corruption is a vice, the opposite to a virtue. It is also the opposite of values. In French it is called an “anti-valeur”.

A virtue describes the behaviour of individual persons. However, it can also be seen as the leading organisational principle of an institution if it is institutionalised in laws, rules and structures and binding for a group of people or an organisation and not only a personal decision.

The word *system* indicates the integration of many single measures and instruments into a systemic and systematic approach. Corruption is not just an isolated action of a person paying once a bribe. Corruption is linked to many factors, sectors and levels in an institution and in society. Integrity therefore needs a respective holistic perspective across sectors of an institution and of society to overcome corruption. Integrity needs an integrated approach, which takes into account the interdependency of the factors.

The following graph visualises this approach:

Four dimensions show the four types of activities:

1. *Raising awareness* through spirituality, information, education and training;
2. *Enforcement* through Institutional reforms, law and judiciary;
3. *Managing money* (finance) with assets, donations and investments;
4. Public pressure through advocacy and campaigning.

These four types of activities need actors on four levels (four colours in the following graph):

1. The core actors at the centre (red): leadership, staff, organs such as planning, monitoring, audit;

³³ On integrity see Stückelberger, Christoph/ Galgalo, Joseph, Kobia, Samuel (Eds.), *Leadership with Integrity: Higher Education from Vocation to Funding*, Geneva, Globethics Publications, 2021.

2. The actors inside the church/organisation (yellow) such as members, academics, women's and men's associations;
3. Actors from the broader society (green) such as government, public administration, private sector and NGO's;
4. Actors outside the country (blue) such as regional or global ecumenical organisations and international specialised networks.

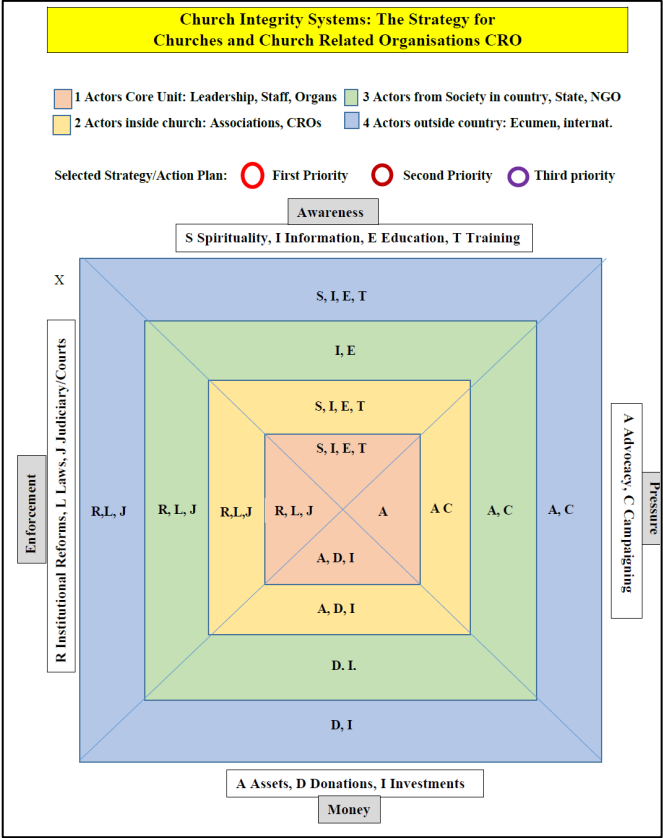
Actors such as a church leader or leadership group, a pastors' or women association, Christian lawyers or academics can develop their own strategy by setting priority activities by sectors and levels.

An organisational integrity system includes manifold instruments from leadership training to the organisational culture, from legal compliance, internal policies and rules to communication and rewards, from risk assessments to whistleblowing and Codes of interest codes.³⁴ Overcoming corruption needs raising awareness through education, media and public campaigning. It needs top-down measures, but also citizen's actions bottom-up.³⁵ An integrity system needs the cooperation of the different stakeholders such as governmental, non-governmental, religious and business actors. "Anti-corruption strategies are most effective when they are participative and inclusive of all stakeholders in society. Such inclusiveness requires building coalitions among stakeholders – government, civil society and NGO – to ensure sustainability of reforms."³⁶

³⁴ A very good overview of such instruments and very practical guide is offered in Dubinsky, Joan Elise/ Richter, Alan, *Global Ethics and Integrity Benchmarks*, 2020. Free download: <https://repository.globethics.net/>

³⁵ As the graph shows, overcoming corruption needs also public pressure by counter-powers, "des contre-pouvoirs vigilants" with "un combat cotoyen" (Alt, Eric/ Van Beneden, Elise, *Résister à la Corruption*, Paris, Gallimard, 2022, 3-4.

³⁶ Kpundeh, Sahr J., *Corruption and Corruption Control in Africa*, June 2000, draft for a workshop. Paper can be received from skpundeh@idt.net. See also below chapter 5.6.



Christoph Stückelberger, Church Integrity Systems, 2025

2.4 Dimensions: Facts of Centuries and Three Decades

2.4.1 Corruption as Old as Humanity?

Corruption seems as old as humanity. Temptations are part of human being and the “fallen world”, as they are described in creation stories in all cultures including the biblical one of Adam and Eve and the apple.

The history of humanity and the history of morality and values shows: humans could survive in harsh nature only in community. At the same

time, human selfishness and attempts to get an advantage over the other, divided these small and growing communities and led to conflicts since ever.³⁷

However, I plead in my definition of corruption not for this broad view, coming from Latin, where “*corruptio*” was an expression for all evil in the world, but for a more precise definition of corruption as abuse of public or professional power for personal gain, in coherence with the classical main definition of corruption today.

Such precise corruption has existed for thousands of years. We mention it not as a justification of fatalism that nothing can be done against it, but rather as an inspiration, how people throughout human history developed mechanisms to resisting and overcoming it.

A few random examples through the centuries:

The story of *Jacob and Esau* in the Old Testament of the Bible: Jacob paid a bribe (a cheap one in form of a soup) to his hungry brother Esau to get the personal gain of the rights of the first-born son from his first-born twin brother (Genesis 25, 29-34).

Judas, disciple of Jesus, accepted a large bribe to betray Jesus so that the soldiers could capture and crucify him (Mark 14:10f. par.).³⁸

The German Reformer Martin Luther started the Reformation as an anti-corruption movement within his Roman-Catholic Church. Eighty of his ninety-five famous theses of 1517, the public starting point of the reform movement, dealt with corruption in his church! Indulgence to buy access to heaven was a clear form of ecclesiastical bribery. Indulgence was the mechanism to buy salvation with money paid to the Vatican. But Luther wrote in his 43rd thesis: it is better to give to the poor than to try to buy one’s own salvation! Luther also criticized the praxis of paying a

³⁷ An easy to read, entertaining new history of morality – from 5 million years ago to the future, offers Sauer, Hanno, *Moral. Die Erfindung von Gut und Böse*, München: Piper, 2023.

³⁸ Many more biblical examples below in chapter 4.1.

bribe to be appointed as a bishop and of priests paying the church money to keep the secret of children after breaking clerical celibacy.

- *In 2017, 500 years after reformation*, many churches still suffer from corrupt practices, even though not in form of indulgence, but other forms of selling church property etc. for personal gain.³⁹
- *World mission in the 19th century* was also sometimes affected by corruption. “The Missionary Review”, a famous international journal of US mission societies, reported in 1880 (!) in an article about “Responsibility of Boards of Trust”: “Mingling Trust Funds with One’s Personal Funds... If the Treasurer of the Presbyterian Foreign Board had kept the board’s fund entirely separate, and not allowed his English agent to mix his advances with said agent’s business assets, this terrible loss of \$50,000 of the Board’s missionary money would have been prevented”⁴⁰ the root cause was already then “missionary funds are given from a feeling of confidence in the good men whose names appear on such Boards and committees.”⁴¹ The missionary Rev Griffith John from Hian-Kan district in China writes with sadness: “Money has been a real curse to the missionary work in China; and wherever it has been introduced, however small, the sum may be, a certain amount of rottenness must follow.”⁴² *Political injuste and grand corruption*: The same Missionary Review complained about the huge political injustice by the opium war of Great Britain against China and the lack of small funds for missionary work: “Great Britain receives \$35,000,000 to \$45,000,000 every year from China in opium-duty, having forced the Chinese Government, against its will,

³⁹ Below many examples in chapters 2 and 3.

⁴⁰ *Responsibility of Boards of Trust*, The Missionary Review, Vol III, Princeton 1880, 169-174 (172. Volume in possession of the author

⁴¹ Ibid, 169.

⁴² *Shall China be Evangelized?*, The Missionary Review, Vol III, Princeton 1880, 105-111 (109)

to admit the poison; while all its missionary societies expend not more than \$350,000 to make known the Gospel to all her millions – not as much for China in five years as is spent in intoxicating drinks in Great Britain in a single day.”⁴³

- *Christian Entrepreneur in 1923* (!), after World War I, a hundred years ago, wrote the following on corruption in business⁴⁴: “There can be times and situations where it can become extraordinarily difficult for the individual to follow his [ethical] orientation unconditionally. For example, in countries where everything has been turned upside down by the war [World War I] and its aftermath, it can happen that unscrupulous officials no longer do anything without bribes, and even better elements are urged to supplement their starvation wages in the same way. In the East, there are even states where there are specific tariffs for the venality of civil servants, from the minister on down. The merchant or manufacturer who has had his main sales or sources of supply in those countries may be faced with the alternative of bribing like everyone else or of forfeiting his dealings with the country in question altogether. Therefore, the individual will again and again be confronted with more difficult or easier questions of conscience, for which he cannot find the answer in any penal code, but only in his innermost being....Business and truth are not, as is claimed, two incompatible concepts, but there can be wealth which is not willingly tainted with stains of untruth and which does not impose a burden of conscience on its possessors.”

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

⁴³ *ibid* (106).

⁴⁴ *Des Christen Stellung zu Wohlstand und Reichtum. Gedanken und Erfahrungen eines alten Kaufmannes*, Meiringen: Walter Loeppthien-Klein, 1923 (!), 41. Author not published. Translation from German by CS.

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,⁴⁵ 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 BRICS countries (Brazil, Russia, India, China, South Africa), corruption is also notorious and widespread.

The *extent of corruption* has increased enormously in the last thirty 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 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

⁴⁵ 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.

companies involving huge investments and long-term rights. Angola, Russia, and the Democratic Republic of Congo (DRC) are only a few examples.⁴⁶ 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.⁴⁷

Indebtedness of countries is still linked to corruption. The Covid-19 pandemic aggravated it. Also “debt management programmes are not immune to corruption.”⁴⁸ Enhancing transparency in debt restructuring is needed!

Efforts to reduce corruption have been very widespread internationally. Nevertheless, corruption is overall hardly reduced. We will be looking more closely for reasons of this observation.

2.4.2 International Corruption and Governance Indices

2.4.2.1 Corruption Perception Index CPI by Country

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)* 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

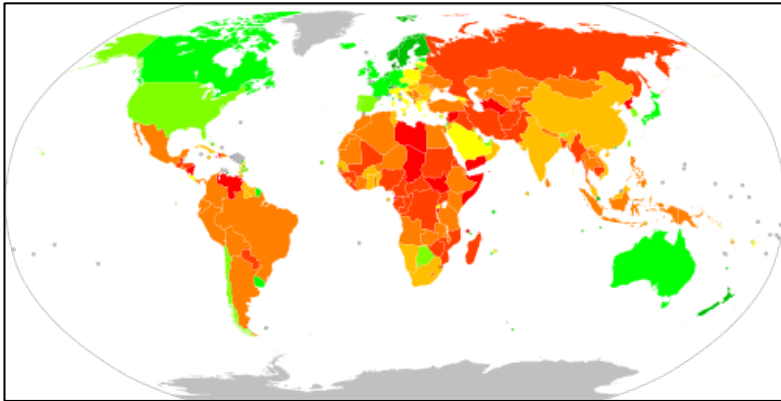
⁴⁶ Ntamwenge, Corneille, *Business Ethics in the Fight against Corruption in Central Africa. Towards the Defense of the Culture of Integrity and Respect for Human Dignity*, doctoral thesis, Brussels/Leuven, 2009, manuscript. Nwamwenge, Corneille, *l'éthique des affaires au Congo. Tisser une culture d'intégrité en Afrique Centrale*, Geneva : Globethics Publications, Focus Series 5, 2012.

⁴⁷ 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.

⁴⁸ Transparency International: Till debt do us part, TI Newsletter, 13/10/2023, without page.

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 2022 can be seen in an interactive way with a world map of all countries.⁴⁹

The full country list of CPI is published here because it helps to better understand also the behavior of churches and other religious organisations in a country: the more a country is affected by corruption, the more likely it is that also religious organisations are affected, as they need public and private services e.g. in building, permissions etc. However, there is no automatic dependency. As we will see later, factors of denominational identity, size and history of a church community lead to many different attitudes of churches in the same country.



Corruption Perceptions Index Country list 2020-2022

#	Nation or Territory	2022 ^[5]		2021 ^[23]		2020 ^[24]	
		Score	Δ ^[1]	Score	Δ ^[1]	Score	Δ ^[1]
1	 Denmark	90	—	88	—	88	—
2	 New Zealand	87	▼1	88	—	88	—

⁴⁹ <https://www.transparency.org/en/cpi/2022> The colours of the map and the form of the country list are taken from https://en.wikipedia.org/wiki/Corruption_Perceptions_Index, based on TI data.

#	Nation or Territory	2022 ^[5]		2021 ^[23]		2020 ^[24]	
		Score	Δ ^[1]	Score	Δ ^[1]	Score	Δ ^[1]
2	 Finland	87	▼1	88	▲2	85	—
4	 Norway	84	—	85	▲3	84	—
5	 Singapore	83	▼1	85	▼1	85	▲1
5	 Sweden	83	▼1	85	▼1	85	▲1
7	 Switzerland	82	—	84	▼4	85	▲1
8	 Netherlands	80	—	82	—	82	—
9	 Germany	79	▲1	80	▼1	80	—
10	 Luxembourg	77	▼1	81	—	80	—
10	 Ireland	77	▲3	74	▲7	72	▼2
12	 Hong Kong	76	—	76	▼1	77	▲5
13	 Australia	75	▲5	73	▼7	77	▲1
14	 Iceland	74	▼1	74	▲4	75	▼6
14	 Estonia	74	▼1	74	▲4	75	▲1
14	 Uruguay	74	▲4	73	▲3	71	—
14	 Canada	74	▼1	75	▼2	77	▲1
18	 Japan	73	—	73	▲1	74	▲1
18	 United Kingdom	73	▼7	78	—	77	▲1
18	 Belgium	73	—	73	▼3	76	▲2
21	 France	72	▲1	71	▲1	69	—
22	 Austria	71	▼9	74	▲2	76	▼3
23	 Seychelles	70	—	70	▲4	66	—
24	 United States	69	▲3	67	▼2	67	▼2
25	 Taiwan	68	—	68	▲3	65	—
25	 Bhutan	68	—	68	▼1	68	▲1
27	 Chile	67	—	67	▼2	67	▲1
27	 United Arab Emirates	67	▼3	69	▼3	71	—
29	 Barbados	65	—	65	—	64	▲1

#	Nation or Territory	2022 ^[5]		2021 ^[23]		2020 ^[24]	
		Score	Δ ^[1]	Score	Δ ^[1]	Score	Δ ^[1]
30	 Bahamas	64	—	64	—	63	▼1
31	 Israel	63	▲5	59	▼1	60	—
31	 South Korea	63	▲1	62	▲1	61	▲6
33	 Portugal	62	▼1	62	▲1	61	▼3
33	 Lithuania	62	▲1	61	▲1	60	—
35	 Spain	60	▼1	61	▼2	62	▼2
35	 Saint Vincent and the Grenadines	60	▲1	59	▲4	59	▼1
35	 Botswana	60	▲10	55	▼10	60	▼1
35	 Cape Verde	60	▲4	58	▲2	58	—
—	 Brunei Darussalam	—	—	—	—	60	—
39	 Latvia	59	▼3	59	▲6	57	▲2
40	 Qatar	58	▼9	63	▼1	63	—
41	 Georgia	56	▲4	55	—	56	▼1
41	 Slovenia	56	—	57	▼6	60	—
41	 Italy	56	▲1	56	▲10	53	▼1
41	 Czechia	56	▲8	54	—	54	▼5
45	 Dominica	55	—	55	▲3	55	—
45	 Saint Lucia	55	▼3	56	▲3	56	▲3
45	 Poland	55	▼3	56	▲3	56	▼4
48	 Costa Rica	54	▼9	58	▲3	57	▲2
49	 Fiji	53	▼4	55	▲10	—	—
49	 Slovakia	53	▲7	52	▲4	49	▼1
51	 Cyprus	52	▲1	53	▼10	57	▼1
51	 Greece	52	▲7	49	▲1	50	▲1
51	 Grenada	52	▲1	53	—	53	▼1
54	 Malta	51	▼5	54	▲3	53	▼2
54	 Rwanda	51	▼2	53	▼3	54	▲2

#	Nation or Territory	2022 ^[5]		2021 ^[23]		2020 ^[24]	
		Score	Δ ^[1]	Score	Δ ^[1]	Score	Δ ^[1]
54	 Saudi Arabia	51	▼2	53	—	53	▼1
57	 Mauritius	50	▼8	54	▲3	53	▲4
57	 Croatia	50	▲6	47	—	47	—
59	 Namibia	49	▼1	49	▼1	51	▼1
60	 Vanuatu	48	▲6	45	▲9	43	▼11
61	 Jordan	47	▼3	49	▲2	49	—
61	 Malaysia	47	▲1	48	▼5	51	▼6
63	 Armenia	46	▼5	49	▲2	49	▲17
63	 Romania	46	▲3	45	▲3	44	▲1
65	 Cuba	45	▼1	46	▼1	47	▼3
65	 China	45	▲1	45	▲12	42	▲2
65	 São Tomé and Príncipe	45	▲1	45	▼3	47	▲1
65	 Montenegro	45	▼1	46	▲3	45	▼1
69	 Oman	44	▼13	52	▼7	54	▲7
69	 Jamaica	44	▲1	44	▼1	44	▲5
69	 Bahrain	44	▲9	42	—	42	▼1
72	 South Africa	43	▼2	44	▼1	44	▲1
72	 Ghana	43	▲1	43	▲2	43	▲5
72	 Senegal	43	▲1	43	▼6	45	▼1
72	 Benin	43	▲6	42	▲5	41	▼3
72	 Bulgaria	43	▲6	42	▼9	44	▲5
77	 Hungary	42	▼4	43	▼4	44	▲1
77	 Trinidad and Tobago	42	▲5	41	▲4	40	▼1
77	 Burkina Faso	42	▲1	42	▲8	40	▼1
77	 Solomon Islands	42	▼4	43	▲5	42	▼1
77	 Kuwait	42	▼4	43	▲5	42	▲7
77	 Timor-Leste	42	▲5	41	▲4	40	▲7
77	 Vietnam	42	▲10	39	▲17	36	▼8

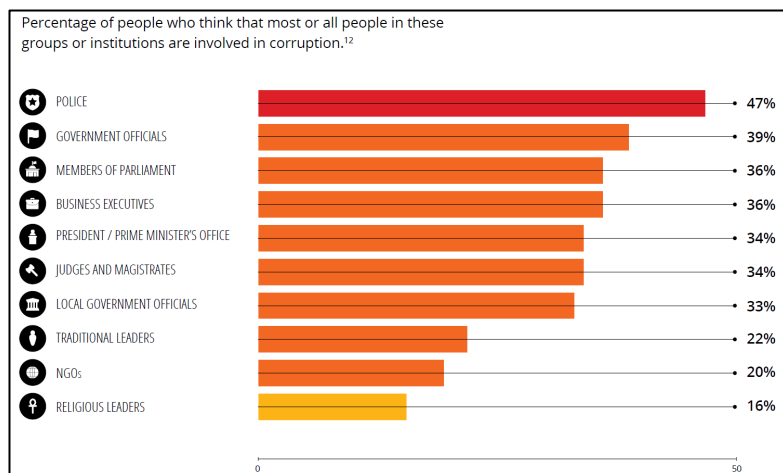
#	Nation or Territory	2022 ^[5]		2021 ^[23]		2020 ^[24]	
		Score	Δ ^[1]	Score	Δ ^[1]	Score	Δ ^[1]
84	 Kosovo	41	▲3	39	▲17	36	▼3
85	 Guyana	40	▲2	39	▼4	41	▲2
85	 Suriname	40	▲2	39	▲7	38	▼24
85	 Maldives	40	—	40	▼10	43	▲55
85	 North Macedonia	40	▲2	39	▲24	35	▼5
85	 Tunisia	40	▼15	44	▼1	44	▲5
85	 India	40	—	40	▲1	40	▼6
91	 Moldova	39	▲14	36	▲10	34	▲5
91	 Belarus	39	▼9	41	▼19	47	▲3
91	 Colombia	39	▼4	39	▲5	39	▲4
94	 Morocco	38	▼7	39	▼1	40	▼6
94	 Ethiopia	38	▼7	39	▲7	38	▲2
94	 Argentina	38	▲2	38	▼18	42	▼12
94	 Tanzania	38	▼7	39	▲7	38	▲2
94	 Brazil	38	▲2	38	▼2	38	▲12
99	 Lesotho	37	▼3	38	▼13	41	▲2
99	 Ivory Coast	37	▲6	36	▼1	36	▲2
101	 Thailand	36	▲9	35	▼6	36	▼3
101	 Albania	36	▲9	35	▼6	36	▲2
101	 Serbia	36	▼5	38	▼2	38	▼3
101	 Turkey	36	▼5	38	▼10	40	▲5
101	 Panama	36	▲4	36	▲6	35	▼10
101	 Sri Lanka	36	▲1	37	▼8	38	▼1
101	 Kazakhstan	36	▲1	37	▼8	38	▲19
101	 Ecuador	36	▲4	36	▼13	39	▲1
101	 Peru	36	▲4	36	▼11	38	▲7
110	 Sierra Leone	34	▲5	34	▲2	33	▲2

#	Nation or Territory	2022 ^[5]		2021 ^[23]		2020 ^[24]	
		Score	Δ ^[1]	Score	Δ ^[1]	Score	Δ ^[1]
110	 Nepal	34	▲7	33	—	33	▼4
110	 Malawi	34	—	35	▲19	30	▼6
110	 Bosnia and Herzegovina	34	—	35	▲1	35	▼10
110	 Indonesia	34	▼14	38	▲6	37	▼17
110	 Gambia	34	▼8	37	—	37	▼6
116	 Zambia	33	▲1	33	—	33	▼4
116	 Philippines	33	▲1	33	▼2	34	▼2
116	 Mongolia	33	▼6	35	▲1	35	▼5
116	 El Salvador	33	▼1	34	▼11	36	▲9
116	 Ukraine	33	▲6	32	▼5	33	▲9
116	 Algeria	33	▲1	33	▼13	36	▲2
116	 Angola	33	▲20	29	▲6	27	▲4
123	 Niger	32	▲1	31	▼1	32	▼3
123	 Kenya	32	▲5	30	▼4	31	▲13
123	 Dominican Republic	32	▲5	30	▲9	28	—
126	 Uzbekistan	31	▲14	28	▲6	26	▲7
126	 Bolivia	31	▲2	30	▼4	31	▼1
126	 Mexico	31	▼2	31	—	31	▲6
126	 Laos	31	▲2	30	▲6	29	▼4
130	 Papua New Guinea	30	▼6	31	▲18	27	▼5
130	 Togo	30	▼2	30	▲6	29	▼4
130	 Egypt	30	▼13	33	—	33	▼11
130	 Eswatini	30	▼8	32	▼5	33	▼4
130	 Mauritania	30	▲10	28	▼6	29	▲3
130	 Djibouti	30	▼2	30	▲14	27	▼16
136	Gabon	29	▼12	31	▲5	30	▼6

#	Nation or Territory	2022 ^[5]		2021 ^[23]		2020 ^[24]	
		Score	Δ ^[1]	Score	Δ ^[1]	Score	Δ ^[1]
137	 Mali	28	▼1	29	▼7	30	▲1
137	 Russia	28	▼1	29	▼7	30	▲8
137	 Paraguay	28	▼9	30	▲9	28	—
140	 Pakistan	27	—	28	▼16	31	▼4
140	 Kyrgyzstan	27	▲4	27	▼20	31	▲2
142	 Uganda	26	▲2	27	▼2	27	▼5
142	 Mozambique	26	▲5	26	▲2	25	▼3
142	 Cameroon	26	▲2	27	▲5	25	▲4
142	 Liberia	26	▼6	29	▲1	28	—
142	 Madagascar	26	▲5	26	▲2	25	▲9
147	 Guinea	25	▲3	25	▼13	28	▼7
147	 Bangladesh	25	—	26	▼1	26	—
147	 Iran	25	▲3	25	▼1	25	▼3
150	 Nigeria	24	▲4	24	▼5	25	▼3
150	 Central African Republic	24	▲4	24	▼8	26	▲7
150	 Afghanistan	24	▲24	16	▼9	19	▲8
150	 Cambodia	24	▲7	23	▲3	21	▲2
150	 Lebanon	24	▲4	24	▼5	25	▼12
150	 Guatemala	24	—	25	▼1	25	▼3
150	 Tajikistan	24	—	25	▼1	25	▲4
157	 Zimbabwe	23	—	23	—	24	▲1
157	 Azerbaijan	23	▼29	30	▲1	30	▼3
157	 Myanmar	23	▼17	28	▼3	28	▼7
157	 Honduras	23	—	23	—	24	▼11
157	 Iraq	23	—	23	▲3	21	▲2
162	 Eritrea	22	▼1	22	▼1	21	—
162	 Sudan	22	▲2	20	▲10	16	▼1

#	Nation or Territory	2022 ^[5]		2021 ^[23]		2020 ^[24]	
		Score	Δ ^[i]	Score	Δ ^[i]	Score	Δ ^[i]
164	 Congo	21	▼2	21	▲3	19	—
164	 Guinea-Bissau	21	▼2	21	▲3	19	▲3
166	 Democratic Republic of the Congo	20	▲3	19	▲1	18	▼2
167	 Turkmenistan	19	▲2	19	▼4	19	—
167	 Nicaragua	19	▼3	20	▼5	22	▲2
167	 Comoros	19	▼3	20	▼4	21	▼7
167	 Chad	19	▼3	20	▼4	21	▲2
171	 Libya	17	▲1	17	▲1	17	▼5
171	 Haiti	17	▼7	20	▲6	18	▼2
171	 North Korea	17	▲3	16	▼4	18	▲2
171	 Equatorial Guinea	17	▲1	17	▲2	16	▼1
171	 Burundi	17	▼2	19	▼4	19	—
176	 Yemen	16	▼2	16	▲2	15	▲1
177	 Venezuela	14	—	14	▼1	15	▼3
178	 Syria	13	—	13	—	14	—
178	 South Sudan	13	▲2	11	▼1	12	—
180	 Somalia	12	▼2	13	▲1	12	▲1

2.4.2.2 Corruption Perception Index CPI by Institutions



The Corruption Perception by type of institution⁵⁰ shows that politics and business are perceived to be more corrupt than NGOs or religious organisations. However, this is again perception, which can be linked also to pre-judices. We should avoid such perceptions and general judgment of a group of professionals such as “most policemen are corrupt” or “you cannot be a government minister without being corrupt.” Such general judgments are simply unethical as they assume a collective guilt.

2.4.2.3 Bribe Payers Index (PBI)

From 1999 to 2011, a second index has been published by Transparency International: The *Bribe Payers 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

⁵⁰ Transparency International, *Global Corruption Barometer Africa 2019*, Berlin, 2019, 12.

in economic matters.⁵¹ The index showed 28 industrialised and emerging countries. Japan, Netherlands, Switzerland, Belgium and Germany have been perceived as the least affected by bribe payers and Russia, China, Mexico, Indonesia and the Emirates have been listed as the most affected. Again, this index has to be taken with caution as it is perception. Corruption by definition is in most cases not transparent and therefore hard figures are difficult to get and verify.

2.4.2.4 Global Corruption Barometer (GCB)

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 2003.⁵² The last global one available of 2017 collects “citizen’s voices from around the world”.⁵³ A regional GCB’s for Latin America and the Caribbean was published in 2019.

2.4.2.5 Chandler Good Government Index (CGI)

Government capabilities for anti-corruption efforts are also compared and measured, in the *Transparency International* indices⁵⁴ and more specifically also in the (relatively new) annual *Chandler Good Government Index*. The 2024 index offered a country ranking of 131 countries⁵⁵ along six major criteria/pillars: 1. Leadership and Foresight, 2. Robust Laws and Policies, 3. Strong Institutions, 4. Financial Stewardship, 5. Attractive Marketplace, 6. Global Influence and Reputation, 7. Helping People Rise.

⁵¹ More information on the methodology and the sources of both indices are found on www.transparency.org. Also https://en.wikipedia.org/wiki/Bribe_Payers_Index.

⁵² <https://www.transparency.org/en/gcb>.

⁵³ Transparency International: *Citizen’s Voices from Around the World*.

⁵⁴ Transparency International, *Global Corruption Barometer 2009*, Berlin: Transparency International, 2009.

⁵⁵ <https://chandlergoodgovernmentindex.com>. The organisation is a non-profit organisation based in Singapore.

This index is broader than “just” measuring the level of corruption perception. It looks in a more holistic way at factors for good governance, which then obviously reduce corruption.

2.4.3 Extent and Perception of Corruption in Churches and in Other Religions

Facts and figures about corruption in other religions than Christian churches are not the topic of this study. I dealt with it in the book “Corruption-free Religions are possible”⁵⁶ all world religions are affected, even though in different ways. 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:

2.4.3.1 Christian Churches

On corruption in churches, no broad, comparative empirical research exists. More and more researches on corruption and its perception in churches and church-related agencies exist.⁵⁷ The growing number of

⁵⁶ Stückelberger, Christoph (Ed.), *Corruption-free Religions are Possible. Integrity, Stewardship, Accountability*, Geneva: Globethics Publications, Praxis Series 15, 2021. DOI: <https://doi.org/10.58863/20.500.12424/4058722>

⁵⁷ See e.g. Ahrens, Theodor, *Vom Charme der Gabe. Theologie Interkulturell*, Frankfurt a.M.: Lembeck, 2008, available in part at <http://books.google.com>; Ekue, Amélé Adamavi-Aho/ Biehl, Michael, *Gottesgabe. Vom Geben und Nehmen im Kontext gelebter Religion*, Frankfurt a.M., Lembeck, 2005, various articles related to corruption; 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.

publications focus mainly on biblical studies, ethical reflection, public church statements, codes of conduct, some concrete sectors (e.g. sexual abuse in the Catholic Church) or concrete cases (such as mentioned below in chapters 3-3.6). They are more solution-oriented than empirical-descriptive with hard figures. Case studies, programmes, statements are reported below in chapter 3 on experiences of churches and church-related agencies.

“The Dark Side of the Pulpit” by Charles H. Smith: This book explores various cases of corruption within churches, uncovering scandals involving embezzlement, sexual misconduct, power abuse, and more. It sheds light on the hidden side of some religious institutions and their leaders.

One detailed study was made by Theodor 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.⁵⁸ 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.⁵⁹ A major effect of corruption is seen in the loss of trust between donors and their partners (61%). What are the solutions?⁶⁰ 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,

⁵⁸ Ahrens, Theodor, “Wenn Gaben fehlgehen. Korruption als Problem ökumenischer Beziehungen”, in: Ahrens, Theodor, op. cit., 41-142 (especially 73-90).

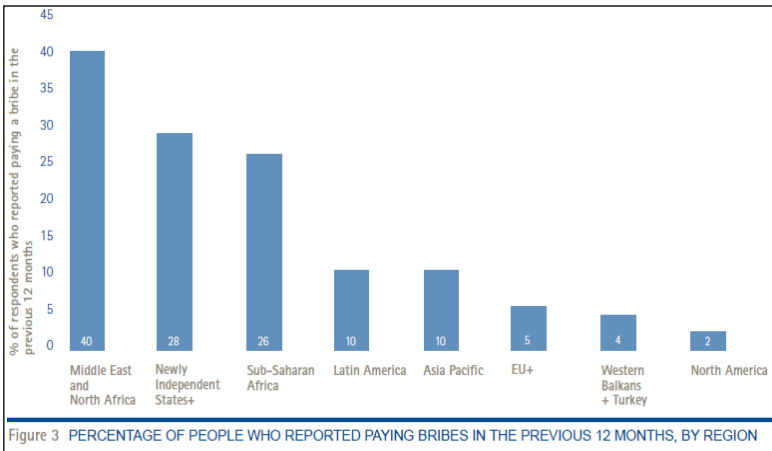
⁵⁹ Ibid., 78-80.

⁶⁰ Ibid., 82-86.

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.

2.4.3.2 *Islamic Communities. Example Pilgrimage*

Islam: According to the TI Corruption Barometer 2009 (see graph below)⁶¹, 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.



⁶¹ Transparency International, *Global Corruption Barometer 2009*, Berlin: Transparency International, 2009, www.transparency.org/policy_research/surveys_indices/gcb/2009, 7.

Corruption and Hajj:

Islamic indulgence: stealing money by corruption and then supporting poor Muslims for Hajj like pilgrimage to Rome. In 2014, the Religious affairs Minister of Indonesia resigned over corruption charges related to his management of a USD 5 billion state sponsored pilgrimage fund.⁶²

Bio's administration, led by his Chief Minister David J. Francis, has issued an investigative report accusing former president Ernest Bai Koroma and his previous government of widespread financial corruption. The allegations against Koroma include stealing millions of dollars from government revenue, selling of state properties, selling significant amounts of a state mining company, stealing funds meant for the country's victims of Ebola and the mudslide; and stealing funds meant to help some poor Sierra Leonean Muslims to go on Hajj. On Bio's orders, the Sierra Leone Justice Ministry has set up a commission of judges, led by an international judge, to investigate the allegations against the previous government.⁶³

2.4.3.3 Hinduism and Buddhism

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

⁶² Indonesia: Religious Affairs Minister Resigns over corruption charges, OCCRP (Organized Crime and Corruption Reporting Project), 28 May 20214.

⁶³ Some articles on corruption in Hajj/Islamic pilgrimage: https://en.wikipedia.org/wiki/Julius_Maada_Bio; <https://slate.com/news-and-politics/2018/10/saudi-arabia-hajj-boycott-jamal-khashoggi.html>. <https://www.rferl.org/a/1056933.html>; <https://www.nytimes.com/2010/08/06/world/asia/06hajj.html>; <https://www.dhakatribune.com/bangladesh/dhaka/2019/08/03/president-strong-action-against-corruption-in-hajj-management>

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.⁶⁴

Buddhism: Even though the public image might be that corruption exists less in Buddhism than other world religions and “giving” is predominant over “taking”⁶⁵, 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 2005,⁶⁶ 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 to increase their own reputation and discredit the others.

⁶⁴ Nanda, Meera, *The God Market. How Globalization is Making India More Hindu*, New Delhi: Random House, 2009.

⁶⁵ Köberlin, Gerhard, Die erste Fähre ans andere Ufer. Warum ist ‘das Geben’ im Buddhismus die erste der zehn ‘Fähren ans andere Ufer’?, in Ekue, Amélé Adamavi-Aho/ Biehl, Michael, Gottesgabe. Vom Geben und Nehmen im Kontext gelebter Religion, Frankfurt a.M., Lembeck, 2005, 81-94.

⁶⁶ Curren, Erik D., *Buddha’s Not Smiling: Uncovering Corruption at the Heart of Tibetan Buddhism Today*, Eastbourne: Gardners Books, 2009.

2.5 Negative Effects of Corruption in Churches and Related Institutions

2.5.1 Negative Effects on Development and Reputation in all Sectors

Corruption has manifold negative *effects* on development of the whole population and of the reputation of specific institutions and persons. This is the case for grand, but also for small and grey forms of corruption⁶⁷:

- Corruption is one of the *major obstacles for sustainable development and for reducing climate warming!* Through corruption, capital and human resources are not invested in productive activities for sustainable development, forest protection, but enable forest destruction of land and capital is directed to private interests and wealth.
- *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.

⁶⁷ See e.g. Bardi, Ugo/ Pereira, Carlos Alvarez (Eds), Limits and Beyond. 50 years on from ‘the Limits to growth’, what did we learn and what’s next? A Report to the Club of Rome, Exapt, UK, 2022; Dahm, Daniel, Benchmark Nachhaltigkeit. Sustainability ZeroLine. Das Mass für eine zukunftsfähige Ökonomie, Bielefeld, transkript 2019; 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: Kluwer Academic Publishers, 1998; Pieth, Mark/ Eigen, Peter (eds.), Korruption im internationalen Geschäftsverkehr. Bestandsaufnahme, Bekämpfung, Prävention, Neuwied/Kriftel: Luchterhand, 1999.

- *Violation of human rights* such as equity, equal access, security, right to food and water etc.⁶⁸
- *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. The new debt crisis since 2002 after Covid-19 is seriously linked to corruption.
- *Abuse of the Covid pandemic*: huge amounts of money dedicated to Covid-19 relief, have been stolen in the US by criminals.⁶⁹
- *Shortage of taxes and other national revenues* for public tasks, as tax officials are corrupt; hence, paying habits are rather weak.⁷⁰
- *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).

⁶⁸ The UN Human Rights Council adopted a Resolution: *The negative impact of corruption on the enjoyment human rights*: HRC/Res 53/17, adopted on 13 July 2023. - Borghi, Marco/ Meyer-Bisch, Patrice, *La corruption. L'envers des droits de l'homme*, Fribourg : Editions Universitaires, 1995.

⁶⁹ Estimated \$64 billion from one Covid-19 relief fund in the US was stolen by gangsters from drop accounts, \$163 million from the labor department fund. Source: https://theconversation.com/us/investigations/mailbox-robberies-drop-accounts-checkwashing-fraud-gangs-of-fullz?utm_medium=email&utm_campaign=EOY%202023%20Appeal%209%2012723&utm_content=EOY%202023%20Appeal%209%2012723+CID_c59f1a68d326aae15ad7528e1fc4b2c9&utm_source=campaign_monitor_us&utm_term=Heists%20Worth%20Billions

⁷⁰ 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 <https://repository.globethics.net>).

- *Increased risks to safety, health⁷¹, water⁷², 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 services⁷³ 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 formula 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.

⁷¹ 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).

⁷² 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).

⁷³ 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 <https://repository.globethics.net>).

- *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).⁷⁴ 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.⁷⁵

⁷⁴ E.g. Hadjadj, Djillali, *Corruption et démocratie en Algérie*, Paris: La Dispute, 1999.

⁷⁵ 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).

- *Support of dictatorships* (that may finance their private security forces by bribes and thus become more independent of parliamentary controls) *and of armed movements of rebels.*
- *Undermining the acceptance of public and private development co-operation;*
- *Migration:* corruption is one driver of migration as people want to escape corrupt environments.⁷⁶

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 Development) 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.”⁷⁷

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 percent of the taxes end up not in the tax

⁷⁶ Lapshyna, Iryna, *Corruption as a Driver of Migration Aspirations: The Case of Ukraine*, Economics and Sociology, Vol 7, No 4, 133-127. DOI: 10.14254/2071-789X.2014/7-4/8.

⁷⁷ 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.

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 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."⁷⁸ 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

⁷⁸ Frisch, Dieter, "Entwicklungspolitische Gesichtspunkte der Korruption", in: Pieth, Mark/ Eigen, Peter (eds.), op. cit., 97.

elected settle by accepting bribes once they have taken office. Not 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.⁷⁹

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

⁷⁹ Ten ethical theses for financing electoral campaigns are developed in Stückelberger, Christoph, “Financement des campagnes électorales et corruption: dix thèses éthiques”, Keynote speech, Yaoundé, 26 October 2002 (download for free from www.christophstueckelberger.ch).

all partners.”⁸⁰ The Uniting Church in Australia 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.”⁸¹

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.⁸²

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

⁸⁰ Mshana, Rogate, “Korruption in kirchlichen Partnerschaften und der Weg zur Überwindung dieser Probleme”, in: *Geld und Kultur in internationalen Partnerschaften. Texte einer Tagung des Nordelbischen Zentrums für Weltmission und kirchlichen Weltdienst am 2. Dez. 2009*, epd Dokumentation 2010/8, 20-22 (22, quoted from the English original manuscript).

⁸¹ 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).

⁸² 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 <https://repository.globethics.net>).

affected by corruption and fraud because action must be very fast where infrastructure is destroyed and regular institutions are not functioning. It 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.⁸³ Cases with Muslim organisations in Aceh or Christian relief in South India after the tsunami⁸⁴ led to case studies and clearer guidelines. Transparency International (TI) published two reports in 2006 and 2008⁸⁵ and a handbook in 2010.⁸⁶ 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.

⁸³ Pieth, Mark/ Eigen, Peter (eds.), op. cit., 133f.

⁸⁴ See chapter 2.1.6 on churches in India.

⁸⁵ See Maxwell, Daniel *et al.*, *Preventing Corruption in Humanitarian Assistance. Final Research Report*, Berlin: Transparency International, 2008.

⁸⁶ 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).

2.5.2 Additional Effects: Poverty, Reputation and Secularization

What we describe above as the negative effects of corruption in all sectors, especially state, private sector and non-governmental organisations, is also true for religious organisations.

In addition,

- Corruption in churches contributes to continued *poverty* in the affected churches as in the State.⁸⁷ E.g. the sales of church property where the benefit goes to the private pocket of a church leaders or his special interest group, a fair development of the church is at stake.
- The *reputation* damage is deeper and more serious than in secular organisations. Religious organisations by definition refer to a divine entity above and in the inner most of humans and creation. With corruption and lack of integrity, they are seen as “the same as all worldly humans and organisations”. This damages not only individuals and organisations, but the message itself. “Why should we believe in God if this God does not make a difference in behavior and trustworthiness?”
- In many countries, especially in Europe and North America, but not only there, corruption and a lack of integrity increases *secularisation*. Corruption, sex scandals, power games, manipulated elections let many people quit the church or other religious organisations. Therefore, overcoming corruption and decisive actions are vital for all religious organisations!
- However, secularisation is a complex phenomenon and cannot be reduced to one factor. Urbanisation, media, consumerism, pluralistic societies with a patchwork of worldviews, religions and ideologies in the same families, communities and organisations, the hype of

⁸⁷ Ehiabhi, Raphael, Nigerians are Poor because of Corruption: A Comparative Analysis, Lagos: Trade Mastering 2018, academia.edu.

research in science and others are such factors. The dimension of secularisation in the western countries is immense. Surveys from Gallup found, that in USA, only 47% of the population are 2023 member of a church, synagogue or mosque.⁸⁸ The three key elements of religious life – belief, behaviour and belonging – are lower than ever in American history.

- There are political crises-books such as “Why nations fail”⁸⁹ or “How democracies die”⁹⁰. Similarly, one can analyse “*Why churches fail*” or “*How religions die*”. *The lack of integrity systems is one reason among others for failing and dying institutions.*
- Corruption contributes to *change of denomination or even religion*: A Catholic may join Pentecostals assuming it has less challenges e.g. in sexual corruption, a Protestant may become Buddhist etc.⁹¹

2.5.3 Church Elections: the Decisive Kick-off for Integrity

Similar *mechanisms* as in political elections happen in church elections⁹²:

- Buying votes of members of church parliaments/synods, especially in elections of church presidents, by offering to cover costs of

⁸⁸ Phil Zuckerman: Three big numbers that tell the story of secularization in America, The Conversation, 27 Feb 2023, 4 pages.

⁸⁹ James Robinson, *Why nations Fail*, Profile Books, 2013.

⁹⁰ Steven Levitsky, Daniel Ziblatt, *How Democracies die*, Random House, 2019.

⁹¹ See above, 2.4, FN 62 on corruption as driver for migration.

⁹² See examples in chapter 3.1. Ten ethical theses for financing electoral campaigns are developed in Stückelberger, Christoph, *Financement des campagnes électorales et corruption: dix thèses éthiques*, Keynote speech, Yaoundé, 26 October 2002 (download for free from www.christophstueckelberger.ch).

transports for election meetings/parliament sessions, by offering future positions in provincial church councils etc.⁹³

- Negative campaigning of a candidate against other candidates, sometimes with fake news and;
- Donating money for election campaigns to finance above practice, donated by politicians or even the president of a country, through indirect and not transparent channels.
- Changes of church constitutions about number of mandates (in many churches limited to two mandates of five years, but with constitutional change allowing a third mandate similar to political manoeuvres);
- Play the card of competition between denominations in church councils with different Christian denominations (even though this is not necessarily linked to corruption or lack of integrity, but a true ecclesial battle of balancing or sidelining certain denominations);
- The ethnic, tribal, linguistic and regional identity of candidates often plays a key role, mirroring the conflict lines in politics. Local or ethnic leaders sometimes support financially and with other incentives candidates belonging to their own entity. Again. This is not per se negative, but it alienates church elections from Christian criteria (such as theological positions, vision for the future of the church or ability to create unity in the church) and replaces them by secular political, ethnic etc. criteria, which often then increases conflicts instead of recusing them;
- Church elections in some cases even lead to a split of churches and forming new denominations;

⁹³ The author received detailed reporting with figures and names of such practices of national and provincial church elections from various churches in DRC, India and other countries in Africa and Asia.

- If church elections are influenced by buying votes, it is likely that the praxis continues during the terms of the elected, because the elected leader is in debt of those who elected him (normally men, rarely women).
- Collusion with political leaders is happening very often: political leaders support legally or with untransparent means candidates for church leadership, who are in favour of their own political position, be it majority or opposition.
- A national church leader in an African country received from the President of the country a brand new very expensive white car, worth over 100,000 USD. Is it a customary respect for national authorities or a bribe? As a minimum it should be received as a gift to the church and not the private property of a church leader.
- Some church leaders “prophets” claim to express the divine voice by announcing the chosen leader and thus influence elections by spiritual means. The wisdom of Paul in the New Testament called for caution when it comes to the claim of prophecies.

Similar *solutions* have to be considered in church elections as in politics⁹⁴:

- Integrity in church elections is crucial for the unity of a church and for avoiding split and separation;
- Transparency in procedures and financial accountability;
- Respecting the legal texts;

⁹⁴ See solutions also in chapter 5.2 on recommendations. Also Stückelberger, Christoph, *Integrity in Church Elections: A Condition for Good Asset Management*, in Stückelberger Christoph/ Ogara, William Otiende/ Mawudor, Bright (Eds.), *African Church Assets Handbook. Good Stewardship for Sustainable Impact*, Ethics Praxis 10 Series, Geneva: Globethics Publications, 2018, 61-65.

- A critical, biblical response to the claim of prophecies
- The losers to accept to be defeated and cooperate with the elected.

2.5.4 Christian Education Sector: Selling and Buying Certificates

Corruption in education is very widespread, as many reports and surveys show.⁹⁵ It affects the right to education by additional costs for parents, it undermines the credibility of academic research, it questions the value of exams and certificates if results are sold and bought, it creates human tragedies by “sex for marks”, where female students buy the passing of exams by sexual services to male teachers. Plagiarism as copying a text from another person and offering it under one’s own name, is a form of grey corruption, as it violates the rights of authors. It is the abuse of others for personal benefit. However, it is a grey form of corruption, as it is not the classical deal between a person who pays a bribe and the recipient of a bribe.

Seven case studies show the level and mechanisms of corruption in higher education.⁹⁶

A comparative study lists the different levels of buyers and sellers of corrupt services in higher education⁹⁷:

⁹⁵ Transparency International, *Global Corruption Report: Education*, TI, Routledge, Earthscan, 2013. <https://www.transparency.org/en/publications/global-corruption-report-education>.

⁹⁶ Andreescu, Marie Renee/ Stückelberger, Christoph: Money and Morality in Higher Education. Seven Countries Case Studies, in Stückelberger, Christoph/ Galgalo, Joseph, Kobia, Samuel (Eds.), *Leadership with Integrity: Higher Education from Vocation to Funding*, Geneva, Globethics Publications, 2021; 81-125.

⁹⁷ Heinemann, Stephen/ Anderson, Kathryn/ Nuraliyeva, And Nazim, *The Cost of Corruption in Higher Education*, *Comparative Education Review*, Vol. 52, no. 1, 2007, 1-25, 2. Electronically published.

TYPES OF CORRUPTION IN EDUCATION BY BUYER AND SELLER

Seller	Buyers		
	Rectors	Students	Suppliers
Ministry of Education Rector	Accreditation	Entrance examinations Library services	Procurement
Other administration		Housing services Entrance examinations Exam grades Delayed approval of theses	
Faculty		Class grades Book sales	

Corruption in education - and more so in higher education, which is more competitive the higher level it is – is often linked to the ambition of parents for their children, with nepotism, senior loyalty, but also often low salaries of professors who cannot feed a family without additional income. Also the pressure of universities to increase the number of students for reasons of financial constraints open doors for tolerating and even promoting bribes in the institution.

Those university leaders who want to clean their university, take risks that their mandates are not extended or that they are even killed. The case of the Vice-Chancellor of the university of Port Hare in South Africa in 2023 is only one example.⁹⁸ The example shows that ethical leaders need not only leadership, but also crucial support and protection.

2.5.5 Christian Health Sector:

Many churches in many countries offer manifold and important health services. I have seen regions e.g. in DR Congo where the Christian churches run almost all health and education services due to absence of state services. Christian health services are often the fruit of services originally established by mission societies, then taken over by local churches after independence as former colonies.

⁹⁸ Edwin Naidu, South African universities have been ‘engulfed by corruption’, UWN 12 Jan 2023, www.universityworldnews.com.

Many services are outstanding and with high reputation. However, the invested capital and the daily operations are also a field of corruption. I observed in a number of countries that especially the pharmacies of hospitals and clinics are in danger of abuse as a high amount of capital and daily flow of goods are relevant. Import of drugs, custom duties, transport and vehicles management, control of stocks, reselling drugs or replacing them with fake drugs are only some of the mechanisms which I have seen myself as former Director of the Swiss Protestant Development Agency, Bread for All, which supports many health services. Health services represent also a substantial part of church properties of land and buildings. To sell a plot of land or a building of a hospital compound to a private person with kickbacks to the hospital director and his bishop are cases known e.g. from India. Rigorous property management therefore is crucial.

At the same time, excellent mechanisms and specialised institutions for Christian health services have been established. An example is the Ecumenical Pharmaceutical Network EPN, with its headquarter in Nairobi/Kenya⁹⁹. It provides mini-labs for drug controls, training for pharmacies and much more. Another example are Christian drugs export-import chains on the national and international level who buy large quantities of drugs and distribute them to their network.¹⁰⁰ This wholesale reduces substantially the costs for Christian health services. However, centralisation of such services also increases risks in case of fraud or corruption and is why some churches closed central pharmacies.

⁹⁹ www.epnetwork.org

¹⁰⁰ E.g. German network for Medical mission DIFAEM, German Pharmacists Aid, Bread for the World, Christian Connections for International Health and others.

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 can make an important contribution. Three questions are of special interest: Is there gender-specific behaviour related to corruption? Are there gender-specific effects/impacts 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 corruption¹⁰¹ and updated by the author.¹⁰²

There is also an opposite, albeit minority perspective. Podles¹⁰³ takes a different approach to the issue of corruption in churches by examining the impact of the feminization of Christianity on the authority and integrity of religious institutions. He argues that the marginalization of masculine values within the church has contributed to corruption and a lack of moral leadership.

The gender dimension was for a long time almost non-existent in literature about corruption. In the books in the 1990s consulted, there was

¹⁰¹ This section is mainly based on Frey Nakonz, Regula, "Recherchen zur Genderdimension von Korruption", Working paper for Bread for all, Berne, 1999.

¹⁰² Cf. Als, 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 <https://repository.globethics.net>); Von Hahn, Patricia, "Das bessere Geschlecht. Sind Frauen weniger korrupt?" in: *Der Überblick. Zeitschrift für ökumenische Begegnung und internationale Zusammenarbeit* 42, 2006/2, 41f.

¹⁰³ Leon J. Podles, *The Church Impotent: The Feminization of Christianity*, 1999, R. Vigilante.

not the slightest remark about it.¹⁰⁴ 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 questions. 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*¹⁰⁵ 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

¹⁰⁴ Elliott, Kimberly Ann (ed.), op. cit., 1997; Ofori-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; Rügger, 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.

¹⁰⁵ 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).

behaviours benefiting public welfare or self-interest.¹⁰⁶ 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.

Swamy *et al.*¹⁰⁷ 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 “honourable/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 intervening variables (age, marital status, religiousness, paid work). It apparently 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

¹⁰⁶ The task was to choose a craftsman’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.

¹⁰⁷ Swamy, Anand *et al.*, “Gender and Corruption”, unpublished manuscript, November 1999 version.

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 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.*¹⁰⁸ 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*

¹⁰⁸ 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).

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 Mehlomakhulu¹⁰⁹ 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”. 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,¹¹⁰ 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

¹⁰⁹ 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.

¹¹⁰ 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.

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.

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 reasons are not clear; various hypotheses could be established, such as socialisation, 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 corruption.

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 “sexual monies”. But this is certainly not compatible with their human dignity. 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 favour both a gender-specific interest in fighting corruption and an improvement 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 sectors¹¹¹: The empowerment of women tends to mean the empowerment of ethics.

2.7 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:¹¹² 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

¹¹¹ Stückelberger, Christoph, *Global Trade Ethics. An Illustrated Overview*, Geneva: WCC, 2002, chapter 5.3.

¹¹² See chapter 5.5 below.

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.

2.8 Root Causes of Corruption in Churches: Culture, Ecclesiology, Denominations, Political and Economic Power

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,¹¹³ it is mentioned in literature over many centuries,¹¹⁴ 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.¹¹⁵ 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? (2.8.1)

What is the cultural role of the understanding of property, of “mine” and “yours”, of private and public? (2.8.2)

What is the influence of church size, church-state relations, legal structure, and financial sources on corruption in churches? (2.8.3)

¹¹³ See chapter 4.3.

¹¹⁴ 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.

¹¹⁵ See e.g. Blundo, Giorgio (ed.), *Monnayer les pouvoirs. Espaces, mécanismes et représentations de la corruption*, Paris/Genève : Presses Universitaires de France/Nouveaux Cahiers de l’IUED, 2000.

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? (2.8.8)

What is the influence of church history and development, especially mission churches and the understanding of partnership, on corruption in churches? (2.8.9)

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.”¹¹⁶

2.8.1 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*

¹¹⁶ Treisman, Daniel, “The causes of corruption: a cross-national study”, in: *Journal of Public Economics* 76, 2000/3, 399-457 (405).

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 and bribes in all cultures. Many global and regional studies¹¹⁷ 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).”¹¹⁸

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,

¹¹⁷ 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 <https://repository.globethics.net>).

¹¹⁸ 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.

with a clear expectation of a return from the receiver and a mutual agreement.¹¹⁹ A recent thesis “questions whether it is possible to locate a boundary between gift and bribe that can survive comparison across cultures and history.”¹²⁰ 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.”¹²¹ 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.”¹²²

¹¹⁹ Flückiger, Markus, *Geschenk und Bestechung. Korruption im afrikanischen Kontext*, Bonn: Verlag für Kultur und Wissenschaft: edition afem/Arbeitskreis für evangelikale Missiologie, 2000.

¹²⁰ Thompson, Douglas Wilton, *A Merry Chase around the Gift/Bribe Boundary*, thesis, Victoria: University of Victoria, 2008, 3, (download for free from <https://repository.globethics.net>).

¹²¹ Pope, Jeremy (ed.), *The TI Source Book*, Berlin: Transparency International, 3rd edition 2000, 9, www.transparency.org/publications/sourcebook (accessed 2 September 2010).

¹²² 11th International Anti-corruption Conference Seoul, May 2003: The Seoul Findings, 2, www.11iacc.org (accessed 13 September 2010).

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 and church relationships are normally earmarked, designated to an institution. A gift is an acknowledgment 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 earmarked should be called corruption. It can be mismanagement or redirection of funds for urgent needs within the same goals of an organisation, but it is corruption of donations if there is an element of personal interest and non-transparent, unjustified allocation of donations other than agreed.

2.8.2 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 cultures 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. To increase good governance and reduce corruption, the financial pressure from the broader family has to be reduced.*

In addition, mapping and recording of assets, especially land and real estate, is very critical for every organisation including the churches.

¹²³The distinction between “mine” and “yours”, and public and private,

¹²³ Ogara, William, Otiende, *Mapping and Recording of Assets*, in Stückelberger Christoph/ Ogara, William Otiende/ Mawudor, Bright (Eds.), *African Church Assets Handbook. Good Stewardship for Sustainable Impact*, Praxis Series 10, Geneva: Globethics Publications, 2018, 91-101. DOI: <https://doi.org/10.58863/20.500.12424/168998>

differs in different cultures. In many cultures, property such as land belongs to the community, whereas the global dominant economic model is based on the Western model of private property. The majority of societies 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 community-owned property is less sharp. But even then, it is not yet a justification 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 community 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 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. 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.

2.8.3 Powers: Churches and Politics

Religious organisations and political realities influence each other strongly. The more corrupt a government is, the more likely it is that religious organisations in the country are also affected. The more convincingly the government and judiciary take anti-corruption measures, the more likely religious leaders and actors will stick to the new rules and reduce corrupt practices. This sounds evident and logical, but from a faith perspective it should not be the case. Religious organisations should be committed to reducing corruption even if corruption is the “norm” in society and even if there is impunity. An example: in the *Democratic Republic of Congo (DRC)*, President Tshisekedi was committed to anti-corruption policies. However, coming closer to the elections in Dec. 2023, he appointed two members of the government (to bring their parties behind him), who have been known and even sentenced for corruption.¹²⁴

In the same country, rumours about a deal in 2023 have become public: CIME, the Council of eight churches in DRC, appoints by law the president of the National Election Commission CENI. Rumours reported that the President of the country paid substantial amounts to six smaller Christian communities in order to influence votes for his candidate (Denis

¹²⁴ Kande, Jimmy, *La RDC a-t-elle abandonné la lutte contre la corruption ?* Jeune Afrique, 13 Mai 2023. The author is the President of the Panafrican Network of Fighting Corruption (UNIS).

Kadima) as President of CENI. The two major churches, the Protestant and the Roman Catholic, represent eighty percent of the country's population, but only two of eight votes and their candidate lost. They then suspended their membership in CIME.

Another example for the use/abuse of churches by political authorities is the *Ethiopian Orthodox Church EOC in Ethiopia*, a majority church in the country. A Pentecostal candidate for presidency of the country could successfully split the church and win the elections with support from a portion of EOC bishops. The strategy of politicians has been the same since politics and religions existed: "divide et impera", as the Romans said: divide and rule. Many splits of churches are a result of such power games, much more than theological differences, which sometimes also became a weapon of political leaders.

Pentecostal Churches in Brazil became politically very influential, especially for the election and under the presidency of Bolsonaro. This fact was often in the media, but less often the economic and political mechanism at play. The political economy of Pentecostalism¹²⁵ must analyse the tax exemption mechanism in specific countries, the election system and of course the corruption, which is often grey.

Many Pentecostal and Charismatic churches in many countries are involved in political issues with governments, to mention only a few I know: Nigeria, Zambia, Ghana, Argentina, Philippines, Malaysia, South Korea, Eastern Europe, Central Asia and more.¹²⁶ However, Pentecostal

¹²⁵ An interesting empirical survey was done for Pentecostalism in Brazil. Raphael Corbi, Fabio A. Miessi Sanches, *The Political Economy of Pentecostalism. A Dynamic Structural Analysis*, Jan 17, 2021, https://www.insper.edu.br/wp-content/uploads/2021/04/Evangelical_Politics-3.pdf.

¹²⁶ Daniel Jordan Smith, *The Pentecostal prosperity gospel in Nigeria: paradoxes of corruption and inequality*, *Modern African Studies* 2021, 59, 103-122. DOI: <https://doi.org/10.1017/s0022278x2000066x>.

believers have different views on church and politics.¹²⁷ In the 1970s, the CIA used Pentecostal and charismatic churches in its fight against liberation theologies and thus left governments in South America.¹²⁸ With the new Cold War, there is increasing danger that *secret services* will instrumentalize some churches of different denominations for their politics, as was visible in Brazil under president Bolsonaro, in the US with President Trump, and less known in Asian countries with the new polarization between US and China.

In *Europe*, the history of the relations between church and politics, more known “*Church-State-relations*”, remains very complex with all the different models of relations in 2000 years of history, from unity to partnership and separation, within colonial, capitalist, socialist, fascist, fundamentalist and secular contexts.¹²⁹

The relation between churches and states depend to a great extent on five factors: 1. The political system (democracy, autocracy, dictatorship etc.); 2. The ecclesiological foundation of the respective church/denomination; 3. The percent of population, which are member of the respective church/denomination, 4. The historical heritage, reputation; 5. The financial standing of the church/denomination (church tax, donations, property etc.). The level of integrity systems and corruption in a religious

¹²⁷ An example of a study on Nigeria: Salvation Kubu Yusuf, *Church and Politics: A Pentecostal View of political participation in Nigeria*, 2021; Nil Salvation Kubu Yusuf, *Religion and Morality: A Christian perspective*, Lambert Academic Publishing, 2019.

¹²⁸ Many studies on it. A newer summary in this blog: Stephen Morrison, *When the CIA Conspired to Crush Liberation Theology*, without year, <https://www.sdmorrison.org/when-the-cia-conspired-to-crush-liberation-theology/>

¹²⁹ E.g. ‘Église et État en Europe, Éditions du Centre Orthodoxe du Patriarchat Oecuménique, Chambésy, Genève 1996. Also Christoph Stückelberger, *Global-ance Towards a new World order*, Geneva: Globethics Publications, 2022. DOI: <https://doi.org/10.58863/20.500.12424/4255763>.

organisation depends on the combination of these factors. As a simplified model it can be shown in the following four examples:

	State Religious policy	Church-State Relation	Corruption in State/society	Ecclesiology	Members as % of population	Financial resources of church	Corruption Risk in Church
1	Unity: One State religion	Close relation	Case by case	Unity	majority	substantial	?
2	Separation	independence	Case by case	Free churches	Mainly minority	limited	?
3	Anti-religious	oppression	Case by case	various	Mainly minority	Very limited	?
4	Partnership	Partnership	Case by case	Main denominations	Substantial %	healthy	?

The table shows major factors that influence the level of corruption in a church or church-related institution. However, a general rule cannot be deducted. The level of corruption in society is to be seen as case by case, it means it varies very much, across political systems such as democracy, autocracy and dictatorship. The level of corruption in society definitely influences the level of corruption in a church/ religious organisation. This is the reason why I put question marks in the last column. It can be answered only case by case.

Examples

1. Russian Orthodox Church in Russia: The main church of the country, closely linked to the state, based on the ecclesiology of the unity of faith and people/nation. A high level of corruption in the public and private sector can influence the church as a form of collusion. At the same

time, the church also took position, especially in the first decade of the 21st century, in form of ethical guidelines for business.¹³⁰

Another example is India, where the ruling party treats Hinduism like a state religion and oppresses other religions. Similar in Turkey where the ruling party treats (some directions of) Islam like a state religion and oppresses other Islamic wings and other religions.

2. Free churches in United States of America: e.g. Pentecostal and Charismatic churches, represent a growing and substantial, but still minority part of the population, with leader-oriented business-like run churches affected by corruption, independent from the state, but closely tied to some politicians or parties such as the Republicans or tea party.

3. Protestant Church in Germany EKD and Protestant Church in Switzerland EKS: They represent around one third of the population and have a stable partnership with the state with church tax system, manifold churches for the public etc. The corruption level is relatively low in both state and churches.

These are just examples. In fact, numerous combinations of these factors exist worldwide.

What is the connection between churches and politics related to colonial history in the first decades after independence of former colonies? Mainly 1960-1990, many churches in the North and colonial powers have been accused of being the root cause of development problems after independence. The call for self-reliance and not only political, but especially economic and mental decolonisation was strong. For good reasons and often very justified. The next phase since the 1990s was then the awareness of the next generation, that not only others from outside can be blamed, but the elites inside the countries in former colonies have to

¹³⁰ Pavel Shashkin, *The Russian Orthodox Church and Economic Ethics. Efforts at the Turn of the Millenium*, in Christoph Stückelberger/ Jessse N.K. Mugambi (Eds.), *Responsbile Leadership. Global and Concetxtual Ethical Perspectives*, Globethics Publications Global Series, Geneva 2007, 240-245

change and people have to stand up. Home-grown corruption, home-grown oppression and exploitation was and still is painful. The cooperation, sometimes collusion between churches and politics have colonial and postcolonial roots.¹³¹ Corruption and mismanagement became sometimes even larger in indigenous (e.g. African) churches than in churches built by missionaries. Colonial, post-colonial and indigenous traditions in churches have to be analyzed case by case.¹³²

2.8.4 Power: Churches and Judiciary

In democracies, the judiciary in its broad sense (from police to mediation instances to courts on all levels from local to national and international) should be independent from politics, media, business and other sectors of society to implement the laws in a most faithful way.

However, in reality, many persons in the judiciary are more part of the problem than of the solution. If advocates, lawyers and judges are corruptible, the applicants and the accused may not reap their rights. Corruption in the judiciary is as old as legal systems¹³³ but this is not a justification, rather a motivation to do more to clean judicial instances.

The World Justice Project regularly publishes a “Rule of Law Index”¹³⁴. The 2023 Index evaluated 142 countries and jurisdictions on all continents. The result: in the last six years measured, the rule of law has declined in most countries! A representative of an NGO from Brazil wrote to me about the “rapid decline in adherence to the rule of law in Brazil, in

¹³¹ A deep analysis is offered in Jeff Haynes, *Religion and Politics in Africa*, ZED books London and Nairobi, 1996. A less profound analysis by Kelly Ngyah, *the Church and State on Corruption*, Cornerstone University, without year.

¹³² See also chapter 8.8.8 on denominations.

¹³³ See below chapter 3.1.1 Old Testament, 5.7 recommendations for judiciary.

¹³⁴ <https://worldjusticeproject.org/rule-of-law-index/global/2023/> (accessed 10 July 2024)

free fall since 2015". The NGO¹³⁵ filed a lawsuit against super salaries in the judiciary and public ministry as it became almost a self-service store for judges.

2.8.5 Money: Church Sociology, Church Finances, Financial Ethics

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 constitutional 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

¹³⁵ www.observatoriosocialmt.org

mission societies and are today often mainstream churches; i) *independent churches* have been founded by local people independent from overseas 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)¹³⁶ are themselves more affected by corruption – even though within these societies there are substantial differences between different churches and confessions!

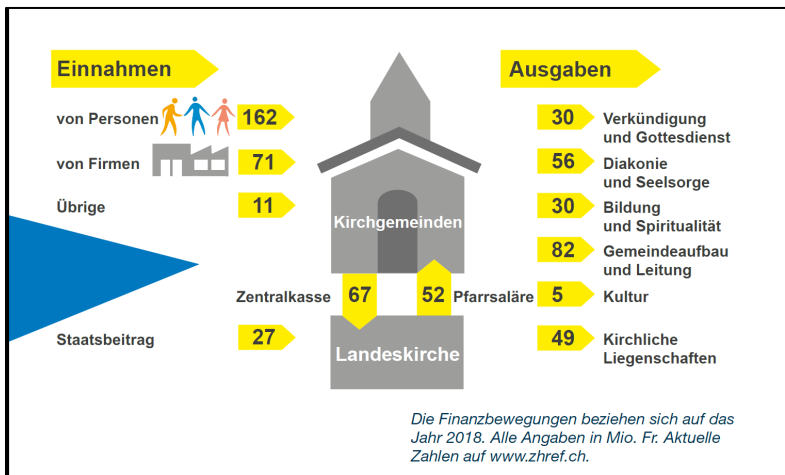
One might be inclined to argue that corruption is higher in churches where income and wealth is lower. But the wealth of Christians, as shown in the graph below,¹³⁷ is not an indicator for the level of corruption of a church. Some churches in India or Brazil are more corrupt than churches in some African countries even though they are wealthier.

Let us take my own church, the Protestant (reformed) church of the Canton of Zurich. Until fifty years ago, it was close to the state, the salaries of pastors were paid by the state. Since then, the church has its own, separate budget, church tax income, decisions by the church parliament (Synod) and freedom of financial decision. However, the state gives the right to collect church taxes, for administrative reasons using the tax collection system of the state. It means that members of the reformed and the

¹³⁶ See chapter 2.4.1.

¹³⁷ Johnson, Todd M./ Ross, Kenneth R. (eds.), *Atlas of Global Christianity*, Edinburgh: Edinburgh University Press, 2009, 297.

Roman-Catholic church declare on their state tax declaration their denomination and then pay automatically a percent of the state tax (around 10%) in addition to the respective church. This system allows a transparent income structure. On the other hand, the state requires that the churches use a rigorous control system of their finances which is subject to supervision by the state. This minimises corruption. Cases of fraud are still possible as in every financial system. The following graph shows the income and expenses of the reformed church of the canton (province) of Zurich as an example¹³⁸.



The left side shows the income in million Swiss francs (about equal USD): 162 million come from church tax of individual church members, 71 million come from companies (a specificity, justified as contribution of companies to the manifold social services of churches. See expenses). 11 million in miscellaneous contributions and 27 million is the contribution of the state to the church income. The right side shows the expenses:

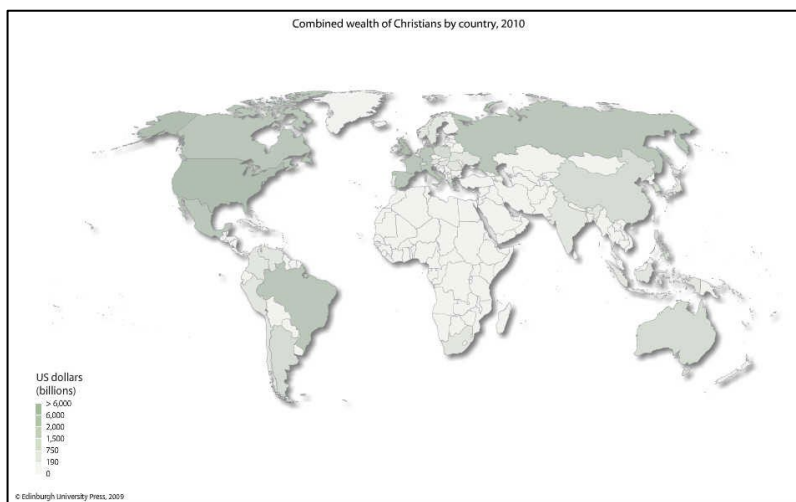
¹³⁸ Income and expenses 2018. Source www.zhref.ch. Reformierte Kirche Kanton Zürich, *Woher das Geld kommt und wie es eingesetzt wird. Die Reformierte Kirche und ihre Finanzen – ein Überblick*, Zürich 2019. <https://www.zhref.ch/kirche/ueber-uns/unsere-leistungen-und-finanzen>

30 million for worship, 56 for diaconie/social services, 30 million for education, 82 million for church development and mission, 5 for cultural events, and 49 for church buildings and maintenance. In the middle are the two levels of provincial and local parish. Pastor salaries are paid by the provincial level to the parishes to avoid financial injustices and competition between parishes.

The very different church tax systems around the world have a significant influence on the restriction or expansion of corruption in churches. One of the most thorough studies on church finances is that by Wolfgang Lienemann, especially on Germany¹³⁹.

The following graph shows the combined wealth of Christians by country in billion USD. Not surprisingly, the wealth is mainly in North America, Western Europe, parts of Asia and South America¹⁴⁰.

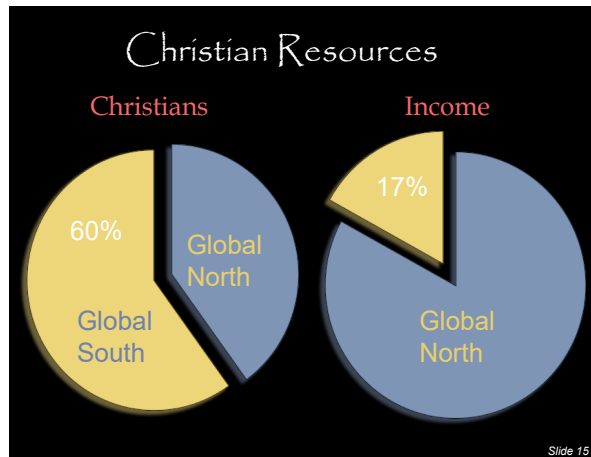
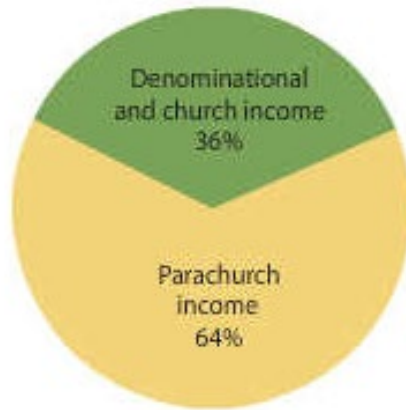
Corruption often happens not with the main church funds, but with the para-church funds of church-run projects, church foundations, schools, or



¹³⁹ Wolfgang Lienemann, *Die Finanzen der Kirche. Studien zu Struktur, Geschichte und Legitimation kirchlicher Ökonomie*, Kaiser Verlag, München 1989.

¹⁴⁰ Edinburgh University Press, 2009.

emergency aid. Two-thirds of all church income comes from such parachurch funds as the following graph¹⁴¹ 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 salary of civil servants, e.g. of police and customs officers or teachers in developing countries, reflect the extremely bad financial situation of such

¹⁴¹ Ibid., 296.

civil servants. There is a marked connection between the high level of corruption of a particular country and its low wage and salary level.¹⁴² 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.

Corruption in churches was for centuries linked to the question of interest rates, its not in the Old Testament, its double morality then protecting *usury* - and the theological-ethical reform of finance ethics, mainly since the Reformers Luther and Calvin, who denied usury to overcome it.¹⁴³

Usury - the exploitative abuse of financial transactions and lending money for unfair interest rates – and the anti-usury-efforts since Reformation led to a renewal and adaptation to new realities of what we now call *finance ethics and banking ethics*. Especially since World War II and the reconstruction of a post-war world, and again since the 1960s and the first development decade, churches and church-related development agencies together with experts from the finance industry developed strong methods, ethical reflections and practical institutions and investment instruments for ethical finance.¹⁴⁴ Here is not the place to go deeper, but we

¹⁴² 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.

¹⁴³ Three interesting studies on usury in the Roman Catholic Church, in the Orthodox tradition of the Byzantintum and in the Protestant tradition with Calvin can be found in Myriam Wijelns, Vladimir Shmaliy, Simone Sinn, *Churches and Moral Discernment, Vol 2: Learning from History*, World Council of Churches Geneva 2021, 1-50.

¹⁴⁴ E.g. Manfred Stüttgen (Hg.), *Ethik von Banken und Finanzen*, TVZ Zürich/Nomos Baden-Baden 2017. More Literatur in my articles on Banking Ethics and Finance Ethics in Christoph Stückelberger, *Global Ethics Applied, Vol 1 Economic Ethics*, Globethics Publications, Geneva 2016, 119-343;

have to keep it in mind because these include important accountability and anti-corruption mechanisms of churches in dealing with money.

2.8.6 Sex: Sexual Abuse and Corruption

The sexual abuse of children by clergy, especially in the period between 1930s and 1960s, but in some cases still ongoing, is a hot topic in the media and secular and church-related judiciary. Is this corruption? Corruption is the abuse of power for personal gain¹⁴⁵. It can be a financial transaction of bribes or also a nonfinancial transaction e.g. through “sex for marks” when a student has sex with her teacher to pass the exam. Between a clergy and a female adult, where the adult gets some benefits, it may be seen as a form of corruption. However, when it is a violent act with a minor, it is simply sexual abuse and violence even though it is clearly the abuse of a power position for personal gain.

Many books¹⁴⁶, media reports and documentaries have been published on the topic in recent years. They are important as they help to make the abuse visible and hopefully reduce it. The disadvantage is, this is the main topic when people think of corruption in churches, whereas many other dimensions are much less in the public, even though the number and the suffering of victims may be as serious and the material and reputational damage of the respective church or person is also as serious. Sex scandals are always “sexier” than other forms of corruption in churches.

¹⁴⁵ See definitions chapter 2.1

¹⁴⁶ Annie L. Cicone, *Betrayal of Trust: Clergy Abuse of Children*: focuses specifically on cases of clergy abuse, this book sheds light on the heartbreaking experiences of victims and the institutional cover-ups that have allowed such corruption to persist. It explores the psychological impact of these incidents and the subsequent struggle for justice. – Julie Ingersoll, *A House Divided: Sexuality, Morality, and Christian Churches* analyzes how debates over sexuality have led to corruption and divisions within Christian churches. She explores the clash between conservative and progressive factions and how this conflict has undermined the integrity of religious organisations.

The topic is also part of the gender dimension of corruption (above 2.6).

2.8.7 Violence: Mafia, Security, Secret Services, Money Laundering

Criminal persons and organisations search the cover of religious organisations/churches to cover their criminal activities through money laundering, drug deals and similar Mafia-strategies. In South America, independent, free churches such as Pentecostals are often victims and actors in such practices. Example: A criminal, after release from 15 years of prison, converted and became a Pentecostal prison chaplain. However, he started to become a bridge of drug dealers in prison and started money laundering under the cover of the church. Policemen and public officials covered him.¹⁴⁷

Many books have been published about the Mafia in the Catholic Church, especially inside the Vatican, also connected to Money laundering.¹⁴⁸

Many of these criminal activities under the cover of a church are linked with security issues: those in churches who do not cooperate, can be threatened to be killed. Those who cooperate get protection from mafia and similar criminal organisations.

Another type of secret organisations within and outside the church are *secret clubs*, e.g. the Free Masons, with huge influence in politics, especially in francophone Africa, as a phenomenon in French colonies¹⁴⁹, in

¹⁴⁷ Weiss, Sandra, *Wenn Drogenbosse in der Kirche Geld waschen*, Welt-Sichten 10/2021, 23-26.

¹⁴⁸ One of many, e.g. Paul Williams, *Operation Gladio: the unholy alliance between the Vatican, the CIA, the Mafia*, Prometheus Books, Amherst, New York 2018.

¹⁴⁹ Eric Saunier (Ed), *La Franc-maçonnerie dans les colonies: de l'Atlantique à la mer de Chine (XVIIIe-XXe siècle)*, Hémisphères éditions, Paris 2022; Francs-maçons: le vrai pouvoir des frères. Enquête sur le rôle et l'influence des Loges dans les crises africaines, Jeune Afrique no. 2876, fév 2016, 22-30.

connection with French politicians and presidents of state, American respective clubs, the Catholic Opus Dei, the global network of the Mormon Church etc. Another example of a secretive church is called “The Word of Faith Fellowship”¹⁵⁰ the book about it shows rampant corruption within its hierarchy, instances of physical abuse, financial exploitation, and manipulation of members. To be fair: not all members of such clubs and circles are corrupt! Many try to serve their societies, but the secrecy leads to the increased temptation of abuse of power!

In addition to private criminal mafia organisations and secret clubs, *secret services* of States also heavily influence religious organisations including churches. The size of non-transparent “black funds” of state secret services are unbelievably high. It is estimated that the US Secret Services - CIA is the most known of them have budget of over 60 billion USD per year, but the budget is not transparent and public! Actions of the CIA became known e.g. in South America by funding Pentecostal churches to influence pro-American candidates and parties in elections. This is only one aspect of the influence of secret services in churches.

2.8.8 Denominations: 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.*

¹⁵⁰ Mitch Weiss, Holbrook Mohr, *Broken Faith: Inside the Word of Faith Fellowship, one of America's most dangerous cults*, Hanover Square Press, Toronto 2020.

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.¹⁵¹ 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 (rank 24), Spain (32), Portugal (35) and Italy (63). Eastern European Orthodox countries are ranked still lower: Bulgaria (71), Romania (71), Serbia (83), Armenia (120) and Russia (146).¹⁵²

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”¹⁵³ 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

¹⁵¹ Von Alemann, Ulrich, “Konfession und Korruption. Protestanten an die Macht!” in: *Der Überblick. Zeitschrift für ökumenische Begegnung und internationale Zusammenarbeit* 42, 2006/2, 13f.

¹⁵² See www.transparency.org/policy_research/surveys_indices/cpi/2009/cpi_2009_table (accessed 24 January 2010).

¹⁵³ Deutsches Netzwerk Wirtschaftsethik (DNWE), *Religion. Störfaktor und Resource der Wirtschaft*, conference programme, www.dnwe.de/tl_files/Datien/JT2010_Programm.pdf (accessed 5 August 2010)

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.”¹⁵⁴ 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 remission of punishment can be bought, favours corrupt practices.

Of major influence is the ecclesiological foundation of the church structure. Three aspects are crucial: 1. The sacramental understanding of the church, 2. The authoritative teaching in the church and 3. The Ministry with ordination of men and women in the church.¹⁵⁵

On the first aspect, churches have to be reminded on the ecclesiological difference between the church as the living body of Christ in the believers and the church as organisation. The freedom of the Gospel goes beyond the sacramentally defined church, linked to the organisation. This understanding allows the freedom also to criticise churches e.g. related to its integrity and to see churches in their critical distance to other institutions such as the state. The painful experiences of churches under Hitler in Germany, under the Apartheid regime in South Africa or other totalitarian regimes made this ecclesiology, especially of the dialectic theology of Karl Barth, very relevant for “Being church with integrity”.¹⁵⁶

¹⁵⁴ 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)

¹⁵⁵ A helpful, careful ecumenical reflection on the three aspects can be found in Tamara Grdzeldze (Ed.), *One, Holy, Catholic and Apostolic. Ecumenical Reflections on the Church*, World Council of Churches Publications, Geneva 2005.

¹⁵⁶ Well elaborated in Wim Dreyer, *Church, mission and ethics. Being church with integrity*, HTS Theological Studies, Vol 72/1, Pretoria 2016. Free download https://scielo.org.za/scielo.php?script=sci_arttext&pid=S0259-94222016000100015

On the other hand, such ecclesiological explanations are often only one factor, 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 find deeper theological and ecclesiological roots of corruption to overcome corrupt practices in a spirit of ecumenical sharing and mutual support!

2.8.9 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. At the same time, religious communities are important development partners of governments.*

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 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”¹⁵⁷ 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 full equal

¹⁵⁷ Cf. Matthey, Jacques, “Macht, Transparenz und ökumenisches Teilen”, keynote speech at the EMW Conference, 2-3 March 2010, Hamburg, manuscript.

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.

In development, working for the Sustainable Development Goals SDG 2015-2030 as well as fighting against corruption, the cooperation between states, through their governmental development agencies, and

churches/religious communities, through their specialised development and mission agencies, is crucial. Phases of mistrust change with phases of strong cooperation and varies from country to country. Swiss, German and Scandinavian countries are among those with the strongest church-state development partnership cooperation.¹⁵⁸



¹⁵⁸ A good example: BMZ (Federal Ministry for Economic Cooperation and Development of Germany), *Religious Communities as partners for development co-operation*, Bonn 2016 (www.bmz.de).

EXPERIENCES AND EFFORTS (1995-2025)

3.0 Overview of Chapter 3

This chapter gives insights on the manifold negative experiences of lack of integrity, the lessons to be learnt and many positive examples. We learn from both, negative and positive cases.

Chapters 3.1-3.5 are organized by type of Christian organisation: churches, Christian Development organisations, mission societies, other religions and Globethics as a specialized global network on ethics.

The second part of the chapter refers more to sectors than to organisations: business, politics and NGO's and concludes with success stories and obstacles. The whole chapter can only mention examples and can never be complete. However, the selection is representative and examples from all continents, underlying that integrity systems and anti-corruption efforts exist and are needed worldwide.

Strong efforts for accountability are visible in recent years in evangelical organisations as they have to “catch up” compared to historical churches with a long record of structures and standards. The new movements are dynamic, committed and a healthy challenge to historical churches who sometimes are not sufficiently innovative when it comes to adapting standards of integrity and anti-corruption to new challenges.

Main topics across religious and non-religious institutions are: power struggle, elections, money, property, sex and judiciary.

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 Director of the Institute for Theology and Ethics ITE of the Federation of Protestant Churches of Switzerland 2004-2008, 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, the Democratic Republic of Congo (DRC), Nigeria and China among other countries. I was privileged with contacts to academia and churches, as participant and speaker in conferences on corruption, and as founder Executive Director and President of Globethics Foundation (2004-2024) with manifold registered participants from 180 countries.

3.1 Experiences and Efforts of Churches

3.1.1 India: Cases and Efforts 2000-2024

Churches in India have been affected by corruption for decades. However, also some of the strongest and longest-lasting efforts for integrity of churches, institutional /reforms and leadership trainings have been implemented in India for decades. Within this book, churches in India are analysed in more detail than other churches for various reasons: 1. I have interacted with them for over three decades, including over forty project and conference visits to India, 2. The diversity of problems and solutions, serving as examples, 3. The information and controversies are very open and more accessible than in other churches and continents. This makes Indian Churches more vulnerable and exposed, but at the same time stronger and credible in the open fights.

Christianity in India¹⁵⁹ is the third largest religion in India, after Hinduism and Islam, with about 35 million Christians (2023), which represent about 2.5% of the population of 1.4 billion people. The first churches in Kerala/South India have been established – according to tradition – in the first century as early as 52AD, making it one of the earliest regions with Christians in the world. Scholars count rather around 600 AD with the Nestorian tradition.

The three main Christian denominations are Protestants (about 60%), Catholic (about 35 percent), Syrian-Orthodox (about 8%). The largest Protestant churches are the Church of South India CSI and the Church of North India CNI, both united churches after merger of several denominations. Others are Lutherans, Pentecostals etc.

On national level, the National Council of Churches of India NCCI¹⁶⁰ is the national ecumenical umbrella of almost all Protestant and Orthodox churches in India, established in 1914. It includes 32 member churches, 18 all India Christian organisations, 7 related specialised associations for education, publication, medical and social care as well as 18 regional Councils of Churches, all in all over 60 institutions.

3.1.1.1 Ongoing Efforts: Examples 2024

Let us start with selected recent activities on national level of the National Council of Churches of India (NCCI) before looking at efforts of the last twenty years. Under the leadership of Rev. Asir Ebenezer as General Secretary (since 2019), NCCI undertook manifold efforts to support their own organisation as well as the member churches with a mandate of the Board to work again on “Transparency, Accountability and Financial Integrity.”

¹⁵⁹ https://en.wikipedia.org/wiki/Christianity_in_India, accessed 11 July 2024)

¹⁶⁰ <https://ncci1914.com/>

It led to a programme of activities in cooperation with “Operation Nehemiah”, which is an Indian-based network for transparency and anti-corruption work, especially in Christian organisations.

On 4 January 2024, NCCI office invited all church leaders/bishops of the member churches to a “workshop on financial integrity”. It led to a consultation process called “Listening Conversations with church and mission leaders”. Former such participatory processes since 2019 led to four areas to consider and improve: “1. Allegiance to Jesus and the Gospel, 2. Christ centred worldviews, values and culture in the organisation, 3. Competence and Character of people and leadership, 4. Systems, structures and governance”.¹⁶¹ These listening consultations are done with separate homogenous target groups and with a clear result-oriented approach of “solutioning and actioning”. It then led to a national conference in summer 2024.

Another important project of NCCI is to study and improve constitutions of the member churches to increase mechanisms of integrity, e.g. in elections, successions, property management etc. Other Programs of the Synod are the “Synod Initiative on Transparency and Responsibility” (SITR) and “Stewardship, Accountability and Transparency”.

3.1.1.2 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

¹⁶¹ Operation Nehemiah, *Invitation to a journey: Concept note for listening Conversations with Church and Mission leaders*, 2024.

and hundredfold with his blessings'. A theology of 'Bribing God' starts from here."¹⁶² This is the hard-hitting analysis of late 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. I can trace the last 25 years, from around 2000 to now as I draft this book revision on corruption cases and the positive struggle for integrity and overcoming 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.¹⁶³ The CSI is an educative example of widespread corruption and positive initiatives to overcome it.

Selected examples of corrupt practices over the last decades:

- Paying bribes to be voted bishop or obtain 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."¹⁶⁴
- Election of self-made bishops who constitute their own church. Example: K.P. Yohanan's Believers' Church. Yohanan received a

¹⁶² Robinson, Gnana, op. cit., 11.

¹⁶³ See http://en.wikipedia.org/wiki/Church_of_South_India.

¹⁶⁴ Robinson, Gnana, op. cit., 4. The author reports many cases on pages 4-7.

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).¹⁶⁵ 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 A37).
- Corruption in personal management, e.g. non-payment or misappropriation of social security/pension funds. A case is known where pension fund contributions for deaconesses 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

¹⁶⁵ *Times of India* and *Indian Express*, 12 Oct 2010.

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).¹⁶⁶ 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.¹⁶⁷ In May 2010, Manickam Dorai, Bishop of Coimbatore, was arrested and accused with 27 others of stealing £335,000 from diocesan coffers.¹⁶⁸

3.1.1.3 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!¹⁶⁹ During the last decade,

¹⁶⁶ 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).

¹⁶⁷ 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."

¹⁶⁸ Conger, George, "Bishop Dorai arrested", *Church of England Newspaper*, 14 May 2010, 7, <http://geoconger.wordpress.com> (accessed 21 May 2010).

¹⁶⁹ E.g. Abel, M., *The Church of South India after Thirty Years. Report of the Abel Commission*, Chennai: CLS, 1978.

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 in 1983 (!) that the year 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.¹⁷⁰
- 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 Andhra Pradesh Council of Churches, Hyderabad. A code of transparency for churches was worked out and issued by fifty-five delegates from seven denominations (see Appendix A13).¹⁷¹
- In 2000, the Prophetic Forum for the Life and Witness of Churches (PFLWC) was created by Dr Gnana Robinson and others, as a

¹⁷⁰ 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@vsnl.com).

¹⁷¹ 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)

reaction to the murder of a bishop of the Church of South India around a land dispute involving corruption.

- In 2004, the Quadrennial General Assembly of the NCCI adopted unanimously a plan of action on corruption, with a code of leadership and a campaigning concept (see Appendix A35)!¹⁷²
- 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.”¹⁷³ 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: “To effectively stand against corruption, the church must avoid corruption within itself.”¹⁷⁴
- In September 2009, *Management: Remembering a Responsibility* – a special issue of the monthly magazine *NCCI Review* was published, with articles on accountability and corruption and followed 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

¹⁷² Also reprinted in “Management. Remembering a Responsibility”, *NCCI Review* 129 (9), September 2009, 422-426.

¹⁷³ Basaiawmoit, P.B.M., “Corruption: Church’s Response”, in: *Ibid.*, 375-390.

¹⁷⁴ Presbyterian Church of India, “Circular to All the Units under the General Assembly, 22 June 2009”, in: *Ibid.*, 427f.

overarching 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 living.”¹⁷⁵

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

Various “prophetic movements” for church renewal from below, especially in the CSI, have been built to improve the situation of the church:

- At its fourth workshop, under the theme “Towards a Second Reformation of Churches in India”, held in Chennai on 27-28 November 2009, the Prophetic Forum for the Life and Witness of Churches (PFLWC) led by Dr Gnana Robinson declared¹⁷⁶: “1. that no real reformation and change can emerge unless it is preceded 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 accountability are totally lacking and land has to be properly managed. The vast amount of landed property bequeathed to the uniting 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.”

¹⁷⁵ Ebenezer, Asir, “Transparency and Fighting Corruption – Indian Instruments and Insights”, keynote speech at the consultation on transparency and corruption, EMW/Mission Academy, Hamburg 2-3 March 2010, manuscript, 6.

¹⁷⁶ 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.

“3. Twelve minimum standards of candidates for elections are needed.” (For the standards, see Appendix A23, also A19.)

- 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 Presbyterian 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 Dayanand 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”¹⁷⁷ 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 and for accounting standards since decades, is harsh: “There was no follow up on corruption till date. No steps are taken to improve the situation. People

¹⁷⁷ A Pastoral Fraternity *et al.*, “A Statement of Purpose and a General Appeal to Concerned Leaders of the Church”, Madurai, 18 August 2010.

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.”¹⁷⁸ Some efforts remain declarations without sufficient follow up. 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 respondents acknowledged that there is corruption in the churches! (25% felt it strongly, 59% agreed, only 16% did not agree). Regarding funds received 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 accounting system, 83% opined that they have a good system and 17% opined negatively. According to 50% of the respondents, groupism plays a major 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 respondents were of the opinion that the properties should be protected. 75% of the heads of churches felt that their pastors should undergo professional management training; 17% found no reason for it; 8% did not answer. Concerning the present need of the church: As per the opinion 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

¹⁷⁸ NN (name known to the author), email to Christoph Stükelberger, 9 February 2009.

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.

The social, economic, health, jobs-related and spiritual situation of ordinary church members (and not only church leaders) should also be reflected. What are the pillars for an Indian Protestant Ethics on family,

jobs, social security, retirement, evangelisation, healing and friendships? Answers are given in a related book of Mohan Das.¹⁷⁹

3.1.1.4 Legal Reforms of Church Constitutions

In recent years, studies and proposals for constitutional and other legal reforms of churches and related agencies have been developed. One of the outspoken persons is Professor Joseph Muthuraj from Bangalore in South India. He was professor of New Testament at the leading United Theological College UTC in Bangalore and ordained presbyter and deacon of the Church of South India. After retirement he completed a Master of Corporate Law in 2021, specialised on church law. In his book “Speaking Truth to Power”¹⁸⁰ he expressed harsh, prophetic critique on corruption in his Church of South India CSI. He then published another book with very detailed analysis and proposal of Legal Reform in CSI and its main legal entity, the Church of South India Trust Association CSITA.¹⁸¹ CSITA, built in 1913, was formed during the period when mission churches modified to become a united church across denominations with central legal entity. This good intention supported the unity of the church, but too much power was accumulated especially related to finance and property. The abuse of this power through church leaders became a huge burden. “This book goes beyond critique of leaders and structures, but analysis in detail the legal, complex structure and history of CSITA and proposes solutions to lift the corporate veil of CSITA and find a transparent, appropriate structure of modern governance – which at the same time

¹⁷⁹ Mohan Das, *Seeking an Indian Protestant Ethic. A critical report on urban, middle-class Protestants*, Tenet books, Bangalore, 2011.

¹⁸⁰ Joseph Muthuraj, *Speaking Truth to Power. A Critique of the Church of South India Episcopacy (Governance) of the 21st Century*, Geneva: Globethics Publications, 2015. DOI: <https://doi.org/10.58863/20.500.12424/238379>

¹⁸¹ Joseph Muthuraj, *Corporate Governance for Churches. Towards a Legal Reform in the Church of South India Trust Association*, Geneva: Globethics Publications, 2019. DOI: <https://doi.org/10.58863/20.500.12424/170318>

expresses the biblical calling for good stewardship”.¹⁸² The book can be used as an example for other churches of how to improve Church governance in separation and control of power, centralised and decentralised power, succession regulations, roles of Board and management, dealing with new state regulations and international rules such as accounting standards, a stakeholder approach, auditing structures etc.

The relation between CSITA as an independent legal entity and CSI as church and founder of CSITA has been for a long time a reason for controversies.¹⁸³ The legal, financial and ecclesiological relation between churches and their specialised ministries, agencies (hospitals, schools, universities, banks, social services etc.) is a worldwide topic. Specialised legal entities often have much more money and thus power than the “mother church” of the entity. This leads often to jealousy and understandable attempts of churches to put a stronger hand on the specialised ministry. The specialised ministries are often independent legal bodies for legal, financial and management reasons. At the same time, church leaders are often the leaders of the Board of the specialised institution. The question of influence, ownership and separation of power is crucial for good governance. There is not one answer for all, but each constitution should be analysed under the aspect of potential abuse of power in one way or another.

The lesson to learn from CSI/CSITA and from the books of Joseph Muthuraj and others is the importance of constitutional reform, based on clear, ethical governance principles. As important as the objectives and reform proposals is the strategic question how to reach reform. Reforms only happen, if majorities can be built to be stronger than those who resist reform because they benefit from former structures.

¹⁸² Christoph Stückelberger, *Foreword I*, in Joseph Muthuraj, *Corporate Governance for Churches. Towards a Legal Reform in the Church of South India Trust Association*, Globethics, Geneva 2019, 9-13 (12).

¹⁸³ E.g. an open letter/email of Joseph Muthuraj to the CSI Treasurer, on 3 June 2021, distributed to large number of persons incl. the author.

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 2007.¹⁸⁴ Efforts have also been undertaken in the health sector.¹⁸⁵ 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.¹⁸⁶

In churches in Tanzania as everywhere, most of the activities are correct, but corruption also exists.¹⁸⁷ 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

TA Treasurer of 3 June 2021 on the ¹⁸⁴ “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).

¹⁸⁵ Prevention of Corruption Bureau, *Ethics in the Public Health Service in Tanzania*, Dar es Salaam, 2004.

¹⁸⁶ “Combating Corruption in Tanzania: Perception and Experience”, *Afrobarometer Briefing Paper* 33, April 2006, www.afrobarometer.org/papers/Afro_briefNo33.pdf (accessed 3 September 2010).

¹⁸⁷ Ipyana Mwamugobole from Tanzania is preparing a doctoral thesis on corruption, democratisation and churches in Tanzania.

corruption and the case in May 2008;¹⁸⁸ public statements were published¹⁸⁹ and a conference organised that was described as the first step of breaking the tabu of corruption in churches.¹⁹⁰ The NMZ and its director Klaus Schäfer have been involved in anti-corruption efforts since 2002 with publications¹⁹¹ 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.”¹⁹² 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

¹⁸⁸ 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).

¹⁸⁹ “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).

¹⁹⁰ Schwer, Michael, “Nordelbische Kirche feiert Tabu-Bruch“, in: *Probsteier Herold* 48, 24 June 2008, 2, www.nmz-mission.de/fix/files/doc/Probsteier%20Herold.2.pdf.

¹⁹¹ 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.

¹⁹² Nordelbisches Missionszentrum, *Mission Statement and General Principles*. For the EMS policy, see below, section 3.3.1.

“governance: the rule of law, transparency and accountability.”¹⁹³ 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 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 Africa: Campaigns for Corruption-Free Schools

Anti-corruption education happens on all levels of schools and with parents. Especially important are secondary schools, high schools and universities as the age of 12-25 is decisive for the moral orientation and values of growing children. Formal school curricula, free campaigns and also anti-corruption clubs are examples of instruments.

In a number of countries and many schools, anti-corruption clubs have been established. The *Student Christian Movement SCM of Nigeria* alone established such anti-corruption or ethics clubs in over 30 higher education institutions and over 900 secondary schools, in Nigeria only.¹⁹⁴ It started in 2022 and acts on basis of Christian values such as integrity,

¹⁹³ 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.

¹⁹⁴ *Student Against Corruption Project*, www.scmnigeria.org.

biblical discipleship, Christ-centredness, excellence and visionary servant leadership.

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 as early as in (5-9 November) 2000.¹⁹⁵ 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.

The first recommendation “to campaign and lobby for corruption-free schools” led in 2001 to a feasibility study.¹⁹⁶ It showed the necessity and urgency of the problem and made very concrete proposals on 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 select 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

¹⁹⁵ 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.

¹⁹⁶ Amponsah, Kwaku, “Report on Corruption-Free Schools. Study Project for FECCIWA and Bread for all”, Accra, December 2001.

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.¹⁹⁷

3.1.4 RD Congo: Churches and EFEAC

The Democratic Republic of Congo (DRC) is a huge country, covering the size of Western Europe. It is the richest country of Africa in terms of minerals, rare metals, oil, gas and forests. It is one of the clearly democratic countries of Africa, but also with a high level of corruption even during elections. The DRC is ranked 163 of 180 countries with a score of 20 of 100 in TI CPI 2024.¹⁹⁸ 80% of the users of public services indicated that they paid a bribe in the last twelve months.

Over 95 percent of the population are Christians (48% Protestants, 47% Catholics, others in indigenous churches and the Muslim

¹⁹⁷ Programme material: a handbook for teachers, campaign material such as stickers and booklets for children; video. More at www.bfa-ppp.ch/politik.

¹⁹⁸ Transparency International Corruption Perception Index (CPI) 2024. <https://www.transparency.org/en/countries/democratic-republic-of-the-congo>. (Accessed 19 March 2025).

community). The religious communities are of course also affected by corruption in this difficult environment. However, efforts for integrity training, publications and monitoring have been made since many years. In the last twenty years, myself I have been involved in and responsible e.g. for trainings and workshops for religious leaders organised by CIME (Commission d'Intégrité et Médiation Electorales), the Coalition of the major religious communities in DRC¹⁹⁹. I was also main trainer on integrity, anti-corruption and elections of the Delegates of the national Synod of the Federation of Protestant Churches ECC and of all Presidents and the General Secretaries of all provinces of DRC of the Federation of Protestant Churches, also of journalists and youth leaders.

Several *books* on topics of integrity have been published written by authors from DRC who have been or still are involved in efforts to overcome corruption in business, public sector, educational sector and churches²⁰⁰ and about peaceful conflict transformation.²⁰¹

An important factor and instrument for integrity in all sectors of society are the *elections* in leadership positions. I am directly involved in

¹⁹⁹ Eglise du Christ au Congo EEC, Eglise Catholique CENCO, Eglise, Kimbanguiste, Armée du Salut, Communauté islamique. EEC and CENCO suspended their membership in CIME in 2023 due to an election conflict with the government re nomination of the President of CENI, the National Independent Election Commission. CIME has the right to propose the president of CENI in order to guarantee the independence of this important institution, but the small religious communities proposed a candidate close to the government against the proposal of the two large churches representing over 90% of the population.

²⁰⁰ E.g. Eale, Bosela E., *Justice et pauvreté comme défis pour les églises chrétiennes : étude de cas en République démocratique du Congo*, Geneva : Globethics, Thesis series 2022, free download <http://hdl.handle.net/20.500.12424/4175320>.

²⁰¹ Muchukiwa, Rukakiza et al, *L'Etat africain et les Mécanismes culturels traditionnels de transformation des conflits*, Geneva : Globethics Publ., Focus Series 22, 2015. DOI: <https://doi.org/10.58863/20.500.12424/219275>

training leaders and election candidates in DRC since 2005.²⁰² Since 2023, I am Director General of the School for Election Experts in the 11 countries of the Central Africa region, with its head quarter in Kinshasa (Ecole de Formation Electorale en Afrique Centrale EFEAC)²⁰³. It offers a Certificate of Applied Science (CAS) of six months and a Professional Master (Master Professionnel MP) for election experts of 18 months.²⁰⁴

3.1.5 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' cooperatives, 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).²⁰⁵ This code, the first of its kind to apply to development organisations and churches, focuses

²⁰² 40 powerpoint presentations on ethics, integrity and elections (in French) are available in the online library of Globethics: https://repository.globethics.net/handle/20.500.12424/32/discover?view=list&rpp=10&etal=0&query=Stueckelberger&group_by=none&page=1

²⁰³ www.EFEAC.org

²⁰⁴ See the EFEAC publication series <https://globethics.net/publications?copublisher%5B51%5D=51>. Six volumes 2023-2025 for free download.

²⁰⁵ 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.

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.

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 objectives: 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).

3.1.6 All Continents: Churches' Campaigns, Publications, Statements

For public campaigns of Christian, church groups, fellowships and organisations, the pro-active, engaged role of lay people in the fight for integrity and accountability is impressive. "Pressure from below" remains an important strategy also in churches. Some examples:

Romania: the health sector is in each country essential. It is also a sector heavily affected by corruption in many countries. Transparency International published in 2019 a "Report on Corruption in Health". Romania is just one example. Since 1991, the country had on national level 30 Ministers of Health! It means almost a yearly change. Informal payments for medical services have been widespread. A promising step was done by increasing the level of salaries in the health sector by 100% in 2018, hoping that it would lead to a decrease of bribery. However, several studies showed surprisingly, that corruption did not decrease with the increase of the salaries! Christian Medical Fellowship of the country is acting on the issue.²⁰⁶

Nigeria: a number of church leaders in Nigeria denounce corruption as an evil in society and the Church for decades. One example is the former Archbishop John Nayekiekan of Abuja.²⁰⁷ Monsignor Prof. Obiora F. Ike, Executive Director of Globethics until 2022, wrote on Corruption and the role of the church the following steps in "Going Back to the Roots – the Way out": "a) traditional values in African cultures did not condone corruption; b) the role of moral and values-driven education from the family; c) denouncing corruption goes with credible lifestyles; d) leading by example for the political elite; e) African nationals establish anti-

²⁰⁶ The information was given by the medical doctor Marius Ungureanu of the Christian Medical Fellowship of Romania in a webinar of FPIN (see 3.3.3).

²⁰⁷ Onayiekan, J. *Endemic Corruption in Nigeria; Any way out?* ICPC, Monograph Series, No.8 2007.

corruption agencies and strong institutions; f) threats to effective corruption eradication in African countries.”²⁰⁸

Daniel Orji shows in his PhD, how churches concretely and courageously opposed corruption in Anambra State in Nigeria.²⁰⁹

Rwanda: PIASS, the Protestant University of Rwanda in Butare, published in 2017 a precise and valuable Study on Church Governance in Rwanda.²¹⁰ The study summarized “research findings” which helps to improve good governance in churches: rule of law, participation, transparency, accountability, service delivery resources management etc. The study proposed a number of recommendations to the church leadership, e.g. to make a university study compulsory for pastors to overcome “self-appointed leaders and theological illiterate ‘ministers’”²¹¹

In many countries churches began to fight corruption in society and within their churches, with both success 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

²⁰⁸ Obiora Ike, Challenges of Corruption and The Role of the Church, in *Moral and Ethical Leadership, Human Rights and Conflict Resolution, African and Global Contexts*, Geneva: Globethics Publications, 2020, 145-180 (175-178). Free download: <https://doi.org/10.58863/20.500.12424/3863584>

²⁰⁹ Daniel Orji, *The Role of the Churches in Combatting Corruption Among Political Leaders in Anambra State, Nigeria*, published March 2011 by University of Nigeria, Nsukka, Nigeria.

²¹⁰ *Good Governance. A Study on Church Governance in Rwanda* by the Protestant University of Rwanda (Protestant Institute of Arts and Social Sciences PIASS), Piass Publications 4, Butare 2017.

²¹¹ *Ibid*, 89.

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 *Samoa* church expenditure was often unaccounted for.²¹²

- In *Australia*, in 2008 the Uniting Church in Australia published the report *From Corruption to Good Governance* and called the 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 neighbour.”²¹³

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.²¹⁴ “There is a need for more financial education for pastors and church treasurers,” an American pastor said.

²¹² Larmour, Peter, op. cit., 15.

²¹³ See Mardi Lumsden, “Church ethics and corruption”, 30 July 2009, www.journeyonline.com.au/showArticle.php?categoryId=1&articleId=2110

²¹⁴ 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).

- In the *USA*, the misappropriation of church funds in the Abundant Life Christian Academy Foundation was recorded.²¹⁵
- 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 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 São Paulo analysed the role of Pentecostal and neo-Pentecostal parliamentarians and their involvement in corruption.²¹⁶
- 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.

²¹⁵ “A Letter to the Membership of Abundant Life Church, Hillsborough, NC”, www.churchcorruption.com (accessed 3 September 2009).

²¹⁶ 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)*, São Paulo: São Bernardo do Campo, 2007 (download for free from <https://repository.globethics.net>).

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 to continue to be possible... We ask you... to help us to alleviate the burden of the international debt.”²¹⁷

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 to Transparency”, to develop concrete strategies for corruption prevention in development, emergency work and 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

²¹⁷ Open letter from churches and ecumenical organisations in Argentina, December 20, 2001, sent to other churches, especially in North America and Europe.

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, 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 corruption 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 – who was chairperson of the board of Transparency International before his election– 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”.²¹⁸ Several churches encouraged improvement of accountability, launched campaigns against corrupt practices 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 1999.²¹⁹
- 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

²¹⁸ See *Maranatha Christian Journal*, Nigeria, 21 August 2000.

²¹⁹ Christian Council of Ghana Church and Society Department/ National Catholic Secretariat Department of Pastoral Care, *Bribery and Corruption*, Accra, 1999.

sanctioning those in high places in whom public confidence has been so much eroded.”²²⁰

- In *Cameroon*, the Cameroon Federation of Protestant Churches and Missions (FEMEC) published a booklet on curbing corruption, *Jugulate Corruption*, in 2000.²²¹
- In *Cameroon* a Youth Forum of FEMEC formulated their own “Code of Conduct on Corruption” during a meeting from 4 to 8 August 2002.
- In *Madagascar*, the Church of Jesus Christ in Madagascar published in 1999 *Réflexion stratégique sur la corruption*.

Asia

- 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

²²⁰ Presbyterian Church in Cameroon (PCC), “Special Statement from the 37th Synod (to be read in all congregations of the PCC”, Kumba, April 1998.

²²¹ Cameroon Federation of Protestant Churches and Missions (FEMEC), *Jugulate Corruption/ Juguler la corruption*, Yaoundé 2000.

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.²²²

3.1.7 All Africa Conference of Churches AACC: Twenty Years of Programs

The All Africa Conference of Churches (AACC) is the ecumenical fellowship of 210 member churches representing more than 200 million Christians in 43 African countries, headquartered in Nairobi/Kenya. The AACC has a long tradition of engagement for good governance, transparency, accountability and anti-corruption. Myself I have been engaged in it for over 2 decades since 2003!

The latest AACC General Assembly in Nov 2023 in Abuja/Nairobi adopted a Statement on 22 November 2023 on “*Ethical Leadership for a Sustainable Future: Africa Church Assets Management and Ethical*

²²² Digal, Santosh “Catholic Church comes out against corruption”, 10 June 2008, www.asianews.it/news-en/Catholic-Church-comes-out-against-corruption-13401.html.

Investment."²²³ The document was based on the ten-year work program "African Church Asset Program" ACAP 2013-2023, which was a joint effort of AACC and Globethics headquartered in Geneva and with office in Nairobi), with decisive financial support of Bread for the World in Germany. Available Resources for the AACC Assembly have been²²⁴

- ACAP Learning Review Report and its Summary 2023
- Three official ACAP Workshop Reports 2016, 2017, 2019

Former efforts of the AACC have been:

At its 8th General Assembly in Yaoundé/Cameroon in November 2003 adopted a resolution with recommendations on corruption. 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".²²⁵ Bishop Mvume Dandala, AACC general 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"

²²³ AACC, *Ethical Leadership for a Sustainable Future: Africa Church Assets Management and Ethical Investment. Statement submitted for adoption by the 12th AACC General Assembly, Abuja Nigeria, 22 Nov. 202.*

²²⁴ All for free download on <https://globethics.net/acap>. More on ACAP see chapter 3.5.4.

²²⁵ 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.

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.”²²⁶

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.”²²⁷ 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];... 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.”²²⁸ 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

²²⁶ Ibid.

²²⁷ Ibid., 6-9.

²²⁸ Ibid., 16.

action to declare all church-related institutions like schools, hospitals, offices [etc.] corruption-free zones and to set processes for achieving these goals.”²²⁹

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,²³⁰ but without being very explicit on fighting corruption.

The Social Audit is a good example of 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 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.

²²⁹ All Africa Conference of Churches Executive Committee, *Overcoming Corruption. The AACC Effort at Self-Auditing*, statement, 2006, points 10.2 and 10.3.

²³⁰ *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.

3.1.8 Christian Conference of Asia CCA: Integrity Formation

The Christian Conference of Asia (CCA), founded in 1957, is the Asian continental ecumenical organisation of over 100 churches/denominations and 15 church councils from 21 countries in Asia.²³¹ It held regular formations, trainings and multi-days conference for church leaders and leaders of related organisations such as Christian universities on integrity and good governance. Three examples:

- The Executive Committee of the Christian Conference of Asia (CCA) adopted on 17 July 2019 the “Code of Conduct against Corruption” (see below Appendix A17).

- Asia Regional Consultation. Asian Churches Building Good Governance and Accountability in Serving Humanity, 9-11 Nov 2021, online.²³²

- Asia Regional Consultation, Towards Theological Education on Good Governance and Integrity Leadership, 27-30 Nov. 2022 at CAA in Chiang Mai Thailand. I was the main facilitator of the conference of leaders of theological education institutions such as Christian universities, seminaries etc. The importance of integrity formation was underlined and curricula for church asset management initiated.²³³

3.1.9 World Council of Churches: Economic Justice

The World Council of Churches (WCC), the global umbrella of over 350 churches from all continents and almost all denominations (with the

²³¹ Christian Conference of Asia, https://en.wikipedia.org/wiki/Christian_Conference_of_Asia.

²³² Christian Conference of Asia CCA, *Asia Regional Consultation. Asian Churches Building Good Governance and Accountability in Serving Humanity*. Report, 9-11 Nov. 2021, online. <https://www.cca.org.hk/news/asian-church-leaders-need-commit-and-promote-principles-good-governance-and-accountability>.

²³³ Report: <https://www.cca.org.hk/news/asian-theological-educators-affirm-need-incorporate-good-governance-and-integrity-leadership>

Roman Catholic church not being a member, but observer), has since its inception, made continued efforts for accountability, transparency and integrity of their member churches. In this book, the first preface of the current General Secretary of the WCC, Jerry Pillay, and the third preface of the first edition of this book by former General Secretary of WCC, Olaf Fieksø Tveit, are testimonials for this engagement.

The Handbook “Accounting and Reporting Standards for Ecumenical Bodies” (ARSEB)²³⁴, elaborated in cooperation with Ecumenical partner and donor agencies, was the fruit of a process since 1997 to define common standards to increase integrity and facilitate comparable budgets, accounts, reports and sustainable financial planning across churches and in donor relations. With the differences in culture, legal systems, ecclesiological traditions and hierarchical structures, such standards are not easy to implement. Even twenty years later they are not fully implemented. One reason is that a global body like the WCC does not have the enforcement power as a national legislation and judiciary has.

The WCC 11th Assembly 2022 in Karlsruhe, Germany was held under the theme “Christ’s Love Moves the World to Reconciliation and Unity”. The Assembly Report includes the four official statements on public affairs²³⁵ on the war in Ukraine, on the planet and climate, on peace in the world and on Justice and Peace in the Middle East. At this assembly, Peace and climate have been much more in the forefront than economic justice. The call for climate justice was strong and precise. However, the call for an “economy of life and ecological justice” was a WCC process since 2019.²³⁶ Fair trade, moneyless interactions, alternative economic models and just finance have been topics. Corruption was not directly

²³⁴ World Council of Churches, *Accounting and Reporting Standards for Ecumenical Bodies. Contributions from African Ecumenical Bodies*, WCC, Geneva 2005.

²³⁵ https://www.oikoumene.org/sites/default/files/2023-06/Assembly%20Report_FINAL_WEB.pdf, 163.

²³⁶ <https://www.oikoumene.org/news/wcc-roadmap-resource-for-eco-justice-available-in-multilingual-versions>

addressed. Churches should show the clear connection between environmental destruction and corruption which perpetuates illegal and environmentally harmful practices even where good laws and standards exist.

The WCC 10th Assembly 2013 in Busan/South Korea was held under the theme “Encountering the God of Life.”²³⁷ Economic justice was a theme as in the other assemblies.²³⁸ Macroeconomic topics such as financial crisis, debt, trade rules, HIV and economy, the link of justice, peace and creation etc. have been addressed²³⁹, but corruption was not specifically on the table.

The WCC 9th Assembly 2006 in Porto Alegre/Brazil was held under the theme “God, in your grace...”²⁴⁰ It 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”.²⁴¹ 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”²⁴² 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

²³⁷ <https://ia803103.us.archive.org/25/items/encounteringthego00unse/10thAssemblyReport.pdf>

²³⁸ Ibid, 125-150 among others.

²³⁹ Ibid, 126-133.

²⁴⁰ Rivera-Pagán, Luis N. (ed.), *God in Your Grace. Official Report of the Ninth Assembly of the World Council of Churches*, Geneva: WCC, 2007.

²⁴¹ “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.

²⁴² “Alternative Globalisation 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.

church leadership consultations “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).

In 2006, the Federation of Swiss Protestant Churches (FSPC. Since 2022 with the new name Protestant Church of Switzerland EKS), as member church of WCC submitted to its program Committee a proposal for a *Program to Overcome Corruption (POC) in Church and Society*, drafted by Christoph Stückelberger.²⁴³ Unfortunately, there was no follow up of the Program Committee.

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”.²⁴⁴ 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”.²⁴⁵

On 29 July 2010, the WCC General Secretary Olav Fykse Tveit in his congratulatory message to the new president of the Lutheran World 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.”²⁴⁶

The WCC 8th Assembly 1998 in Harare, Zimbabwe, was held under the theme “Together on the way”. It made some clear statements on corruption, among others in the final statement on debt. The international

²⁴³ Full text below in Annex A32.

²⁴⁴ 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.

²⁴⁵ Ibid., 4.

²⁴⁶ www.oikoumene.org/en/resources/documents/general-secretary/messages-and-letters (29 July 2010).

community of over 350 churches from all countries called on its member churches to work for “ethical governments in all countries and legislative action against all forms of corruption and misuse of loans”²⁴⁷ 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.”²⁴⁸

*In 1999, I proposed on that basis an Ecumenical Programme to Combat Corruption and a resolution for the Central Committee of the WCC.*²⁴⁹ 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 3.1.3), 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.²⁵⁰

²⁴⁷ “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).

²⁴⁸ “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).

²⁴⁹ Stükelberger, Christoph, *Fighting Corruption. An Urgent Task for Aid Agencies, Missionary Societies and Churches*, Impulse No 5e/1999, Berne: Bread for all, 1999, chapter 9.

²⁵⁰ See e.g. www.wcc-coe.org/wcc/africa/index-e.html.

3.1.10 Denominational World Communions: Reformed, Lutherans, Anglicans, Methodists, Orthodox, Pentecostals, Evangelicals.

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 (e.g. AACC General Assembly and NCC India)”.²⁵¹

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.²⁵² 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, 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 transparency in extractive industry”.²⁵³

²⁵¹ *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.

²⁵² “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).

²⁵³ “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/Consolidated_Report-Actions_Taken_by_Eleventh_Assembly_01.pdf (accessed 25 August 2010).

The Anglican World Communion, based in over 165 countries, made a number of efforts against corruption, especially on national level of member churches, e.g. in Kenya, Philippines, South Sudan and many more.²⁵⁴

*The World Methodist Council*²⁵⁵ represents the Methodist churches, and are known and have been active for transparent structures, integrity and anti-corruption strategies for a long time. My observation is that it is a fruit of the “DNA” of the Methodist churches with their ethical roots to some extent puritan legacy and relative independence from state structures compared to other churches.

The Orthodox Churches have complex structures between unity and autonomy. The Eastern Orthodox Church²⁵⁶, often called the Orthodox Church is a communion of seventeen self-governing (autocephalous) churches. They have their own Primate (Patriarch, Metropolitan) but recognise each other as orthodox. They include four ancient patriarchates, national patriarchates, autocephalous archbishoprics etc. They are as old as patriarchate of Constantinople since 381 and as young as the Ukrainian Orthodox Church which split from the Russian Orthodox Church on 27 May 2022, soon after the outbreak of the Ukraine-Russian War. Most of the Orthodox churches are national churches and thus closely related to the respective politics.²⁵⁷ This allows a strong unity of church and state, but limits the independence of orthodox churches e.g. related to transparency and anti-corruption strategies.

The Pentecostal and Evangelical Churches have already been mentioned in various places in this book. They are to some extent the opposite

²⁵⁴ News of the Anglican Communion e.g. <https://www.anglicancommunion.org/>; on <https://x.com/AnglicanWorld>.

²⁵⁵ Established in 1881. <https://worldmethodistcouncil.org/>

²⁵⁶ See *Organisation of the Eastern Orthodox Church*, https://en.wikipedia.org/wiki/Organization_of_the_Eastern_Orthodox_Church.

²⁵⁷ Guiseppe Giordan, Sinisa Zrinscak, Eds, *Global Eastern Orthodoxy. Politics, Religion, and Human Rights*, Springer Nature Switzerland, Cham 2020.

of Orthodox churches as they are very independent, free churches, often congregationalist. The founder of a parish often runs the church like his/her own company/business, which makes good governance, transparency, integrity and anti-corruption efforts more difficult. However, many efforts for better governance have been undertaken in Pentecostal churches in recent years.

The World Evangelical Alliance (WEA) formed an active “Integrity and Anti-Corruption Network” with almost annual international conferences, often on 9 December, the UN Anti-corruption day.²⁵⁸

3.1.11 Roman Catholic Church: Parishes, Dioceses, Vatican

Half of the Christians in World Christianity –belong to the Roman Catholic Church.²⁵⁹ Even though it is a centralised and very hierarchical church, it includes a broad diversity of positions, continental and national realities, outstanding excellent contributions to values, human and environmental development as well as profound disruptions, conflicts and endless numbers of scandals. Integrity is the mark of many Catholic church leaders and lay people. However, corruption is a great issue also in this church, ranging from financial scandals, sexual abuses as form of sexual corruption to secret clubs, mafia infiltration of the church and others. Reminder: The Reformation of Luther in the 16th century started against usury, corruption and sex scandals in the Roman Catholic Church! Five hundred years ago.

Let us start this time not top-down from Vatican to parishes, but bottom-up from parishes to the Vatican. The Vatican is often in the news. But the Catholic Church is much more.

²⁵⁸ <https://worldea.org/?s=corruption+network>.

²⁵⁹ 1.278-1.390 billion for Catholicism, of 2.3-2.6 billion Christians in total. List of Christian denominations by number of members, https://en.wikipedia.org/wiki/List_of_Christian_denominations_by_number_of_members 7 July 2024.

The local parishes are the place for daily church life. Millions of members are engaged in mass services, education, social services, administration etc. Let us look, as example, at Germany. Johannes Hoffmann, professor of Moral Theology in Frankfurt, Deacon and expert on ethical investments for four decades, shares his experiences and suggestions in his book on church finance.²⁶⁰ “Sometimes I am gripped by holy anger when I am confronted with ever new scandals in my Catholic Church. Then I would also like to leave the church”, he writes at the beginning of the book. But he transforms this “holy anger” to a critical constructive analysis of financial mechanisms and concrete steps of improvement. He observes that from parish councils to the dioceses, the finance committees have not sometimes enough competence or independence (e.g. from some banks) among the members or not enough motivation for ethical investments of church capital but follow rather the mainstream of maximisation of return on investments. He describes also many encouraging experiences and stories on parish level.²⁶¹ On diocesan and global level, the author requests that the Catholic church is more engaged in favour of a public welfare economy, circular economy and sustainability economy.²⁶²

The Banco Ambrosiano scandal in 1981 was a large financial scandal of the Vatican Bank including corruption. The Vatican Bank – now Istituto per le opere 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.²⁶³ The sexual abuse of minors by priests is another painful instance of (sexual) corruption where thousands

²⁶⁰ Johannes Hoffmann, *Meine Träume zu Kirchenfinanzen und Kirchenentwicklung in Deutschland*, Focus Series 52, Geneva: Globethics Publications, 2019. Free download <https://doi.org/10.58863/20.500.12424/170562>

²⁶¹ Ibid, 121-238.

²⁶² Ibid, 99-121.

²⁶³ Nuzzi, Gianluigi, *Vaticano S.p.A.*, Milano: Chiarelettere, 2009.

of victims still suffer and the church is profoundly shaken. The connection between church and political power favours corrupt collusion.²⁶⁴

Theological *explanations* have to analyse faith-based reasons such as doctrine of sexuality, double morality, which is often more easily practised 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.²⁶⁵ Indulgence favours corrupt practices and is one of the theological roots of corruption.

Homosexuality and homophobia: double morality is a reason for many unethical behaviours. Double morality also plays an important role related to sexuality. Even though Catholicism makes modest efforts for more transparency, double morality is still systemic. One key element is homosexuality in church hierarchy. The shocking book "Sodoma"²⁶⁶ shows in detail and with many facts the system of secret homosexuality in the Vatican and many dioceses. The author and journalist Frédéric Martel was living for four years inside the Vatican. He describes how the system works: becoming a priest was (is) for many homosexuals a refuge in countries of exposure of homosexuals (p.25) the higher a person in the hierarchy, the more the percentage of homosexuals up to cardinals (p.27). Homophobia is often a sign of hidden sexuality (p. 53). The more open a dignitary speaks in favour of homosexuality, the more likely it is that he is heterosexual (p.60). Homosexual priests are stronger in favour of celibacy

²⁶⁴ Agatiello, Osvaldo R., *Poder y corrupción*, Buenos Aires: Academia Nacional de Ciencias Morales y Políticas, Anales, separata, 1998.

²⁶⁵ Brandt, Reinhard, *Lasst ab vom Ablass. Ein evangelisches Plädoyer*, Göttingen: Vandenhoeck & Ruprecht, 2008.

²⁶⁶ Frédéric Martel: *Sodoma. Enquête au coeur du Vatican*, Robert Laffont, Paris 2019, published in twenty languages.

than heterosexual priests (209). To know the sexual orientation of a dignitary, ask his private secretary (p. 609). These are some concluding observations of the author after his long term and deep research. Pope Francis made the observation: “Behind rigidity, there is always something hidden; in many cases it is a double life.”

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.

Also, Pope Francis strongly fights against corruption in church and society. He started it even before becoming Pope. In 1991 as then Jorge Cardinal Bergoglio, he published an article on corruption. It was then republished in 2013, the year of his election as Pope Francis under the title “Fighting Corruption and Sin”.²⁶⁷ He clearly calls corruption as sin. He denounces its root causes in selfishness, lack of humility, justification by comparison with others who are corrupt. He specifically fights against corrupt of the religious (clergy). “Corruptio optimi, pessima – the worst corruption is the corruption of the best. This can be applied to religious who are corrupt.”²⁶⁸

The Vatican Dicastery for Promotion Integral Human Development in Collaboration with the Pontifical Academy of Social Sciences organised an “International Debate on Corruption” on 15th June 2017 in Rome. The outcome document²⁶⁹ stated that a Consultation Group was built “with three levels of action: education, culture, citizenship, ... including investigations, which can lead to the excommunication of the mafia and

²⁶⁷ Jorge Cardinal Bergoglio/Pope Francis, *Fighting Corruption and Sin*, Catholic Truth Society, Vatican 2013.

²⁶⁸ Ibid, 34.

²⁶⁹ *Outcome document of the “International Debate on Corruption” and goals of the International Consultation Group for Justice, corruption, organized crime and mafias*, Vatican City 31 July 2017.

other similar criminal organisations and to the prospect of excommunication for corruption.”

3.1.12 Post-Denominational and Migrant Churches

The chapter 3.1 focused until now mainly on the historical denominational churches. However, the landscape of Christianity became even more complex with the so-called post-denominational churches and fellowships with a self-understanding of combining various classical denominations and members defining themselves first as Christians rather than Protestant, Catholic etc. they express the global pluralism and migration of people.

The specific migrant churches are often also post denominational, as they integrate Christians from different denominations in which they grew up. In a foreign country, not the denomination, but other identity criteria are dominant: Among the many millions of migrants across the world, many build their migrant churches²⁷⁰ as fellowships and congregations wherever they live. They are often organised by ethnic, cultural, language and country of origin criteria. The majority are Evangelical-Pentecostal churches, self-funded by their members and with trained, sometimes non-trained pastors. The financial transparency is sometimes not very high, especially when the church was funded by a funder pastor as an individual. However, the majority of the members of migrant churches have a high commitment. today util now have. Not much research was done until now on corruption and migrant churches. Trainings and structures for accountability and transparency would also be beneficial for these churches.

²⁷⁰ Jan A.B. Jongeneel, *The Mission of Migrant Churches in Europe*, *Missiology, An international Review*, Vol 31, Issue 1, 2003. Indicators are also the migrant statistics, e.g. *Mapping Migration in Europe*, 3rd edition, by the Conference of European Churches' (CEC) Commission of Churches for Migrants in Europe (CCME), www.ccme.eu.

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:

3.2.1 Germany: Protestant and Catholic Development Agencies and Transparency International

*Bread for the World and Transparency International Germany*²⁷¹ in cooperation with the Protestant Academy Bad Boll near Stuttgart, organised five times a three-days conference “Courage for Transparency” (Mut zur Transparenz), mainly focused on measures “Fighting Corruption in Church Development Cooperation”. For more than twenty years, this effort has been going on in the Academy Bad Boll! It was a major effort which led to clear improvements, standards, monitoring mechanisms and greater awareness, each with a substantial report and recommendations.

²⁷¹ Additional cooperation partners in recent conferences: Adveniat, missio, die Sternsinger, Kindernothilfe.

The first was held in 2009²⁷², the second in 2011²⁷³, the third in 2015²⁷⁴, the fourth in 2018²⁷⁵ and the fifth in 2024²⁷⁶.

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 2007/2008.²⁷⁷ 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 World²⁷⁸ and an engagement for greater transparency and good governance in 2008.²⁷⁹ 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”.²⁸⁰ A “Working group for the prevention of corruption in church development cooperation”, with staff

²⁷² <https://www.ev-akademie-boll.de/tagungsarchiv/670209.html>

²⁷³ <https://www.ev-akademie-boll.de/tagungsarchiv/621411.html>

²⁷⁴ <https://www.ev-akademie-boll.de/tagungsarchiv/620115.html>

²⁷⁵ <https://www.ev-akademie-boll.de/tagungsarchiv/620218.html>

https://www.transparency.de/fileadmin/Redaktion/Publikationen/2018/BBS_Mut_zur_Transparenz_IV-web.pdf

²⁷⁶ <https://www.ev-akademie-boll.de/tagung/431224.html>

²⁷⁷ Brot für die Welt, “Leitlinien zur Korruptionsprävention der Ökumenischen Diakonie, 28 August 2007; EED, “Leitlinien zur Korruptionsprävention”, 16 January 2008.

²⁷⁸ Brot für die Welt, “Verhaltenskodex für Transparenz und gegen Korruption. Für Nichtregierungsorganisationen und Kirchliche Entwicklungsprojekte mit Brot für die Welt”, 2008.

²⁷⁹ 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).

²⁸⁰ Thiel, Reinold E., *et al.*, “Corruption in Development Cooperation – a Problem that Equally Affects Church Organisations”, working paper, Berlin: Transparency International Deutschland, 2007.

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,²⁸¹ 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 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,²⁸² 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,²⁸³ 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.²⁸⁴ Transparency International Germany and the Protestant Academy Bad Boll, with the support of Bread for

²⁸¹ Ibid., 11-14.

²⁸² Ibid., 14-17.

²⁸³ Ibid., 21-27.

²⁸⁴ 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.

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.²⁸⁵ Many participants from North and South emphasised 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.²⁸⁶

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:

²⁸⁵ "Mut zur Transparenz. Korruptionsprävention in der Entwicklungs-zusammenarbeit von Kirchen und NROs", *Bad Boll's Skripte* 3/2009, [www.transparency.de/fileadmin/pdfs/Themen/Entwicklungszusammenarbeit/Tagung Mut zur Transparenz_Dokumentation_09-12-15.pdf](http://www.transparency.de/fileadmin/pdfs/Themen/Entwicklungszusammenarbeit/Tagung_Mut_zur_Transparenz_Dokumentation_09-12-15.pdf).

²⁸⁶ 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.

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 information 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.²⁸⁷

In 2009, *Bread for all with Transparency International Switzerland* published guidelines for NGOs against corruption in development cooperation.²⁸⁸

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.

²⁸⁷ A checklist for development agencies was already published in Stüchelberger, Christoph, *Fighting Corruption*, 1999, 23.

²⁸⁸ Brot für alle/ Transparency International Switzerland, “Korruption in der Entwicklungszusammenarbeit. Richtlinien für NGOs”, Berne 2009. www.brotfuer-alle.ch

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 in 2008.²⁸⁹ 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.²⁹⁰ 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.²⁹¹

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 co-operation 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.²⁹² The theme of

²⁸⁹ Position of Caritas Switzerland on the case: http://web.caritas.ch/media_features/fce/Stellungnahme_Caritas_Schweiz_Meulaboh.pdf (accessed 2 August 2010).

²⁹⁰ Caritas Switzerland, “Reglement gegen Korruption”, Luzern: Caritas, 2008.

²⁹¹ Caritas Internationalis, “Guidelines for Fighting Fraud and Corruption in the Project Work of Caritas International”, 20 April 2009.

²⁹² 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,

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).

3.2.4 Global: ACT Alliance

ACT Alliance, an Alliance of over 100 churches and church-related development and emergency agencies from all continents, established a number of very clear policies and guidelines²⁹³, among them for all staff members a “Code of Conduct for the Prevention of Sexual Exploitation and Abuse” (see Appendix A12), guidelines for “Compliance and Complaints Mechanisms” and the “Act Quality and Accountability Framework 2021”²⁹⁴.

3.3 Experiences and Efforts of Mission and Evangelical Organisations

Some mission organisations have been involved in anti-corruption efforts for decades, some even earlier than Christian development organisations as they had long term close insights in church bodies of their partner churches. *Mission and money* is a topic as old as Christian mission itself: In biblical time during Saint Paul’s mission trips, Paul entrusted his staff to bring the money of the collection from relatively wealthy Christians in Corinth to the poor Christians in Jerusalem (1 Cor 16.1-4; 2 Cor

Cameroon: CIPCRE. For further information, see CIPCRE, csp@wagne.net; www.wagne.net/csp/welcome/index.php.²⁹³ <https://actalliance.org/standards-and-policies/>.

²⁹³ <https://actalliance.org/standards-and-policies/>.

²⁹⁴ https://actalliance.org/wp-content/uploads/2021/12/ACT-Quality-and-Accountability-Framework-2021_Final.pdf

8:1-9; 15; Rom 15:14-32).²⁹⁵ Today, mission and money is looked at from a missiological, but also a macroeconomic perspective.²⁹⁶

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.²⁹⁷ 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-

²⁹⁵ Dissertation on the topic by David J. Downs, *The Offering of the Gentiles: Paul's Collection for Jerusalem in its Chronological, Cultural, and Cultic Context*, Mohr-Siebeck, Tübingen 2008.,

²⁹⁶ Mari-Anna Auvinen-Pönttinen/ Jonas Adelin Jorgensen, *Mission and Money: Christian Mission in the Context of Global Inequalities*, Brill, Leiden/London, 2016. An insightful collection of studies especially on mission perspective on economic injustices.

²⁹⁷ Holtz, Uwe/ Kulesa, Manfred (eds.), *Korruption als Entwicklungshindernis. Läßt sich Korruption durch rechtliche Rahmen in Deutschland unterbinden?* (2 volumes), Bonn: Gemeinsame Konferenz Kirche und Entwicklung, 1995.

21 February 2002.²⁹⁸ 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 2010.²⁹⁹ Partner churches in India (NCCI) and Tanzania (ELCT) reported about their experiences and instruments. They fully support the anti-corruption efforts of EMW and the Mission Academy.

The *United Evangelical Mission* (UEM), a German mission society now as international community of churches, 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 A16). The code from Cameroon (see Appendix A14) 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 A16). 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 2008.³⁰⁰ They include the obligation of

²⁹⁸ 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.

²⁹⁹ Evangelisches Missionswerk Deutschland/ Missionsakademie Hamburg, “Transparenz als Qualitätsmerkmal ökumenischer Beziehungen”, conference, 2-3 March 2010. www.emw-d.de.

³⁰⁰ Evangelisches Missionswerk in Süddeutschland (EMS), *Anti-Corruption Policy*, with rules and regulations (2008) and the EMS code of conduct against

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.

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.³⁰¹

3.3.3 FPIN: Faith and Public Integrity Network

“The Faith and Public Integrity Network FPIN exists to help Christians deal with the root causes and long-term effects of corruption. It aims to address corruption by nurturing an enduring global community of Christians who pursue public integrity work in their local communities, nationally, and globally.”³⁰² The majority of members work in senior

corruption and for transparency (2007/2008), www.ems-online.org/fileadmin/download/Policies/EMSAnti-CorruptionPolicyengl.pdf (accessed 6 September 2010).

³⁰¹ For more information: council@cwmission.org.uk; www.cwmission.org.uk.

³⁰² <https://fpinetwork.org>

positions in public and private sector in over twenty countries. It strengthens individuals e.g. in public administration and politics to work with integrity, as I could see myself in Asian countries such as the Philippines. It organises online trainings, including with other partners such as the World Evangelical Alliance (WEA) with its Global Integrity Network. It also cooperates with the Lausanne Movement with its Integrity and Anti-Corruption Network and the Oxford Centre for Mission Studies. This shows that the evangelical movements and churches became very active in anti-corruption and integrity efforts especially since around 2010.

3.3.4 Lausanne Movement and World Evangelical Alliance: Integrity and Anti-Corruption Network

The Integrity and Anti-Corruption Network of the Lausanne Movement together with the World Evangelical Alliance (WEA) ³⁰³ aims at “empowering the people of God” for personal and institutional integrity through good governance, anti-corruption advocacy, promotion of ethical discipleship and promoting best practices of integrity. Strategies. It offers an annual integrity conference.

A new name is Global Integrity Network. It aims at offering to some extent a network of network.³⁰⁴

3.3.5 ECFA: Evangelical Council for Financial Accountability

The Evangelical Council for Financial Accountability (ECFA)³⁰⁵ was founded in 1979 by evangelist Billy Graham in response to a confidence crisis in the US and its evangelical movements. It has 2700 accredited members and mentions it aims at “Enhancing Trust in Christ-Centred

³⁰³ <https://www.globalintegritynetwork.org/>

³⁰⁴ <https://linkingglobalvoices.com/networks-listing>

³⁰⁵ <https://www.ecfa.org>

Churches and Ministries. The founding ministries of ECFA understood this simple truth. How organisations treat financial transparency, board governance, and stewarding charitable gifts can create trust with their donors or break it irreparably. In today's world, demonstrating trustworthiness is more important than ever in effectively reaching the world for Christ.”³⁰⁶ The ECFA “Seven standards of Responsible Stewardship” cover 1. Doctrinal Issues, 2. Governance, 3. Financial Oversight, 4. Use of Resources and Compliance with Laws, 5. Transparency, 6. Compensation-Setting and Related-Party Transactions, 7. Stewardship of Charitable Gifts.

In March 2024, ECFA added 8. Standard on integrity leadership: “Every organisation shall proactively care for its leader and support the integrity of its leader in conformity with ECFA’s Policy for Excellence in Supporting Leadership Integrity”.³⁰⁷

A three-page commentary on the new standard includes the following direction for member churches and ministries: The board, or a board committee, should meet at least annually with the leader to discuss how the board “can provide appropriate support in proactively caring for the integrity and well-being of the leader as a whole person. - The leader is responsible for investing in their relationship with Jesus and guarding their heart (Prov. 4:23), striving to live above reproach in the biblical expectations for leaders (1 Tim. 3:1–7; Tit. 1:6–9), and submitting in a spirit of love and humility (1 Pet. 5:1–6) to the care and support offered to the leader by the ministry’s board. - The board should also ask the leader about the leader’s commitment to upholding biblical integrity principles, as outlined in a written code of conduct. According to the commentary, leaders ought to demonstrate traits like humility, growth, and the fruit of

³⁰⁶ <https://www.ecfa.org/About.aspx?tab=story>

³⁰⁷ See the full document of eight standards in Annex A22)

the Spirit. The board is then responsible for documenting these conversations in its minutes.”³⁰⁸

3.3.6 AfCAA: Africa Council for Accreditation and Accountability

“The African Council for Accreditation and Accountability (AfCAA) is a faith-based Pan-African institution that partners with Christ-Centred institutions across Africa; specifically, Churches, Christian Non-profits, and Christian-owned businesses to enhance public trust, accountability, credibility, and institutional strengthening through Accreditation, Advisory and Advocacy in compliance with biblical standards.”³⁰⁹ This self-description shows the Christian evangelical background and values-orientation, similar to EFCA in the former chapter 3.3.5, but focused on and home-grown in Africa.

AfCAA offers a standard³¹⁰ with 3, 5 and 7 standards, which are offered in various levels of trainings. The organisation is also involved in consultancy and advocacy.

3.3.7 Operation Noah

Operation Noah³¹¹ is a Christian NGO working with churches on climate change. It is “faith-motivated, science-informed, hope-inspired”³¹², based in London/UK. It runs campaigns such as “Bright Now” to push faith institutions to divest from fossil fuel etc.

The connection between climate actions, integrity engagement and anti-corruption is important, as climate warming has to do with illegal

³⁰⁸ Quoted and commented in Megan Fowler, *Moral Failures y Christian Leaders Are a Huge Problem. Can New Standards Help?*, Christianity today, 21 May 2024.

³⁰⁹ <https://afcaa.org/>

³¹⁰ See the seven standards in Annex A24

³¹¹ www.operationnoah.org.

³¹² Ibid.

deforestation, bribery in lobbying parliamentarians to vote against the shift from fossil fuel to sustainable energy etc.

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

Each religion has to clean its own house related to integrity and overcoming corruption. Whereas in all religions the majority of leaders have high integrity and credibility, a minority of corrupt leaders can contaminate whole church structures. Solutions are also visible in most religions – with visible differences in their efforts. This is the aim of my book “Corruption-free Religions are Possible”.³¹³

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.³¹⁴

3.4.1 Muslim Efforts

Religious activities, including those fighting corruption, are always interrelated with the political situation. This is true for all religions.

³¹³ Christoph Stückelberger (Ed.), *Corruption-free Religions are Possible. Integrity, Stewardship, Accountability*, Geneva: Globethics Publications, Praxis Series 15, 2021. Free download: <https://doi.org/10.58863/20.500.12424/4058722>

³¹⁴ See below, chapter 4.3.

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."³¹⁵ 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.³¹⁶ 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 overcome

³¹⁵ 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.

³¹⁶ 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 <https://repository.globethics.net>.

the lack of innovation. 4. To operate with compassion and kindness to others to overcome benefiting the self at the expense of others.”³¹⁷

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.³¹⁸ 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,

³¹⁷ Ibid., summary.

³¹⁸ Some of the speeches are available at <http://usinfo.state.gov/topical/econ/bribes/faithgroups.htm>.

accountability, 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, governmental 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 Experiences and Efforts of Globethics in Higher Education

Personal and professional integrity is crucial in higher education and academic institutions.³¹⁹ How can academic corruption be reduced and eradicated?³²⁰ Personal and institutional efforts are needed. The global ethics network Globethics (which I founded in 2004 and led until 2024 as President, now Honorary President) has a focus on ethics in higher education and global engagement, by values-driven tools, from online publications to online academy, from an international network to global advocacy. Corruption is normally not a specific focus, but all activities aim at

³¹⁹ The role of education and research in strengthening personal and professional integrity, in Transparency International, *Global Corruption Report: Education*, London 2013, 327-377.

³²⁰ Elena Denisova-Schmidt, *How to tackle global academic corruption?* University World News, 23 Sept 2023. www.universityworldnews.com.

improving the values driven behaviour of persons and institutions and thus reduce corruption.

Globethics implemented various instruments. It is of course an ongoing effort:

3.5.1 Online Publications

The Globethics Publications³²¹, the online publishing house of Globethics on ethics, has published over 350 books for free download and print copies for sale.

3.5.2 Online Library and Collections

The Globethics Online Library³²² includes 85.000 documents related to ethics and social sciences. The overall search with the keyword corruption shows 6'100 results (15 July 2024). Under the name of Christoph Stückelberger alone, 127 articles, presentations and books can be found.³²³ The special, curated "Corruption and Transparency Collection"³²⁴ contains 649 documents!

3.5.3 Online Courses

The Globethics Academy³²⁵ includes a doctoral school, regional research centres, online and campus courses in cooperation with universities, and offers certificates as Globethics is an accredited higher education institution.

³²¹ <https://globethics.net/publications>

³²² <https://repository.globethics.net/>

³²³ https://repository.globethics.net/discover?query=corruption&filtertype=author&filter_relational_operator=equals&filter=St%C3%BCckelberger%2C+Christoph

³²⁴ <https://repository.globethics.net/handle/20.500.12424/30>

³²⁵ www.globethics.net/academy

3.5.4 Trainings and Benchmarking: ACAP, EMET, Ranking

3.5.4.1 ACAP: African Church Assets Program

Globethics, headquartered in Geneva, where I am the founder and was President until September 2024, initiated by myself along with the All African Conference of Churches AACC since the 2013 “*African Church Assets Program*”. ACAP received decisive financial support from Bread for the World in Germany. From 2013-2023 there have been three phases, ACAP I, II and III with three respective Reports, Recommendations and Actions.³²⁶

The latest AACC General Assembly in Nov 2023 in Abuja/Nairobi³²⁷ adopted with active participation of Globethics a Statement on 22 November 2023 on “*Ethical Leadership for a Sustainable Future: Africa Church Assets Management and Ethical Investment.*”³²⁸

ACAP continues with ACAP V since 2024. ACAP is already a success story of sensitising church leaders for transparent, trustworthy management and administration³²⁹ of their resources. Nevertheless, there are more binding activities needed. I say this after thirty years of engagement against corruption and in favour of fair church asset management. ACAP V in comparison to I-IV needs now stronger instruments than in the past. Training, learning tools, educating, database³³⁰ are all good (by the way:

³²⁶ All for free download on <https://globethics.net/acap>.

³²⁷ See also above chapter 3.1.7.

³²⁸ AACC, *Ethical Leadership for a Sustainable Future: Africa Church Assets Management and Ethical Investment. Statement* submitted for adoption by the 12th AACC General Assembly, Abuja Nigeria, 22 Nov. 2023.

³²⁹ For the context of churches independent from state administration see e.g. Robert N. Bacher, Michael L. Cooper-White, *Church Administration. Programs, Process, Purpose*, Fortress Press Minneapolis 2007.

³³⁰ The Globethics online Library includes a special collection on corruption and transparency with over 640 documents; <https://repository.globethics.net/handle/20.500.12424/30>.

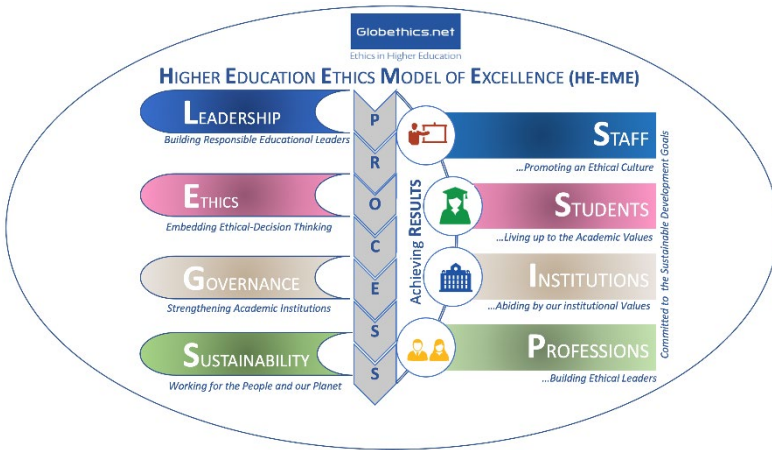
we could use/link the existing special collection in), but now ACAP must help churches and AACC *establish more binding instruments*:

- Monitoring and Reporting of cases of abuse of property by a complaint mechanism. AACC could establish an independent ombudsperson office to receive complaints and clarify the cases. There are also online tools in the market. Dr Zora Ledergerber my former staff in Transparency Switzerland, when I was Founder/President, developed one of them, now used by many companies and institutions and merged with another similar tool.
- Whistleblower protection is a needed instrument linked with reporting. It is internationally recognized to protect whistleblowers, many countries and organisations established respective laws, regulations and instruments. We all know the importance. I sat with Whistleblowers on Swiss National TV and know how their lives are destroyed without protection.
- Publicity: ACAP should train churches and develop a model communication concept how to communicate and handle cases of abuse publicly and confidentially.
- Legal measures: most important: people who abuse church property must be made liable. Accountability that we preach means liability. The Catholic Church has its own church-court system. Protestant churches, for good ecclesiological reasons, use the state legal system. Church leadership, synods or specialized groups have to bring more cases to the court. Impunity exists not only in the public sector, but even more in churches. Impunity has to be called a sin. Prayer and bible studies and forgiving is good, but only if it is combined with stern warnings and sanctions. Criminals – and abuse of church properties and corruption are not only a sin but are criminal acts under the legal code. We all know church people who love to attend trainings

and worships to cover their criminal activities. Criminals love sermons and trainings, but they fear lawyers and journalists.

3.5.4.2 *Ethics Model of Excellence Tool EMET*

Globethics implemented for several years until 2023 the Ethics Model of Excellence Tool EMET in Higher Education with universities. It included trainings for university leaders and administrators on accountability and improving standards.³³¹ For capacity reasons the project was concluded, but universities can still use the EMET model.



3.5.4.3 *University Rankings*

The Globethics University Ranking (GUR) provides the first global ranking instrument that places values, ethics and sustainability as central principles of higher education institutions worldwide. The aim is to demonstrate that institutional reputation, grounded on integrity, and the wider impact of higher education on society, the environment and the

³³¹ See Balgobin, N. (2022). Making Ethics Effective in Higher Education in Africa and Beyond: A Programme Led by a Visionary Leader, Prof. Obiora Ike. *Journal of Ethics in Higher Education*, (1), 239-40. <https://doi.org/10.26034/fr.jehe.2022.3391>

corporate world are indivisible.³³² It was a promising project to stimulate universities for ethical performance, but it was put on hold for capacity reasons.

3.5.5 Global Engagement

Globethics, especially in its new strategy since 2023, increases its global engagement in multilateral institutions such as UNESCO, UN compact for the Future and others. Setting ethical standards, strengthening multilateral monitoring mechanisms and interfaith cooperation are tools to strengthen integrity even if corruption or other vices are not directly in the focus.

3.6 New Technologies: Chances and Obstacles for Integrity and Transparency

Information and Communication Technologies (ICT) and the huge increase of Open Data increase the chance of detecting corruption and fraud. Accounting software in finance and antiplagiarism software in academic works are successful examples of it. Open data and E-government have been introduced by many governments across the globe to increase services, save costs and improve transparency and accountability. Many scholars and practitioners analysed the impact.³³³

³³² For a good analysis: Nic Mitchell, Measuring HE ethics: An inclusive new ranking is launched, 20 Nov. 2022, <https://www.universityworldnews.com/post.php?story=20221119053543843>

³³³ E.g. Bertot, JC, Jaeger, PT and Grimes, JM, *Using ICTs to create a culture of transparency: E-government and social media as openness and anti-corruption tools for societies*. Government Information Quarterly 27(3), 2010, 264–271.

Evangelical, Pentecostal and Charismatic Churches often use ICTs more intensively than historical churches. This leads to many missionary activities, but in some cases it also opens ways to corruption.³³⁴

However, from a realistic anthropological, psychological and ethical perspective, we should not expect, to eradicate corruption by technologies mainly. Technologies have to be used and are increasingly important tools, however, criminals with their criminal ingenuity are always very fast and often few steps ahead of technological and legal control. The fast growth of the darknet is an indicator of it.³³⁵

Blockchain and cryptocurrencies are often seen as instruments supporting transparency and reducing fraud. There are many arguments in favour of it. As long as Blockchain is seen as one instrument in a whole and holistic view of instruments needed to counter corruption, it is good to use it; but if it is seen as *the* solution, it will be a failure as many mono-causal strategies.

Big data (BD) and Artificial Intelligence (AI) are instruments for increased efficiency e.g. using chatbots to enter the darknet and detect corruption, but more important are the power structures, legal conditions and the ethical mindset of all actors. Gry Hasselbach in an excellent book develops the “Data Ethics of Power”³³⁶, analysing the huge technical, infra-structural, social and political power behind BD and AI. He calls for a human-centred approach to BD and AI and concludes: “We urgently need to preserve the human critical cultural moments and to create the

³³⁴ See efforts against tech-related corruption in the standards in chapters 3.3.5 and 3.3.6.

³³⁵ An interesting study from Brazil analysed the opportunities and limits of open data in fighting corruption: Martinez, Tatiana M./ Whitley, Edgar A., *Open data as an anticorruption tool? Using distributed cognition to understand breakdowns in the creation of transparency data*, Cambridge University Press, online, 24 April 2023. <https://doi.org/10.1017/dap.2023.10>.

³³⁶ Gry Hasselbalch, *Data Ethics of Power. A Human Approach in the Big Data and AI Era*, Edard Elgar, Cheltenham/Northampton, 2023.

conditions that will enable critical spaces for negotiation. We need to actively build alternative sociotechnical data infrastructures and systems to interact with human agency.”³³⁷

Another dimension is the preservation and strengthening of the cultural, linguistic, religious, gender, ethnic and social diversity. The diversity-bias of the BD and AI algorithms is well known. The respect for diversity is needed to find adequate ways to use Big DATA and AI as instruments for overcoming corruption and to avoid new ways of corrupt practices on a technically high level. Two ethics readers/ handbooks, the first with over 25 and the second over 45 articles from all continents and with an interdisciplinary approach, demonstrate this effort.³³⁸

3.7 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 Transparency International’s *Global Corruption Report 2009*.³³⁹

China since 2013 under President Xi arrested many high-level representatives from business and politics for reason of corruption. The population applauded; however, it was also used as an instrument to sideline leaders if they were not fully in line with the party doctrine. It is very

³³⁷ Ibid, 165.

³³⁸ Christoph Stückelberger/ Pavan Duggal (Eds.), *Cyber Ethics 4.0. Serving Humanity with Values*, Globethics, Geneva, 2018. Free download on www.globethics/publications.

Christoph Stückelberger/ Pavan Duggal (Eds.) *Cyber Ethics: Building Trust. How Digital Technologies Can Serve Humanity*, Globethics, Geneva, 2023. Free download on www.globethics/publications.

³³⁹ Transparency International, *Global Corruption Report 2009. Corruption and the Private Sector*, Cambridge: Cambridge University Press, 2009.

difficult to prove if corruption is truly involved or if it is pretext to remove a political adversary.

Impunity is the other side in many countries. Corrupt persons know, that in some contexts they can bribe the court or respective judges to get impunity. Impunity (Straffreiheit) also exists in countries of the Global North. Corruption of companies in Switzerland bribing abroad is rarely sanctioned, even though it is an official offense in Switzerland. In twenty years, only ten companies have been sentenced for corruption abroad.³⁴⁰

Overcoming corruption in business was also a training effort for Christian entrepreneurs of SME's in China from 2016 until today. I was myself a trainer and handbook co-author. One approach is the formation of entrepreneurs in dealing with ethical dilemmas. They often want to act corruption-free as Christians but do not know what to do in a corrupt environment. The encouragement to become not perfect, but "a better sinner", stimulated many Christian entrepreneurs to change their values and praxis.³⁴¹

3.7.1 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 corruption in all its forms, including extortion and bribery." The UNGC is signed by 7700 corporations and other stakeholders from 130 countries (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

³⁴⁰ Konrad Staehelin, *Straffrei – Trotz Schmiergeldzahlungen*, Tages-Anzeiger, 14 January 2023, 9.

³⁴¹ Cui Wantian/ Christoph Stüchelberger, *The Better Sinner. A Practical Guide on Corruption*, Geneva/ Agape Foundation/ Globethics, Geneva 2020. Free download on <https://globethics.net/publications/better-sinner-practical-guide-corruption>.

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.³⁴² 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.³⁴³

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 2008.³⁴⁴ 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.³⁴⁵

³⁴² 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).

³⁴³ 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).

³⁴⁴ Heimann, Fritz/ Vincke, François (eds.), *Fighting Corruption. International Corporate Integrity Handbook*, Paris: International Chamber of Commerce, 2008.

³⁴⁵ See Méan, Jean-Pierre, “Political and Charitable Contributions and Sponsorship”, in: Heimann, Fritz/ François Vincke, op. cit., 153-165.

3.7.2 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).³⁴⁶

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.³⁴⁷ The sector approach among peers is helpful. Related to churches, the campaign for corruption-free religious schools (see 3.1.3) 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.³⁴⁸ Also religious institutions can support ethical investments in companies through their investment policies.

Numerous *case studies*³⁴⁹ 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 professionals shows: Firms with a code of ethics are “significantly less likely to be accepting of

³⁴⁶ See <http://eiti.org>.

³⁴⁷ www.equator-principles.com/principles.shtml.

³⁴⁸ Zinnbauer, Dieter, “The Role of Investors in Strengthening Corporate Integrity and Responsibility”, in: Transparency International, *Global Corruption Report 2009*, 105-110.

³⁴⁹ Many case studies can be found in Globethics Library: <https://repository.globethics.net/discover?scope=%2F&query=%22case+studies%22&submit=>.

international bribery.”³⁵⁰ But “the mere existence of written codes of ethics cannot, 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.”³⁵¹ At the beginning, most of the efforts and case studies have been dealing with multinational companies on all continents,³⁵² 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.³⁵³ Especially affected are transitional economies with unstable legal systems.³⁵⁴

*Whistleblowing*³⁵⁵ 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

³⁵⁰ 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).

³⁵¹ Ibid.

³⁵² An example from Latin America: Halter, Maria Virginia *et al.*, “Transparency to Reduce Corruption?” in: Moore, Geoff/ Stükelberger, 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.

³⁵³ 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.

³⁵⁴ 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.

³⁵⁵ Leisinger, Klaus M., *Whistleblowing and Corporate Reputation Management*, München/Mering: Rainer Hampp Verlag, 2003.

from that same organisation but is without the power to eliminate the misbehaviour.³⁵⁶ 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 corruption. 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”³⁵⁷ 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.

Corporate Governance is a key topic in business schools and is business. What is the role of Boards and Management to run a company or institution? What are new legal trends and personal and corporate

³⁵⁶ Cf. the definition in Near, Janet P./ Miceli, Marcia P., “Organisational Dissidence: the Case of Whistle-Blowing”, in: *Journal of Business Ethics*, 4 (1-2), 1985, 1-16 (4).

³⁵⁷ Murthy, N.R. Narayana, “Foreword I. Tackling Corruption in Business: Profitable and Feasible”, in: Transparency International, *Global Corruption Report 2009*, xix.

liabilities? In a globalized, de-globalized, polarized and re-globalized world and thus fast changing economic, environmental and legal frame, corporate governance becomes a high priority in risk management, reputation and success of an institutional entity, be it a company, an NGO – or a church. Therefore, churches are invited, even urged, to learn from secular models, without denying their specific mission and calling. One of the globally top experts on corporate governance is Martin Hilb, professor and head emeritus of the Centre for Corporate Governance at the university of St. Gallen in Switzerland. His book on integrated, new Corporate Governance³⁵⁸ became a leading guide for many companies. The topics of his guide are also relevant for churches and specialised ministries/agencies, which are normally foundations, associations or trusts. The topics are e.g. internal and external context of the Board, strategic responsibility of the Board, innovative composition of the Board, formation of Board members by the institution, relationship Board-management, integrated audit, risk management and ethics committees, role of the Board in communication and evaluation.

3.8 Learning from Politics

As corruption is a cross-sectoral phenomenon, all sectors of society can learn from each other. The political entities from villages and cities to nations and continental and global organisations have strong legal, administrative, communicative and financial means for integrity and fighting corruption. Some of these entities are more the problem than the solution, others are spearheads of solutions and the majority of them are mixed, depending on individuals or networks within these entities.

Running anti-corruption campaigns, setting standards with accreditation and certification mechanisms and the judiciary for legal sanctions are

³⁵⁸ Martin Hilb, *New Corporate Governance. Successful Board Management Tools*, Springer Heidelberg, 5th edition 2016.

just three examples of political instruments. At the same time, anticorruption campaigns are sometimes also abused by rulers to sideline political opponents.

3.8.1 International Governmental Conventions as Legal Frame

During the first decade of the 21st century, several 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 minimum standards that the churches for ethical reasons should go beyond, but the minimum is already demanding. Both, churches and political institutions, are challenged on how to implement ethical values in their respective institutions.³⁵⁹ Both influence each other, in some countries very closely, in other countries partly, in no country there is no mutual influence.

Six 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

³⁵⁹ A careful and clear study shows the role and importance of ethics in politics: Benoît Girardin, *L'éthique: un défi pour la politique. Pourquoi l'éthique importe plus que jamais en politique et comment elle peut faire la différence*, Globethics, Focus Series 5, Geneva, 2014. Free download : www.globethics.net/publications.

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) was adopted by the UN on 31 October 2003 by 184 member States of the UN. It entered into force on 14 December 2005. 141 countries have ratified it (October 2009).³⁶⁰ 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.³⁶¹ 356 civil society organisations from 95 countries formed 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.³⁶²

*The UN Human Rights Council (UNHRC) Resolution “The negative impact of corruption on the enjoyment of human rights”*³⁶³ was adopted on 13 July 2023, remembering the 20th anniversary of the adoption of the UN Convention against Corruption of 31 October 2003. Corruption violates Human rights and has a negative impact on it.

The World Bank’s Strategy on Governance and Anticorruption (GAC) of 2007, with seven guiding principles,³⁶⁴ is closely linked to the Bank’s mandate to reduce poverty. It concentrates on improvement of

³⁶⁰ www.odccp.org/odccp/crime_cicp_convention_corruption_docs.html; signatory countries: www.unodc.org/unodc/en/treaties/CAC/signatories.html.

³⁶¹ “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.

³⁶² See www.uncaccoalition.org/index.php?option=com_docman&Itemid=36&lang=en.

³⁶³ HRC/Res 53/17

³⁶⁴ <http://web.worldbank.org>: search “Governance and Anticorruption”.

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’.”³⁶⁵ 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.”³⁶⁶ 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.

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.³⁶⁷

³⁶⁵ Ibid.

³⁶⁶ CIDSE, “The World Bank’s Strategy on Governance and Anticorruption – a Civil Society Perspective”, *CIDSE Background Paper*, Brussels: CIDSE, 2006, 5.

³⁶⁷ www.aidharmonization.org. See also Gabriel, Lara M./ Rick Stapenhurst, “The Role of Bilateral Donors in Fighting Corruption”, Washington: World Bank Institute 2001.

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*³⁶⁸ 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 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

³⁶⁸ https://au.int/sites/default/files/treaties/36382-treaty-0028_-_african_union_convention_on_preventing_and_combating_corruption_e.pdf

they said: “Those who live in glass houses cannot afford to throw stones at others.” Indeed I got the message.”³⁶⁹

- *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.³⁷⁰ The All Africa Conference of Churches (AACC) regularly publishes a *NEPAD Newsletter* with its observations and recommendations 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.
- *The Council of Europe Civil Law Convention on Corruption*³⁷¹ was adopted in Strasbourg in November 1999 and entered into force in November 2003. It is the first attempt to define common

³⁶⁹ 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.

³⁷⁰ 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.

³⁷¹ See <http://conventions.coe.int/Treaty/en/Treaties/Html/174.htm>.

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.

3.8.2 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.

Let us take three countries as examples for anti-corruption measures in the more focused sense (not the broad as in Chandler).

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 2.4.2), 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"³⁷² and an extended "Draft Ethics Code for South African Business".³⁷³ Regular public Anti-Corruption Forums since 2001,³⁷⁴ 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 whistleblowers 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.³⁷⁵ From 1999 to 2005, five different laws related to corruption were passed on the national level. The Public Service Code of Conduct³⁷⁶ sets the standards for public servants, and the Batho-Pele (people first) principles show the rights of the population with respect to

³⁷² 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.

³⁷³ Ibid., 150-193.

³⁷⁴ 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/library.

³⁷⁵ 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.

³⁷⁶ See www.capecgateway.gov.za/eng/pubs/public_info/C/61188.

public services.³⁷⁷ 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.”³⁷⁸

Global Coalition for Africa

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.”³⁷⁹

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.”³⁸⁰ Bread for all included the same clause

³⁷⁷ See www.dpsa.gov.za/batho-pele.

³⁷⁸ 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).

³⁷⁹ Global Coalition for Africa, “Principles to Combat Corruption in Africa”/ “Principes pour Combattre la Corruption en Afrique”, www.gca-cma.org/ecorrupt.htm#prin/fcorrupt.htm#prin/ (accessed 1 September 2010).

³⁸⁰ Swiss Agency for Development and Cooperation (SDC), *Combating Corruption. Guidelines*, Berne: SDC, 1998, 24.

in its new contracts with partner organisations. It has also been 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 cooperation.³⁸¹ A whole range of mechanisms have been implemented, with four types of intervention: A) working with the executive, legislative and judiciary 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 mechanisms with investigative journalism, educating people, supporting civil society and codes of conduct for the private sector; C) acting in Switzerland 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.³⁸²

The *Swiss State Secretariat for Economic Affairs* (SECO) published guidelines for Swiss business operating abroad to prevent corruption.³⁸³ SECO also provides training and consultancy for enterprises with international business.

³⁸¹ Swiss Agency for Development and Cooperation (SDC), *Fighting Corruption. SDC Strategy*, Berne: SDC, 2006, [www.sdc.admin.ch/en/Home/Themes/Rule_of_Law_Democracy/Combating corruption](http://www.sdc.admin.ch/en/Home/Themes/Rule_of_Law_Democracy/Combating_corruption) (accessed 7 September 2010).

³⁸² *Ibid.*, 10-14.

³⁸³ State Secretariat for Economic Affairs (SECO), *Preventing corruption. Information for Swiss business operating abroad*, Berne: SECO, 2nd edition 2008, www.erweiterungsbeitrag.admin.ch/de/Home/ressources/resource_en_170441.pdf (accessed 7 September 2010).

3.9 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.³⁸⁴

3.9.1 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.³⁸⁵ 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.

3.9.2 Transparency International and its National Chapters

Transparency International,³⁸⁶ 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

³⁸⁴ Basel Institute on Governance, *Non-Governmental Organisations and Governance*, Basel 2008.

³⁸⁵ See www.uncaccoalition.org/index.php?option=com_docman&Itemid=36&lang=en.

³⁸⁶ Very rich documentation and news about TI and the national chapters can be found at www.transparency.org.

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 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 corruption³⁸⁷ 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.

3.9.3 Accountability Councils, Charters, 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.³⁸⁸ 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

³⁸⁷ Hafner, Othmar, *Korruption und Korruptionsbekämpfung in der Schweiz*, Berne: Transparency International Schweiz, 2003.

³⁸⁸ 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.

take substantial risks for their courageous advocacy work. All this has led to improved mechanisms to overcome corruption in NGOs.

Even though the political space of action for civil society is shrinking in many countries, with the raise of autocratic governments, at the same time NGO's are blossoming and multiplied due to new information and communication technologies ICTs, a much broader access to internet than thirty years ago and by an entrepreneurial and innovative spirit of young people.

Let us mention only a few examples of initiatives for accountability standards, which are helpful and can/should be used also by churches and related entities.

One expression is the Accountability Charter:

International Non-Governmental Organisations (INGOs) signed an *Accountability Charter* to declare their professional standards in 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."³⁸⁹

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,

³⁸⁹ *International Non-Governmental Organisations Accountability Charter*, 20 December 2005, 6, www.ingoaccountabilitycharter.org/wp-content/uploads/ingo-accountability-charter-eng.pdf (accessed 7 September 2010).

financial management and accountability, communication and networking as well as conflicts of interest.³⁹⁰

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

3.9.5 EFEAC: Master for Election Experts

EFEAC is the School for Election Experts in the eleven countries of Central Africa (École de Formation Électorale en Afrique Central).³⁹¹ It was created in 2011 by the eleven member countries of CEEAC, the Economic community of Central Africa. It is organised as an Association. It offers a CAS and a Professional Master for election experts. In March 2023, I was asked to accept the position as Executive Director, which I accepted. The funding comes from the fees of the “students” (they are all practitioners and do it as a postgrad additional formation). However, the funding from governmental institutions, ministries etc. follows the logic of the country. The experience as change manager was that there is

³⁹⁰ Community Initiative for Sustainable Development (COMINSUD), *Code of Ethics for Cameroon Civil Society Organisations*, 2008. Contact cominsud_ngo@yahoo.com.

³⁹¹ www.efecac.org.

a big difference between the amount, reserved in the State budget (in this case DRC as host country of EFEAC) and what de facto reaches EFEAC. Intermediaries on 2-4 levels ask for their share of money to facilitate the payment of the amount, finally from the finance department. I saw myself how only 25 percent of the money released by the government reached the organisation as final beneficiary. The other 75 percent left the pipeline in between. It is the same as a rotten water pipe in urban water distribution systems. Only a part of drinking water reaches the households, the rest seeps away on the way. If three intermediaries (public officials) ask each for 25 percent “commission” for their own pocket, only 25 percent is left for the beneficiary as per official budget. This example is not invented!

3.10 Successes and Obstacles

3.10.1 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 prepared. 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 onwards.

2000-2005: a first wave of efforts in church groups and mission societies 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

development 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 established 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 table. 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.

3.10.2 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 FOUNDATIONS FOR INTEGRITY AND AGAINST CORRUPTION

4.0 Overview of Chapter 4

In this chapter 4, we look in detail into the religious and ethical roots and reasons for integrity and anti-corruption justifications. It starts in 4.1 with Old and New Testament orientations. 4.2 focuses on manifold characteristics of leaders with integrity and tools for it. 4.3 encourages also to denounce and name misleading theologies, which justify misbehaviour and exploit righteous people. 4.5 opens then to the rich sources for integrity and against corruption in other world religions. Finally, 4.6 sets the ethical benchmarks and value-orientation for integrity and overcoming corruption.

Five hundred years after the Reformation of 1517, we are reminded: Most of the 95 Theses of Martin Luther were against corruption in the church in form of money-making indulgencies. Church reform started by fighting corruption and was one of the main reasons for the split between the then Roman Catholic and the Protestant churches.

Nowadays, many churches across denominations are again strongly affected by the cancer of corruption, even though some more than others.

4.1 Biblical Foundation: Corruption and Integrity

Corruption is almost as old as humanity, at least as old as the administration of justice. When looking for ethical criteria to judge corruption, biblical insights may be illuminating. The Bible remains the reference for all Christian denominations, however different their interpretations of the Bible may be.³⁹²

A growing number of theological-ethical studies on corruption and integrity have been published in the last three decades³⁹³, more and more also on churches and biblical sources against corruption. An interesting *Glossary of Corrupt Practices Condemned in the Bible*³⁹⁴ lists the following keywords, each one with manifold biblical references: *Authority, abuse of; Bribery; Cheating; Coercion/force; Corruption; Covetousness; Deceit; dishonesty; Egoism/accumulation; Embezzlement; Exaction; Extortion; Falsification; Flattery; Fraud; Greed; Hoarding; Hypocrisy; Inequality/discrimination; Injustice/unjust judgment; love of money; Lying; Nepotism/partiality; Oppression; Sex for favour; Stealing; Tribalism.*

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

³⁹² A very helpful description of the Bible in the different denominations and countries across the globe is published by Rosalee Velloso Ewell et al (Eds.), *Your Word is Truth Vol 2: The Bible in Christian Traditions*, United Bible Societies and World Council of Churches, Swindon/UK and Geneva/Switzerland, 2023.

³⁹³ Two of the earlier studies have been: 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.

³⁹⁴ Lux Terra Leadership Foundation, *Christianity and the Challenge of Corruption in Nigeria*, Abuja, Nigeria, 2018, 37-46. Glossary below, Appendices A01.

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 justification 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). But the prophet Samuel was seen as a great example of integrity leadership. When he was questioned, he said: “Here I am. Testify against me ... whom have I defrauded? Whom have I oppressed? ... from whose hand have I taken a bribe?” (1 Sam 12:3-5) 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)³⁹⁵ 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 prophet Haggai includes an interesting statement about property of wealth: “The silver is mine and the gold is mine, says the Lord of hosts.” (Haggai 2:8), which reflects the biblical perspective that the whole

³⁹⁵ 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.

creation including money belongs to God and humans are responsible stewards and “careholders”.³⁹⁶

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*. “Jesus and the Powers” was a tough relation.³⁹⁷ Jesus was very angry about the unfair traders in the Temple and kicked them out. Anger out of love, “The Wrath of a Loving God”³⁹⁸, anger as expression of struggle for justice and overcoming of corruption: this was Jesus’ attitude. 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 (Synedrium) 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 priests and elders also paid

³⁹⁶ Frieda Moutngui Ngi, *Monnaie et reconstruction de l'Église africaine. Réflexion théologique et éthique à la lumière de Aggée*, 2:8. The Camerounian author develops an interesting African Christian Economy based on Haggai.

³⁹⁷ N.T. Wright, Michael F. Bird, *Jesus and the Powers, Society for Promoting Christian Knowledge, London, 2024, Amazon e-book.*

³⁹⁸ Brother John, Taizé, *Wrath of a Loving God: unravelling a biblical conundrum*, Cascade books, Eugene, 2019 (available in 6 languages).

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).

Acting against corruption needs courage to stand up, as Paul reminds: “Stand firm in the faith. Be courageous, be strong. Do everything in love.” (1 Cor 16:13) and the Acts recall: “Do not be afraid, keep on speaking, do not be silent.” (Acts 18:9) and “Resist your enemy, the devil.” (1 Peter 5:9). This journey needs endurance, “the endurance inspired by hope in our Lord Jesus Christ.” (1 Thess. 1:3)

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. “Be alert and of sober mind” (1 Peter 5:8) is the precondition for being accountable.

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 kinds 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 author of the youngest of the New Testament letters, 2 Peter, written in the years around 120 AC, was obviously confronted with many misbehaviours in the Christian parishes. He sharply criticises them to “walk after the flesh in the lust of defilement and to keep the unrighteous under punishment”, “that count it pleasure to revel in the day-time, spots and blemishes”, with their “deceiving’s” and “having eyes full of adultery” (2 Pet. 2, 10, 12, 13). Greed, bribery, exploitation and sexual abuse have been already testified at the beginning of Christianity as sin! The author of this letter combines it with extreme hate speech, calling these wrongdoers “mere animals” v.12), “springs without water”, “mists driven by a storm”. Even though the prophetic analysis of mechanisms of corruption was correct, such hate speech combined with condemnation to hell is not the form of dealing with corruption in a Christian community as it cannot convince wrongdoers to change their behaviour.

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 Integrity in the Old and New Testament

According to the Bible³⁹⁹, the believer's life is shaped after the image of God. This life aims for the Kingdom of God and receives its horizon from it. Values and virtues are manifestations of this orientation. In the Old Testament, virtues are described in Exodus and Deuteronomy and the books on Wisdom (Proverbs, Wisdom). The four cardinal virtues described by the Greek philosophers are also cited in the Bible, proving that they were "universally" accepted in the Ancient World: "The virtues are the results of these works, as they teach moderation and prudence, justice and force, and nothing else is more useful to a man's life." (Wisdom 8:7). Proverbs are "destined to gain wisdom and instructions, for understanding words of insight; for received instruction in prudent behaviour, doing what is right and just and fair." (Proverbs 1:1-3)

Paul has gathered seven virtues: three under theological teachings (faith, love and hope), and four under classical cardinal virtues (wisdom, courage, temperance and justice). He had brought to light that a life in the love of Christ is a virtuous life: A new life serving God, serving the people around you, without prejudice to brothers or sisters, not letting down brethren and sisters, obeying to the State authorities (Romans 12-15),

³⁹⁹ The text of this chapter 4.1.3 is reproduced from Stückelberger, Christoph, *Integrity – The Virtue of Virtues*, in Stückelberger, Christoph/ Fust, Walter/ Ike, Obiora (Eds.), *Global Ethics for Leadership. Values and Virtues for Life*, Ch. 26, Geneva: Globethics Publications, 2016, 311-323 (313-315). DOI: <https://doi.org/10.58863/20.500.12424/154302>.

the description of the gifts of the Holy Spirit and the gift of love (1 Cor. 12 and 13), the past life and the new life with Jesus-Christ (Col 3:5-4.6) and the Unity of the body of Christ and the new life (Eph. 4-5). But virtue is not foremost the purification and sanctification of the individual, but rather the social orientation and attitude that enhances love and community life. Let us compare the vitious⁴⁰⁰ (old) and the virtues (new) life in the Letters to the Colossians, Ephesians and Galatians in the New Testament:

<i>The old life (Col 3:5-17, v. 5 and 8)</i> Immorality Impurity Passions Bad desires Avarice / Idolatry Anger Irritation Wickedness	<i>The new life (Col 3:5-17, v. 12-13)</i> Compassion, kindness, humility, gentleness and patience 12 Bear with each other Forgive one another 13 Love, unity Gratitude Warn one another in all wisdom Conduct oneself gently with non-Christians <i>Spiritual virtues v. 3.6 and 4.2-4</i> Singing to God with gratitude in your hearts 16 Act in the name of Jesus Be Thankful 15 Pray faithfully, be watchful in prayer 16
<i>The old life (Eph 4.17-32)</i> Darkened/pagan intelligence 17 Ignorant, hardened 18 Shameless Vicious, impure actions 19 False desires 22	<i>The new life (Eph 4.17-32)</i> Put off your old self 22 Put on the new self 24 Put off falsehood and speak truthfully 24f Do not let the sun go down while you are still angry 26 Steal no longer 28 Work to earn your life and have something to share with the poor 28

⁴⁰⁰ Archaic variant of 'vicious'.

	Talk on what is helpful for building others up according to their faith, and that may benefit those who listen 29 Do not grieve the Holy Spirit of God 30 Get rid of all bitterness, rage and anger 31 Get rid of brawling and slander 31 along with every form of malice 31 Be kind and compassionate to one another 32 Forgiving each other 32
<i>The old life (Eph 5:1-21)</i> Immorality 3, 5 Impurity, Envy 3,5 Rude, stupid, dirty speeches 4 Stinginess (idolatry) 5 Darkness 8 Working in darkness 11 Behaving like ignorants 15 Not believing in listening to God 17 Drunkenness 18	<i>The new life (Eph 5:1-21)</i> Live as children of light 8 all goodness, righteousness, and truth 8 Have nothing to do with darkness, but be transparent 11 Be very careful, how you live, not as unwise but as wise 16 Do not be foolish, but understand what the Lord's will is 17 Do not get drunk on wine 18 Be filled with the Spirit 18
	<i>The ten virtues (Gal 5:22)</i> The fruit of the Spirit is love, joy, peace, forbearance, kindness, goodness, faithfulness 22

4.2 Leaders with Integrity: Core for Corruption-Free Churches and Religions

4.2.1 “Lord give us a Leader”: Acting as steward and careholder

The following song from Asia shows the way.

“1 The world is in need of a leader who cares

For people who suffer and people in need.

A leader who listens to cries of the poor.

2 A leader who lives by your word.

Lord give us a leader like Moses of old,

Who longs for his people, true freedom and food.

A leader who seeks not first place, come what may.

A leader who lives by your word.

3 Lord give us a leader like Deborah of old,

Who leads her own people with justice and truth.

A leader who works for true, lasting peace.

A leader who lives by your word

4 Lord give us a leader like Jesus our Lord

Who offers his life so that others may live.

A leader who serves rather than to be served.

A leader who lives by your word.

Refrain:

Lord give us a leader who shows us the way,

Who helps us to hope for a better day,

a leader who seeks not for silver or gold

A leader who lives by your word”⁴⁰¹



⁴⁰¹ Song from Council of Churches in Asia CCA, Thailand, 2022. Text Luna Dingayan, Music P. Dingayan. As song from Sullivan university: <https://www.facebook.com/sudscwc/videos/lord-give-us-a-leader-is-a-hymn-composed-by-rev-luna-lyrics-and-wife-perla-music/787572962650807>

“Would Jesus Overturn your Board Table? I served on the RZIM board. Christians in many leadership roles can learn from my failures”⁴⁰²

This provocative title on a US-American evangelical website shows two truths: First, Jesus did not compromise when it came to integrity leadership, not for himself nor his disciples or leaders of his time. Secondly, Christians do not need to be saints. They can learn from their own and others’ failures and correct and encourage each other to not do give up the path of integrity.

Several aspects of integrity leadership can be distinguished. They are not excluding each other, on the contrary, they are ideally combined:

1. *Informed leadership*: decides based on facts and figures, having analytic skills to distinguish facts and fake and commitment to “truth”.

2. *Critical leadership* looks at obvious and hidden power structures, pitfalls and possible impasses. It is farsighted and long-term planning.

3. *Engaged leadership* invests all time and energy needed to improve and perform an organisation.

4. *Transformative leadership* does not just execute what is given, but innovates, invents, transforms. Otherwise, the leader is just an administer, in the best case defending the assets, in the worst case letting the organisation deteriorate.

5. *Resilient leadership* means, integrity leadership needs courage to resist temptation and manifold pressures. It acts with persistence of time.

6. *Faithful leadership* – last but not least - means to stick to the core values or the institution and the leader himself/herself, to the spiritual sources and to the vision. To be faithful needs to be combined with adaptability where needed, but flexibility can become a slippery slope and an excuse for deviations. Remaining faithful and adapt to new challenges is a key balance for integrity leadership.

⁴⁰² <https://www.christianitytoday.com/ct/2024/april-web-only/ravi-jesus-overturn-your-board-table-organizational-lesson.html>

4.2.2 Integrity leadership characteristics

Integrity leadership is *Accountable Leadership*: people can reliably count on the leader.

“Counting
Accounting
Being accountable.
Count on me
I count on you.
A viable relationship
Starts with
Reliable counting.”⁴⁰³

Testimonial: Living one's faith in Jesus Christ. Let us add at the beginning of this chapter on integrity leadership *an impressive testimonial*⁴⁰⁴ (of resisting the temptation of bribery) by my accountant at the School of Election Experts in Central African Region EFEAC⁴⁰⁵, where I am the Director:

“Living one's faith in Jesus Christ is no easy matter, especially for those who are in the Lord and still living a double life, i.e. those who are divided between the world and the Lord Jesus Christ. Our faith in Christ requires us to renounce certain advantages that are visibly inconsequential for our spiritual life. A double life of our faith is part of the devil's strategy to drive us further away from our Lord and Savior Jesus Christ.

Fatherless since the age of five, at the end of my university studies, I presented my sincere thanks to God. My prayer to Him at the end of my studies was that He would give me a job that would enable me to support myself without difficulty, while remaining steadfast in my faith in Jesus

⁴⁰³ Christoph Stückelberger, *Aphorisms. New Texts*, Geneva: Globethics Publications. (Forthcoming). Free download www.globethics.net/publications.

⁴⁰⁴ David Kakule, email discussion with the author. August 2024. Published with permission.

⁴⁰⁵ www.efecac.org

Christ. My transition from the National Debate (formerly International Dialogue) in 1999, where I was taken on by the UNDP, to the Parliament and then to the CENI National Election Commission of DR Congo) was not without temptation for my faith. I went so far as to give up certain benefits to the tune of one million six hundred American dollars, and here I had the power and the final decision on who became a national deputy or not. At the time, I was about five months behind in my rent due to financial difficulties. When my work came to an end, it was a benefactor who entrusted me with his villa in a chic district of Kinshasa, where I had lived graciously for four years and four months from 2018 to October 23, 2022 without paying anything, a grace from God in my favour. During this period of unemployment, two former colleagues of mine were elevated; one to the rank of National Minister; and the other to that of President of a prestigious local citizen's institution; what was astonishing was that each of them in turn refused to hire me, saying that I was serious, very correct and that they wouldn't know how to work with me.

It is possible to overcome all the temptations of this world by the grace of God. Let's stay attached to God, and let's not let the worries of this world lead us to compromise our faith. God's will is that we should always be victorious over sin and dark forces. Let's keep our identity, let's live in integrity.”

Character Matters. Numerous personalities on all continents testify that it is possible to maintain integrity also in difficult and corrupt political and professional environments. “*Character Matters. Integrity is key*” is the recent booklet of Paschal I.P. Okolie⁴⁰⁶, a professor of Public Finance and Accounting in US and Nigeria, a former state accountant general. He shows how character matters in all spheres of life, as individual, in family, workplace, worship place, use of social media and in politics. He concludes some simple rules such as “Take responsibility for your

⁴⁰⁶ Paschal I.P. Okolie, *Character Matters. Integrity is key*, Enugu/Nigeria: Rejoint Communications Services, 2023.

digital footprint” (p.96), “it is never a bad idea to mentor or be mentored” (p.103) or “Simply be a good neighbour” (p.113). Character is not a question of sophisticated philosophical or theological studies, but often simply of common sense based on empathy and respect.

Servant Leadership. Integrity leadership means also *Servant Leadership*⁴⁰⁷: serving not first oneself, as many do, but serving the people entrusted to them, be it in church or all others sectors of society. The concept was developed, based on biblical principles, by the AT+T manager Robert K. Greenleaf and became a leading book for decades.

Educating and *leading ethical leaders*⁴⁰⁸ towards such responsible leadership must be a priority of churches in theological trainings, elections, succession processes and fair monitoring of leaders.

Women in integrity leadership. *The role of women in integrity leadership* is very important and fruitful. An example is *Lead Integrity*, a network of “professional women of diverse as consultants on their unique contributions towards improving a world of polarisation and dissonance and creating opportunities for social cohesion”.⁴⁰⁹ It was founded in 2024. One key initiator is Azza Karam, professor and famous in interfaith efforts on UN and NGO global level. Advisors are women and men.

Such initiatives have in common that they focus on leadership with integrity. Corruption is normally not directly addressed, but integrity of leaders is the key frame for it.

Integrity is important in all value-systems, in all religious and non-religious ethics. An example from *China: Integrity* is one of the “12 Core

⁴⁰⁷ Robert Greenleaf, *Servant Leadership. A Journey into the Nature of Legitimate Power and Greatness*, Paulist Press, New Jersey, 1977-2002. On “Servant Leadership in Churches” 231-261.

⁴⁰⁸ Amélie Adamavi-Aho Ekué, Divya Dinsh, Jane Usher (Eds.), *Leading Ethical Leaders. Higher Education Institutions Business Schools and Sustainable Development Goals*, Globethics, Education Ethics Series 11, Geneva 2023. Free download www.globethics.net/publications.

⁴⁰⁹ <https://www.lead-integrity.com/about>

Socialist Values” in China. These twelve values play a crucial role in politics and society in China. They represent the official state doctrine on values and are present in schools, universities, companies, on walls in the public etc. in a book series, all twelve are explained in a separate book. The one on Integrity⁴¹⁰, in Chinese Chengxin, looks at the origin, the historical sources, the contemporary significance and how to practically achieve integrity.

The word *Cheng* means, true, straightforward, honest, loyal. The word *Xin* means trustworthy, both refer to the faithful attitude of people towards deities and express self-discipline.⁴¹¹ Integrity, Chengxin, is a “basic norm of civic virtue”, an “inner requirement to the market economy”, “a cornerstone of the legal system”.⁴¹² It has to be implemented mainly by education as good example of the management in business.⁴¹³

Integrity is a virtue and thus mainly an attribute for *individuals*. The individual leader is called to act with integrity. However, *Organisational integrity*⁴¹⁴ can also use the term integrity. It means to embed integrity in the organisational structures, standards, incentives and punishment, accountability etc.

“Sin in the Church: A Conviction of Corruption” by David O. Dykes: Dykes tackles the issue of corruption within churches and examines its root causes. He highlights the importance of vigilance and accountability to prevent such problems from arising, emphasizing the need for transparency and ethical leadership.

⁴¹⁰ Liu Xiang, Xue Gang, *Integrity. Core Socialist Values, Keywords series*, China Renmin University Press, Beijing, 2015.

⁴¹¹ Ibid, 4-14.

⁴¹² Ibid, 56-81.

⁴¹³ Ibid, 82-124.

⁴¹⁴ Ibid.

*Responsible leadership is also “essential to the achievement of the UN Sustainable Development Goals” SDG’s.*⁴¹⁵ Without it, resources are vested instead of invested, responsible SDG programs in churches and politics are replaced by endless power games. Responsible leadership is needed in all sectors from education to communication, from public to private sector, from Health to Gender Diversity, as the book shows.

Integrity leadership needs courage as we said. Such ethical leadership also has a price. The life of Jesus showed it. *The Cost of Moral Leadership* is a tough and encouraging truth throughout history. The book with this title exemplifies it with the life of Dietrich Bonhoeffer.⁴¹⁶

Integrity Leadership is *Good Stewardship*⁴¹⁷

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).”⁴¹⁸ 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

⁴¹⁵ Mike Saks, Ed, *Responsible leadership. Essential to the achievement of the UN Sustainable Development Goals*, Routledge, New York 2023.

⁴¹⁶ Geoffrey B. Kelly, F. Burton Nelson, Z *The Cost of Moral Leadership. The Spirituality of Dietrich Bonhoeffer*, Eerdmans, Grand Rapids, 2003. Spirituality, discipleship, community, martyrdom and compassion and action for justice are key elements of moral leadership described.

⁴¹⁷ Stückelberger, Christoph, *Integrity Leadership as Good Stewardship*, in Stückelberger Christoph/ Ogara, William Otiende/ Mawudor, Bright (Eds.), *African Church Assets Handbook. Good Stewardship for Sustainable Impact*, Ethics Praxis 10 Series, Geneva: Globethics, 2018, 37-60. the following three charts

⁴¹⁸ 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.

responsible leadership is a crucial contribution to overcoming corruption.⁴¹⁹ 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.⁴²⁰ 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).⁴²¹ 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.”

⁴¹⁹ 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).

⁴²⁰ See also Asante, Emanuel, *Stewardship. Essays on Ethics of Stewardship*, Accra, Ghana: Wilas Press, 1999, 68-79.

⁴²¹ 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”!⁴²² 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 managers 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

⁴²² 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*.

them any time. Business ethics and response to God are fully integrated in their daily life. But stupid managers believe that no 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 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 lose control over themselves. They are controlled by their greed for mammon and power. Good stewards are theonomous, which means they get 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: *economy*, *ecology* and *ecumenism*: 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. Moreover, it is required of stewards that they should be found trustworthy." (1 Cor. 4:1-2)

4.2.3 Dealing with the Temptations of Power

Many people are sure that they are able to handle power, once they get some, with honesty and integrity. The reality is, that even people with integrity can develop into a mode of abusing power once they smell it. We humans tend to underestimate the power of temptations. In terms of faith: the evil, also called devil in the ancient view of a personalised entity, is strong, attractive and very persistent and does not give up to test us. The story of the temptation of Jesus (Lk 4:1-14) is very true and helpful. After Jesus defeated the devil, "the devil left him until an opportune time." (V.13) the devil just waited for the next opportunity of temptation. Therefore, the Lord's prayer speaks about the temptation as one of the core elements of praying. It can lead to the misunderstanding, as if God leads us into temptation to test us. We can also pray "Lead us in the temptation".

How can leaders deal with the temptation of power?

- after appointment to a position, go for 1-3 days in a personal retreat alone or with a coach/pastor to strengthen the commitment of responsible use of power and develop inner and structural mechanisms to protect oneself from power-abuse;
- choose a personal supervisor/pastor/guru/coach for feedback and as dialogue partner to warn if signs of power abuse become visible and to help to keep track of integrity;
- check and if necessary, adapt statutes and organisational instruments such as double signature, limitation of duration of mandates and many other accountability standards to have structures helping against abuse of power.

Such advises may sound overcautious, but they reflect the reality, that every human being can come into temptation when faced with the possibility of expanding their own power.

It is obvious, that leaders with integrity should also aim at getting more power to increase impact in doing good. And this is the fine line, where use and abuse of power, empowerment by the divine spirit and energy and power from destructive energy has to be distinguished. The Bible is full of such stories of the continued struggle.

4.2.4 Integrity Leadership Tools for Ethical Investments

Leadership with Integrity is not just a nice slogan, personal character or wishful dream. Solid instruments of analysis, planning, implementation and monitoring are available, as this book shows, especially in chapter 3.

The African Church Assets Programme (ACAP)⁴²³ elaborated *Ethical Investment Guidelines for Ethiopian Churches*⁴²⁴, which lead to continental *National Ethical Investment Guidelines*⁴²⁵. See Appendix A27.

A new *Reference Manual on Ethical Leadership and Investments for a Sustainable Future*, published by churches and agencies 2024⁴²⁶, offers 27 concrete tools for preventive, advocacy and curative solutions similar to the charts below. See Appendix A33. The Manual is relevant for churches with integrity, transparency and accountability.

The following three charts show preventive tools, advocacy tools and implementation/curative tools for integrity leadership.⁴²⁷

⁴²³ See above chapter 3.5.4.1.

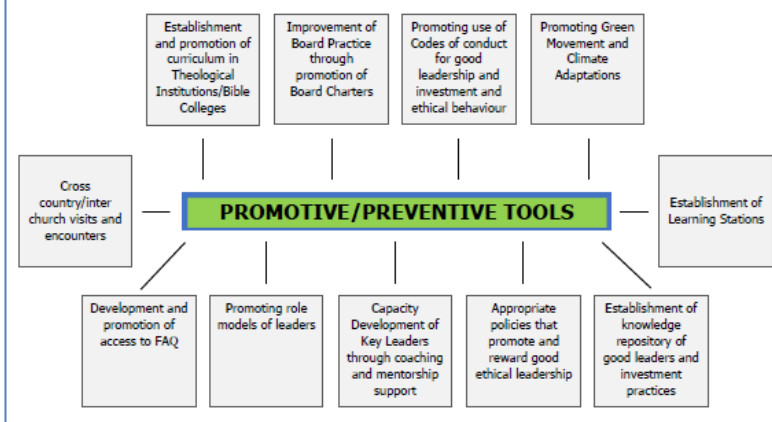
⁴²⁴ AACC, Globethics, Brot für die Welt, *African Church Assets Programme (ACAP). Summary of Ethical Investment Guidelines for Ethiopian Churches and Church Related Organisations*, Addis/Geneva 2022. Free download www.globethics.net/acap

⁴²⁵ All Africa Conference of Churches AACC, *National Ethical Investment Guidelines. Abridged version*, Nairobi, June 2023, with support of Brot für die Welt, Globethics, Corat Africa. www.globethics.net/acap and www.corat-africa.com.

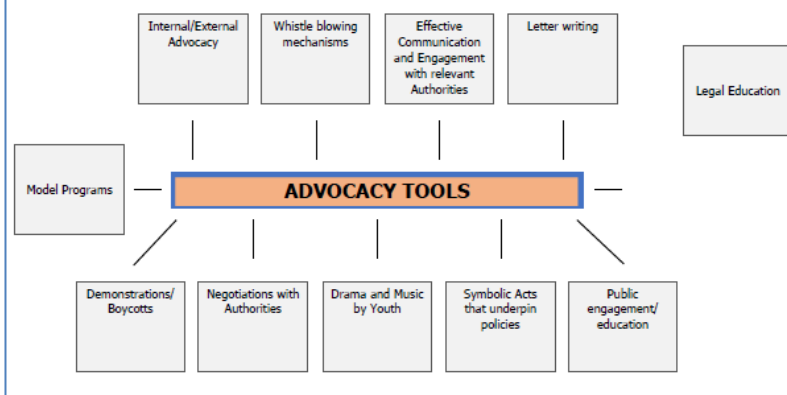
⁴²⁶ AACC, Brot für die Welt, Globethics, Corat Africa, ed. by William Otiende Ogara, *Ethical Leadership and Investment for a Sustainable Future. A Reference Manual*, Nairobi Sept. 2024. Free download: www.globethics.net.

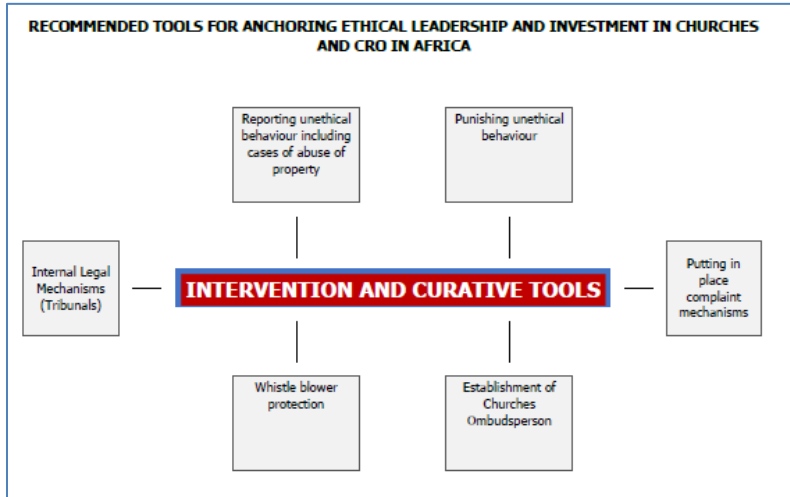
⁴²⁷ Author: Prof. William Otieno Ogara, Nairobi/Kenya. Thankfully provided for this book.

RECOMMENDED TOOLS FOR ANCHORING ETHICAL LEADERSHIP AND INVESTMENT IN CHURCHES AND CRO IN AFRICA



RECOMMENDED TOOLS FOR ANCHORING ETHICAL LEADERSHIP AND INVESTMENT IN CHURCHES AND CRO IN AFRICA





4.2.5 Dealing with Status Symbols as Religious Leader

Leadership in politics, business or showbusiness is often underlined with status symbols such as a palace, a villa, expensive cars, jewelleryes, private airplanes, security guards etc. Religious leaders often tend to copy such “worldly” symbols to underline their authority, combined with impressive clergy clothes as bishops, archbishops (often self-declared titles in free and indigenous churches). Such status symbols are often linked to corrupt practices to be able to finance it, not only in churches with the prosperity gospel.

Jesus set a different example. He was walking, with empty pockets and simple clothes. He came to Jerusalem at Palm Sunday on a donkey, not on a horse (Mark 11:1-11)! He got his credibility and divine leadership with his integrity, by “being”, not by “having”. The Reformer Zwingli in Zurich celebrated Eucharist not with golden cups as his Catholic priest colleagues, but with a simple wooden cup as the parish members used for the daily meal.

It does not mean that status symbols are in each case negative. Humans need orientation on hierarchies by symbols, rituals and signage. But they ought to be consistent with the values and message.

4.2.6 Spirituality: Integrating Enlightened Faith and Traditional Wisdom

Kenosis means emptying oneself from material, intellectual and physical desires to be open alone for God's will. The self-emptying of Jesus enabled him to fully serve others and fulfil the will of God (Phil 2:7). This is a spiritual continuous exercise of Christians, which should be done especially by leaders in the church⁴²⁸

Church leaders must not be Saints or perfect, but spirituality as the inner connection with and search for the divine is important. La « transition intérieure », the *inner transformation* is a necessary part of the transformation of church, society and environment. This inner transformation does not fall from heaven, it can and has to be trained over a longer period, as all stories about Saints, Gurus, Bodhisattvas, Imams, Rabbis, monks, nuns and believers without any title and public role tell us.

A profound handbook of inner transformation⁴²⁹ of Michel Maxim Egger (my former staff at the Swiss protestant development agency Bread for all) Tylie Grosjean et Elie Wattelet shows in a profound, holistic and encompassing way the dimensions and step of this inner transition: the foundation is to overcome dualisms and open for spirituality. Then the metamorphosis, the transition from one status to another,

⁴²⁸ Jere, Qeko. Public role of the church in anti-corruption: An assessment of the CCAP1 Livingstonia Synod in Malawi from a kenōsis perspective. *Verbum et Ecclesia*, 39.1, (2018), 10 pages. DOI: <https://doi.org/10.4102/ve.v39i1.1776>

⁴²⁹ Michel Maxim Egger, Tylie Grosjean, Elie Wattelet, *Reliance. Manuel de transition intérieure*, Actes du Sud/Colibris, France, 2023. Book only in French until now.

includes the relation to life and death, the deeper meaning of rituals, a culture of care for the whole earth which includes the culture of ecologically sustainable agriculture and food. The book shows the connectivity between inner transformation and outer transformation and calls for personalities meditating and militating at the same time (« la personne méditante-militante »)⁴³⁰

Such inner transformation is the key to a life and leadership with integrity. This is valid across continents, cultures and religions. This spirituality inner transformation then makes obvious and unveils that corruption cannot be justified by cultural or religious or economic arguments.

The well-known French Philosopher Frédéric Lenoir also recently called it “the urgency of inner life and spirituality”⁴³¹ in his encyclopaedic book about spirituality of humanity throughout history. The homo sapiens is also a homo spiritus.

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’.⁴³² 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’.⁴³³ Here, it is worth mentioning another

⁴³⁰ Idem, 417-434.

⁴³¹ Frédéric Lenoir, *L’Odyssée du sacré. La grande histoire des croyances et des spiritualités des origines à nos jours*, Albin Michel, Paris, 2023, 501-504.

⁴³² Ayittey, George, *Africa in Chaos*, New York: St. Martin’s Press, 1998, 199.

⁴³³ Ibid.

example, one that happened in the last century: In 1883, the Asante people dethroned their king Mensa Benu 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 accountability regarding the village's revenue.⁴³⁴ ...Each community in Africa 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 signalled 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 governance. In conclusion, I suggest we ask ourselves crucial questions: Where are the sites in which Africans buried the truths that made it possible 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 people? 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 foundation of society... My emphasis would be to facilitate the rebirth of the African values that girded the ethical dimensions of leadership and governance. Those values, coupled with Christian principles and values that genuinely promote justice and ethical conduct in public life could provide a solid basis and ecumenical agenda for building a culture of life in dignity and integrity in Africa."⁴³⁵

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

⁴³⁴ *Ghana Drum*, June 1994, 12.

⁴³⁵ Kobia, Samuel, "Church Leadership is Challenged. A Perspective on Christian and African Values", in: Stückelberger, Christoph/ Mugambi, J.N.K. (eds.), *op. cit.*, 172-174.

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.

An impressive example is the South African Reuel Khoza, a high-level banker, university chancellor, businessman, former president of the Institute of Directors of South Africa and a Christian, deeply rooted in his faith and Church. In his book *“The Spirit of Leadership. Insights from Business and Faith”*⁴³⁶ he shows the way how to integrate Christian faith, business experience, traditional African Ubuntu values, post-Apartheid independence and personal integrity. I met him in South Africa as a serious, accountable, credible and nation-wide respected leader with integrity. An integral part of integrity is also the capacity to be critical about the history of one’s own country, church, business and family. This openness and honesty in this book make it so credible.

4.2.7 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”. “Transparency should always be the golden standard for a leader with integrity”, said a medical doctor of a hospital in Ethiopia⁴³⁷. 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.

⁴³⁶ Reuel J. Khoza, *The Spirit of Leadership. Insights from Business and Faith*, Cape Town: Penguin Books, 2024.

⁴³⁷ Tesdfaye Yacob, *Leading with Integrity*, Africa Leadership Today, Issue 14, March-May 2016, 4-8 (7). Special issue on “Leading with integrity”.

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.⁴³⁸ 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 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.

⁴³⁸ See Stückelberger, Christoph, *Global Trade Ethics. An Illustrated Overview*, Geneva: WCC, 2002, 49.

- *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.

4.2.8 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.

The Church of South India has a powerful Laity Association. Its General Secretary wrote: “One of the main jobs of the Laity Association of the Church of South India CSI these days is to purify the churches and to eradicate the corruption and the corrupt leaders them. I am sure you will help us too.”⁴³⁹

Major Victor (General Secretary, Laity Association, CSI-Madras Diocese), email 21 Jan 2018, broadly distributed

4.2.9 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.

⁴³⁹ Victor Major, General Secretary, Laity Association, CSI- Madras Diocese, email 21 Jan. 2018, broadly distributed.

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 information, e.g. about bribes or 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. In politics, it also happens, that high level officials in governments or public administration are brought to court with the accusation of corruption, but in some cases just with the goal to sideline and neutralise a political adversary. This is especially true where the judiciary is not independent but depends on political authorities.

Public administration⁴⁴⁰ and the private sector (see chapter 3.7) 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 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 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.”

⁴⁴⁰ 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.

4.2.10 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.⁴⁴¹ 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, 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).

⁴⁴¹ Stückelberger, Christoph, “Good Management is Good Stewardship”, in: *NCCI Review* 129 (9), September 2009, 401-409.

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 Requirements⁴⁴² 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).”

⁴⁴² Department of Public Service and Administration (DPSA), op. cit., 62f.

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

4.2.11 Repentance and Asking for Pardon

Failing in doing the right thing is part of being human. In secular terms it is called making a mistake up to committing a crime. In Christian terms it is called a sin as an act against the will of God. Doing harm to others or oneself often leads to a vicious circle, not knowing how to overcome it and how to get rid of it.

Christian, Jews and Muslim faith offer an important way out: repentance and pardon. Repentance and asking for pardon is not a humiliating act, as many see and feel it. It is an act of liberation, to become free from a burden. Not denying the wrongdoing but accepting it. This is an act first for oneself, second to reestablish a disturbed or broken relationship.

4.2.12 Cost and Benefits of Integrity Leadership

Integrity leadership has costs and offers benefits.

The costs are often loneliness. People rather applaud the crooks than the people with integrity as they are seen as a threat to their own wrongdoing. Other costs we mentioned, such as false accusations, material harm by not getting or losing a job, broken relations and others.

The benefits however are also high. In medieval Christian faith, the benefits have mainly been seen beyond, in eternal life, not in this life before death. But there are tangible benefits – and we all need benefits, even the so-called Saints. Let me mention only six. 1. Reputation, 2. Financial in terms of career opportunity if the superior looks for a person with integrity. 3. Mental and moral liberation from bad conscience. 4. Spiritual self-esteem of trying to live in line with one's own values. 5. Network

with trustworthy, honest people instead of unreliable persons. 6. Security through people who would defend oneself in case of need.

4.3 Stand Against Misleading Theologies

Lack of integrity, abuse of power and financial irregularities inclusively corruption are often covered and justified by theological arguments and perceptions of faith. This is the reason why overcoming such malpractices needs also theological answers of faith.

4.3.1 Exploiting Theologies: Wealth, Health, Power, End Time

The All Africa Conference of Churches AACC had the courage to present “Addressing Contextual Misleading Theologies in Africa Today”.⁴⁴³ Such theologies do a lot of harm to people and society. A study process on misleading theologies identified five major topics and organised five annual symposia, each with one of the themes: 1. Wealth and Prosperity (2020), 2. Health and Healing (2021), 3. Power and Authority (2022), 4. Government Regulations on Religious Institutions (2024). The study also developed solutions and answers in defining faith, Christology, wealth, biblical prosperity, supernatural evil, powers and others.⁴⁴⁴ Misleading theologies exist in all societies. A comparison with the German churches during Nazi time was included.⁴⁴⁵

Another exploiting theology is the threat with end time prophecies, linked often with occultism, falsehood, deception, sometimes linked with material exploitation of giving away material goods as part of end time settings. Constructive theological answers are needed and possible, as

⁴⁴³ Bosela E. Eale/ Njoroge J Ngige (Eds.), *Addressing Contextual Misleading Theologies in Africa Today*, Regnum, London, 2020. See the AACC website <https://www.aacc-ceta.org/>.

⁴⁴⁴ Ibid, 160-165.

⁴⁴⁵ Ibid, 165-172.

Emmanuel Ansah shows in his clear book⁴⁴⁶: catalysts of falsehood, testing the Deceivers, steps to avoid deception, breaking the control of falsehood, pastoral guide to believers. *In the Pentecostal movement*, corruption in the broad sense has specific reasons. One is “leaders have a prideful, unteachable spirit. ... The leaders become untouchable by anyone.”⁴⁴⁷ This American author Von Hanshaw, who served 25 years as Pentecostal pastor, describes prophecy, miracles, speaking in tongues, expecting the Kingdom of God now and the pressure to raise substantial funds in summary as “cultic tendencies”⁴⁴⁸ of the Pentecostal movement. The book does not speak about corruption in the narrow sense of financial bribes but it shows a religious culture, especially with the total obedience to the leader, which creates an environment favourable to corruption in all forms including grey corruption (see chapter shows the broader contexts).

One key reason for corruption in *Evangelical, Pentecostal and charismatic churches* is their emphasis of mass media and Hollywood type of star leadership instead of modest serious spiritually rooted preachers and church leaders. Two American Evangelicals describe it in a blog in the following way: “When ministry leaders with amazing talent and best-practice skills in communication are placed on pedestals, podiums, and in pulpits *before* their spiritual and emotional depth has had time to mature, it is always a recipe for disaster. In a day and age when pastors are confused for (or confuse themselves for) celebrities, the American evangelical church needs to experience a new conversion—our own come-to-Jesus-moment—around the kinds of leaders we esteem. - What is our responsibility as churchgoers and fellow sojourners in these stories? Are we choosing leaders who are striving for the next viral soundbite instead of those who humble themselves? Are we allowing sin to slide by, in the

⁴⁴⁶ Emmanuel Kwabena Ansah, *Endtime Invasion. False Prophets and Cults*, Smartline, Accra, 2020, 73-101.

⁴⁴⁷ Von Hanshaw, *Why I Left the Pentecostal Movement. Exposing Corruption within the Pentecostal Movement*, 2014, Kindle e-book, section 1062.

⁴⁴⁸ Ibid, section 1023.

name of Instagram likes? And most importantly, how do we do the hard work of changing?”⁴⁴⁹

4.3.2 False Accusations in Struggle for Power

False accusations against somebody to sideline him or her is a method of power game as old as humanity. Accusations of corruption and sexual abuse are common accusations, because bribery and sex happen in a bilateral connection without witnesses and therefore difficult to prove and also to prove innocence. False accusations happen often in politics, but sometimes also in religious organisations, academic institutions and other sectors, often related to sidelining a person who is competitor to a position or out of envy. Joseph in the Old Testament was the outcast of the family, finally very successful as minister of the Pharaoh of Egypt. Potiphar was the captain of Pharaoh’s guard. His wife falsely accused Joseph of attempted rape after he rejected her sexual advances. He landed in prison to dismantle him⁴⁵⁰. Today, fake news, often combined with hate speech, are similar, but even more devastating instruments for false accusations.

4.3.3 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

⁴⁴⁹ From, Brian/ Sampson, Aubrey, *Corruption Runs Rampant in the Church. Who Should We Hold Responsible? The American evangelical church needs to experience a new conversion around the kinds of leaders we esteem*, Blog, 2021, Christianitytoday.com/better-samaritan/2021.

⁴⁵⁰ Reported in the Bible in Genesis 39:5-20), in Qur’an Surah 22-35.

of Paul Yonggi Cho of South Korea influenced many churches in South Korea, Indonesia,⁴⁵¹ China, India and other countries. The prosperity gospel is one of the fastest growing Christian movements 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 –

⁴⁵¹ 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*, Global Series No. 2, Geneva: Globethics Publications, 2009, 131-150 (138f.), <http://hdl.handle.net/20.500.12424/172927>.

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 sceptre of power on the other. Like God, this image has been developed 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.”⁴⁵²

4.4 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

⁴⁵² 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.

of these other world religions!⁴⁵³ I could not find one single justification 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.⁴⁵⁴

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 Qur'an refuses corruption in a very clear way. To bribe judges is condemned in the Qur'an (Qur'an 2:188; 5:8) as in the Bible. The Islamic tradition makes a clear difference between gifts (*hiba*, *had-iya*) 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)

⁴⁵³ Careful analysis of the world religions' views on corruption can be found in Rennstich, Karl. W., *Korruption und Religion*, München: Rainer Hampp Verlag, 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.

⁴⁵⁴ 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.

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 being good to others is imperative for Moslems. According to the Qur'an true believers in faith should not be mischievous at all.⁴⁵⁵ Believers of Islam are warned by the Qur'an (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 Banking, 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.⁴⁵⁶ On the other hand, Muslim corruption is known e.g. also in pilgrimage to Mekka, be it by travel agencies or even some state pilgrimage funds.

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

⁴⁵⁵ Al Hamar, Abdul Malik, op. cit.

⁴⁵⁶ 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; Mahlkecht, Michael, *Islamic Finance. Einführung in Theorie und Praxis*, Weinheim: Wiley-VCH, 2009.

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 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 best-seller 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*”.⁴⁵⁷ 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

⁴⁵⁷ Das, Gurcharan, *The Difficulty of Being Good. On the Subtle Art of Dharma*, New Delhi: Penguin Books, 2009.

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 cannot have happiness and peace."⁴⁵⁸ 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.⁴⁵⁹

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

⁴⁵⁸ 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).

⁴⁵⁹ Chen, Chien-Jen, op. cit.

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.

4.5 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.⁴⁶⁰

Values and virtues are discussed below. A special challenge build the ethical dilemma in overcoming corruption (chapter 4.5.8). Structural recommendations follow in chapter 5.

4.5.1 Churches as Change Agents

Throughout history, churches have been again and again “transforming, developing and changing society”, as shows the analysis of Jerry Pillay, church historian, General Secretary of the World Council of Churches and contributor of the Preface I in this book.⁴⁶¹ Pillay shows the transformative strength from the first century to medieval church, reformation

⁴⁶⁰ 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.

⁴⁶¹ Jerry Pillay, *The church as a transformation and change agent*, HTS Teologiese Studies/Theological Studies 73(3), 4352, 2017. <https://doi.org/10.4102/hts.v73i3.4352>.

and new history of South Africa, related to social services, economic and political innovations and ethical orientation.

4.5.2 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 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.”⁴⁶²

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 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

⁴⁶² 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.

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*⁴⁶³ 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 the whole humanity are built in the image of God (Gen 1:26-27). Since God is the Triune, it is the *imago trinitatis*.⁴⁶⁴ 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 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"⁴⁶⁵ 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.⁴⁶⁶

The following *ten global ethical values may serve as benchmark and orientation to overcome corruption*.⁴⁶⁷

⁴⁶³ See Stükelberger, Christoph/ Mathwig, Frank, *Grundwerte. Eine theologisch-ethische Orientierung*, Zurich: TVZ, 2007, 52-57.

⁴⁶⁴ 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.

⁴⁶⁵ *Ibid.*, 296-314.

⁴⁶⁶ For Ntamwenge, human dignity is one of the four core values, beside integrity, justice and responsibility. Ntamwenge, Corneille, *op. cit.*

⁴⁶⁷ Ten similar values are broadly developed in their historical and theological meaning in Stükelberger, Christoph/ Mathwig, Frank, *op. cit.*, 65-323.

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.”⁴⁶⁸ 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 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

⁴⁶⁸ As stated by the Peruvian Bishops Conference in 1989.

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 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 individuals."⁴⁶⁹
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

⁴⁶⁹ 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).

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 relations – 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 reconciliation and peace. Forgiveness is a specifically important value in Christian ethics. It is based in God’s ongoing acts of forgiveness of human sins 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 corrupted and their respective institutions acknowledge that corruption was wrongdoing because of all the negative effects mentioned above. Then, community within church and society can be re-established and broken communities can be healed.

4.5.3 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.⁴⁷⁰ Virtues are personal attitudes of behaviour, based on values. The global financial crisis since 2008

⁴⁷⁰ 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 <https://repository.globethics.net> (accessed 7 September 2010).

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)

4.5.4 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 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. 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).

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.

4.5.5 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.⁴⁷¹

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

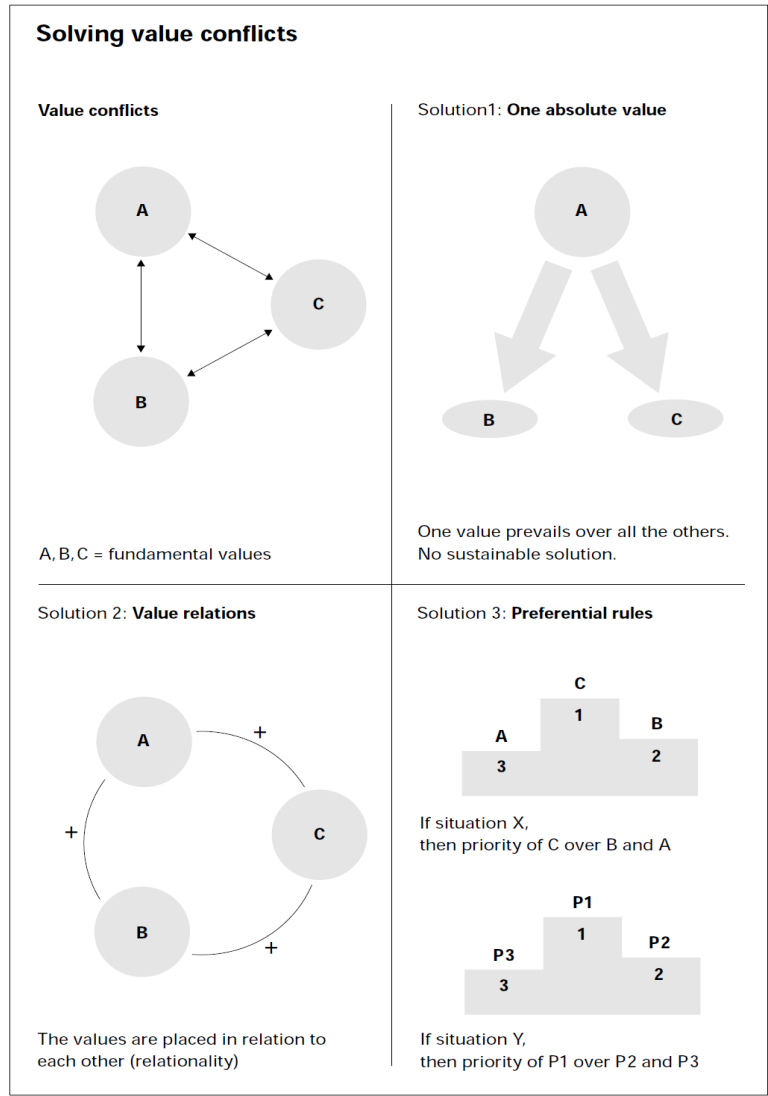
1. between two or more good options and choose which is the better one;
2. between two or more bad options, where each violates one value or virtue or another;
3. on means that may be bad or corrupt, but could lead to a good goal.
Can good ends justify bad means?

⁴⁷¹ 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.

At least *three different solutions* to deal with a dilemma as a conflict of values can be envisaged (see graphic):⁴⁷²

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

⁴⁷² From Stückelberger, Christoph, *Global Trade Ethics. An Illustrated Overview*, Geneva: WCC, 2002, 30.



© Stuckelberger: Global Trade Ethics

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 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 to reach the ethical goal of survival, like 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 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 policeman⁴⁷³ and

⁴⁷³ A case involving an Indonesian policeman is described and reflected on ethically in Adeney, Bernard T., *Strange Virtues. Ethics in a Multicultural World*,

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.⁴⁷⁴

Church administration is a sensitive area of ethical dilemmas, as it is the field where money is transferred, human resource issues have to be solved and properties are managed. Church administration is as old as the churches are, but every generation needs to adapt to new challenges, changing environment and changing public national and international regulations. Guidelines for public or church administration exist on all continents. An example from Ghana: The booklet “Ethical Dilemmas and Moral Temptations: Cases in Administration shows very concrete, short cases of ethical dilemmas and possible solutions.”⁴⁷⁵

4.5.6 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.

Downers Grove, IL: InterVarsity Press, 1995, 142-162 (chapter on ethical theory and bribery), download for free from <https://repository.globethics.net> (accessed 2 August 2010).

⁴⁷⁴ Caritas Switzerland, “Reglement gegen Korruption”, Luzern: Caritas, 2008.

⁴⁷⁵ Samuel N. Woode, *Ethical Dilemmas and Moral Temptations: Cases in Administration*, Asempa publishers, Christian Council of Ghana, Accra 1999.

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.

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.

4.5.7 Dealing with Historical Claims: between Respect and Reconciliation

Many cases of mismanagement and corruption in churches are related to land issues. And land issues are often linked to mission history, colonial history, different legal systems between customary (oral) law, Anglo-Saxon legal system, Latino-francophone traditions, Arabic traditions etc. I have seen this again and again in development projects, in church negotiations and in conflict management, in Cameroon, India, Indonesia, Brazil, Nigeria, Angola, Russia and more.

Let us take one example among the many. The Malankara church in Kerala/South India⁴⁷⁶ expresses to be one of the oldest Church in the

⁴⁷⁶ Joseph Daniel, *Ecumenism in praxis: a historical critique of the Malankara Mar Thomas Syrian Church*, Peter Lang, New York, 2014; https://en.wikipedia.org/wiki/Malankara_Church

world, according to their tradition, founded by Apostle St. Thomas in 64 AD. It represents a 2000-year history of traditions, mergers, splits, colonial and missionary changes – a very complex situation of the family of Malankara churches from the middle East (Lebanon) to India, from Syrian-orthodox origins to forced Catholic conversion by the Portuguese as result of colonial occupation in the 17th century, to British colonial occupation in the 19th century, transforming them to Anglican-protestant churches. Between the 16th and the 21st century there have been numerous court cases about church properties and ownership. Such history affects churches until the 21st century: In February 2019, there was an asset court case as result of a conflict between the Patriarch of Jerusalem and the Catholicos of Antiochian, related to the question of the competent jurisdiction for the Malankara Church.

This case shows the complexity of many churches for historical, ecclesiological, political, economic and spiritual reasons. It is not only the case in the Eastern Orthodox tradition from Jerusalem to India, but also in Europe, Africa, North America, South America, Eastern Europe, Russia, China, Indonesia, Korea etc.

Core theological-ecclesiological questions coming up:

1. How far back are historical claims still valid?
2. How can respect for the past be balanced with or replaced by the respect and action for the future, for pragmatic solutions and for a reconciled community?
3. How can historical claims with often never-ending disputes be settled by negotiations towards reconciliation in a Christian and Ecumenical spirit?
4. How can political interference and interests be distinguished from ecclesial considerations and interests?
5. How can personal interests of church leaders or secular groups from business, politics and military be made transparent and

sidelined in favour of institutional and ecclesial interests for healthy, growing churches serving the society and the world?

4.5.8 Dilemmas in Integrity Management

Integrity management includes manifold dilemmas. A dilemma is a situation where one has to decide between two or several bad options, implementing some ethical values and violating others. Integrity management covers all sectors in management, from strategy to supply chain, from human resources to organisational development, from corruption to lobbying, from the place of spirituality at the workplace to conflicts with superiors.⁴⁷⁷



⁴⁷⁷ A very helpful, practical and short guide is offered by Patrick Renz, Bruno Frischherz, Irena Wettstein, *Integrität im Managementalltag. Ethische Dilemmas im Managementalltag erfassen und lösen*, Springer Gabler, Heidelberg 2015.

STRATEGIES FOR CHURCH INTEGRITY SYSTEMS

50 RECOMMENDATIONS FOR CHURCHES AND RELATED INSTITUTIONS

5.0 Reform Movements and Strategies. Overview

Since the beginning of Christianity in the first century, communities of Christians and churches constantly needed *reform* when new challenges came up or deviation from the original vocation and calling happened. In the Catholic church, orders and monasteries have often been reform movements within and on the edge of the church. In the Orthodox tradition, the Stazen have been the mystics and inner reformers. Many Christian denominations had their mystics for deepening faith and often criticising institutionalised faith. The protestant Reformation was by definition a reform movement, first planned within the Roman Catholic church, but soon splitting from it. Most of the denominational splits in church history happened with the intention of reform (or regression) of a specific denomination. They led to split, when the denomination was not willing to follow the reform.

The same is true for all world religions, e.g. in Buddhism with the different “schools” like Mahayana and Theravada Buddhism with manifold sub schools, including the socially engaged Buddhists today, in Islam Shia and Sunni and Sufism as the mystic wing, in Judaism the orthodox, the liberal and the reformist wings, etc.

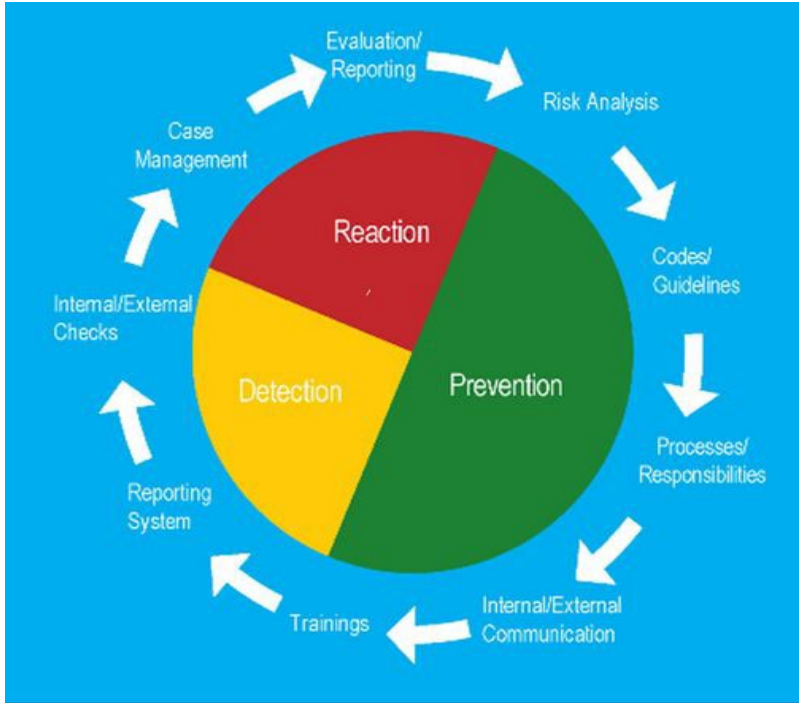
Reform to overcome malpractices such as bad governance and corruption, needs systematic strategies and techniques. It also needs the right place at the right time.

Reforms constantly happen on small scale by trainings, formations, workshops or campaigning. They are all important, but not enough. Actions by peer review reports, incentives for successful implementation of standards, legal sanctions where necessary for abuse of ecclesial power, investments with clear accountability conditions of the borrower of investment capital and many more instruments are needed for church reform towards integrity churches. In democratically or synodal churches, church legislative bodies and in episcopal churches Bishops conferences and Councils are then the decision-making bodies for legal reforms.

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 pro-integrity and anti-corruption policies. Many efforts have been started but much more still needs to be done 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 to show that they are part of common international commitments

There are three main attitudes of institutions related to corruption and integrity: Inactive (not taking the problem seriously), reactive (only reacting when there is a case or public offense) and proactive (preventive analysis and development of solutions). Church Integrity Systems need clear proactive *reform strategies*.

Transparency International Germany developed a helpful strategy map with three main phases related to strategies to overcome corruption in any institution: corruption prevention, detection and reaction.⁴⁷⁸



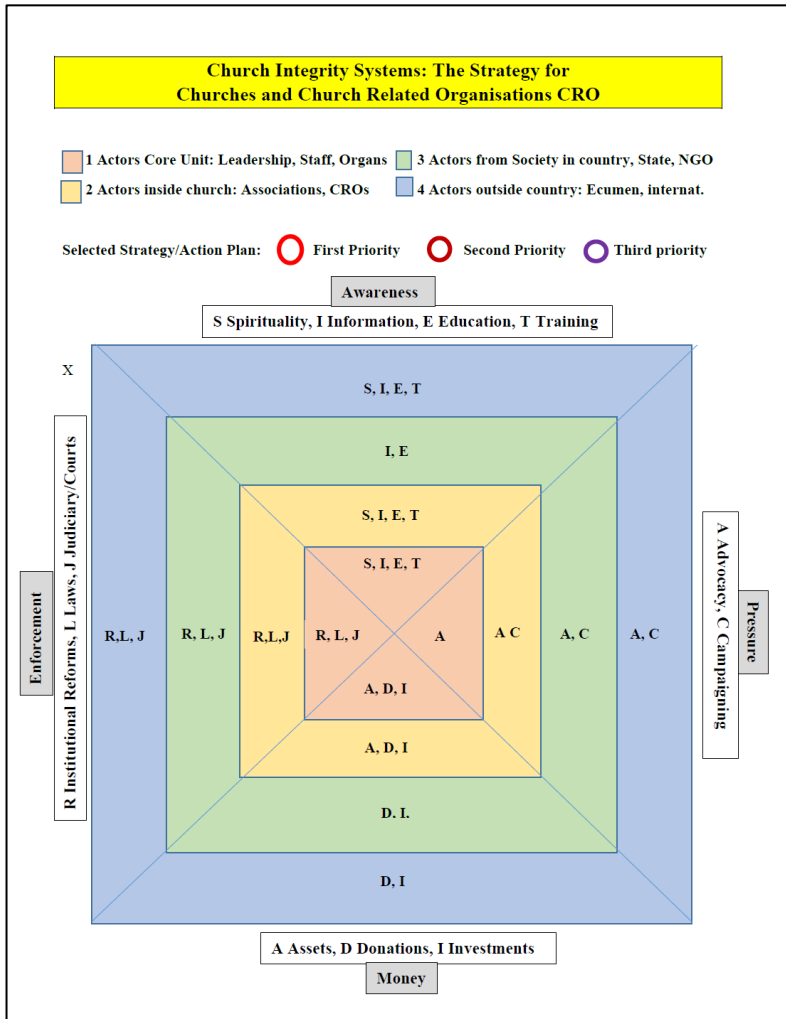
Another description of three phases of a strategy encompasses 1. Educating, 2. Advocating, 3. Curating.⁴⁷⁹ The Globethics Manual for Ethical

⁴⁷⁸ Transparency International Deutschland, presented at the conferences “Courage for Transparency” with Bread for the World, Bad Boll, Stuttgart, 2018. See above chapter 3.2.1.

⁴⁷⁹ See William Ogara, *African Church Assets Program ACAP, Final Report*, Geneva: Globethics, July 2024.

⁴⁸⁰ Globethics/ William Otiende Ogara (Eds.), *Ethical Leadership and Investment for a Sustainable Future. A Reference Manual*, Geneva: Globethics, 2024, 5. DOI: <https://doi.org/10.58863/20.500.12424/4318992>. A joint Manual of Globethics, Bread for the World, Corat Africa, AACC-CETA.

Another way to synthesize the different instruments for strategies of churches and church-related agencies to increase integrity and overcome corruption is the following graph.



The graph⁴⁸¹ includes *four levels of actors* from inside to outside: 1. Actors core unit: church leadership, 2. Actors inside church, 3. Actors from the society inside the country, 4. Actors from international level.

Overview of the following recommendations:

The following 50 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 Integrity System by Theology, Ecclesiology, Ethics

Recommendation 1 Theology: *Reflect on and renew the theological basis for integrity and 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 chapters 4.1.1 and 4.1.2).

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

⁴⁸¹ Christoph Stückelberger, *Strategy to Overcome Corruption in Churches and Church-Related Organisations CRO*, 5 Feb 2020.

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 must 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 Misleading Theologies: *Refuse and publicly dismantle misleading, some of them heretical, theologies such as the prosperity gospel, which promote corruption with their theology and leadership models.*

The prosperity gospel, as a globally still fast-growing theology promising wealth and 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 heresy 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. (See chapter 4.3)

Recommendation 4 Ethics: *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 increase integrity and 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 must be envisaged. Case studies and ethical analysis of codes of ethics are instruments. (See chapter 4.5.)

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

Since there are so many common values for integrity leadership and opposing corruption in the different world religions and so many common concerns for integrity and overcoming corruption in religious communities, joint efforts in theological reflection and in practical implementation are possible and fruitful. (See chapter 4.4.)

Recommendation 6 Theological Education: Include compulsory courses on church governance, church management and church administration in theological education.

Church governance and administration needs ecclesiological reflections in the courses, but then also practical management and administration tools.⁴⁸²

5.2 Integrity System by Leadership, Elections and Governance

Churches with Integrity need good leadership, good governance and this includes good elections. Good governance needs clear strategies to overcome bad governance! And to overcome bad governance, a clear analysis of the governance system is needed. Of course, there is the first difficulty that bad leaders often resist agreement on such analysis, whereas good leaders would agree, but may be not in power.

⁴⁸² See the manifold initiatives and training materials in chapters 2 and 3, among others chapters 3.1.8 CCA, 3.2.4 ACT, 3.3.5 EFCA, 3.5.4 ACAP, 3.9 NGOs etc.

Legal, financial and ecclesiological relation between churches and their specialised ministries, agencies (hospitals, schools, universities, banks, social services etc.): the specialised ministries are often independent legal bodies for good legal, financial and management reasons. At the same time, a church leader is often the leader of the Board of the specialised institution, also for good reasons of supervisory authority and consistency with the church, but with the danger of accumulation of power. The question of influence, ownership and separation of power is crucial for good governance. There is not one answer for all, but each constitution should be analysed under the aspect of potential abuse of power in one or the other way.

Recommendation 7 Constitutions: *Analyse and improve constitutions and other legal texts of churches to increase mechanisms of integrity, e.g. in elections, successions, property management and others.*

Constitutions, laws and regulations of churches build the legal basis as for every organisation, from states to NGOs. A careful analysis of the constitutions to reduce unethical actions is important. At the same time, legal texts can be circumvented, if there is no inner conviction and ethical conscience in their implementation and if there are no sanction mechanisms in cases of violations of legally binding texts. (See more in chapter 5.7.)

The lesson to learn from analyses of church elections is the importance of constitutional reform, based on clear, ethical governance principles.⁴⁸³ As important as the objectives and reform proposals is the strategic question how to reach reform. Reforms only happen, if majorities can be built to be stronger than those who resist reform because they benefit from former structures.

⁴⁸³ E.g. the encouraging constitutional reform process of the National Council of Churches in India NCCI, CSI/CSITA, see chapter 3.1.1.1.

Recommendation 8 Leadership Code: *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.”⁴⁸⁴ 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 A11)

Recommendation 9 Church Elections: *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. Train and send observers of church elections. Develop strategies in case of stolen elections.*

Humble, modest persons should also *apply as candidate* for leadership roles and “fight for power”, not leaving the field of elections to selfish, power-driven candidates. The challenge is how to balance modesty with ambition, the courage with the commitment to be a candidate with humility. Good examples of modest candidates with integrity and courage exist.

Observers of Church elections, peer to peer, internal and external. Trainings of church election observers are already offered. An example: Fecclaha, the Fellowship of Christian Councils and Churches in the Great Lakes and Horn of Africa as a regional Christian organisation offered trainings of church election observers.⁴⁸⁵ Lay organisations and youth representatives can also play a constructive role. (See chapter 4.2.7.)

⁴⁸⁴ 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.

⁴⁸⁵ <http://fecclaha.org/fecclaha-election-observers-training-6th-7th-august-2022/>

In case of “stolen elections”, where a candidate was elected based on bribes and other offers to single persons among the electorate, raises critical ethical questions, also in church elections: in case of evidence of manipulation and corruption in the elections, should the result be a) accepted?, b) contested by court complaint mechanisms?, c) rejected by splitting and leaving the organisation?, d) violent chasing the “winner”?, e) continued prayers?, f) organising mass protests of church members? A Church elections integrity strategy has to include such questions and options and find ethical answers for decisions.

Churches promote and support fair elections in politics in many countries of the world. But corruption during church elections seems also widespread, as examples show.⁴⁸⁶ 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, participation and subsidiarity.⁴⁸⁷ These Christian values are valid for elections in politics, but also within churches. (See “Minimum Standards for Candidates for Church Elections” in Appendix A23.)

During election campaigns, I witnessed the practice in African national church elections of candidates paying the airfare of voters to attend the election synod, cancelling some debts of voting members, offering cash, promising some positions after being elected and others. Such offerings are understandable in situations of poverty, however they cannot be justified. Rules-based financial compensation e.g. of travel costs for every delegate is allowed, but only on the basis of rules and regulations.

An especially controversial topic is whether candidates, or at least those elected, have to publicly declare their assets at the beginning and

⁴⁸⁶ African Forum for Catholic Social Teaching (AFCST), *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.

⁴⁸⁷ Egan, Anthony, “Healing Democracy’s Disease? Democracy, Christian Ethics and Elections”, in: African Forum for Catholic Social Teaching, op. cit., 7-21 (19-21).

end of their term. Many states in the world now have rules for members of parliaments and governments 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”.⁴⁸⁸ 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.”⁴⁸⁹ 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.”⁴⁹⁰ This Code concentrates on the declaration of income, assets and liabilities to fight corruption. The forty-page code is very detailed and includes clear monitoring and sanction mechanisms.

I suggest an *Ecumenical Church Elections Experts Program (ECEEP)*: The World Council of Churches, the regional ecumenical organisations such as All Africa Conference of Churches (AACC), Christian Council of Asia CCA, Conference of European Churches CEC and

⁴⁸⁸ 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.’

⁴⁸⁹ 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).

⁴⁹⁰ Ibid, 11.

the Latin American Council of Churches CLAJ, with ACT Alliance and National Council of Churches, all together or separately, should develop a specific program to train experts and future trainers for church elections. It could be called *Ecumenical Church Elections Experts Program (ECEEP)*. The interdisciplinary training can include theological, ecclesiological, pastoral, legal, organisational, financial and political topics. It can be a short time one month course or a full fledged six-month Certificate Course in Advanced Science CAS or even a one-year Master of Church Election Experts. EFEAC, the School of Election Experts with its CAS and Master for the ten Central African Countries (EFEAC)⁴⁹¹, where I am currently the Director, can serve as a course model.

Recommendation 10 Salaries: *Adapt salaries in churches and church-related institutions for all employees, but especially those in leadership positions, 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 economy⁴⁹² as a global alternative to the mainstream economy of

⁴⁹¹ See also 3.1.4.

⁴⁹² See Stückelberger, Christoph/ Yodprudtikan, Pipat (eds.), *Global Sufficiency Economy. Interreligious Response to Crisis Capitalism*. Manag. Ed. Note: Pre-print version by the author. Reference found in: “Sufficiency Economy”, pp. 132-3: DOI: <https://doi.org/10.58863/20.500.12424/154306>.

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.

Recommendation 11 Peer Review: *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.) or e.g. election processes 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 to save costs of travelling and physical team visits (which still may be necessary in a reduced form).

A special form of PRM could also be – I suggest - a Church Elections Monitoring Program CEMP: Continental bodies such as the All Africa Conference of Churches, a National Council of Churches NCC or specialised agencies such as ACT Alliance could agree with one denominational church or a council to monitor elections so that codes, standards and constitutional requirements are respected. The fact of such a mission would already prevent some candidates from wrongdoing.

Recommendation 12 Compensation: 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 13 Whistleblowers: 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 A26). Churches can learn from the experiences of other institutions, from the broad existing literature and from the existing rules of Christian institutions (See chapter 4.2.8 and two examples in Appendices A11, A34 and others). They can also consult the help desk of Transparency International in Berlin.

Recommendation 14 Integrity Report: *Establish an annual integrity 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 11). It is then a regular issue in synod sessions and other governing bodies during the discussion of the annual report.

Recommendation 15 Corruption-free Zones: *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". 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.

Corruption-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 education 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 Integrity System by Stewardship of Resources, Financial Management, Investments

Recommendation 16 State Income – Church Income: *Churches as States need sufficient income for all their obligations and programs. Integrity and anti-corruption measures need an increase in state income through taxes and other means. Churches need an increase in income by taxes, donations and income from properties, services and State support.*

Stewardship of resources does not start with spending and managing resources but starts with getting resources by income generating strategies and activities. Integrity is almost impossible without the minimum of material resources.

“More tax income for states”⁴⁹³ is a key strategic objective for every government. The same for churches. For European churches such as Germany, Northern Europe and Switzerland, the church tax collection is a key source of income for churches.⁴⁹⁴ However, with shrinking numbers of church members, other sources of income have to increase.

Recommendation 17 Property: *Manage real estate property (land and buildings) of churches and church-related institutions in an efficient, transparent and corruption-free way.*

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 recommendations A31-A35). 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 e.g. 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

⁴⁹³ Andres Eberhard, *Mehr Geld für den Staat*, UZH magazin 3/23, Zurich 2023, 14-17. A research project for increasing state taxes in Tanzania and DR Congo.

⁴⁹⁴ One of the profoundest analysis of church finances, mainly of protestant churches in Germany, is offered by Wolfgang Lienemann, *Die Finanzen der Kirche. Studien zu Struktur, Geschichte und Legitimation kirchlicher Ökonomie*, Kaiser Verlag, München 1989. Another very helpful and stimulating book is Johannes Hoffmann, *Meine Träume zu Kirchenfinanzen und Kirchenentwicklung in Deutschland*, Globethics, Focus Series 52, Geneva 2019. Free download www.globethics.net.

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 reported 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.

Recommendation 18 Transparent Information: *In construction projects, open tender processes and ongoing transparent construction information are important for control mechanisms.*

Corruption in the *construction of church-related buildings* exists, just as in the secular construction sector (see an example from India in Appendix A9). In construction projects, open tender processes are important (see the good example of the AACC, Appendix A.28). An additional 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 19 Real Estate Programme: *Launch a Christian International Real Estate Programme (CIREP), as a partnership between churches and related institutions from the Global South, ecumenical partner agencies from the Global North and faith-driven investors.*

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 Africa 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.

Churches should develop a proper land ethics, linked to property ethics (see 2.8.2). The conflicts between private land, community land, state land, land belonging to nature and above all God the Creator, Liberator, Sustainer and ultimate owner of all land, the *oikos*, the whole inhabited and not-inhabited globe entrusted to us humans for good stewardship.

Recommendation 20 Investments: *Orient and reorient church investments towards impact investing with social and environmental criteria and respective good governance monitoring.*

Faith-driven investors⁴⁹⁵, impact investment companies and networks⁴⁹⁶ and sustainability investments⁴⁹⁷ are potentially open to cooperate with churches. Good examples exist, e.g. from Oikocredit, a credible, experienced global ecumenical impact investing organisation.⁴⁹⁸ Investors need reliable, competent partners in the churches, which exist around the globe. This should be in future much more explored than in the past, which was done more on a case-by-case basis. I observed during my last three decades of work on church-related investments that the goodwill is there, but it needs endurance, openness to understand the needs of the investment side and the social needs and ecclesiological self-understanding of the churches; it also needs some courage and innovative entrepreneurial spirit to invest - e.g. as a church pension fund from Europe – in Africa, Asia or Latin America in a Christian university or hospital or food transforming company on church land.⁴⁹⁹ Various ethical investment guidelines for churches and related agencies exist.⁵⁰⁰

Recommendation 21 Pension Funds: *Develop and carefully control the pension funds of churches and church-related institutions and promote their ethical investment.*

⁴⁹⁵ E.g. Faithinvest: www.faithinvest.org. Accessed 19 Aug 2024

⁴⁹⁶ E.g. Global Impact Investing Network GIIN <https://thegiin.org>.

⁴⁹⁷ E.g. Sustainable Finance Geneva www.sfgeneva.org.

⁴⁹⁸ www.oikocredit.coop

⁴⁹⁹ E.g. my experience with 40 potential investment projects of churches by www.oikosinvest.foundation.

⁵⁰⁰ E.g. All Africa Conference of Churches AACC, National Ethical Investment Guidelines. Abridged version, Nairobi, June 2023, with support of Brot für die Welt, Globethics, Corat Africa. www.coratafrica.com. See also Appendix A27 in this book.

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.

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 22 Audits: *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 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.”⁵⁰¹ Published figures about donations and contributions and their use in projects, e.g. with a “donations barometer” and “expenses barometer” for construction projects, increase transparency and confidence.

The legal requirements and standards for audits⁵⁰² increased internationally in the last decades. Mainland Churches and free churches are more under scrutiny from government supervisory authorities, among others because of abuse of religious organisations for business.

Recommendation 23 Human Resources: *Appoint and utilise the human resources of churches and church-related institutions in the best possible way, avoiding 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 doctorate 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, theological, ideological or gender reasons. It is a form of soft, grey corruption, 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 human

⁵⁰¹ 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.

⁵⁰² See e.g. the International Auditing and Assurance Standards Board IAASB <https://www.iaasb.org>. Accessed 19 Aug 2024.

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 24 Sustainability: Promote the sustainable use of natural resources, such as soil, water, forests and non-renewable energy, as good stewards.

Pollution of the environment, waste, and inefficient use of natural resources is not corruption in terms of abuse of resources for personal interest, 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 25 Donor Coordination: 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,⁵⁰³ 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).⁵⁰⁴ 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 donors, common standards with secular institutions should be pursued wherever possible.

Recommendation 26 Financial Accountability: Strengthen credible financial supervisory mechanisms internally in churches as by authorities of the governments and private standard organisation (after signing such standards) to supervise the accounts of churches and church-related agencies.

Comparable anti-corruption standards also facilitate work and coordination. In humanitarian aid, the Transparency International handbook and checklist is a helpful common instrument.⁵⁰⁵ Many church-related codes of transparency and against corruption have very similar content (see Appendices A1-A7).⁵⁰⁶ 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

⁵⁰³ See www.oikoumene.org.

⁵⁰⁴ See www.globalreporting.org.

⁵⁰⁵ Hees, Roslyn *et al.*, *op. cit.*

⁵⁰⁶ An initial comparison of a dozen such codes may be found in Rehren, Olaf, "Synopsis von Codes of Conduct. Eindrücke und Einsichten. Kurzvortrag anlässlich der Tagung 'Transparenz als Qualitätsmerkmal ökumenischer Beziehungen'", Mission Academy Hamburg, 2 March 2010.

almost all sectors where codes exist, such as ethical investments, fair trade or technical, environmental and social standardisation by ISO. Also, Pentecostal and Evangelical churches started in an encouraging way with standards and accountability.⁵⁰⁷

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.

5.4 Integrity System 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 27: Increased spiritual efforts to overcome corruption through worship, with preaching, praying and singing – and walking the talk – remain decisive for credibility.

⁵⁰⁷ Such as ECFA, FPIN, AfCAA (see above chapter 3.3.3-3.3.6). Status 2024.

Many churches already developed liturgical material and implemented bible studies, anti-corruption prayer weeks, etc. Many Christians do no longer 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.⁵⁰⁸ 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 28 Compulsory Courses: *Include compulsory courses on professional ethics, church governance, responsible leadership and financial management 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 29 Education on all levels: *Promote integrity and 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

⁵⁰⁸ Chen, Margaret, "Corruption and Integrity. A Call to Churches in Malaysia", in: Stükelberger, Christoph/ Mugambi, J.N.K. (eds.), op. cit., 178.

education.⁵⁰⁹ 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 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,

⁵⁰⁹ 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 Régionalisme, *AZARA. La Corruption en période électorale*, Bénin: Projet bénino-canadien, 2002.

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.”⁵¹⁰

Recommendation 30 Standards: *Universities and other educational institutions to promote and sign the ISO-Standard 37,001 Anti-Bribery Management System, Anti-plagiarism standards and whistleblowing protection.*

The standard *Anti-Bribery Management System (ABMS)* was published by the International Standardization Organisation ISO in 2016. The standard is only focused on bribery and does not include other forms of fraud, nepotism, grey or sexual corruption.

Plagiarism is another major issue especially in higher education. It is not necessarily corruption, but can be linked to it, e.g. if detected plagiarism has no consequence if the student bribes the teacher.

Whistleblowers who detect and make known corrupt practices are often very exposed and sanctioned instead of sanctions against the bribing parties. However, in the last decade, whistleblower protection by state laws or voluntary regulations has substantially improved.

⁵¹⁰ 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 Integrity System 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 various chapters in 3.1-3.9).

Recommendation 31 Women in leadership: *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).⁵¹¹ 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 *episcopate* 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 more and more studies on women in leadership positions especially in private companies⁵¹², some on those in the public sector.

⁵¹¹ 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.

⁵¹² The private consulting firm DDI offers Women in leadership statistics for the private sector. <https://www.ddiworld.com/blog/women-leadership-statistics> (Accessed 14 January 2025).

women in top leadership positions in the UN organisations substantially increased in the last few years, with women in top positions WHO, UNESCO, ITU and many more. However, 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 of discussing the lack of women in leadership positions” in churches.⁵¹³ The Swiss Protestant churches with their predominantly Reformed tradition are an encouraging example: in 2007, 9 of 25 presidents of cantonal churches were women.⁵¹⁴

Recommendation 32 Ordination of women: *Promote Women’s ordination in all (Protestant) churches.*

Women’s ordination is de facto a precondition for women in church leadership positions, since ordained pastors tend to be preferred in elections. 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.⁵¹⁵ 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 future church leadership positions. This contradicts responsible human resource

⁵¹³ 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).

⁵¹⁴ 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 <https://repository.globethics.net>.

⁵¹⁵ A helpful overview of the status of women’s ordination in the different denominations is offered in *Ordination of women in Christianity*, https://en.wikipedia.org/wiki/Ordination_of_women_in_Christianity. (Accessed 14 January 2025)

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.⁵¹⁶ Practical efforts have to be strengthened so that all member churches ordain women in future.

Recommendation 33 Property of Women's organisations: *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.

Recommendation 34 Sexual harassment: *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 counselling and workgroups on various levels.*

Sexual harassment and sexual abuse is sexual corruption as abuse of entrusted power for personal interests (see chapters 4.5.4). It exists in all sectors of society, including churches. The first step is to put it on the agenda of churches to recognise it as a challenge. The painful reports about sexual abuse of children in the Roman Catholic Church and other

⁵¹⁶ 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).

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 A11). 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 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 35 Concubines: *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 Integrity System by Multistakeholder Cooperation and by Integrity in Church-Politics Relations

“Anti-corruption strategies are most effective when they are participative and inclusive of all stakeholders in society. Such inclusiveness requires building coalitions among stakeholders – government, civil society and NGO – to ensure sustainability of reforms.”⁵¹⁷

Recommendation 36 Multistakeholder Cooperation: Cooperate between religious and secular, educative and academic, business and state entities, standardization and NGOs organisations.

This cooperation is not a goal in itself, but an instrument to increase impact, accumulate knowledge and increase cost-efficiency for integrity and overcoming corruption. Every church and church-related

⁵¹⁷ Kpundeh, Sahr J., *Corruption and Corruption Control in Africa*, June 2000, draft for a workshop. Paper can be received from skpundeh@idt.net.

organisation has talents, specialists and networks, which can bring people together for such multistakeholder cooperation: lawyers in their access to judiciary, Christian entrepreneurs with their business networks⁵¹⁸, teachers with ministries of education, youth clubs with peers, choirs with choirs, Christian NGOs with secular integrity networks etc. important is the cooperation across denominations as it strengthens the credibility and makes individual actors less vulnerable.

Recommendation 37 Be Light and Salt: *Not copy/paste bad practices in state, politics and business. Church and Christians are called to be light and salt and make a difference to society.*

Many politicians openly or hiddenly justify their corrupt practice by referring to religious leaders who also lack integrity. On the other hand, religious leaders openly or hiddenly justify their wrongdoing by the hint that everybody in society is doing it, including top authorities from executive, legislative and judiciary sector.

However, Christian faith calls the believers to be in the world, but not from the world, to be the light and salt and not just a mirror of society.

Recommendation 38 Power games: *Reduce power games of collusion, nepotism, access to power, security and protection by the political and economic powers.*

Every human being and every institution is exposed to power and therefore power games. Power is ethically positive if it serves to impactfully implement values and objectives. Power is ethically negative if it is used for all kind of personal power games, institutional deviations and endless conflicts. The instruments of such power games in churches are similar to those in private and public sector: collusion as an untransparent package of some persons and circles; nepotism as favouring not the best, but the closest, the relatives and friends; manipulation of elections and

⁵¹⁸ Associations of Christian entrepreneurs exist in many countries and on global level. A global directory of Christian entrepreneurs association can be downloaded for free: Geneva

constitutional texts; leaders threatening others by self-protection through political, military and business powers.

Recommendation 39 Impunity in Churches: *Uncover untransparent church structures and persons such as secret clubs, secret services and Mafia inside churches! Overcome impunity in churches.*

Some Church authorities – in some denominations more than in others⁵¹⁹ - claim to be God's representative and therefore claim to be almost immune for human criticism and judgment. It can lead to a culture of ecclesial impunity, covering unfair practices. Other forms are secret clubs, even state secret services and criminal organisations such as Mafia who look for the cover of religious organisations. Churches must be very alert, also trained in recognising such elements and not to play the naïve, faithful but blind believer. Pope Francis is an example, as he tried to clean the church from such elements, with limited success.

Recommendation 40 Consistency: *Strive for consistency in church activities in favour of Human Rights and anti-corruption measures.*

Corruption violates Human Rights and has a negative impact on it. The UN Human Rights Council clearly stated it in a resolution in 2023⁵²⁰, remembering the 20th anniversary of the adoption of the UN Convention against Corruption of 31 October 2003.

5.7 Integrity System by Sanctions and Courts

In Christian ethics, there is a ladder of instruments to handle wrongdoing. The Bible, especially the teaching of Jesus and the apostolic letters, already mention them. However, the context as a newborn vulnerable faith community, focussed mainly on personal and pastoral instruments.

⁵¹⁹ See the denominational landscape described in 2.8.8.

⁵²⁰ The UN Human Rights Council adopted a Resolution: *The negative impact of corruption on the enjoyment of human rights*: HRC/Res 53/17, adopted on 13 July 2023. <https://documents.un.org/doc/undoc/gen/g23/149/61/pdf/g2314961.pdf?to-ken=YmX80qQBG6d392Vrdc&fe=true>.

Later and today, institutionalised and standardised procedures are more developed. The ethical ladder, escalation, of instruments I see as follows:

1. Direct dialogue/pastoral care with the wrongdoers.
2. Mediation/ alternative conflict resolution
3. Soft sanctions
4. Church tribunal (Roman-Catholic)
5. Local/provincial/national state judiciary/courts
6. International judiciary
7. Advocacy for modification of state laws if needed.

A good number of Christians argue that Christians should never go to state judiciary and settle all among themselves. I do not share this view, from an ethical-theological perspective: state authorities – as fallible they may be – are and can be instruments of God to improve life of communities. Therefore, the judiciary can and should be used by Christians. The ladder shows, that Christians do not go to court as first step, but use first the other instruments, and then do not shy away from using the judiciary if needed. There are some limitations in cases where the judiciary itself is corrupt and would not give justice. Unfortunately, this is the reality in a good number of countries and jurisdictions.

Recommendation 41 Codes: *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 42 Courts: *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, 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.

Recommendation 43 Christian Lawyers: *Strengthen the role of Christian (and other) lawyers⁵²¹ in fighting against corruption of judges and lawyers.*

Corruption in the judiciary is a well-known fact in many countries. Christian and other faith-based lawyers have to play an important role, especially when it comes to cases of interaction between churches and related organisations and the judiciary. An example: The Instituto Internacional de Pesquisas e Estudos Juridicos em Liberdades Civis Fundamentais (FCL) is an organisation of South American Christian Lawyers,

⁵²¹ Carvalho, Felipe, Augusto, The Role of Christian Lawyers in Strengthening Integrity in Religious Organisations, in: Stückelberger, Christoph (Ed.), *Corruption-free Religions are Possible. Integrity, Stewardship, Accountability*, Geneva: Globethics, Praxis Series 15, 2021, 255-266. DOI: <https://doi.org/10.58863/20.500.12424/4058722>.

mainly in Brazil, who are engaged in Human Rights, especially also religious freedom. At the same time, they are also involved in Integrity and Anti-corruption efforts.⁵²²

5.8 Integrity System by Technologies, Media, Campaigns, Databases, Networks, Programmes

Recommendation 44 Information Technologies: *Expand and improve information technologies such as online data in the organisations to increase transparency and accountability and detect corruption, while not expecting it as the only tool to detect corruption and fraud.*

“Who should monitor corruption?” asks Huguette Labelle, the president of Transparency International.⁵²³ 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.

Recommendation 45 Independence of media: *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

⁵²² FCL with the Geneva Agape Foundation (GAF) organizes since many years an annual one week exposure for lawyers from Brazil to the UN Human Rights Council in Geneva. Anti-corruption legal instruments are always on the agenda of the trainings, where myself I am the co-organiser.

⁵²³ 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).

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 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,⁵²⁴ networks for information ethics,⁵²⁵ and UNESCO⁵²⁶ can be helpful.

Anti-Corruption campaigns can also lead – surprisingly – to an increase of corruption instead of decrease, as a study in Nigeria showed.⁵²⁷

Recommendation 46 People's movements: *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

⁵²⁴ E.g. International Federation of Journalists IFJ, www.ifj.org; www.media21geneva.org (accessed 13 September 2010).

⁵²⁵ 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.icci.org.

⁵²⁶ "World Press Freedom Day 2010", http://portal.unesco.org/ci/en/ev.php-URL_ID=29293&URL_DO=DO_TOPIC&URL_SECTION=201.html.

⁵²⁷ Nic Cheeseman, Caryn Peiffer, *Why efforts to fight corruption can undermine the social contract: lessons from a survey experiment in Nigeria*. Governance, 36(4), 1045–1061, Wiley 2023. <https://doi.org/10.1111/gove.12720>

movements are themselves committed to transparency and fairness, serving the gospel.

Recommendation 47 Ecumenical Resource Centre: *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.”⁵²⁸

An ecumenical Corruption-Free Churches Resource Centre (CCRC) could be established at an existing academic research centre in South or 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

⁵²⁸ www.u4.no/about/main.cfm.

sexual abuse in the Roman Catholic Church. The *Globethics Library*, the institutional repository of Globethics aimed at providing high quality documentary resources and information services in the field of ethics (<https://repository.globethics.net>), with a future special collection on corruption-free churches, could serve as a resource database.

Recommendation 48 Networks: Build a network or networks of transparent and corruption-free churches and related institutions for exchange, research 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.⁵²⁹ Globethics 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.⁵³⁰

Recommendation 49 Programmes: 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 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

⁵²⁹ For TI chapter contacts, see www.transparency.org/contact_us/ti_nc/all.

⁵³⁰ Over time Globethics has flipped Workgroups into Moodle learning modules and the Pool of Ethics Experts, which comprises 57 members representing 27 countries, on the theme of Inclusive peace and responsible governance.

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)⁵³¹ 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.

5.9 Summary: Transformative Faith, Hope, Love, Joy

The 49 recommendations call for ethical, ecclesiological, personal, economic, technical, institutional, political, and legal steps towards churches with integrity and without corruption and mismanagement. They may be seen as a heavy burden, too heavy to be implemented in churches in the 21st century.

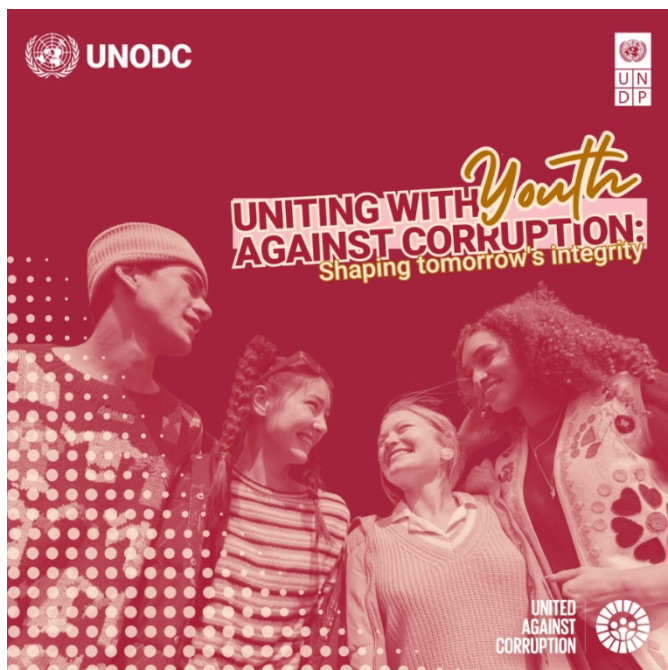
In this situation, Jesus called on his disciples saying: “My burden is light.” (Matt 11:30). His disciples may have heard it almost as a joke not to be taken seriously. However, it means Christian faith in Jesus Christ sets not only demanding goals but provides the necessary energy. And Apostle Paul concluded, after a long list of ethical tasks and rules for the community and differentiations of talents and roles for the early Christians in the modern globalised city of Corinth (1 Cor 12-13): “These three

⁵³¹ 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.

remain: faith, hope and love. But the greatest of these is love.” (1 Cor 13.13).

The Bible also speaks 247 times about the joy, received by faith. Apostle Paul writes in his letter to the Galatians: “The fruit of the Spirit is ... joy” (Gal 5:22) This leads us to recommendation number 50. In mathematics, negative figures in brackets are all transformed to positive figures, when the sign before the bracket is positive. This is the “Christian mathematics”: Not the burden of integrity and management, but the energy of faith, hope, love and joy enables to contribute to churches with integrity.

Recommendation 50 Faith, Love, Hope, Joy: *Transform the burden, constraints and impasses of imperfect humans, lacking integrity and corrupting systems, into feasible paths and solutions through faith, love, hope and joy.*



CONCLUSION

Integrity is the virtue of virtues, the summary and integration of ethical virtues, as we described at the beginning of this handbook (chapter 2.1). Corruption is the opposite, almost the summary of unethical vices. It is the abuse of trust. More precisely, it is the abuse of entrusted power for private gain (chapter 2.1).

This handbook focuses on religious organisations and their representatives, more precisely Christian churches and related agencies, but of course with manifold links to other religions and political, economic, educational, judicial, media and other sectors.

Many people say in a fatalist way, that the opposition between good and bad, integrity and corruption, is as old as humanity. True. However, the struggle to limit and overcome destructive human energy and replace or transform it into constructive, supportive human energy is also as old as humanity as it is at the centre of religious faith. For believers, fatalism is sin, because fatalism does not count on the transforming energy of the divine, in Christian faith called Jesus Christ, the triune God as creator, liberator and reconciler.

This *handbook on Church Integrity Systems* aims to encourage those who yearn for persons and institutions with integrity, those in the struggle who do not give up. It aims to empower with information, arguments and many concrete tools for action. Every action counts, be it small in personal interactions between people or big in large institutional reforms from local to global.

For these actions to be impactful, critical reflection of lessons learnt and continuous learning is needed. Political systems, business realities, new technologies, legal environments, availability and non-availability of resources, brutal power oppression and liberation, spiritual old impasses or new insights, human relations such as families and other forms of communities and cultural value systems are in constant fast change. This leads to new opportunities for integrity and new threats of new ways of corruption and abuse of power. With all positive efforts, malpractices are still too numerous. This is the reason why I stated - in the sub-title of the book - that “Churches need a reset” of the anti-corruption efforts and approaches. Each generation has to restrengthen and renew the methodologies and instruments in favour of integrity and against corrupt practices.

“Reset” of anti-corruption efforts means

- ✓ the holistic, interdisciplinary, intersectoral and systemic approach which we offer in this handbook;
- ✓ the shift from the focus on (negative) corruption to (positive) integrity as foundation to overcome corruption;
- ✓ the critical evaluation of 3-4 decades of anti-corruption efforts in churches show the progress, but also the need for additional efforts;
- ✓ the strengthened systemic approach: embedding cases of corruption in churches in a transparent, corruption-resilient, gender-sensitive, and courageous system;
- ✓ the unique extended collection of 35 official codes, standards and policies of churches, REOs (like AACC), agencies (like ACT) etc. (160 pages in Appendices) show how we can learn from each other and cooperate in an ecumenical spirit instead of fearing transparency for reasons of denominational competition.

This global and multidisciplinary approach is still rather rare – not to say unique - in the field of corruption in churches, where in most of the

publications and actions either one denomination, one country, one church or few institutions are in the focus. The 50 concrete recommendations in chapter 5 underline the character and serve as a handbook for training of students, and planning of measures by church leaders, practitioners, pastors, lawyers etc.

The most important message and conclusion of this book is: myself as author and you as reader, we together do not give up! We seek churches and church-related institutions with integrity, transparency, sustainability and justice! Christians are called to testify the love of Christ and not to defile God's name!

All these recommendations and instruments aim to increase the transparency and accountability of churches. Key elements of accountability are answerability, enforcement, responsiveness and transparency. There are various dimensions of accountability, such as political, social, ethical, organisational and managerial. 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 integrity and 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 and judiciary". Do not fear; bring corrupt (Church) leaders to court (or to other accountability measures if the court itself is corruptible, as examples in this book show).

There is a close inner connection between three terms: credit, credibility and credo (and vice versa). The vicious 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), as

I experienced many times as president of the global ecumenical micro-finance institution ECLOF.

Much is 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 in society, many still keep quiet for fear of political or economic sanctions, and very many are half-hearted, with their mouths against corruption and with their hands, the opposite.

At the same time: The manifold experiences and involvements of churches, other faith-based communities, development agencies and mission networks show evidence of some 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! I do not give up, you do not give up, together we do not give up.

A

APPENDICES

CODES, STANDARDS, ACTION PLANS

A01 Glossary of Corrupt Practices Condemned in the Bible

The Lux Terra Leadership Foundation in Abuja/Nigeria published a booklet with a helpful small glossary on terms with biblical references⁵³²:

Several acts of corruption are directly mentioned and condemned in the Bible. This is because such behaviours are contrary to the life that God desires for his children. In the entire Judeo-Christian tradition, all manifestations of corruption are an affront on the dignity of the human person and a violation of his or her covenant relationship with the God of righteousness. The following biblical references are simply a sampling of the numerous texts in both the Old and New Testament which condemn a multiplicity of corrupt behaviours:

-Authority, abuse of: The Hebrew word *mashal* and the Greek word *exousia* translated as “authority” means “to rule”, “to govern” and “to exercise dominion”. Authority is meant to be exercised for the good of the people. In the book of Nehemiah, those invested with authority to govern misused it and for this they prayed God for pardon (Neh 9:33-37). Jesus, who was given authority over all things in heaven and on earth

⁵³² Lux Terra Leadership Foundation, *Christianity and the Challenge of Corruption in Nigeria*, Abuja, Nigeria, 2018, 37-46: Glossary of Corrupt Practices Condemned in the Bible.

(Matt 28:18), taught with authority (Matt 7:29; Lk 4:32). He had authority to forgive sins (Matt 9:6; Mk 2:10) and exercised his authority over unclean spirits and diseases (Mk 1:27; Mk 3:15) that the people marvelled that such authority had been given to men (Matt 9:8; Mk 1:22; Lk 4:36). He gave this same authority to his disciples (Matt 10:1; Mk 6:7; Lk 9:1). But the Jewish leaders often questioned the authority of Jesus (Matt 21:23; Mk 11:28) and even accused him of acting contrary to the State (Lk 20:20). But on his part Jesus demonstrates that the Jewish leaders abused their authority by lording it over the people they govern. He admonished his disciples not to act like them (Lk 22:25).

-Bribery: From the Hebrew word *shochad* meaning gift, present or bribe. The Greek often translate this Hebrew word as *doron* or *dora* which simply means gift. But gifts given or received to subvert justice or show partiality (Ex 23:8; 1Sam 8:3; Deut 10:17; 16:19; 2Chr 19:7; Prov 17:23; Mic 3:11) especially against the innocent and the vulnerable (Ps 15:5; Is 1:23; 5:23) clearly refer to bribes. The governor Felix expected Paul to give a bribe so as to judge in his favour and when he did not receive anything from Paul, he left him in prison for two years (Acts 24:25-27). The consequence of bribery is a curse (Deut 27:5; Job 15:34).

-Cheating: the Hebrew word “to cheat” is closely connected with the word “to deceive”. In Gen 31:7 and Exo 8: 25 the word *talalis* used with the meaning “to cheat” and “to deceive”. In Gen 31:7 Jacob narrates how his father-in-law, Laban, deceived or cheated on him just as the pharaoh cheated on Moses by not allowing the people of Israel to depart the land of Egypt after he had promised. In Mal 1:14 the word used is *nokel*, which means, “to act cleverly, cunningly, deceitfully”. The person who has a “male in his flock and vows it, but sacrifices what is blemished to the Lord” is a cheat and is cursed.

-Coercion/force: the use of force to acquire or get something from someone is described with the word *gazal* (“to tear away”, “plunder”, or “take away by force” Gen 31:31). This is one of the corrupt acts

condemned in the law (Lev 5:21, 23; 19:13). It is particularly wrong to take away anything by coercion from the poor because the Lord will plead their cause (Prov 22:22-23; cf. Eccl 5:7; Isa 10:2) and punish such (Eze 18:18) because he is always concerned about the plight of the poor.

-Corruption: *shachath*, translated as “corrupt” could also mean “to ruin”, “to spoil” or “to act ruinously”. In Gen 6:11-12, God decided to destroy the earth he had created because the people were corrupt, in other words, they had ruined his work and acted contrary to the very reason for creating the world. In acting contrary to the covenant or commandments of God, the people corrupted themselves (Exo 32:7). Thus, corruption includes any act that is tantamount to turning away from God like idolatry whereby one values man-made things more than the love of God (Deut 9:12; 31:29; 32:5; Isa 1:4; Ps 14:1). For corrupting themselves, the people of Israel will be punished (Hos 9:9). The Greek word *phthora*, in the New Testament, which means “destruction, dissolution”, is figuratively related to moral often translated as “corruption”. St. Paul says, “For he who sows to his own flesh will from the flesh reap corruption; but he who sows to the Spirit will from the Spirit reap eternal life” (Gal. 6:8). He exhorts, “Put off your old nature which belongs to your former manner of life and is corrupt through deceitful lusts,” (Eph 4:22) so as not to be corrupted as the devil deceived Eve (2Cor 11:3). St. Peter prays too that the divine power of God may help us escape the corruption that is in the world (2Pet 1:3-4) so that we do not remain slaves of corruption (2Pet 2:19), which is often perpetuated by false teachers and false prophets in the community (cf. 1Tim 6:5). To avoid being corrupt, one must flee from evil company (1Cor 15:33) for nothing unclean shall inherit the kingdom of heaven (Rev 21:27).

-Covetousness: the word *chamad* used in Exo 20:17 means “desire and try to acquire” or “to desire passionately” or “to find pleasure in” or simply “to covet”. The ninth and tenth commandments both condemn covetousness. To covet another’s material things or spouse is an offence

against the commandments of God. An example of this is found in the story of Ahab who was not contented with his wealth but desired the little portion of land Naboth inherited from his family (1Kgs 21:110). *Pleonexia*, the Greek word translated as “covertousness” which also means to take “advantage” of someone or “a greedy desire to have more”. St. Peter warns that covetous people could easily exploit by their words (2Pet 2:3), hence the need to beware of them.

-Deceit: *'aqob* the word which comes from the root *ya'agob* “to deceive” (the name of Jacob) with the meaning “deceitful”, “tough” or “crafty” occurs only in Jer 17:9 with this nuance. The use of the same word in Isa 40:4 has the meaning of “uneven bumpy ground”. But the word *mirmah*, which is “deceit or treachery” first used in Jacob's deceitful stealing of his brother's (Esau) blessings, occurs in many other instances. “The Lord abhors the man of blood and deceit” (Ps 5:6). Prayer made from deceitful lips are likely to be unanswered (Ps 17:1) and only them (Ps 24:4). The one who desires life and wants to enjoy good things ought to keep his lips from speaking deceit (Ps 34:14; cf. Ps 36:4; 50:19; 52:6; 109:2) and also keep away from the Counsel of the wicked for they are deceitful (Prov 12:5, 20; cf. Jer 5:27). Deceitful people shall be punished for they do not know God (Jer 9:5-9) and are cursed, as they will not enjoy the full length of their lives (Ps 55:23). The Greek for *mirmah* (deceit) is *dolos*. Jesus in the New Testament considers this as one of the evils that proceed from the heart of men (Mk 7:22). Jesus, on whose lips there was found no deceit (1 Pet 2:22), is able to x-ray the heart for deceit as in the case of Nathaniel (Jn 1:47).

-Dishonesty: “*betsa*” is the OT word translated as “dishonest”. It means “unjust gain”, “gain made by violence” or “illicit profit”. The sons of Samuel in his old age practiced dishonesty, which compared the people to ask for a king (1 Sam 8:3-5). The Psalmist prays God; “incline my heart to your warning signs and not to dishonest gain” (Ps 119:36) because he who hates dishonesty will have long life

(Prov 28:16) and such will dwell on the heights (Isa 33:15). Jesus ironically praised the dishonest steward in the gospel for his shrewdness (Lk 16:8) but remarks that dishonesty in little things shows the level of unfaithfulness when one is entrusted with greater goods (Lk 16:10-12).

-Egoism / accumulation: to have many possessions, often described by the Hebrew word *rabah*, is considered a blessing (Gen 15:1; 17:2; 22:17; 26:14; 1Kgs 3:13). However, to accumulate to the detriment of other people is what the Lord abhors. Therefore, the king, whom the Lord was to appoint over the people, would be one who will not accumulate wives and properties at the expense of his people (Deut 17:17). One can notice that Solomon's heart went away from the Lord when he accumulated so much, both of women and of properties (cf. 1Kgs 11:1-6). Jesus in the gospel calls the rich man fool, for placing his trust on his wealth and because of that demand was made of his soul the very night (Lk 12:16-20).

-Embezzlement: the verb *nosphizomai* which means “to keep back, misappropriate, steal or embezzle” is used in Acts 5:2 to describe the action of Ananias and Sapphira, who sold a piece of land and kept part of the money for themselves rather than declare the exact amount. Embezzlement is a corrupt act condemned also in Lev 27:28 as anything already devoted to the Lord cannot be used for personal interest. In other words, whatever is set apart for a purpose must be dedicated and used specifically for that purpose.

-Exaction: to exact means to make an unfair demand or obtain payment by force. The prophet Amos condemns exaction (*nagas*) especially from the poor (Amos 5:11). The Law also stays on the side of the poor on the sabbatical year, where creditors are not to exact from both the poor and the foreigners (Deut 15:2-3; cf. Neh 10:31).

-Extortion: the Hebrew word *osheq* refers to oppression or extortion. This means taking something violently or forcefully from a person (Lev 5:23; Eze 22:29). Those who do this have forgotten God (Eze 22:12).

Extortion attracts a curse (Eze18:18). The Greek of the Old Testament translates *osheq* with different words: either with *adikema* which may refer to “violation of a standard of uprightness”, “injustice” or simply “wrongdoing” or *thlibo* which means, “to oppress” or *adikia* which means “unrighteousness”. The best example of extortion in the NT is found in Lk 3:14 where the Greek verb *diaseo* used means “to shake violently” or “to extort money from someone by violence, harassment or intimidation”.

-Falsification: the word *chalaph*, which could mean “to alter”, “to change” or “to substitute”, describes altering or substituting a good thing for a bad or vice versa. The Law condemns such act (cf. Lev 27:10). A clear example in the NT is the story of the servant who falsified figures to his advantage because he was going to be relieved of his duty (Cf. Lk 16: 1-9). Although Jesus praised him for his astuteness, his wrong action.

-Flattery: the Hebrew word translated as flattery is from the root *Chalaq* which could mean “to divide, share, plunder, allot apportion, assign” or “to be smooth, slippery” or “to flatter”. It may be to smoothen one's personality or allot to oneself what one is not. Thus, the wicked “flatters himself in his own eyes that his iniquity cannot be found out or hated” (Ps 36:2). The flattery lips speak with deception (Ps 12:2) but such the Lord detests and will cut off (Ps 12:3).

-Fraud: the same word, *tok*, translated as “fraud” could also refer to deceit. Thus, there is a thin line between both actions of fraud and deceit. It is also closely related to oppression since the same Word could express this notion as well. The Psalmist complains that fraud and deceit are in the midst of the wicked (Ps 55:12). St. James accuses the rich of defrauding the labourers by withholding their wages (Jam 5:4).

-Greed: in Hebrew, “*batsa*” means “gain by unrighteous violence”, “covetous” or “greedy”. “The greedy man for gain curses and spurns the Lord” (Ps 10:3) and “he who is greedy makes trouble for his own house” (Prov 15:27). The prophet Jeremiah speaks about the greed of the people including the prophets and the priests (Jer 6:13). The story of Gehazi,

Elisha's slave, who went after Naaman to collect gifts from him, which the prophet Elisha had turned down, is a clear example of a greedy person (2Kgs 5:21-26). The Greek word, *pleonektes*, expresses the same meaning. St. Paul exhorts his Corinthian community to separate themselves from greedy people (1Cor 5:11) because such will not inherit the kingdom of heaven (1Cor 6:10) for they are "accursed" (2Pet 2:14).

-Hoarding: the Hebrew word *chasan* which means "to be stored up, treasured up or laid up" is also translated as "to hoard". The Lord's desire is that what is stored up is shared among his people (Isa 23:18). Those who engage in hoarding will definitely end up badly (Bar 3:17) and leave their wealth to others. Jesus tells the parable of the man who laid up so much for himself but whose soul was demanded of him the same night (Lk 12:16-21). Jesus therefore admonishes us not to lay up treasures on earth "where moth and rust destroy, and where thieves break in and steal" (Matt 6:19).

-Hypocrisy: *hypokrisis* in Greek means "pretence", "dissimulation", "outward show" or "duplicity", hence hypocrisy. "The hypocrite lay up anger in the heart" (Job 36:13). Ben Sirach admonishes: "Be not a hypocrite in men's sight" (Sir 1:29) for they stumble at the law (Sir 32:15). Jesus accuses the Jewish leaders often of putting up outward show while they are full of hypocrisy and lawlessness inside (Matt 23:28; cf. Matt 6:2, 5, 16; 15:7), pointing out the wrong of others without noticing theirs (Matt 7:5). Jesus notices their hypocrisy in trying to catch him out about paying taxes to Caesar (Mk 12:15; cf. Matt 22:18). Thus, he warns his followers of the "leaven of the Pharisees, which is hypocrisy" (Lk 12:1). Paul accuses Peter of hypocrisy when he withdraws from eating with the Gentiles because of the presence of some Jews who had arrived the Christian community in Antioch (Gal 2:11-14). And Peter himself exhorts his listeners to put away all hypocrisy and instead "long for the pure spiritual milk" (1 Pet 2:1).

-Inequality / discrimination: God acts and judges with *meysnar*, that is, “equity”, “evenness”, “uprightness” and “straightness” towards all (Ps 9:8; cf. Ps 17:10; 75:3; 96:10). God requires such also from his people since he has established equity in the land (Ps 99:4). God desires that the king who seeks wisdom possesses this attribute, for equity comes with divine wisdom (cf. Prov 2:9).

-Injustice or Unjust judgment: the Hebrew word “*evel*” or “*avel*” is translated as injustice or unrighteousness. The Lord requires that everyone be given fair judgment and treated with equal dignity, whether poor or rich (Lev 19:15). In the same way, there should be no injustice in weights and quantities (Lev 19:35). Injustice is an abomination to God (Deut 25:16) because he is righteous and there is no injustice in him (Deut 32:4). The prophets lashed out against unjust laws and judges (Is 10:1-2; Amos 5:7, 15). He who sows injustice will reap sorrow (Prov 22:8). The opposite of injustice is *mishpat* (justice). It is by justice that a king gives stability to the land (Prov 29:4).

-Love of money: the Greek word *philarguria* is translated in English as “love of money” (cf. 1 Tim 6:10). *Philarguria* is greedy disposition, love of money or avarice. St. Paul in admonishing Timothy underlined this as one of the vices that must not be seen in a bishop. Consequently, the bishop must be an *aphilarguros* (free from the love of money: (1Tim 3:3). Love of money is one of the signs of the last days as Paul tells Timothy (2Tim 3:2).

-Lying: the Hebrew words for lying, *sheqer*, means “deception”, “disappointment”, “falsehood” and *kazab* means “a lie” “falsehood” or “a deceptive thing”. “Do not bear false witness against your neighbour” (Exo 20:16; Lev 19:11), the eighth Commandment, emphasizes giving justice especially to the innocent and the just person (Exo 23:7), The one who bears false witness should not go unpunished (Deut 19:18; Ps 5:6; Prov 19:5, 9; Isa 28:17; Jer 13:25-26; Mic 6:12-13). The wicked conceives evil and brings forth lies (Ps 7:15) and they love falsehood more

than speaking the truth (Ps 52:5; cf. Ps 62:4). The righteous person hates every form of falsehood (Ps 119:128, 163; Prov 13:5) and prays God to deliver him/her always from deceitful tongue (Ps 120:2: 144:8, 11) and false witness (Prov 12:17; cf. Prov 14:5). The Lord hates falsehood with passion (Prov 6:17, 19; cf. Jer 7:4-9; Zech 8:17) but delights in the righteous (Prov 11:18; 12:22).

-Nepotism/partiality: The Hebrew word *nakar*, “to recognize”, “acknowledge”, “respect”, which is translated in its negated form as “partiality” discriminates by showing respect or honour to someone at the expense of another. The Law condemns this out rightly (Deut 16:19). No one is to be partial in the administration of justice for judgment is God's (Deut 1:17; cf. Prov 24:23). The rich are not to be favoured over the poor (Lev 19:15; cf. Prov 28:21). The Greek word, *prosopolempsia*, translated as “partiality”, “favouritism” or “prejudice” is even stronger. God is no respecter of persons that is, he is never partial (Acts 10:34; Rom 2:11; Eph 6:9)

-Oppression: the laws against oppression were very strong and no wonder different words are used to express this phenomenon. The words used include *Lachats* (to press, squeeze or oppress), *ashaq* (to oppress, wrong, extort) and *yanah* (to oppress, suppress, wrong, treat violently, maltreat, vex). No one is to oppress a stranger or foreigner as the people of Israel are made to remember that they too were once strangers in the land of Egypt (Exo 22:21; 23:9; Deut 23:16). Neither are they to oppress their neighbours (Lev 19:13) or even the hired servant, who is poor and needy (Deut 24:14). The condemnation of the action of David against Uriah is a clear example of an oppressive action (cf. 2Sam 12:1-12). Jesus' mission includes setting the oppressed free (Lk 4:18).

-Sex for favour: Many people today both in public offices and institutions of learning demand sex to grant some favour. To lie with someone either to extort or grant favour is condemned by the scriptures. Potiphar's wife mounted pressure on Joseph *toshakab* (lie) with her. Joseph's refusal

landed him in prison (Gen39:7-20). The people of Sodom and Gomorrah were punished for their sins of promiscuity that became extremely obvious when they demanded to shakab with the men who had come to Lot's house (Gen 19:4).

-Stealing: "do not steal" is the seventh of the Ten Commandments given to Moses (Exo 20:15; Deut 5:19). The word *ganab*, "to steal" or "to rob" could also mean, "to deceive" when one deliberately hides something or information from the knowledge of another who should know as in the case of Jacob and Laban (Gen 31:20, 26). Jesus underscores that stealing as part of the Ten Commandments, is a necessary evil that all his followers must avoid (Mk 10:19). This is further demonstrated in chasing out those who were turning his Father's house into a den of robbers (Matt 21:12-13). St. Paul on his part holds strongly that those who teach others not to steal must not steal themselves (Rom 2:21) and encourages the thief to desist from such, take up some work so as to be able to share the proceeds with the needy (Eph 4:28).

-Tribalism: arises when there is discrimination in allocating just resources to different tribes that make up the nation. Among the people of Israel, their tribal affiliations were very strong and there were laws that protected the rights of the various tribes. Although the land was to be divided by lot, the inheritance was to be shared according to the size of the tribes (Num 26:54-56). The rights to family inheritance was also protected within the tribes: "You shall inherit the land by lot according to your families: large tribe you shall give a large inheritance, and to a small tribe you shall give a small inheritance; wherever the lot falls to any man, that shall be his; according to the tribes of your fathers you shall inherit. (Num. 33:54)"

A1) Codes of Conduct

A11) Code of Responsible Leadership

Extract from: Responsible Leadership Guide, ECLOF International, Geneva 2010.⁵³³ 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 one's 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.

⁵³³ Download per end of 2010 from www.eclof.org and <https://repository.globeth-ics.net>.

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 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 one's 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

A12) Code for the Prevention of Sexual Abuse

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 3.2.4.

ACT Alliance Code of Conduct for the Prevention of Sexual Exploitation 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 persons 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; 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:

A13) India: Code of Transparency for Churches

This code was worked out at an ecumenical consultation on the Pro-gramme 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

Avoidance of leasing out of church properties for 98 or 99 years.

- a. Avoidance of 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 Adjudicating 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 to minimise the allegations of corruption and misappropriation, and to be transparent.

A14) Cameroon: Code of Conduct for NGOs and Churches

For the background of the Code see above chapter 3.1.5.

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. THE IMPLEMENTATION

The signatory organisation shall undertake 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 diffusion 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 sensitise, motivate and train its personnel and its organs at all levels, upon implementation of the code.

2.4 Transparent information: The organisation shall 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 promote the independence of the judicial system if it has doubts on its independence.

2.9 Setting up networks: The organisation shall set up anti-corruption and pro-transparency networks.

3- FOLLOW-UP AND EVALUATION OF THE CODE

3.1 Regular evaluation: The organisation shall undertake regular follow-up of 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 shall 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 psychological 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 adopted 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 within?

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 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 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.

A15) Cameroon: 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

A16) United Evangelical Mission: Code of Conduct Against Corruption and for Transparency

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.

A17) Christian Conference of Asia: Code of Conduct Against Corruption

This Code was adopted 2019 by the Executive Committee of the Christian Conference of Asia (CCA). On CCA see also above 3.1.8.

Christian Conference of Asia, Policies and Guidelines

Purpose

Corruption is a widespread phenomenon, occurring all over the world. In the global South, corruption hinders development and has devastating consequences, affecting especially poorer segments of the population.

In order to ensure good governance and corruption-free society, there has to be clear systems and procedures of governance, accountability rules and mechanisms, and management of Church resources. The Church must be a role model of best practices in leadership & servanthood, probity, honesty, integrity, generosity, love.

The Christian Conference of Asia (CCA) commits to executing its work in a manner that is just, reliable, credible, effective, purposeful, and cost-efficient. Any form of corruption is strictly prohibited within CCA. Only thus can CCA keep and strengthen the trust that member councils and churches, donors, institutional sponsors, partner organisations, and staff place in the organisation.

The rules established in the present Code of Conduct are binding on all co-workers of Christian Conference of Asia.

Definition of Corruption

1. **Active Bribery:** A person is guilty of active bribery if they offer, promise, or grant an undue advantage to representatives of public authorities, companies, partner organisations etc. for a specific official act that is contrary to their duty or is dependent on their discretion.
2. **Passive Bribery:** A person is guilty of passive bribery if, as representative of CCA, demand, secure the promise of, or accept an undue advantage for an official act that is contrary to their duty or is dependent on their discretion.
3. **Granting of Advantages:** A person is guilty of granting advantages if they offer, promise, or grant an undue advantage to representatives of public authorities, companies, partner organisations etc. in view of their future conduct as functionaries.
4. **Acceptance of Advantages:** A person is guilty of accepting advantages if, as representative of CCA, demand, expect, or accept

an undue advantage from others in view of their own future conduct as a representative of CCA.

5. **Undue advantages** are deemed as all material or immaterial advantages which go beyond what is socially acceptable, and which are of more than negligible value. CCA prohibits the offering or accepting of personal gifts, hospitality, or expenses which exceed the limits of appropriate gifts and invitations. In case of doubt, a supervisor must be informed.
6. **Coercion:** Those who coerce someone to act, neglect, or tolerate something by force or by threats of serious disadvantages are guilty of coercion. Coercion also comprises the enforcing of sexual acts/services.
7. Often, **further offences** are committed in connection with corrupt conduct, such as embezzlement, theft, fraud, blackmail, misappropriation of funds, and falsification of documents.

Individual Rules of Conduct

- The employee, board and panel members of CCA put their knowledge and skills - as far as they are needed in their work for CCA - fully at the service of CCA. They aim to carry out their mandate appropriately, reliably, credibly, effectively, purposefully, and cost-efficiently, and to manage the material and financial resources entrusted to them with due care and in accordance with their duty.
- Embezzlement, theft, fraud, misappropriation of funds, and all forms of corruption are strictly prohibited.
- If co-workers or panel members have reason to believe that corruption or abuse has occurred in the context of the activities of CCA, they are obliged to report their suspicion immediately.

Institutional Rules

- ***Recruiting and Employment:*** Care must be taken, when recruiting staff, that the risk of corruption and abuse is minimised. In particular, it should be ensured that future co workers have an impeccable reputation.
- ***Awareness, Training:*** The leadership and senior staff ensure that all employees of CCA and member churches and council are aware of the issue of corruption and abuse. CCA organises appropriate training sessions on corruption and the prevention of corruption.
- ***Protection when Reporting:*** Superiors must make sure, by means of appropriate measures, that co-workers are able to report suspected cases without fear of reprisals.
- ***Internal Controls:*** For all activities of CCA, an accurate, complete and well documented accountancy must be guaranteed, and the verifiability of the proper use of funds must be ensured. To this end, the provisions regarding record-keeping, through which all activities and transactions are accurately documented, must be adhered to. The internal control system (ICS) of CCA and the corresponding process-related surveillance mechanisms are periodically reviewed, also in view of preventing corruption. If needed, the necessary improvements are to be made.

Procedure in Suspected Cases

- In most cases, corruption is uncovered, because individuals report abuses or illegal conduct they see or suspect in their work environment. It is therefore extremely important that the co-workers and panel members of CCA, as well as the staff of partner organisations and other people, know that CCA has an anti-corruption

policy. Suspected cases of corruption should be brought to the attention of leadership and governing board.

- If co-workers have reasons to believe that corruption or abuse has occurred in the context of activities of CCA, they must immediately report this well-founded suspicion to their direct or next-higher supervisor. If the report is addressed to the supervisor, they must inform the leadership of CCA.
- If the report about a real or suspected case is credible, the leadership must immediately initiate an investigation. The leadership reports the results of the investigation to the governing board and recommends further steps.
- CCA makes sure that individuals who report suspected cases in good faith do not suffer any disadvantages. Their identity is protected to the extent that this is possible or necessary, even after the conclusion of the investigation.
- The General Secretary can order the suspension of the suspected co-worker for the duration of the investigation. The immediate superior must be consulted. The suspension is not a disciplinary measure or an apportioning of blame, but rather has the aim of facilitating the investigation.
- CCA makes sure that in dealing with suspected cases, the reputation of the person under suspicion is not unnecessarily damaged. Persons who maliciously spread suspicion or damage the reputation of suspects will be penalised or, if necessary, prosecuted.
- Any complaint and suspicion about the role of the leadership's involvement in corruption will be dealt with by the governing board.

Procedure in Case of Violations

1. If the suspicion is confirmed that a staff member has violated this Code of Conduct, sanctions are imposed and, if necessary, legal steps will be initiated.
2. In the case of minor infringements, a reprimand is issued and recorded in the personnel file. In the case of a repeated offence, the person is dismissed.
3. In the case of serious violations, the concerned staff member is immediately suspended and the employment terminated.
4. Should staff find themselves in a situation, where they have to act contrary to the present Code of Conduct in order to protect a higher good, CCA may abstain from imposing sanctions, provided the following requirements are met:
 - a. The act is carried out with the intention of protection a higher good (e.g. saving lives).
 - b. The immediate supervisor has been consulted prior to the act or has been informed immediately afterwards.
 - c. The steps taken are necessary and appropriate to achieve the intended goal.
 - d. The beneficial effect of the act is, without doubt, to be valued higher than the damage caused by the violation.
5. The sanctions to be imposed for a violation by a staff member of CCA are decided by the General Secretary.
6. Violations of the Code of Conduct and the corresponding sanctions are reported to the Governing Board of CCA.

The present Code of Conduct was adopted on the 17th of July 2019 by the Executive Committee of Christian Conference of Asia (CCA). It comes into force immediately.

A18) Globethics: Declaration on Potential Conflicts of Interest

For some years, it became internationally almost a norm that members of governing bodies of an institution sign a simple declaration on conflicts of interests. Here the example of Globethics Foundation:

Conflicts of Interest Annual Disclosure Statement for the Year 20XX

For members of the Board and Committees of Globethics, staff of Head Office, interns, mandate holders, associates, Regional Directors and Officers and national contacts

For definitions see Annex: Globethics Guidelines on Conflicts of Interest.

I [name]..... in my function as confirm that I have read the Globethics Code of Ethics (<https://globethics.net/code-ethics>) approved by the Globethics Board of Foundation on 25 March 2017, the Globethics Guidelines on Conflicts of Interest approved by the Globethics Board of Foundation on 29 October 2011 set forth in the annex and agree to comply fully with the terms and conditions at all times during my service.

If at any time following the submission of this form I become aware of any actual or potential Conflicts of Interest, or if the information provided below becomes inaccurate or incomplete, I will promptly notify the Executive Director by email at director@globethics.net and / or the President of the Globethics Board of Foundation by email at president@globethics.net.

I have no Conflicts of Interest to report _____

Disclosure of potential or actual Conflicts of Interest:

Please describe below any circumstances e.g. financial, transactions, relationships, positions held as a volunteer or otherwise, etc. (this list is non-exclusive) that you believe could contribute to a potential or actual

Conflict of Interest between Globethics' Institutional Interest and Values and your Personal Interests and Values:

Please disclose your and your spouse's outside affiliations and external activities, including but not limited to: governance and senior management roles, occupations and consultancies, significant financial assets and obligations, and senior advisory appointments

I hereby certify that the information set forth above is true and complete to the best of my knowledge.

Place..... Date.....

Signature.....

Annex: Globethics Guidelines on Conflicts of Interest

Approved by the Board of Foundation of Globethics on 29 October 2011. Definitions in paragraph 1 specified by the Globethics Management Team on 26 January 2015.

Definitions

In this agreement the following words and expressions have the following meanings unless inconsistent with the context:

GE: The non-profit foundation Globethics;

Values sharing: GE promotes the mutual sharing of global and contextual ethical concerns and perspectives;

Respect: GE respects and affirms the dignity of every person and the diversity of cultures, religions and life orientations;

Participation: GE values the participation of people from all regions of the world;

Responsibility: GE encourages responsible use of, and responsible contributions to our knowledge resources and network;

Transparency: GE is committed to honesty, openness, transparency and accountability, which build trust; GE endorses values-oriented behaviour;

Personal Interest: The specified person's activities and relationships external to GE, including the representation of another institution;

Institutional Interest: The well-being of GE;

Personal Values: The specified person's principles or standards of behaviour;

Conflict of Interest: A Conflict of Interest is a situation where a person has potential or actual Personal Interests and Personal Values which may be in conflict with the Interests and Values of GE. This Conflict of Interest can lead to decisions and actions in favour of Personal Interests and Personal Values instead of the Institutional Interest and Values of GE or vice versa.

Extent of Application

These guidelines are relevant for the following instances of GE: Board of Foundation, Committees, Employed staff in Head Office and Regional Offices, Mandate holders and staff in other legal entities which are controlled by GE and refer in their name to GE such as the Globethics USA Foundation.

Guidelines

Board and Committees

Members of the Board of Foundation and Committees

Must be free from Conflicts of Interest that could adversely influence their judgment, objectivity or loyalty to GE while conducting activities related to GE;

May take part in legitimate financial, business, charitable and other activities outside their GE functions and jobs, but any potential Conflict

of Interest raised by those activities must be disclosed promptly to the Executive Director;

Should not have a family relationship to other members or staff;

Should not directly profit from financial activities of GE (except for item 3.1.5);

Can have special remunerated and limited mandates for GE or its associated organisations if their special expertise is needed;

Abstain from participating in discussions and votes about agenda items where they have a potential or actual Conflict of Interest or mandate;

Act in their behaviour in accordance with the Values and Institutional Interests of GE in order not to provoke a reputation risk for GE.

Staff

Staff and interns [and mandate holders]

Request approval from the Executive Director of GE for outside activities, financial activities or relationships that may pose a potential or actual Conflict of Interest. This is subject to ongoing review and periodic update;

May take part in legitimate financial, business, charitable and other activities outside their GE functions and jobs, but any potential Conflict of Interest raised by those activities must be disclosed promptly to the Executive Director;

Obtain necessary approval from the Executive Director before accepting any position as an officer, director of an outside organisation or for a business or political mandate;

Should not have a family relationship to other staff or members of the Board or Committees (where parties in the relationship may receive or give unfair advantage or preferential treatment because of the relationship);

Should not directly profit from financial activities of GE;

Abstain from participating in discussions and votes about agenda items where they have a potential or actual Conflict of Interest;

Avoid working with an organisation or business outside of GE responsibilities that is in competition with any GE activity;

Abstain from having a second job or consulting relationship that affects the ability to satisfactorily perform the GE assignments;

Abstain from using non-public GE information for personal gain or advantage, or for the gain or advantage of another;

Abstain from receiving personal discounts or other benefits from supplies, service providers or partners that are not available to all GE employees or gifts that have to be taxed as bribes;

Deliver to GE honoraria for services during work time and related to work at GE. Exceptions can be approved by the Executive Director e.g. if the service for GE is provided outside working time;

Act in the personal behaviour in accordance with the Values and Institutional Interests of GE in order not to provoke a reputation risk for GE.

A19) Declaration of Candidates for Church Elections

Similar to Conflicts of Interests declarations of members of governing bodies, the following is a proposal of a declaration of candidates for church elections on all levels, from a Parish Council to a provincial or national Synod, from legislative to executive bodies.⁵³⁴

Declaration as a Candidate of Church Elections

I, [name]....., from [place]..... am a candidate for the following church body [name, level, church, e.g. National Synod of the XX Church in XX country] as [role, e.g. member or president].....

I herewith declare:

⁵³⁴ Proposal of the author Christoph Stüchelberger, 2024. See also another declaration for candidates in Appendix A23.

1. The information about myself is true to my best knowledge;
2. I fulfil the criteria to be a candidate for the position as defined by the institution;
3. My election campaign is focused on my vision and program for the position;
4. I abstain from any form of bribes, nepotism, favouritism or individual promises for voters to get their vote;
5. I have no conflicts of interest as candidate with my current professional, private or church-related functions.

Date and Signature

A2) Guidelines, Standards, Checklists

A21) Ethical and Spiritual Leadership Self-Test

The following Self-Test, developed by Christoph Stückelberger for trainings, enables persons to get more clarity about the own values, motivations and goals for a leadership role.⁵³⁵

Ethical and Spiritual Leadership. Self-Test <i>Take time to answer the questions carefully and with diligence. Remember that you are answering them for yourself (and not for your superior) to improve your leadership competence and personality and for serving your target groups and your organisation best. Choose a quiet place where you will not be disturbed by others. Take enough time.</i> <i>My name:</i> <i>My institution and function in the institution:</i>	
Values, Virtues, Sources, Dilemma, Conflicts	My answers

⁵³⁵ Christoph Stückelberger, *Responsible Leadership Handbook*. For Staff and Boards, Geneva: Globethics Publications, Praxis Series 1, 2014, 54-56. <http://hdl.handle.net/20.500.12424/215286>.

Values	
<i>Responsibility</i> (response to power): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
<i>Justice/equity</i> (in its various forms): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
<i>Solidarity</i> (compassion and engagement): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
<i>Empowerment</i> (enabling and strengthening personal competence): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
<i>Community/participation</i> (recognising the dignity of each human being and integrating their contribution to community): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
<i>Trust</i> (relation despite uncertainty): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
<i>Transparency</i> (openness/clarity and accountability): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
Virtues	
<i>Integrity</i> (honesty, openness, transparency): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	

<i>Modesty</i> (free from greed and arrogance): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
<i>Service</i> (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?	
<i>Forgiveness</i> (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?	
<i>Empathy</i> (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?	
<i>Faithfulness</i> (faithful to values and promises): What does it mean in my leadership role? What is its importance for me? How can I strengthen it?	
<i>Carefulness</i> (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?	

A22) ECFA Eight Standards of Responsible Stewardship

On ECFA (Evangelical Council for Financial Accountability) see above chapter 3.3.5.

Standard 1 – Doctrinal Issues – Every organisation shall subscribe to a written statement of faith clearly affirming a commitment to the

evangelical Christian faith or shall otherwise demonstrate such commitment and shall operate in accordance with biblical truths and practices.

Standard 2 – Governance – Every organisation shall be governed by a responsible board of not less than five individuals, a majority of whom shall be independent, who shall meet at least semi-annually to establish policy and review its accomplishments.

Standard 3 – Financial Oversight – Every organisation shall prepare complete and accurate financial statements. The board or a committee consisting of a majority of independent members shall approve the engagement of an independent certified public accountant, review the annual financial statements, and maintain appropriate communication with the independent certified public accountant. The board shall be apprised of any material weaknesses in internal control or other significant risks.

Standard 4 – Use of Resources and Compliance with Laws – Every organisation shall exercise the appropriate management and controls necessary to provide reasonable assurance that all of the organisation's operations are carried out and resources are used in a responsible manner and in conformity with applicable laws and regulations, such conformity taking into account biblical mandates.

Standard 5 – Transparency – Every organisation shall provide a copy of its current financial statements upon written request and shall provide other disclosures as the law may require. The financial statements required to comply with Standard 3 must be disclosed under this standard. An organisation must provide a report, upon written request, including financial information on any specific project for which it has sought or is seeking gifts.

Standard 6 – Compensation-Setting and Related-Party Transactions – Every organisation shall set compensation of its top leader and address related-party transactions in a manner that demonstrates integrity and propriety in conformity with ECFA's Policy for Excellence in Compensation-Setting and Related-Party Transactions.

Standard 7 – Stewardship of Charitable Gifts –

7.1 Truthfulness in Communications. In securing charitable gifts, all representations of fact, descriptions of the financial condition of the organisation, or narratives about events must be current, complete, and accurate. References to past activities or events must be appropriately dated. There must be no material omissions or exaggerations of fact, use of misleading photographs, or any other communication which would tend to create a false impression or misunderstanding.

7.2 Giver Expectations and Intent. Statements made about the use of gifts by an organisation in its charitable gift appeals must be honoured. A giver's intent relates both to what was communicated in the appeal and to any instructions accompanying the gift, if accepted by the organisation. Appeals for charitable gifts must not create unrealistic expectations of what a gift will actually accomplish.

7.3 Charitable Gift Communication. Every organisation shall provide givers appropriate and timely gift acknowledgments.

7.4 Acting in the Best Interest of Givers. When dealing with persons regarding commitments on major gifts, an organisation's representatives must seek to guide and advise givers to adequately consider their broad interests.

An organisation must make every effort to avoid knowingly accepting a gift from, or entering a contract with, a giver that would place a hardship on the giver or place the giver's future well-being in jeopardy.

7.5 Percentage Compensation for Securing Charitable Gifts. An organisation may not base compensation of outside stewardship resource consultants or its own staff directly or indirectly on a percentage of charitable contributions raised.

8. (added in March 2024) Every organisation shall proactively care for its leader and support the integrity of its leader in conformity with ECFA's Policy for Excellence in Supporting Leadership Integrity.

A23) 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).⁵³⁶

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.

⁵³⁶ See Iso Annex A17 below

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 a 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.⁵³⁷

A24) AfCAA Accreditation Requirements

*AfCAA, the African Council for Accreditation and Accountability (see above chapter 3.3.6) developed standards as requirements for the accreditation at AfCAA. See on their website.*⁵³⁸

A25) 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

⁵³⁷ 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.

⁵³⁸ <https://afcaa.org/afcaa-standards>

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	Available: full or partly	Not (yet) available	Required to reach goals	Sensitive for corruption	Measures needed
1 Human Resources <i>(manpower with competences/ skills, physical/mental health, duration of stay)</i> 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/ commissions) Bank loans Guarantees Real estate Others:					
3 Product/Services Resources Diversity of products/ services (list them on separate sheet) Quantity of products/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, Internet, 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 development (new product, current market; new product, new market) Creativity Intercultural/inter organisational exchange Others:					
6 Organisational Resources Organisation name/brand Organisation values Strategy/business plan Location Infrastructure Legal structure Organisational structure Decision competences/ workflow/ business efficiency Staff loyalty Staff competency Information management system Others:					
7 Networking Resources Networking partners (clients, experts, other networks, lobby organisations) Strategic partners/investors Social partners/investors					

Technological networking facilities (internet, intranet, points of sale, mobile phone) Government relations Others:					
8 Communication Resources Communication technologies (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 Committees Reputation of international related organisation Reputation of products and services Received or given labels and awards Others:					
14 Others					

A26) World Council of Churches: 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 2009.⁵³⁹ More on WCC involvement in economic justice and ethical business see above in chapter 3.1.9.

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

⁵³⁹ Report of the Finance Committee, Doc Gen/Fin03, 11-14.

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/ fairness in dealings; Mutual respect; Stewardship; Honesty.

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.

A27) AACC Ethical Investment Guidelines

*The All Africa Conference of Churches – supported by Bread for the World and Globethics – developed and published "National Ethical Investment Guidelines" in 2023. They include ethical investment guidelines, effective leadership guidelines, good governance guidelines and sustainability guidelines. The following text is chapter 4 on Ethical Investment Guidelines.*⁵⁴⁰

⁵⁴⁰ All Africa Conference of Churches AACC, *National Ethical Investment Guidelines. Abridged version*, with support of Brot für die Welt, Globethics, Nairobi, June 2023, 2-5 (chapter 4). Corat Africa. www.coratafrica.com.

4.0 Proposed Ethical Investment Guidelines

4.1 The National Legislation and Policies Guidelines

The Churches and CROs investments should make commitments to the following guidelines to help them deal with the national legislation concerns:

1) Establish Sustainable Partnerships with relevant organisation, Universities, enforcement and regulatory agencies (e.g. Kenya Revenue Authority, State Law Office, Ethics and Anti- Corruption Commission, Kenya NGO Bureau), NGOs (e.g. Kenya Human Rights Commission, Kenya Federation of Women Lawyers,) and Professional Associations/organisation (e.g. Law Society of Kenya, Association of Christian Lawyers, Institute of Certified Public Accountants; Institute of Certified Public Secretaries) and Umbrella organisation and Service providers (e.g. CORAT Africa, National Council of Churches, All Africa Conference of Churches), to help them, deal with legal education and compliance challenges.

2) Encourage Churches and CROs to appoint experienced and qualified professional staff (e.g. auditors, consultants, investment advisors, lawyers) to provide the required technical services and be involved in creating awareness on the existing legal/regulatory frameworks, compliance requirements and enforcement.

4.2 Ethics and Human and Environmental Rights Guidelines

The Church and CROs investments have the duty to protect human rights, environmental rights and workers' rights within the framework of nationally and internationally recognized human rights principals and instruments, as well as relevant national laws and regulations and employment standards.

The Churches and CROs investments should make commitments to the following guidelines to help them deal with ethics and human rights concerns:

1) *Stand Up and Act for Everyone's Right.* The Church and CROs investments should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved and seek ways to prevent or mitigate adverse human rights impacts that are directly or indirectly linked to their business operations, products or services.

2) *Sign Policy Commitments to Respect Rights of Workers and Abolition of Child Labour.* The Church and CROs investments should sign policy commitments to respect human rights of workers and abolition of child labour by taking immediate and effective measures to prohibit and eliminate all forms of child labour as a matter of urgency.

3) *Support and Promote Equal Treatment of all and Denounce all Forms of Discriminatory Practices.* The Church and CROs investments should commit to support and promote equal treatment in all areas and manifestations of religion or belief and to denounce all forms of discriminatory practices. They should commit themselves to preventing all forms of discrimination against any individual or group and consider any such interpretation as contrary to the unity of the body of Christ, oneness of humanity and equal dignity of humankind.

4) *Commit to Leverage the Spiritual and Moral Weight of Christian Values and Beliefs.* The Church and CROs investments should commit to leverage the spiritual and moral weight of Christian values and beliefs with the aim of strengthening the protection of universal human rights and developing preventative strategies adapted to local contexts, benefitting from the potential support of relevant national and international partners.

5) *Develop Sustained Partnerships with Universities.* The Church and CROs investments should develop sustained partnerships with universities to promote a) interdisciplinary research, programs and tools for implementing the ethical investment Guidelines, and b) research on specific questions related to ethics, Christian faith and human rights and to benefit

from their outcomes that could feed into the programs and tools of ethical investments.

6) *Commit to Support Each Other at the Implementation of the Guidelines and Recommendations.* The Churches and CROs investments should commit to support each other at the implementation level of these guidelines through exchange of practices, mutual capacity enhancement and regular activities of skills updating.

7) *Commit to Staff Capacity Development.* Church and CROs should develop policy instruments to support staff training including co-financing arrangements, scholarships, sponsorships, organising workshops, in-house training, etc. The investment environment dictates that the Church and CROs put in place stable staff capacity development programmes which are aligned with the investment requirements.

8) *Compliance and Enforcement of Core Labour Policies and Standards.* As a general principle, core labour policies, procedures and standards relate to fundamental principles and basic human rights in the workforce and are distinct from labour standards regarding work conditions and employment protection laws. There is need to raise awareness of the problems associated with low compliance with the core labour policies and standards, to reinforce efforts to improve enforcement and compliance with them and to promote tools that foster responsible business practices.

9) *Develop an Investment Strategic Plan, Financial Plan and Investment Charter.* The Church and CROs' investments need to develop an investment strategic plan, financial plan and investment charter to help guide investment decisions and practices. The investment charter will regulate the Investment Committee functions through determining its duties, authorities, working procedures and rules of nomination of its members, in accordance with the regulatory rules.

10) *Establish Partnerships with Community-Based Organisation, Universities, Enforcement Agencies.* Churches and CROs to establish

Partnerships with Community-based organisation, Universities, enforcement and regulatory agencies (e.g. NEMA, KWS, KFS, WRMA, Kenya Human Resource Management Institute), NGOs to help them, deal with negligence and compliance challenges. The partnership will also help to build capacities in deficient areas and strengthen the Churches and CROs governance boards and management teams on environmental stewardship and management.

11) Work towards appointing Experienced and Qualified Professional Staff. Encourage Churches and CROs to appoint experienced and qualified professional staff (e.g. Human Resource experts, environment advisors, environmental lawyers, human rights experts, etc.) to provide the required technical services and be involved in creating awareness on the existing legal/regulatory frameworks, compliance requirements and enforcement.

12) Create and Nurture Climate Change Champions in the Stewardship of the Environment. Churches and CROs should be encouraged to create and nurture climate change champions/stewards of the environment for future generations.

13) Promote and Adopt Internationally recognized Environmental Management Systems. Churches and CROs should advocate for simple, wholesome lifestyle, where people do not step on the treadmill of unbridled over-consumption, accumulation of goods, and production of waste. A reformation of lifestyle is called for, based on respect for nature, restraint in the use of the world's resources, re-evaluation of one's needs, and reaffirmation of the dignity of created life. Churches and CROs can advocate this much needed reform by promoting and adopting internationally recognized Environmental Management Systems (EMS) such as the ISO 14000 standard.

14) Support Churches and CROs Youth Social Enterprises. Churches commit themselves to support youth social enterprises through technical advice and financing. The focus will be on recycle of waste, remodel,

reuse, reclaim, repair, and practice restraint. The objective is to keep the environment free of waste or clean and source of income.

15) *Preach Stewardship of Creation/Environment from the Pulpit.* Churches commit themselves to preach stewardship of creation or our environment from the pulpit and establish a training program for church members to champion and care for the environment.

16) *Extractive Sector Stakeholder Engagement.* Churches and CROs should be actively involved in the extractive sector that has significant potential to lift people out of poverty and contribute to sustainable development through revenue generation to the government for infrastructure development and delivery of social services to the people.

A28) AACC Tender for Suppliers and Service Providers

The All Africa Conference of Churches AACC opened a transparent tender application process for suppliers and service providers. An example of good governance of Church Administration.⁵⁴¹

PRE-QUALIFICATION OF SUPPLIERS AND SERVICE PROVIDERS FOR 2024/2027	
The All Africa Conference of Churches (AACC) is in the process of pre-qualifying suppliers for provision of various goods and services for the period 2024/2027 financial years.	
Current suppliers and service providers who wish to be retained in the register should also apply.	
CATEGORY A: PREQUALIFICATION FOR SUPPLY AND DELIVERY OF GOODS	
Tender Reference Number	Item Description
AACC/PRE/2024/G1	Supply and delivery of designed and printed materials (brochures etc)
AACC/PRE/2024/G2	Supply and delivery of drinking water
AACC/PRE/2024/G3	Supply and delivery of all office stationery
AACC/PRE/2024/G4	Supply and delivery of computers and accessories (printers, scanners, photocopiers, cameras etc)

⁵⁴¹ <https://aacc-ceta.org/en/pre-qualification-suppliers-and-service-providers-20242027-0>.

CATEGORY B: PREQUALIFICATION FOR PROVISION OF SERVICES	
AACC/PRE/2024/S5	Provision of air tickets and travel insurances
AACC/PRE/2024/S6	Provision of translation and interpretation services - English and French
AACC/PRE/2024/S7	Provision of editors and publishers - English and French
AACC/PRE/2024/S8	Provision of rapporteurs - French and English
AACC/PRE/2024/S9	Provision of computer and accessories (printers, scanners, photocopiers, cameras etc)maintenance services
AACC/PRE/2024/S10	Provision of local transport, airport transfers and taxi services
AACC/PRE/2024/S11	Provision of repair and maintenance services-electrical works
AACC/PRE/2024/S12	Provision of fumigation and pest control services
AACC/PRE/2024/S13	Provision of repair and maintenance services-painting works
AACC/PRE/2024/S14	Provision of security and alarm back-up services
AACC/PRE/2024/S15	Provision of fire control equipment and maintenance services
AACC/PRE/2024/S16	Provision of and maintenance of sanitary bins
AACC/PRE/2024/S17	Provision of repair and maintenance services -carpentry
AACC/PRE/2024/S18	Provision of repair and maintenance services -plumbing

Detailed pre-qualification documents may be obtained from the **All Africa Conference of Churches (AACC)** accounts office located on 2nd Floor, Bishop Josiah Kibira House along Waiyaki Way opposite Safaricom Headquarters (the entrance is on Mahiga Mairo Road behind the Shell Petrol Station on Waiyaki Way) during the core working hours (**9:00am – 12:30pm and from 2:00pm - to 4.00pm**) upon payment of a non-refundable fee of **Ksh.5,000** either in cash or banker's cheque for each tender from **12th July, 2024**.

Completed Pre-qualification documents accompanied by all requisite supporting documents should be submitted in plain sealed envelopes clearly indicating the **tender number** and the relevant category tendered for and addressed to:

General Secretary
All Africa Conference of Churches
P.O Box 14205 -00800
NAIROBI

A29) Who Does and Should Monitor Corruption? Checklist

Who does and who should monitor corruption in an organisation, sector of society or geographical area? Manifold answers are possible. A checklist for developing strategies⁵⁴².

	Local	National	Regional	Global
Individual: conscience, values				
Family: Supervision				
Workplace: control				
Company: standards				
Friends:				

⁵⁴² Author: Christoph Stükelberger.

Peers:				
Organisations: civil society				
Law:				
Judiciary				
Media: Investigations				
Religions: spirituality, values				
Schools: Education				

A3) Programmes, Recommendations, Action Plans

A31) AACC Church Assets Management

AACC, Ethical Leadership for a Sustainable Future: Africa Church Assets Management and Ethical Investment. Statement adopted by the 12th AACC General Assembly, Abuja Nigeria, 22 Nov. 2023⁵⁴³, excerpt.

The Key Learnings 2013-2023

1. Improved Governance and Stewarding of Assets is paying dividends.
2. Leadership transformation is possible.
3. The advocacy tool kit for Ethical Leadership is a good training tool.
4. To celebrate short term wins pays off and should be promoted.
5. Discarding the poverty mentality is essential.
6. Moving from talking to action by churches is urgent for credibility.
7. Leadership that is ready for transformative change is needed.

⁵⁴³ See also above chapter 3.1.7.

The Way Forward: 12 Key Resolutions

1. Include stewarding of church assets in prayer, worship and the community life of our churches for the growth and mission of the church;
2. Continue asset mapping on all church levels paying due attention to improving methods of resource mobilisation by pro-active asset management and intentionally implement robust structures of monitoring of asset management on all levels;
3. Learn through exchange of best practices between churches in a country and between countries, facilitated by the AACC through regular communication with the network of members, church-related organisations and partners with news, case studies, training opportunities, etc.;
4. Promote innovative assets development through impact investing and inclusion of Women and young people;
5. Include ethical leadership in all theological curricula and leadership training;
6. Develop, promote and disseminate a key learning tool together with partners for church assets management and ethical investment for the use of all AACC members;
7. Learn from and cooperate with governmental, non-governmental, private sector and interreligious bodies in a multi-stakeholder attitude to improve asset management;
8. Denounce corrupt practices and take actions by enforcing sanctions and by taking legal recourse;
9. Celebrate and award ethical leaders/managers of churches and related institutions;

10. Adopt and operationalize national guidelines for ethical investment and engage in lobbying activities that will promote intentional application of the guidelines;
11. Adopt and implement robust human resource (people management) standards and practices at all levels; and
12. Reject a culture of impunity in its entirety; it impacts negatively on organisational culture with the attendant consequences of stunted growth, or worse no growth.

A32) AACC Recommendations on Corruption

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.

A33) Ethical Leadership and Investment for a Sustainable Future. A Reference Manual

The Reference Manual on Ethical Leadership and Investments, published by churches and agencies 2024⁵⁴⁴, offers 27 concrete tools for preventive, advocacy and curative solutions. Here is list of tools:

⁵⁴⁴ AACC, Brot für die Welt, Globethics, Corat Africa, ed. by William Otiende Ogara, *Ethical Leadership and Investment for a Sustainable Future. A Reference Manual*, Nairobi Sept. 2024. Free download: www.globethics.net.

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A34) Federation of Swiss Protestant Churches: Program to Overcome Corruption in Church and Society. Proposal to WCC

To Members of the Central Committee of the WCC on initiative of the Federation of Swiss Protestant Churches, submit the following proposal to the Program Committee in preparation of the 9th WCC Assembly in Porto Alegre in 2006 and the future WCC program: Proposal:

The WCC includes in its program 2006-2012 a “Program to Overcome Corruption” POC.

Program to Overcome Corruption (POC) in Church and Society

1. The importance of addressing corruption

Corruption as the abuse of public power for private interests has disastrous effects on all sectors of society including Churches. It undermines the credibility of institutions, hinders development, leads to an ineffective allocation of resources, weakens educational systems, distorts the results of democratic elections, affects the freedom of expression in the media, undermines efforts to safeguard creation and is a source of conflicts and violence. Corruption affects countries in South and North, East and West and within a country almost all sectors of society. It's like a dangerous cancer which has to be eradicated to heal society.

2. Efforts of Churches to overcome corruption

There is no single justification of corruption in the Bible, but a very strong stance against it. However, in contrast to this message of the Gospel, many churches as part of society are deeply affected by corruption which endanger their credibility. At the same time, an increasing number of Churches, National Councils of Churches, ecumenical institutions and agencies publish clear statements against corruption and develop concrete programs to overcome it:

The 8th WCC Assembly in Harare 1998 -in its statement on Debts and Jubilee -called on its member churches to “advocate ethical governments in all countries and to urge governments to take legislative action against all forms of corruption and misuse of loans.” Many local and national Churches, National Council of Churches as in India and Cameroon, Regional Fellowships such as FECCIWA in West Africa, regional ecumenical organisations such as AACC, mission societies and ecumenical overcome corruption (see the overview of Christoph Stükelberger: Continue

Fighting Corruption. Experiences and Tasks of Churches and Development Agencies, 2003).

3. Goals of the POC

The POC should focus on two main goals:

1. The member churches of WCC are corruption free churches not later than at the 10th WCC Assembly.
2. The member churches of WCC support the different sectors in their respective societies to become corruption free.

4. Instruments and activities of the POC

The program supports

- Biblical and theological reflections on corruption and on solutions to overcome it;
- analysis of mechanisms which enable and allow corruption;
- sharing of information among member churches, REO's and specialized ministries about the existing efforts to overcome corruption and of best practices (signs of hope);
- the development of instruments such as codes of conducts, administrative guidelines, sanctions, plans of action etc.

5. The role of the WCC

WCC with this Program to Overcome Corruption POC becomes in this issue a motivator, facilitator and networker: WCC motivates member churches to strengthen and systematize their efforts against corruption. WCC facilitates the sharing among member churches and gives them more visibility and continuity in their efforts. WCC as a network, links and coordinates existing and new initiatives on national, regional and global level (including multilateral institutions).

The Program to Overcome Corruption POC can:

- be part of the Decade to overcome violence DOV since corruption is a clear form of violence, or
- be integrated in the WCC programs on economic justice, or
- be developed as a new and important separate program of WCC.

In all cases the POC would need appropriate resources. The churches' theological credibility, their effective management of resources and their impact in society deeply depend on the seriousness of churches to overcome corruption in church and society.

For questions: Federation of Swiss Protestant Churches, Prof. Dr. Christoph Stükelberger, Director of its Institute for Theology and Ethics.

A35) India: 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 3.1.1.2-3).

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 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 below);
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 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 programmes 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.

A36) India: 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 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 teamwork 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 their 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 bishops 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 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]

A37) 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. It may help to improve accountability in construction and land management projects.*⁵⁴⁵

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.

⁵⁴⁵ Summarised and translated from Tamil language by John Itty, Kerala/India.

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.
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. 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.

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Christoph Stückelberger Prof. Dr Dr h.c., is a distinguished Professor of Global Ethics, with teaching engagements across Asia, Africa, and Europe. A prolific author, he has published extensively on integrity, business ethics, finance, development, education, anti-corruption, and a wide range of related fields. In 1995, he founded the Swiss Chapter of Transparency International, serving as its inaugural President. He is also the Founder of the Globethics Foundation, where he previously held the roles of Director and now serves as Honorary President. In addition, he is President of the Geneva Agape Foundation, both institutions being based in Geneva, Switzerland.