Dynamic Accountability:

Changing approaches to CSO accountability

Authors: Erika Baranda, Isabelle Büchner
Research assistants: Ezgi Akarsu, Katja Gürten

GLOBAL
STANDARD
FOR CSO
ACCOUNTABILITY

Accountable
Now
GLOBAL STANDARDS LOCAL TRUST

1. CSO Accountability: why did it come about?

Trust and accountability are central for civil society organisations (CSOs) to work and thrive. People and organisations bestow trust on CSOs to advocate and work for their needs and priorities. This trust builds on the shared values between the CSOs and their stakeholders; a common understanding of the way the relationship between them works; and the CSOs effectively achieving those expectations. When the CSO meets the expectations of its stakeholders, it is accountable and becomes a credible partner and actor. If CSOs are trusted and deemed accountable, people and organisations collaborate with them more closely and frequently; donors have the confidence that resources are used wisely; and staff and volunteers are empowered to achieve the CSOs' objectives.

CSOs have a long history of supporting people and other organisations to improve their lives. Since the 1980s, CSOs have gradually become more powerful actors in the development sector (Bhargava et. al, 2016). The adoption of neoliberal policies led to the decrease in public expenditure, limiting the capacity of the state to address people's needs. In parallel, the new push for democratization and good governance led to the consolidation of CSOs as a trusted partner for service delivery and advocacy (Banks and Hulme, 2012). From 2001 to 2009, the official development aid channelled through and to CSOs almost doubled from 4.7 to 9.0 billion USD (OECD, 2011). More influence and power brought with it a greater responsibility and pressure for CSOs to be accountable to their donors, governments, partners and the people they work for and with.[1]

While CSOs were gradually gaining a more prominent role, foreign and national governments increasingly began to scrutinize CSOs and their work. At the international level, with the fight against religious extremism and terrorism, many OECD countries established more restrictive and burdensome accountability requirements to ensure the final destination of their resources.

In addition, donor governments and multilateral organisations reduced their funding to CSOs in developing countries, driving CSOs to turn to international and private foundations, which offer only a limited amount of support for advocacy (Bhargava et. al, 2016). At the national level, many governments are clamping down on civic space and restricting the access CSOs have to foreign support.

The trust of CSOs is under threat, with only three percent of the world's population living in countries with fully open civic spaces (CIVICUS, 2017). The repression of civil society has taken many forms, from regulatory and judicial restriction to violent killings of activists, which have been justified on grounds of national security, public order and anti-terrorism measures, and are usually accompanied by efforts to delegitimize civil society (CIVICUS, 2017).

To shield themselves against government restrictions and to regain the trust of donors, CSOs across the world have developed a number of self-regulatory accountability

---

1. In this paper the authors acknowledge that the term "beneficiaries" implies an unequal power dynamic between giver and taker, where CSOs provide people's entitlements. Instead this paper addresses them through a rights-based approach, calling them "people they [CSOs] work for and with"

2. On the international level, some of these measures include GuideStar (1994), the Sphere Project (1997), the Charity Navigator (2001), the Istanbul Principles for CSO Development Effectiveness (2010), and the Core Humanitarian Standard (2014), but are complemented by a myriad of national and regional initiatives (One World Trust, 2009).

measures[2] ([Keating & Thrandardottir, 2017](#)). While these mechanisms differ in how they work, most of them allow CSOs to display their commitment to be open and transp-arent, to take responsibility for their actions and impacts and to be answerable to their stakeholders.

However, these efforts have not been enough. CSOs worldwide have seen a decline in popular trust in their work. In 2019, a survey of 27 countries revealed that only 57 percent of respondents express trust in CSOs, representing a decline from a relative peak of 66 percent trust in 2014 ([Edelman](#), [2019](#), [2014](#)). Following recent high-profile scandals in the civil society sector around sexual harassment, abuse, the misuse of funds, the inflation of results and unethical fundraising, donor governments and the public are currently exerting more pressure on CSOs to comply with stricter accountability and safeguarding standards ([The Guardian, 2018](#)).

The current context and the different demands from stakeholders for CSOs to be more accountable are a call to reconsider how CSOs understand and practice accountability, and its implications when it comes to resilience, trust and impact.

2. Why traditional accountability approaches weren't enough – building trustful relationships with all stakeholders

CSOs, donors and other stakeholders have developed different approaches to CSO accountability to ensure effectiveness, trust, resilience and impact. The evolutions of the concept of accountability in CSOs have focused on addressing the following questions: To whom are CSOs #accountable? Why and how do CSOs practice accountability? What are its implications and effects on CSOs and their stakeholders?

a) Upward accountability

The initial efforts to ensure CSO accountability focused on nurturing trust towards governments and donors to maintain their ongoing funding and support. This is referred to as 'upward accountability', and is based on the fiscal and legal requirements that organisations must comply with to operate and access funds. In upward accountability, the CSO provides information, receives funds and can be sanctioned by donors and governments. It is usually characterised by the use of highly technical language and approaches, such as value for money and return on social investment. This approach prioritizes the demands from donors and governments over those of partners, staff and the people they work for and with ([Crack, 2013](#)). The fear of sanctions from donors or government can inhibit CSOs from reporting and publicly acknowledging failings, hindering critical reflection and learning ([Crack, 2013](#)). By the late 2000s, scholars and practitioners started reviewing this approach to accountability and its implications on their impact and people's trust in them ([Crack, 2013](#)).

b) Downward accountability

Downward accountability has the aim to redress the power imbalances within the development and humanitarian sector. Recognising the limitations of upward accountability, CSOs redirected their efforts towards accountability to the people they work for and with. CSOs acknowledged the role and the relevance of these people's feedback in informing how they measure their performance,

reflect on their work and learn from it ([Crack, 2013](#)).

In contrast to upward accountability, downward accountability ([Edwards & Hulme 1996](#); [Najam 1996](#); [Ebrahim 2005](#); [Kilby 2006](#)) or primary constituent accountability ([Keystone Accountability](#)) aims to include the participation of the people CSOs work for and with (the primary constituents), in particular the most marginalized, in decision-making processes.

Within the efforts of downward accountability, the concept of 'closing the feedback loop' started gaining traction.[3] This entails engaging in dialogue with the CSO's primary constituents; going back to the people that provided feedback and discussing with them what actions followed and why. The proponents of this approach set out to create a new culture that recognizes that collecting and responding to feedback from primary stakeholders is not only ethically 'the right thing to do', but, as Elina Sarkisova ([2016](#)) puts it, also 'the smart thing to do'.

However, in practice, downward accountability presents certain challenges. In a recent report from the Steering Committee for Humanitarian Response (SCHR), it has been shown that among staff from international CSOs, there is a lack of common approaches to participation and feedback across projects within organisations ([SCHR, 2017](#)). These results hint that downward accountability has so far only been applied on a project-by-project basis, limiting a common understanding of 'meaningful stakeholder engagement' across the entire organisation. In addition, by focusing mostly on one stakeholder group, it can limit its understanding of the power dynamics and the potential for systemic change.

c) Challenging our understanding of the relationship between trust and accountability

Within civil society, there is the claim that being accountable produces more trust from stakeholders. Nevertheless, the recent declining level of trust in CSOs shows that our current approach to accountability and its relation to

trust needs to be re-examined. Keating and Thrandardottir ([2017](#)) argue that the rational approach to CSO accountability, solely based on transparency and oversight, has failed to understand the complexities when it comes to building trust and trustworthiness. Access to information and oversight allows the stakeholder to get to know the CSO and determine the level of risk when engaging with it. However, oversight also entails the belief that a CSO is not trustworthy and should be regulated, meaning that any failing on the side of the CSO would feed further this belief and increase the oversight. Over time this approach could become burdensome to the CSO, threatening its resilience and impact.

However, if CSO accountability is based on building common values and working for a common goal, the stakeholder would more likely consider the CSO to be trustworthy, without needing a lot of information or oversight. This approach creates a sense of familiarity and solidarity among actors, reducing the perception of risk or failure ([Keating and Thrandardottir, 2017](#)). Past examples of CSOs that have experienced scandals show that these organisations rather succeeded in rebuilding temporarily lost trust with their stakeholders by reiterating their mission and appealing to their common philosophy, than through regulatory frameworks ([Hurst, 2018](#)).

Consequently, CSOs and donors should be cautious about focusing only on transparency and oversight as a way to become more accountable and increase trust. CSOs should strengthen their shared values and goals with their stakeholders and promote responsible and mutually supportive partnerships with them.

d) Meaningful stakeholder engagement, accountability and power

Meaningful stakeholder engagement in CSO accountability implies giving space for people and institutions to participate in all aspects of the

---

3. Among many organisations that have promoting closing the feedback loop are [Keystone Accountability](#), [Global Giving](#), [Development Gateway](#), [Ashoka](#), [Frontline SMS](#), [Twaweza](#), [Ushahidi](#), and [GroundTruth Initiative](#). Many of these organisations created the consortium [Feedback Labs](#), which has seen a steadily growing number of collaborative and participating members over the past years.

CSOs' work from the implementation to the decision-making process. Upward accountability acknowledges that donors and governments have power in the more traditional sense over CSOs, whether this is through resource provision, regulation or other means. Downward accountability is a call to shift the power dynamics between CSOs and the people they work with and for, bringing them to the forefront. Both types of accountability recognize the power relations between different actors. However, these two relations do not happen in a void. Power dynamics with all stakeholders outside and within organisations should be acknowledged and better understood by CSOs. Advocating solely for more downward accountability runs the risk of having a limited understanding of the root causes the CSO is trying to address, or it can undermine the possible harm the CSO's work can have on other people inside or outside the organisation. A more systemic approach is needed, taking into account the participation of all stakeholders and the impact of CSOs' work on the power dynamics between stakeholders through time.

3. Dynamic Accountability: unleashing the transformative power of CSO accountability

a) What is Dynamic Accountability?[4]

Dynamic Accountability is a systemic approach to CSO accountability that is grounded in processes of meaningful engagement with all stakeholders[5] that are inclusive, participatory and continuously practiced.

Dynamic Accountability is about creating a transformational relationship between a CSO and its stakeholders. It implies the need to make a whole organisation's way of working adaptive to these stakeholders' needs. This includes redressing unequal power dynamics and building mutual partnerships with all its stakeholders. CSOs move beyond stakeholders being 'up' or 'down' the accountability ladder to a more horizontal and mutual approach.

Dynamic Accountability recognizes that relationship-building with all stakeholders is necessary to truly achieve systemic change in the form of a power shift within and outside the organisation towards the people a CSO works for and with. Relationship-building enables different stakeholders to be part of this power-shift agenda. In this way the people we work for and with become the recognized drivers of the CSO work that affects their own lives.

b) Why do we need a power-shift in the way civil society organisaitons work?

Civil Society Organisations as legitimate actors in the political, development and humanitarian landscape recognize that a power shift towards the people we work for and with has to happen. The "state-of-the-art" of doing our work is not leading to the intended results. In fact, 90% of people in the developing world will still not live in a country as rich as Portugal by the end of this century (Zohdy, 2018).

There is a fundamental imbalance of power between those considered "beneficiaries" or "on the ground" and the decision makers involved in running a CSO's work based on what they believe is right for the people they work for and with. Organisations working under the Dynamic Accountability framework believe if people can exercise their power, work from within communities, and hold organisations to account for the commitments they make, this will transform outcomes at local, national, and regional levels.

To enable this power-shift, CSO accountability has to move beyond the project level and include a more holistic, inclusive and systemic approach to accountability. Having examined the development from "upward" to "downward" accountability, the continuous strengthening of "down-ward" accountability, and innovative and more mean-ingful ways of practicing it (e.g. relationship building and meaningful dialogue), it becomes evident that different forms of accountability are interconnected and rely on each other to be successful in achieving a power-shift.

Practicing CSO accountability is a means to an end. Similarly to how Malena (2004) argues for the concept of Social Accountability, it is "a means to increase and aggregate the voice of disadvantaged and vulnerable groups" and thereby "sharing of power with [mutual partners]" (David et al. 2006; Jacobs and Wilford 2010). It is about building trusted relationships, being effective in our work and becoming more resilient in defending civil society organisations' rightful place in democratic societies.

c) Why do CSOs have to be accountable to all stakeholders and not just to the people whose interests and needs a CSO works for?
A CSO usually has multiple people and institutions that affect and are affected by this CSO's work. They have a "stake" in the work that an organisation does. Being accountable to all stakeholders is essential to the Dynamic Accountability approach.

As mentioned above, different forms of accountability are interrelated. One is not fully effective without the other. Dynamic Accountability recognizes that relationship-building with all stakeholders is necessary to truly achieve systemic change and a power shift within and outside the organisation.

For example, if an organisation neglects its accountability to its own staff, those staff members are unlikely to see the value in meaningfully engaging with the people they work for and with. If an organisation receives government funding and it neglects its accountability to the taxpayers, it might produce distrust and unfair criticism of its work. If a donor doesn't experience how assessing the needs of and building mutual relationships with their grantees enhances the "value for money" for them, they are unlikely to see the value in investing money to enable CSOs to practice meaningful stakeholder engagement.

Example: The Development Alternative co-creates its initiative by practicing accountability to all stakeholders involved.

The Development Alternative consortium is planning to build, test and prove an innovative, replicable and scalable Model for Change that combines approaches to leadership, dialogue, monitoring, and advocacy through a digital platform. To enable this work the consortium is working together over a period of 9 months to create the plan for implementation and uptake together. In this phase they built multiple forms of Dynamic Accountability into their implementation plan to enable a shift of power to youth. They see their donor as an additional consortium partner to enable an approach where the consortium doesn't work for but with the donor. They are highly aware of their donor's responsibility, which is the Department for International Development in the UK (DfID), to the tax payer and to provide good value for money.

The consortium further plans to be accountable to each other through peer-to-peer internal audits. They are also practicing accountability to young people by putting together a diverse youth advisory board and making Dynamic Accountability – especially to these young people – an essential part of their Monitoring, Evaluation, Accountability and Learning (MEAL) plan. This combination of different accountability approaches to different stakeholders allows for strong relation-ship building with them, better understanding of each other's needs and a truly fruitful approach to working together in a multi-stakeholder partnership.

## d) How can stakeholder engagement be done meaningfully?

Dynamic Accountability calls on CSOs to be accountable to all their different stakeholders in a way that is about building relationships and partnerships on top of necessary compliance exercises. CSOs move beyond stakeholders being "up" or "down" the accountability ladder to a more horizontal and mutual approach of working together. This can look different based on what kind of stakeholders a CSO is working with, the nature of a CSO's work (service delivery, advocacy, etc.) and the context a CSO is working in. Interactions should be fit for purpose to produce meaningful results.

When CSOs want to practice Dynamic Accountability, they need to go beyond simple stakeholder participation, consultation and engagement as a form of "inclusion" and think about how they can make these interactions "meaningful". Consequently, it is not just about what a CSO does (include stakeholders in programme work, listening to stakeholders, being responsive in decision making etc.) but how they do it. CSOs need to make sure their mechanisms for engagement are accessible, easy to understand, have a clear and explained purpose, use non-technical language, meet their stakeholders where they are, and happen at eye level in a mutual partnership. The interaction needs to happen in a way that is considered meaningful by both parties – the CSO and the stakeholder they are engaging with. The following section provides an overview of different actions CSOs can take to foster engagement between their work and different stakeholders and describes how these interactions can become more meaningful:

Transparency and Openness

To enable meaningful stakeholder engagement a CSO needs to be transparent. Transparency is defined as "operating in such a way that it is easy for others to see what actions are performed" (Schnackenberg & Tomlinson, 2014). Based on this definition CSOs need to be aware that transparency means a lot more than just publishing information and any information that is published...

- Is easily and openly accessible for all kind of stakeholders (inclusive)
- Is published via a range of appropriate and interesting channels for the stakeholders the information is intended for
- Is packaged and written in a way that can easily be understood (simple language)
- Is published in as timely a manner as possible
- Explains how different kinds of stakeholders can use the information provided to them to hold the CSO to account
- Is clear about (and links to) ways that different kinds of stakeholders can use to get in touch with the CSO
- Respects confidentiality where possible on a case by case basis (especially data from vulnerable people)
- Implies a risk of making ourselves as organisations vulnerable for criticism (where the political context allows)

For Restless Development, being an accountable agency and transparently working with and learning from young people and partners is a key way of working in order to increase their impact. By turning their agency inside out and bringing more voices in, they believe they will achieve even greater impact for the young people, communities, partners and governments they work with. It will also increase the trust that others have in their agency and work, reinforcing the relationships and collaboration that drives their collective success.
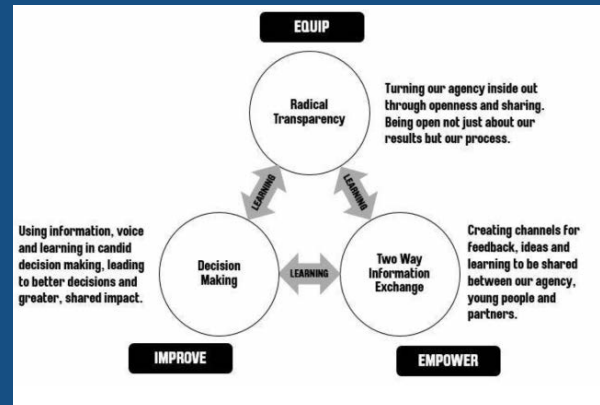
"Active" Listening & responsive-decision making

To build mutual relationships, a CSO needs to not just hear what their stakeholders have to say but practice active listening that leads to responsive-decision making. This means that CSOs...

- Actively encourage and seek to hear what their stakeholders have to say (for example, assessing their needs, getting feedback on the work they do, making stakeholders part of key decision- making committees, etc.)
- Are open to constructive criticism and make people feel comfortable raising their voices (provide anonymity where possible and sensible, consider cultural differences of how people "speak out")
- Start conversations with their stakeholders at all levels of a CSO that will have an impact on the way the organisation works
- Draw practical learnings and decide what they can do to address concerns and needs
- Ensure decision-making processes at all levels are informed by and responsive to stakeholders' feedback
- Make sure their way of working becomes agile, responsive and adaptive to actually implement the needs of their stakeholders
- Engage in dialogue with those who provided feedback, explaining their decisions (closing the feedback loop)

CV is a rigorous feedback system that monitors the impact of activities from the perspective of those most affected by them. It is a tool that not only allows organisations to manage their performance by collecting valuable feedback data, but also optimise their relationship with constituents in the process. CV is focused on perceptual feedback from constituents. It blends social research and participatory development practice with the relationship and performance focus of the customer service industry. It defines both the relationships an organisation holds with those around it, and the impact of its operations. The image above shows the five steps of the CV cycle.

Meaningful participation at all levels

Stakeholders should not just be listened to but be offered an active role at all levels of the organisation: from participating in programming, Monitoring, Evaluation and Learning (MEL), to organisational strategy. This means:

- Spaces need to be easily accessible and inclusive for all stakeholders, considering appropriateness based on different stakeholders' backgrounds (gender, class, culture, age etc.)
- All stakeholders exercise varying degrees of influence on CSOs' programmatic decisions, activities and potentially governance

Example: Restless Development involves young people in creating their new global strategy.

A youth-led process of consultations in 64 countries fed into the strategy, with consultation findings published online. Restless is committed to using the learnings to improve internal processes. A detailed youth leadership model outlines the ways in which youth are engaged and actively encouraged to lead Restless' work – from projects on the ground to representation on the Board of Trustees.

Example: FRIDA transforms traditional power dynamics in philanthropy through participatory grant making

FRIDA, a young feminist fund, is a progressive donor that provides diverse resources and opportunities to build the resilience of young women, girls, and trans*youth who are coming together to make a change. Situated between other donors and a very diverse range of grantees – grassroots

organisations, movements, campaigns, collectives, protests – FRIDA is driven by the political ideal of shared values and the co-creation of solutions. After grant seekers submit an application, FRIDA facilitates an open and transparent peer review process, in which the grantee partners are invited to vote for which proposals should get funding, based on a minimal set of criteria.

This means that young feminists, deeply connected to on-the-ground realities and their constituents, decide what strategies are needed and what should be implemented with the resources available. In this funding setup, the grantees are not financially accountable to the donor, but to the organisations who voted for them. In FRIDA's experience, participatory processes enable clear connections between communities and movements, offering concrete opportunities for mutual learning for grant makers and grant seekers. As groups are peer reviewing each other's applications, they feel increased accountability between the groups - those who voted and those who receive the grant. Furthermore, groups do not only communicate with the funder but with the broader movement that supported their application, which helps build horizontal accountability.

Continuous Dialogue & Building relationships

Meaningful stakeholder engagement is more than a one-off conversation. CSOs need to establish a continuous dialogue that is the foundation of building relationships. This means that CSOs have to:

- Avoid going to their stakeholders with pre-defined solutions, activities, or specific questions that are built upon pre-conceived assumptions about what those stakeholders wants to have a conversation about
- Establish a common understanding of how stakeholder can and want to be engaged and what a CSO can do to support this engagement
- Consider that stakeholders might not know what is po-

- ssible, so CSOs need to show them and design those options together with them
- Openly discuss with their stakeholders whether decisions have addressed their concerns and needs, and if not, why
- Establish clear mechanisms that allow these conversations to happen continuously
- Make sure these mechanisms are founded in mutual relationships where stakeholders and the CSOs meet on a common level.

space for CSOs to operate in Cambodia. Consequently, many CSOs are facing financial constraints or lack the technical capacity to comply with these increasingly restrictive legal frameworks. As one way to address this challenge, CCC is in regular conversation with the national Ministry of Interior to ensure mutual understanding of the expectations and needs around good governance and accountability from government and civil society. To ease the reporting burden many CSOs face, CCC is currently working with various ministries, as well as with INGOs and bilateral/multilateral donors, to develop a common progress and financial reporting template, which will allow CSOs to save significant time and resources.

Example: Projet Jeune Leader (PJL) engages in a dialogue with parents living in rural areas via a printed newsletter

PJL is a youth-led organisation providing comprehensive reproductive health and leadership education to young adolescents in Madagascar. PJL issues a monthly newsletters for the parents of the adolescents they are working with. They use this tool especially as an avenue for parents living in rural areas to submit their experiences/opinions of the organisation and to provide transparency about their activities and procedures. The newsletter is distributed to the adolescents at the schools PJL works in. The adolescents are asked to discuss a question around sexual health with their parents when they give them the newsletter. For example, ask their mothers how it was when they got their first period. The newsletter further includes a blank page for feedback that the adolescent can bring back to school with the input from their parents. In this way the organisation wants to make sure they also include the voices of the parents that live further away from the school, and create a meaningful way for their work to be discussed between the adolescent and their parents.

Example: CIVICUS strengthens accountability to core donors through regular "donor coordination group" meetings

CIVICUS' donor coordination group includes their major long-standing donors, often for core funding, and comes together every six months for a multi-day meeting. The agenda is adapted to current contexts. For example, the meeting in September of each year provides an overview of CIVICUS' previous financial year (July to June), presents their Annual Report (which serves as a joint report towards this donor group) and presents organisational-wide targets and activities for the year ahead. This is all discussed very openly from all sides. These meetings provide a safe and open space for meaningful discussions, both between CIVICUS and its donors but also among the donors directly. It helps establish mutual accountability because different stakeholders become more aware of concurrent activities and initiatives, including where they add benefit, but also helps identify potential challenges around duplication etc. This set-up has been crucial for CIVICUS and its donors to establish greater trust among one other.

Example: CCC develops a single CSO reporting format with the government of Cambodia and other development partners

The Cooperation Committee for Cambodia (CCC) is a membership organisation with more than 160 CSOs as members, comprising both local and international NGOs. CCC provides diverse services for member and partner organisations, as well as for the improvement of CSOs in coordination, advocacy, and networking for institutional effectiveness and a more enabling environment. Recent years have seen drastic government actions against civil society activists, as well as a severe tightening of the laws regulating the

Example: The Emergency Capacity Building Project (ECB) developed a Trust Index that enables practitioners working in an emergency response context to ensure mutual accountability amongst their staff is kept up in times of crisis

Building Trust in Diverse Teams was developed by the Emergency Capacity Building Project (ECB). This toolkit provides a framework and tools to support diverse teams to build a culture of trust throughout the cycle of an emergency response. They developed a Trust Index that can be used to assess the level of trust among team members and identify areas where levels of trust can be improved. The team should then create a trust- building plan, identifying appropriate

measures to take, and tools to build trust in the team. The ten trust- building tools are grouped around components of the Trust Index and can be selected based on the identified trust needs as well as the stage of the emergency response. The overall toolkit design employs user-friendly language and methodology that can be adapted to most local contexts.

Reflective learning

To do stakeholder engagement meaningfully a process of reflective learning is required. This means reflecting on:

- Whether stakeholder engagement is truly meaningful and how this can be improved
- The appropriateness and usefulness of the mechanism used to engage with stakeholders through listening, inclusion, participation etc. (including continuous testing and evaluation of the mechanism used)
- How stakeholders' needs will change a CSO and what is needed to make this change happen. What new mechanisms of meaningful stakeholder engagement need to be established and which stakeholders currently get neglected

e) How can we move from practicing this beyond a project's life cycle and start transforming CSOs' organisational culture and practices?

To truly be effective, achieve a power-shift and transform the way CSOs work, the Dynamic Accountability approach should affect all levels of an organisation: strategic (e.g. strategy development), operational (e.g. engagement in Monitoring, Evaluation and Learning), and internal (e.g. staff empowerment).

However, moving from the project to the organisational level and making this a truly holistic and systemic approach still represents the biggest challenge in implementing Dynamic Accountability. CSOs need to adapt several areas in their organisation to enable meaningful stakeholder engagement at all levels. The detailed requirements for this transformation are yet to be fully understood, but there are some foreseen organisational changes that clearly need to happen:

- In the strategic planning, CSOs would have to include participation of all stakeholders and the CSO's role would be more of a facilitator or catalyst of processes. The overarching strategic goals of an organisation would need to be set for a longer time span and defined more broadly to allow for responsiveness.
- In programming and budgeting a CSO would have to become adaptive, by adjusting the objectives, the activities and resource allocation according to stakeholder's needs
- Staff and volunteers would have to be motivated, trained and empowered to know how they can meaningfully engage their stakeholders on all levels. This also implies establishing strong internal accountability practices for organisations towards their own staff and volunteers.
- CSOs would have to invest more into communications, in order to understand and communicate better with their audience, and optimise communications channels to provide more targeted information.
- CSOs also need to invest more time/resources into capacity building to have stakeholders involved in or even leading programmes.

CSOs work within a system with a wide diversity of stakeholders where interactions occur at many levels and in many different ways. Given the current context, CSOs should take into account how they can gradually move from project-level accountability towards more organisational level accountability – a truly systemic change in the way the whole organisation operates. Dynamic Accountability further requires organisations to take certain organisational as well external realities into account, which can boost or severely constrain the implementation and impact of this approach.

Stakeholder participation

While CSOs may be making an effort to engage stakeholders in the ways explained above, some stakeholders may not engage in conversations or participate as desired. This might be because the stakeholder does not see the benefit in engaging – it is therefore crucial to explain clearly what they stand to gain from providing feedback or participating, as well as how this will help the CSO deliver better work. Stakeholders who are already engaging will also be well placed to communicate these messages to their peers, sharing their own positive experiences of engagement.

It may also be that stakeholders see the benefit in engaging, but do not feel confident enough to do so. CSOs should stress the importance of everyone's participation (not just community leaders or experts) and provide an open and supportive environment for engagement.

This leads to the third reason stakeholders might not be engaging; the wrong method of communication and engagement. Depending on individual needs and local contexts (considering cultural phenomena like courtesy bias), some methods of engagement will be more appropriate than others. CSOs will need to consider verbal vs. written communication, whether they want to interact in person or online, individually or in groups – and whether groups might need to be separated according to age or gender. The frequency of communication is another factor to consider, as is the language used – certain phrases may have different (negative) connotations in different contexts, causing the CSO's work or aims to be misunderstood.

These are only a couple of reasons why stakeholders might not engage. Other reasons can range from time restrictions; past experience of dealing with organisations leading to disappointing results (inputs being excluded or neglected); lack of information on how to participate; not used to dynamics of participatory culture.

FemPlatz uses an informal get together called "coffee with a friend" to start a dialogue about women rights in more rural and conservative areas of Serbia

FemPlatz is a women's rights advocacy organisation from Serbia that seeks a more direct and personal approach to accountability. In rural areas were women's rights are a topic that can't be discussed in public forums, FemPlatz visits women from these areas in their area to have a "coffee with a friend" and discuss their needs as women living in rural areas in Serbia. This approach is truly adaptive to the stakeholders' needs in the cultural context the CSO is working in and provides a safe space where their stakeholders feel confident enough to engage with the CSO's work that affect their own lives.

CSOs' capacity to be adaptive

There are also internal barriers to practicing Dynamic Accountability – most commonly, a lack of capacity or resources. If a CSO wants to communicate more frequently with its stakeholders and adopt more consultative decision-making processes, or increase participation in its programmes, it will need to allocate more staff time and likely also budget for this. Often, it will also mean that decisions and progress are made more slowly, and unexpected changes may need to be made to the CSO's work.

To overcome this challenge, it is crucial to have buy-in from the top levels of management – if a CEO and a CSO's core donor are convinced that participatory processes are beneficial to the CSO's work, they are likely to allocate funds and staff time to this end, take a more flexible approach to deliverables and timelines, and push for Dynamic Accountability within the organisation. It is also crucial that the organisation has strong internal accountability practices that shows all members the value of Dynamic Accountability by directly "feeling" the benefits of applying this approach.

The Ford Foundation's BUILD program enables agile programming through general operating grants

The Ford Foundation's Building Institutions and Networks (BUILD) initiative is a five-year program with a volume of $1 billion to provide core funding and capacity development support to 300 CSOs, which are seen as central to networks working on issues of inequality and social justice. Among the most common challenges CSOs face in their fundraising efforts are the short funding cycles and program-bound grants that leave the organisations little possibility to adapt their course of action in response to a changing environment or learning process. With its BUILD program, the Ford Foundation made a commitment to longer, larger, and more flexible grants that are attentive to

institutional strengthening of CSOs. This approach requires closer contact between donor and grantee than in traditional grant making relationships. CSOs undergo thorough organisational assessments to better understand and prioritize their needs in key areas like strategy, leadership, finances, and systems. This analysis is used to develop a targeted support and institutional strengthening plan, which is implemented throughout the granting period. To enable shared learning among the network of grantees, BUILD further connects organisations working on related issues, in similar geographies, and/or with comparable capacities, and creates online and face-to-face opportunities for them to meet, exchange and collaborate.

Donor and government accountability requirements

Requirements from donors and governments can also pose a challenge. As explained at the start of this document, a number of governments are restricting the ability of CSOs to operate effectively, be it by introducing restrictive legislation, reducing funding to CSOs, or burdensome and time-consuming reporting requirements.

Many donors also have strict requirements of their grantees in terms of deliverables, deadlines, and reporting. A dynamic approach which might see a project change direction or abandon certain outputs in response to stakeholder feedback can be difficult to reconcile with rigid log frames. Cumbersome reporting requirements also take valuable time and resources from CSO staff.

However, CSOs have begun to see some donors taking a more dynamic approach to funding, opting to provide institutional support rather than funding specific projects, and reducing reporting requirements to free up time and resources.

Open Society Foundations builds trustful partnerships with their grantees to support learning

Open Society Foundations (OSF) is an international grant making network that financially supports CSOs and movements around the world to build vibrant and tolerant societies whose governments are accountable and open to the participation of all people. In traditional grant making relationships, linear grant proposals, quantitative monitoring and evaluation indicators, and rigid reporting requirements easily turn accountability into a box-checking exercise. In response to this over-reliance on written forms of communication, OSF's grant making approach

enables the development of open, active and trustful relationships between the funder and its grantees, which support the sharing of learning. Recognising that trust is based on personal relationships, accountability is less based on reports, but rather on real conversations through regular phone calls, and when possible through face-to-face meetings and site visits. These conversations focus much less on programs and impacts, but instead rather engages with their grantees on the organisation itself, the changes it's undergoing and potential challenges it might face. Experimentation and learning are key to OSF's grant making approach, therefore challenges are viewed as shared obstacles to be managed, rather than as failure. Going beyond programmatic success but enabling organisational learning and growth, OSF's aim is to contribute to an ecosystem of strong organisations.

f) What are the positive outcomes of implementing this systemic approach and working towards a power-shift?

Increased responsiveness, effectiveness and trust

Practicing Dynamic Accountability and shifting the power to the people whose needs and interests a CSO works for goes beyond just being a rights-based approach. McGee and Gaventa (2011) suggest that a shift in power through practicing accountability enhances the effectiveness in responding to the needs and voices of a CSO's stakeholders. It allows them to leverage the full potential of people's skills, resources and capacities towards their shared cause, reducing the need for trial and error practiced in the past. It allows for better analysis, better definitions and measurements of success, re-evaluation of underlying assumptions in the Theory of Change and timely adaptations. This does not just increase a CSO's responsiveness to these stakeholders' needs but also makes them more effective by better understanding what kind of work is needed, how this work should be implemented and how it affects different stakeholders' lives.

Further, it allows for strong relationship building based on common values between the CSO and different stakeholders. As (Hurst, 2018) concludes, CSOs which have experienced scandals show that these organisations succeeded in rebuilding temporarily lost trust with their stakeholders by reiterating their mission and appealing to their common philosophy. This implies that CSOs can

strengthen the trust different stakeholders put in a CSO and its work by building mutually supportive partnerships grounded in shared values and goals.

Resilience to continue to transform people's lives

Through effectiveness and trust, CSOs can also strengthen their organisational resilience. For CSOs, resilience implies the capacity of an organisation to absorb shocks and effectively respond to threats to continue advancing its goals and ultimately safeguarding its very existence (CIVICUS, 2018). This means the ability to remain stable despite increasing state antagonism and repression (Sriskandarajah & Tiwana, 2017), reduced funding available to CSOs, plus funds becoming harder to access (Green, 2017), and an accountability deficit and associated legitimacy crisis for CSOs (Banks, Hulme & Edward, 2016).

Practicing Dynamic Accountability can make CSOs more resilient because stakeholders better understand the work they are doing and why it is important. With stakeholders being more involved in or even leading the work of a CSO they become more invested. This increases the likelihood of partners, staff and others to be willing to advocate for

CSOs' work in times of crisis. These assumptions are currently being tested in a joint project by CIVICUS, Keystone Accountability and Accountable Now (CIVICUS, 2018).

CDA Collaborative Learning on "Accountability to Communities" and its Impact

An operational case study by CDA Collaborative Learning on Kenya Red Cross' efforts to mainstream its framework "Accountability to Communities" (AtC) across its programs and operations over a two year period identified several smart incentives for CSOs:

- Increased Trust: Creating an increased sense of mutual trust and engagement between personnel and their primary stakeholders. Trust has strengthened lines of communication, making it possible for community members to engage in an honest dialogue about project implementation and outcomes.
- Enhanced Project Sustainability & User-Driven Projects: The shift towards a consultative approach encouraged more community members to become involved in and lead their own development initiatives. This has enhanced project sustainability and community resilience.
- Improved Access, Security, & Early Warning Systems: Increased and transparent communication and enhanced trust between the organisation and communities has allowed staff to operate more safely and appropriately in the context in which they are working.

4. The Global Standard for CSO Accountability

Dynamic Accountability is an approach that transforms the way CSOs work and understand their relationship with stakeholders, and which embeds a culture of meaningful engagement within the organisation. There are many examples of how different CSOs have been practicing this approach.

Ten CSO accountability networks who work at the national, regional and international levels came together and aspired to promote a more inclusive and responsive framework for CSO accountability, that reflected the values and dimensions of Dynamic Accountability. The ten CSOs, also referred to as the Global Standard Partners,

collaborated closely and conducted multiple rounds of consultations with their own constituencies. The diversity within the Partners and their own members provided a fertile ground for reflection, learning and collaboration for all participants. The result of this co-creative process is the Global Standard for CSO accountability.

The Global Standard aims to be a comprehensive and adaptable reference for CSO accountability. It is a set of 12 commitments that CSOs work towards and that their own stakeholders can uphold them to. The commitments showcase what we as

CSOs want to achieve, how we approach change and our internal practices. The key components of Dynamic Accountability are the basis for the Global Standard: an organisation-wide approach, meaningful stakeholder engagement, and a broader understanding of stakeholders. Therefore, the Global Standard portrays the different dimensions CSOs can refer to when they want to improve their accountability practices by incorporating a Dynamic Accountability approach into their everyday work. Whether a CSO is effectively engaging with just one or all of the commitments of the Global Standard, they all aim to practice Dynamic Accountability.

CLUSTER A/ WHAT WE WANT TO ACHIEVE
1 Justice & Equality
2 Women's Rights & Gender Equality
3 Healthy Planet
4 Lasting Positive Change

CLUSTER B/ OUR APPROACH TO CHANGE
5 People-driven Work
6 Strong Partnerships
7 Advocating for Fundamental Change
8 Open Organisations

CLUSTER C/ WHAT WE DO INTERNALLY
9 Empowered, Effective Staff & Volunteers
10 Well-handled Resources
11 Responsive Decision-making
12 Responsible Leadership

The Global Standard is adaptable to different contexts and types of CSOs. The 12 commitments work as a guidance of what a CSO should aspire to when it comes to their own accountability practices. However, engagement with the Global Standard is intended to be a reflective learning exercise, in which an organisation can start working with one commitment and gradually build up to the rest of the commitments. An organisation may decide to strengthen its openness and transparency practice (Commitment 8) and will start developing different mechanisms for stakeholder engagement. Through the regular engagement, later on they might need to further strengthen their staff to better collaborate with different stakeholders (Commitment 9, Commitment 6, and possibly other commitments). In addition, CSOs that are already promoting all of the commitments are still learning, since the transformative nature of this approach to accountability creates new dynamics and challenges that they need to understand and address.

The commitments are interdependent and strengthen-

ing one of them can improve another one, starting an organisational change towards a more dynamic approach to accountability. For example, if a CSO is working to improve women's rights and gender equality (Commitment 2) based on the Global Standard, they would also aim to promote gender equality within their staff, empowering them through recruitment and training (Commitment 9), and would also engage with women and girls they work with and for to include their needs and priorities in their programming (Commitment 5). Consequently, as the CSO engages more and more with one commitment and the Standard, they also begin indirectly working with other commitments.

The Global Standard offers an understanding of accountability throughout the organisation, covering different areas within a CSO, such as strategic planning, partners-

hips, finance, programming, human resources, and Monitoring Evaluation & Learning. If a CSO practices the accountability commitment 9 "*Empowered, effective staff and volunteers*", it may entail that the human resources area carries out a transparent and fair recruitment process; managers offering performance evaluations and defining with their staff an improvement plan; and the programmes team having a clear set of security and safeguarding measures in place.

The Global Standard reflects the broader understanding of stakeholders which is what the Dynamic Accountability promotes, including donors, governments, partners, staff and volunteers, and people CSOs work for and with, from current and future generations. By taking into account several stakeholders, the Global Standard helps CSOs have a more systemic understanding of their relations with (and the relations between) different groups and people.

Meaningful engagement is at the centre of the Global Stan-

dard. It aims to go beyond the implementation of strategies, policies and programs that will strengthen CSO accountability, but also invites CSOs to really bring in their stakeholders to different aspects of their work. It encourages CSOs to not only consider whether a strategy or policy is in place, but to establish mechanisms of engagement for the measures taken, in which different stakeholders can interact and strengthen the CSO's work. By putting stakeholders on centrestage, CSOs will effectively be using the Global Standard and advancing Dynamic Accountability.

The ten Project Partners are working with their own networks and other CSOs to promote the adoption of the Dynamic Accountability approach through the Global Standard. They aim to contribute to the body of knowledge and practice on Dynamic Accountability by the further implementation of the framework and the deeper study of its implications, opportunities and challenges.

5. Remaining questions

In order to fully understand Dynamic Accountability further research and implementation is required and there are some questions that still remain:

- How does Dynamic Accountability translate into different cultures? The approach and the cycle might have different practical implications given different cultural, historical and contextual backgrounds.
- How to better understand the risks involved in practicing Dynamic Accountability? What are the risks of dynamic, responsive and adaptive CSO accountability in repressive civic spaces or conflict areas?
- What does it take for CSOs to let go of power? What are the conditions that influence organisations on where they situate their decision-making practice on the participation continuum, from responsive decision-making to shared control and decision making?
- What further incentives and rewards are there for both CSOs and funders to intensify their efforts in becoming

more accountable, even in the absence of strong demands from their less powerful constituencies? Do they need an enforcing function, and if so, what could that be?
- How can CSOs prove to funders and other stakeholders that Dynamic Accountability has a real impact on the broader context, such as expanding civic space, strengthening internal and external CSO resilience, and the protection of human rights? Is accountability really the key to rebuilding eroded trust?
- Does Dynamic Accountability really promote trust, improve results and create ownership as preliminary evidence seems to indicate? How can CSOs build a data set of examples and case studies across organisations and continents that will provide them a solid base for their arguments?
- How do CSOs change their organisational cultures and what support models might they need for this?