

# GUIDANCE AND GOOD PRACTICE ON CSO DEVELOPMENT EFFECTIVENESS AND ENABLING ENVIRONMENT

April 2019

**TASKteam**  
CSO Development Effectiveness  
& Enabling Environment



# THE TASK TEAM

This document is offered by the multi-stakeholder Task Team on CSO Development Effectiveness and Enabling Environment (Task Team). The Task Team believes that civil society organizations (CSOs) are key actors in development and that they have valuable contributions to make. The Task Team's work is concerned with promoting the effective engagement of CSOs in development processes focusing on the creation of an enabling environment for CSOs and the effectiveness, accountability and transparency of CSOs (CSO development effectiveness). The Task Team has 30 active participants from three stakeholder groups: governments that provide development cooperation, partner country governments, and CSOs affiliated with the CSO Partnership for Development Effectiveness (CPDE).

## A contribution to advancing international commitments

International commitments have been made on the CSO enabling environment and CSO development effectiveness. Developed as a tool for awareness-raising purposes, this Guidance provides an explanation of the commitments and collates good practice examples for the purposes of illustration.

The Guidance is delivered as part of the Task Team's Global Partnership Initiative *Advancing the CSO Enabling Environment & CSO Development Effectiveness*. This is a voluntary initiative affiliated with the Global Partnership for Effective Development Cooperation. Through this initiative the Task Team aims to contribute to a common understanding and increased implementation of the CSO enabling environment and CSO development effectiveness commitments. The Global Partnership monitors progress in the realization of these commitments approximately every two years.

## Disclaimer

This Guidance amongst others draws from research commissioned by the Task Team through its Secretariat at the International Institute of Social Studies of Erasmus University Rotterdam (ISS-EUR), as well as from the experience and practice of Task Team participants and beyond. The content of this Guidance does not necessarily reflect the views of ISS-EUR, individual Task Team participants or their institutions.

## Acknowledgements

This Guidance was authored by Adinda Ceelen, Jacqueline Wood and Sanne Huesken of the Task Team Secretariat. Thanks are extended to all Task Team participants, other individuals and institutions that contributed examples for inclusion in this Guidance. This Guidance has been developed with financial support from the Swedish International Development Cooperation Agency (Sida).



Publication date: April 2019  
Design by: HLO Creative Branding Agency

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# LIST OF ABBREVIATIONS

<b>AAA</b>	Accra Agenda for Action (outcome document of Accra HLF)
<b>AAAA</b>	Addis Ababa Action Agenda (outcome document of the Third High Level Conference on Financing for Development)
<b>Accra HLF</b>	Third High Level Forum on Aid Effectiveness (Accra, 2008)
<b>BPA</b>	Busan Partnership Agreement (outcome document of Busan HLF)
<b>Busan HLF</b>	Fourth High Level Forum on Aid Effectiveness (Busan, 2011)
<b>CPDE</b>	CSO Partnership for Development Effectiveness
<b>CSOs</b>	Civil Society Organizations
<b>DAC</b>	Development Assistance Committee
<b>DfID</b>	Department for International Development
<b>EC</b>	European Commission
<b>EU</b>	European Union
<b>Global Partnership</b>	Global Partnership for Effective Development Cooperation
<b>GPI</b>	Global Partnership Initiative
<b>HLF/HLM</b>	High Level Forum / High Level Meeting
<b>HLPF</b>	High-Level Political Forum
<b>HRBA</b>	Human Rights Based Approach
<b>IP</b>	Istanbul Principles
<b>ICNL</b>	International Center for Not-for-Profit Law
<b>ITUC</b>	International Trade Union Confederation
<b>L&amp;A</b>	Lobby and Advocacy
<b>M&amp;E</b>	Monitoring and Evaluation
<b>Mexico HLM</b>	First High Level Meeting of the Global Partnership for Effective Development Cooperation (Mexico, 2014)
<b>MFA</b>	Ministry of Foreign Affairs
<b>Nairobi HLM</b>	Second High Level Meeting of the Global Partnership for Effective Development Cooperation (Nairobi, 2016)
<b>NGO</b>	Non-governmental Organization
<b>NOD</b>	Nairobi Outcome Document (outcome document of the Nairobi HLM)
<b>Norad</b>	Norwegian Agency for Development Cooperation
<b>OECD</b>	Organization for Economic Co-operation and Development
<b>Paris HLF</b>	Second High Level Forum on Joint Progress toward Enhanced Aid Effectiveness (Paris, 2005)
<b>SDGs</b>	Sustainable Development Goals
<b>Sida</b>	Swedish International Development Cooperation Agency
<b>Task Team</b>	Task Team on CSO Development Effectiveness and Enabling Environment
<b>UN</b>	United Nations
<b>UNDP</b>	United Nations Development Program
<b>UNSR</b>	United Nations Special Rapporteur on the Freedoms of Peaceful Assembly and of Association
<b>USAID</b>	United States Agency for International Development
<b>VNR</b>	Voluntary National Reviews
<b>2030 Agenda</b>	2030 Agenda for Sustainable Development





# SECTION A

## BACKGROUND



## INTRODUCTION

### CSOs as key development actors

- **Effective engagement of civil society organizations (CSOs)<sup>1</sup> in development has become increasingly urgent** with the adoption of the Sustainable Development Goals (SDGs) as part of the 2030 Agenda for Sustainable Development (2030 Agenda). The 2030 Agenda recognizes the need to mobilize all resources to achieve the SDGs' ambitious targets and calls on CSOs to play a key role in implementation and monitoring.
- **CSOs have valuable contributions to make** to development - including in humanitarian assistance, service-delivery, research, policy development, and pursuing accountability from governments and other stakeholders - all of which can significantly contribute to realization of the SDGs. Often working closely with marginalized populations and communities, CSO engagement is also important to ensure that progress towards the SDGs leaves no one behind.
- **Governments made the commitment** to provide an environment that is supportive of CSOs (CSO enabling environment), while **CSOs committed to** enhance their own effectiveness, transparency and accountability (CSO development effectiveness). These commitments on the CSO enabling environment and CSO development effectiveness were last reaffirmed by the Global Partnership for Effective Development Cooperation (Global Partnership) in 2016.<sup>4</sup>

*The CSO enabling environment and CSO development effectiveness are prerequisites for CSOs to be able to act as implementers of the SDGs and watchdogs for accountability.*

### The CSO-related commitments

- **The important role CSOs play in development has been long recognized.** Over the last decade, starting at the 2008 Accra High Level Forum on Aid Effectiveness (hereafter: Accra HLF), commitments<sup>2</sup> have been made to support CSOs as independent development actors in their own right to ensure that "CSO contributions to development reach their full potential".<sup>3</sup>



## Importance for the SDGs

- **The 2030 Agenda<sup>5</sup> refers to the importance of the principles of effective development cooperation**, which include the CSO-related commitments, for the realization of the SDGs. While the SDGs stipulate *what* the international community has committed to, the effective development cooperation commitments speak to *how* this can be realized.
- **CSOs are included in the SDGs both as a means and an end of development.** The CSO enabling environment and CSO development effectiveness are prerequisites for CSOs to be able to act as implementers of the SDGs and watchdogs for accountability. Only when these commitments are met, can CSOs contribute to implementation of the SDGs (individually and as part of multi-stakeholder partnerships under SDG 17) and monitoring of progress. An enabling environment for CSOs is also a critical component of SDG 16's peaceful and inclusive societies and accountable institutions.

# THE GUIDANCE IN A NUTSHELL

## Why

Although the commitments on the CSO enabling environment and CSO development effectiveness have existed for a decade, progress in their realization is slow.<sup>6</sup>

This is amongst others due to insufficient awareness of the existence of these commitments and what they entail in practice.<sup>7</sup> The Guidance has been developed against this background.

## What

The Guidance explains what the commitments mean in practice for different development actors. Based on the Task Team's interpretation of the CSO-related commitments, the Guidance:

- **Aims to contribute to a broader understanding of the commitments** on the CSO enabling environment and CSO development effectiveness
- **Explains what the commitments entail** using a four-part framework - each part speaks to a particular element of the commitments - indicating key areas of good practice

- **Uses good practice examples** to illustrate practices that different stakeholders could implement to realize the commitments
- **Includes a variety of examples**, from both global and country-level where relevant<sup>8</sup>

## For whom

This Guidance is relevant to policy-makers and practitioners interested in the effective engagement of CSOs in development broadly, and the CSO-related commitments in particular.

It can be used by:

- **Governments**, both receiving and providing development cooperation, to create enabling conditions for CSO engagement in development
- **CSOs** to improve their own effectiveness, transparency and accountability

## Limitations

- **This Guidance does not seek to be prescriptive.** The explanation and examples are provided to raise awareness. Development actors are encouraged to reflect on what these commitments mean within a particular context.
- **This Guidance does not seek to be comprehensive.** It was compiled with awareness that an array of literature, guidance documents and tools is available on the various elements covered in the four parts, only some of which are pointed to.
- **The Task Team upholds international commitments on civil society and development.** The Task Team also recognizes that the context in which development actors operate, and their practices, are in constant flux. By offering a range of examples, different practices can be considered in different contexts. The Task Team also acknowledges that good practice needs to be assessed as part of the bigger picture.

*Developed as a tool to raise awareness, this Guidance is intended to help stakeholders understand the CSO-related commitments.*





# QUICKSTART

## How to read

- **The Guidance has four parts**, each speaks to a particular element of the CSO enabling environment and CSO development effectiveness commitments.
  - **The four parts are written as stand-alone** pieces, therefore the Guidance does not need to be read cover to cover.
  - **Intended as a reference document**, the guidance gives quick access to information. The table of contents (see p. 3) gives a detailed overview of the four parts and key subjects covered under each.
- 

## How to use

A tool for awareness-raising, this Guidance was developed for two purposes:

### 1. Individual reading



- **The Guidance is an informative piece in and of itself**, that stakeholders could read – in its entirety or only certain sections – to learn more about the CSO-related commitments, the key areas of good practice, and operationalization.
- **The content is relevant to various ongoing initiatives**, including the SDGs and the effective development cooperation agenda (see p. 10).

### 2. Workshops



- **Together with a special toolkit, this Guidance can be used in workshops** about the role of CSOs in development, focusing on the CSO-related commitments.
- **The multi-stakeholder workshops** can spur reflection and dialogue between different development actors on the CSO-related commitments, the situation in a particular context, and what is needed for progress.
- **The Guidance can be used as a Reference Document** ahead of, during and after the workshop.
- **The Task Team plans to organize workshops** in a number of countries over the course of 2019.

# LINK TO ONGOING INITIATIVES

## Monitoring of Global Partnership Indicator 2



- The Global Partnership monitors progress in the realization of the effective development cooperation commitments every two years.
- The commitments on the CSO enabling environment and CSO development effectiveness are monitored through Indicator 2: “civil society operates in an environment that maximizes its engagement in and contribution to development”.
- The Indicator 2 framework is similar to and has drawn from the Task Team’s work. It recently further evolved following a refinement process completed in mid-2018.
- Development actors directly involved in or interested in Indicator 2 monitoring can use this Guidance as a reference document supplementary to official Indicator 2 documents from the Global Partnership.
- For the country-level process of monitoring Indicator 2, the Global Partnership suggests using country-level multi-stakeholder dialogue in order to strengthen mutual understanding on progress and challenges. This Guidance can be used as background material for this dialogue.

## Monitoring of Sustainable Development Goals 16 and 17



- Agenda 2030 calls for the monitoring of SDG progress at global and country level.
- Voluntary National Reviews (VNRs) are an important mechanism for countries to monitor their SDG progress. At global level, every year a number of countries present snapshots of SDG implementation at the High Level Political Forum in New York.
- At country level, governments are encouraged to regularly conduct national reviews of progress.
- To monitor progress, country governments can use the global indicators, complemented with additional indicators.
- Progress on the CSO-related commitments can be used as a proxy to inform progress on SDGs 16 and 17. The CSO-related commitments are highly relevant to SDG 16 on peaceful and inclusive societies and accountable institutions, and to SDG 17 on the means of implementation (especially target 17 on civil society partnerships).
- This Guidance can be used as (supplementary) material for workshops about CSO engagement in the SDGs or workshops about SDGs 16 and/or 17.

# A CALL TO ACTION

## ORGANIZE workshops to raise awareness and spark dialogue on the CSO-related commitments

This Guidance outlines a common commitment to advancing the role of civil society in development by creating a CSO enabling environment and enhancing CSO development effectiveness. This is highly relevant in today's development landscape, where CSOs are expected to play critical roles in implementing and monitoring the SDGs.

Wider implementation of the CSO-related commitments is also critical in and of itself. After all, CSOs are not merely instruments of development. The existence of an independent and vibrant civil society is not only a means of development but also an end of development.

Awareness-raising on the commitments can help advance progress in their implementation at the country, regional and global level, supporting accountability among all development partners.

## USE the CSO-related commitments to monitor progress on SDG 16 and SDG 17

Given the relevance of their content, progress on the CSO-related commitments can serve as a proxy for measuring progress on SDG 16 (peaceful and inclusive societies and accountable institutions) and SDG 17 (on means of implementation, including partnerships with civil society).

This is an important opportunity, given that in the global indicator framework of the SDGs there is currently no indicator for the protection of fundamental freedoms (SDG 16, target 10) and no indicator for partnerships with civil society (SDG 17, target 17). The CSO-related commitments could help fill that gap.

*Although the commitments on the CSO enabling environment and CSO development effectiveness have existed for a decade, progress in their realization is slow.*

*“The true test of commitment to Agenda 2030 will be implementation. We need action from everyone, everywhere. Seventeen Sustainable Development Goals are our guide. They are a to-do list for people and planet, and a blueprint for success. To achieve these new global goals [...] we will need a renewed global partnership.”*

Ban Ki Moon (former UN Secretary General) on 25 September 2015 during the adoption of Agenda 2030

## SHARE good practice examples with the Task Team

The CSO-related commitments are a work-in-progress. Since they were put in place a decade ago, the commitments have been constantly refined for better understanding of what they entail for various development actors.

In the way that the commitments are a work-in-progress, so too is this Guidance. It is offered as a starting point and may be subjected to periodic review in future.

In light of this, as well as the Task Team's interest in learning about existing good practice examples, the Task Team welcomes your feedback.





# SECTION B

## THE COMMITMENTS AND FOUR-PART FRAMEWORK



# THE COMMITMENTS

**CSO enabling environment** refers to an environment that supports the establishment and operation of CSOs and their engagement in development processes. It's a broad multi-dimensional concept comprising the “political, financial, legal and policy context that affects how CSOs carry out their work”.<sup>9</sup> A range of actors and facets of (inter)national governance can influence the environment in which CSOs operate.

This Guidance looks at multi-stakeholder dialogue as a key element of the CSO enabling environment in Part 1. It also looks at how the policies and actions of governments providing development cooperation (provider governments)<sup>10</sup> and governments receiving development cooperation (partner country governments) can contribute to the creation of a CSO enabling environment in parts 3 and 4 respectively.

**CSO development effectiveness** is concerned with what CSOs themselves can do to address their effectiveness, transparency and accountability in order to effectively engage in development. The commitment towards CSO development effectiveness is essentially the other side of the CSO enabling environment coin. CSO development effectiveness is covered in part 2 of this Guidance.

**Taken together**, the four parts in this Guidance reflect the belief that the effective engagement of CSOs in development is a **SHARED RESPONSIBILITY**: partner country governments, development cooperation providers and CSOs all have a role to play.



## Fundamental and cross-cutting principles

This Guidance is grounded on the fundamental cross-cutting principle of **CSOs as independent development actors ‘in their own right’**. This is about the recognition – which has existed since the 2008 Accra HLF – that CSOs can play a range of different roles in development and that their efforts complement those of government and other development stakeholders.

Part and parcel of CSOs being independent development actors is that they have a **‘right of initiative’**. This means that CSOs may have priorities, plans and approaches that are distinct from those of governments. The principle of CSOs as independent development actors and the associated right of initiative underlies and cuts across all four parts in the Guidance.

In addition to this fundamental cross-cutting principle, there is also a level of overlap between the four parts. For example, multi-stakeholder dialogue, which is covered under part 1, is also a key element of official development cooperation with CSOs as covered in part 3 as well as the legal and regulatory environment as covered in part 4.

# THE FOUR-PART FRAMEWORK

## PART 1

### Multi-stakeholder Dialogue

**Commitment:** CSO enabling environment

**Description:** Speaks to multi-stakeholder dialogue fora as avenues for CSO contributions to design, implementation and monitoring of development policies and planning

**Key elements:**

- Institutionalized multi-stakeholder dialogue
- Accessible multi-stakeholder dialogue
- Inclusive multi-stakeholder dialogue
- Resources and capacity development

## PART 3

### Official Development Cooperation with CSOs

**Commitment:** CSO enabling environment

**Description:** Speaks to how **development cooperation providers** offer financial support to CSOs and to their broader non-financial engagement with CSOs

**Key elements:**

- CSO policy/strategy
- Funding mechanisms
- Result monitoring and evaluation
- Accountability and transparency
- Administration cost
- Dialogue with CSOs
- Public engagement in provider countries
- Promoting a CSO enabling environment in aid recipient countries

## PART 2

### CSO Development Effectiveness, Transparency and Accountability

**Commitment:** CSO development effectiveness

**Description:** Speaks to what **CSOs** need to do in order to enhance their development effectiveness, accountability and transparency

**Key elements:**

- Self-managed CSO mechanism
- Ownership
- Results monitoring and evaluation
- Transparency and accountability
- Coordination and information sharing

## PART 4

### Legal and Regulatory Environment

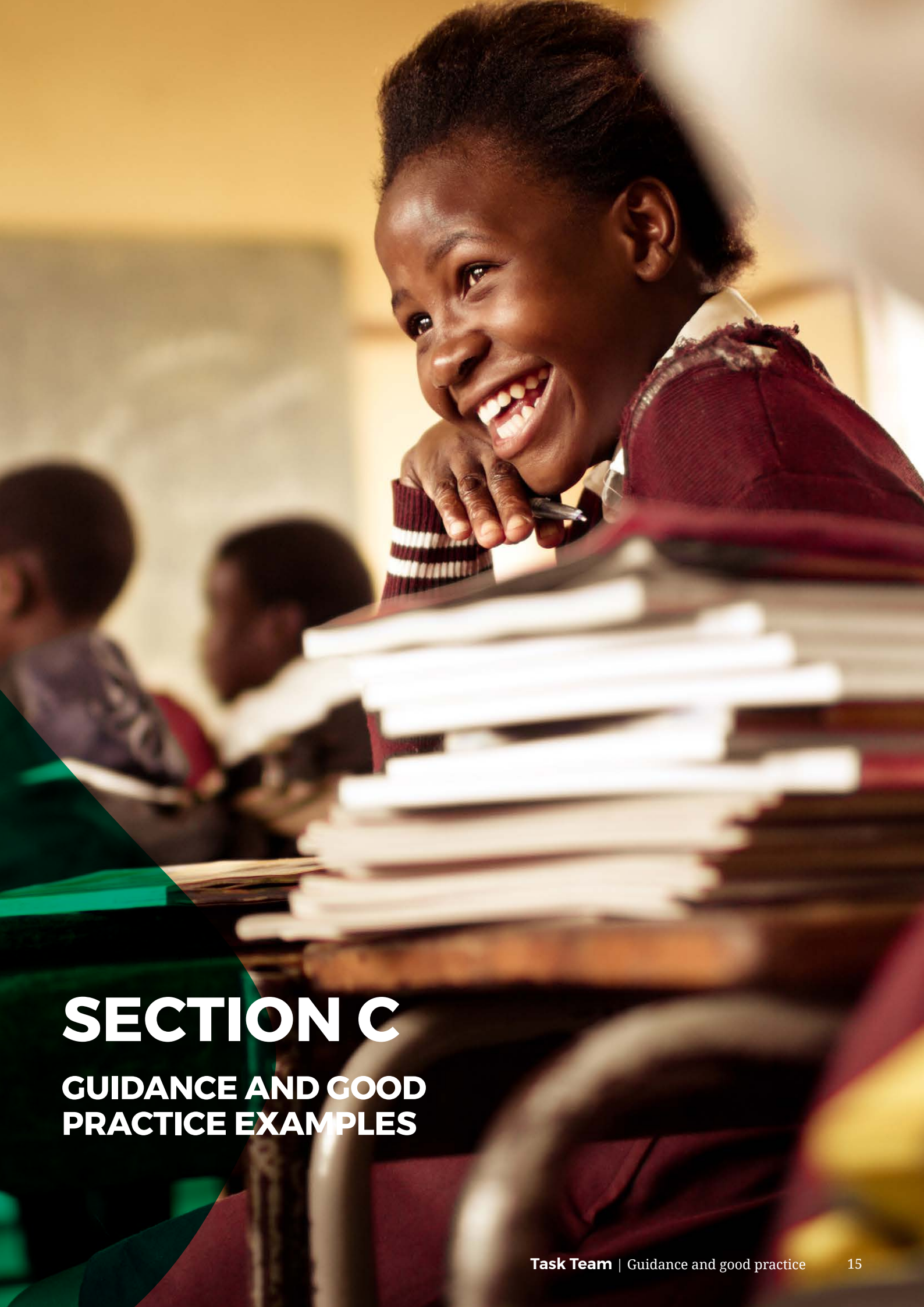
**Commitment:** CSO enabling environment

**Description:** Speaks to what **governments** can do – through laws, policies and practice - to create an environment is favourable for CSOs

**Key elements:**

- Respect for and promotion of fundamental freedoms
- Legal framework
- Enabling CSO formation, registration and operation
- Facilitating access to resources
- Monitoring impacts on civil society from other laws, regulations and policies
- Ongoing monitoring of CSO-related issues
- CSO engagement in drafting or revising CSO- related laws, policies and regulations





# SECTION C

## GUIDANCE AND GOOD PRACTICE EXAMPLES



# PART 1

## MULTI-STAKEHOLDER DIALOGUE



### HIGHLIGHTS

#### What commitment does Part 1 speak to?

- CSO enabling environment

#### Why is it important?

- It recognizes that CSOs are independent development actors in their own right
- It allows CSOs to influence development policies and processes (part of democratic ownership)
- It allows CSOs to bring to the table the voices of poor and marginalized communities

#### What key elements are covered?

- Institutionalized multi-stakeholder dialogue
- Accessible multi-stakeholder dialogue
- Inclusive multi-stakeholder dialogue
- Resources and capacity development

## Part 1 | Multi-stakeholder Dialogue

### *“We will engage in open and inclusive dialogue on development policies.”*

(2008 Accra Agenda for Action, para. 13)

At the 2011 HLF in Busan, the commitment was made to deepen democratic ownership<sup>11</sup> of development. This principle is concerned with the participation of all actors in policymaking, development planning, implementation and review. Its starting point is that development is owned by a broad range of actors and stakeholders and that therefore these actors and stakeholders should be able to influence it. To realize this, there is a need for open and inclusive multi-stakeholder dialogue with parliaments, national and local governments, citizens as well as CSOs.

Multi-stakeholder dialogue is an important vehicle to bring to the table the voices of people that might otherwise be marginalized from broad development agendas. Through access to multi-stakeholder dialogue, CSOs can furthermore share their invaluable insights and experiences and influence development policies and processes. As such, access to multi-stakeholder dialogue can be considered a key component of the CSO enabling environment. There is much emphasis today on CSO engagement in multi-stakeholder dialogue, including in the context of the SDGs, the development of which involved the largest and broadest consultation in the UN's history.

This section focuses on CSO engagement in multi-stakeholder dialogue and how to make such multi-stakeholder dialogue meaningful. Space for multi-stakeholder dialogue can be said to exist when CSOs can access and actively participate in multi-stakeholder dialogue fora that address the design, implementation and monitoring of development policies and planning, at national, regional and global level. Meanwhile, multi-stakeholder dialogues can be considered meaningful when they are institutionalised, accessible and inclusive<sup>12</sup>. These good practice features are further elaborated upon below.

### Institutionalised space for multi-stakeholder dialogue

Multi-stakeholder dialogues on development policy and planning can exist in many forms. In many countries, it is not uncommon for governments to invite CSOs to consultations around particular subjects or to invite CSOs to participate in meetings. For CSO engagement in multi-stakeholder dialogue to be meaningful, more is needed than holding issue-based and ad hoc consultations with different stakeholders. Good practice calls for multi-stakeholder dialogues on development policy and planning that are institutionalized and embedded in development policy and planning processes.

Institutionalised dialogues are systematic, meaning that they take place regularly and are well communicated in advance so that stakeholders can anticipate them. A well-guided and timely process with a clear and appropriate schedule is essential. This includes outlining clear objectives, clear roles and responsibilities for each of the stakeholders and established rules of engagement. Sufficient time and resources are required to ‘institutionalise’ the dialogue. This may include appointing a person or organisation to take charge of organising meetings, guiding activities and overseeing dissemination and implementation of decisions<sup>13</sup>. Wherever feasible, the process should build on existing multi-stakeholder fora. Good practice for meaningful multi-stakeholder dialogue furthermore calls for accountability in the form of feedback mechanisms on how stakeholders’ inputs are incorporated or not into policies, plans and programs<sup>14</sup>.



**Good practice:** Institutionalized space for multi-stakeholder dialogue

**Highlights:** Establishment by law; dialogue embedded in development policies & planning; regular and inclusive dialogue; secretariat support; clear objectives

**Example:** Development Cooperation Committee (DCC) (Iceland)

Iceland's DCC is an institutionalised multi-stakeholder dialogue established by law through the Act on Iceland's International Development Cooperation. The DCC Chair is an expert directly appointed by the Minister for Foreign Affairs. To ensure parliamentary involvement in policy formation and monitoring in relation to Iceland's international development cooperation efforts and humanitarian response, each parliamentary group nominates a member. The remaining members are appointed following nominations from three stakeholder groups: development and humanitarian CSOs (5); the university/college sector (2); and trade unions/business associations (2). The DCC is supported by a Secretary, who is provided by the Ministry's Directorate for International Development Cooperation.

DCC members' terms are four years, with a substitute also nominated for each member to help ensure continuity of representation over time. A representative from the Ministry participates in all DCC meetings. Each year, the DCC generally meets at least five times, of which two times with the Minister. The DCC is expected to regularly update Parliament's Foreign Affairs Committee on its work. DCC members are also expected to encourage and participate in public discourse and the dissemination of information on international development cooperation to the public.

The DCC acts in an advisory capacity in matters of policy-making regarding Iceland's international development cooperation in the long term and oversees its implementation. Every five years the Minister submits a proposal on the government's five-year international development cooperation policy and action plan for parliamentary resolution. The DCC prepares a deposition on the policy and action plan, which is tabled in Parliament with the policy.

**Good practice:** Institutionalized space for multi-stakeholder dialogue

**Highlights:** Institutionalized space for multi-stakeholder exchange and coordination for the SDGs

**Example:** National Commission for the SDGs (Brazil)

The government of Brazil believes a whole-of-society approach is crucial for the realization of the SDGs and sustainable development more broadly. Through Presidential Decree 8.892 (published in October 2016), Brazil established the National Commission for the SDGs, as an institutionalized space of exchange and cooperation among government bodies and other stakeholders for achievement of the SDGs. The National Commission for the SDGs is the main institutional mechanism supporting the promotion, implementation and monitoring of the 2030 Agenda. It works as an inclusive and participatory body to internalize, disseminate and give transparency to the actions being taken to achieve the SDGs. The National Commission for the SDGs is composed of 16 participants, with 8 representatives from federal, state, district and municipal government, and 8 representatives from various other stakeholder groups, including civil society (5), academia (1) and the private sector (2). Amongst its responsibilities are to: develop an action plan for the implementation of the Agenda; monitor the SDGs and develop regular reports; prepare inputs for national and international fora; and identify and disseminate good practices. The Presidential Decree through which the National Commission for the SDGs was established also envisions the establishment of Thematic Chambers to allow the development of technical studies and preparation of proposals to improve public policies. Governmental and civil society actors that are not in the National Commission for the SDGs can participate as collaborators in the Thematic Chambers. In 2018, a Thematic Chamber on "Partnerships and Means of Implementation" was formed.

## Accessible space for multi-stakeholder dialogue

**Access to information** - Spaces for multi-stakeholder dialogue need to be accessible. In practice, multi-stakeholder dialogue is accessible when processes are consistent and transparent. Additionally important for access, is that relevant information is provided in a timely manner and in an accessible language<sup>15</sup>. This includes for example the provision of relevant information such as reports, participant lists, or contact information as well as general information. This information can be made available digitally or in hard copy format depending on participant access to digital technology. This will allow CSOs to prepare which is crucial for them to be able to contribute to the dialogue and engage meaningfully in the proceedings. Multi-stakeholder dialogue can be rendered even more meaningful by complementing access to information with access to resources in order for all actors, regardless of their relative power of influence, to partake in dialogue processes. This is further elaborated upon at the end of this section.

Access to information more broadly – as part of the right to access information – is an essential contributor to meaningful multi-stakeholder dialogue. Such access can be enabled through access to information laws, and clear and consistent implementation of these laws<sup>16</sup>. Stakeholders should be able to access information in a timely fashion with minimal costs and bureaucratic procedures. Other fundamental freedoms, such as freedom of expression for CSOs and media practitioners, are also highly relevant. They are needed for diverse development actors to engage in honest conversation, which is crucial for meaningful multi-stakeholder dialogue. These freedoms are covered more extensively in part 4 on the legal and regulatory environment.

**Good practice:** Accessible space for multi-stakeholder dialogue

**Highlights:** Access to information laws; consistent and transparent processes

**Example:** Public Councils (Kyrgyzstan)

Following the enactment of a Presidential Decree in 2010, the first Public Councils were established in 2011. In May 2014, a new *Law on Public Councils of the State Bodies* was signed by the President. This Law, which guarantees the establishment of citizen advisory bodies in all government agencies, greatly improved the operation of the Public Councils and the selection of its members.

The Public Councils provide a permanent forum for CSO interaction, cooperation, and public monitoring of policies and activities within ministries, government committees and administrative agencies. The Public Councils – whose work is consultative and advisory in nature – work as mechanisms of dialogue between government, civil society, the private sector, and other actors, providing opportunity for non-state actors to engage with government at many levels. For civil society the Public Councils have become a unique and important opportunity to hold government and other power-holders to account for their obligations to uphold human rights and enable democratic civic space in Kyrgyzstan. While a tool for promoting transparency, accountability and democratic ownership, the Public Councils are also seen to have an intrinsic value in strengthening state and civil society relationships that can help broaden and deepen the political will for meaningful multi-stakeholder dialogue. By law, the Public Councils are granted access to participate in the preparation and public discussion of draft regulatory and legal acts and managerial decisions. Furthermore, the Public Councils have the right to inform the public and/or the higher authorities of the ministries, government committees and administrative agencies if these bodies fail to give reasons for rejecting proposals, recommendations and other appeals of the Public Council, or leave them unanswered. Following the identification of some gaps and the need to amend the law, the draft Law on Amendments to the Law on Public Councils of State Bodies was registered in Parliament in April 2018 and sent to the Parliament's committees for review. The draft law contains provisions aimed at significantly improving the activities of public councils, including prolonging membership of the Public Councils to four years and introducing evaluation mechanisms for Public Council members. The Law is likely to be adopted at the end of 2018.

**Access to the table** - It's important that the various stakeholders, including CSOs, are able to actually sit at the table and engage in the dialogue by making interventions. This is crucial for CSO engagement in multi-stakeholder dialogue to be meaningful, and not just for the purposes of 'ticking the box'.<sup>17</sup> This requires political commitment on the part of government actors to create designated spaces at the table for non-state development actors, be they from within civil society, trade unions, foundations, parliament or the private sector<sup>18</sup>. At minimum, there should be scheduled interventions for CSOs during the proceedings so that CSOs can provide their input. It would be even better if CSOs can contribute to the dialogue on an equal footing with others around the table, including government representatives.

**Good practice:** Accessible space for multi-stakeholder dialogue

**Highlights:** Formal CSO seat at the table; CSO participation in decision-making

**Example:** Appointment of a Non-Executive Co-chair of the Global Partnership for Effective Development Cooperation (world)

**Proposed revision.** The Global Partnership is a multi-stakeholder platform that seeks to advance the effectiveness of development efforts of all actors. For its 2016 Nairobi HLM, the Global Partnership re-examined its working methods and governance structure. The Nairobi Outcome Document (NOD) expressed the openness to considering the addition of a fourth, non-executive Co-chair. While non-state actors have played a major role on the Steering Committee, since its establishment the Global Partnership has been Co-Chaired by three Ministers (currently Germany, Bangladesh and Uganda). In 2017-2018, the Global Partnership proceeded to formally consider appointing a non-executive Co-Chair representing CSOs, trade unions, local authorities, parliamentarians, philanthropic organizations and business, on a rotating basis. Adding a non-executive Co-Chair is a rare opportunity for stakeholders other than governments to shape the development co-operation agenda from a position of leadership. The non-executive Co-Chair would be able to better facilitate inputs from non-state stakeholders and bring in additional expertise on improving engagement with non-state development actors. The Steering Committee agreed at its 16th meeting in November 2018 to add a non-executive consultative Co-chair as part of a pilot running until July 2019. Steering committee members felt that the addition of a Co-Chair representing non-executive Steering Committee members adds value to the Global Partnership as it strengthens its multi-stakeholder nature and places all partners on a still more equal footing. Based on agreement among non-state Steering Committee members, the first consultative Co-Chair position has been taken up by a representative from the CSO constituency.

**Access to international and inter-governmental fora –** It's important for CSOs to have access to multi-stakeholder dialogues not only in the national context, but also in the framework of international and inter-governmental fora. CSOs have access to these multi-stakeholder dialogues when they can participate in events, make (scheduled) interventions, and submit inputs for inclusion in official documentation or through an official website. Another way to give CSOs access to international and inter-governmental multi-stakeholder dialogue is through multi-stakeholder delegations to these fora, or by seeking input from CSOs and other stakeholders in the process of developing official

government submissions or reports. It is also recommended that the dialogue process be designed in a manner that is sensitive to the different interests of all stakeholders, as well as political and social resources that are both required and available to each individual actor.

**Good practice:** Accessible space for multi-stakeholder dialogue

**Highlights:** Multi-stakeholder delegations at international fora; multi-stakeholder input into official reporting

**Example:** The Kingdom of the Netherlands' Voluntary National Review (VNR) at the 2017 United Nations High-Level Political Forum on Sustainable Development (HLPF) (Netherlands)

At the 2017 High Level Political Forum (HLPF), The Kingdom of the Netherlands presented its VNR on progress in implementing the SDGs. The four countries of the Kingdom (Aruba, Curaçao, the Netherlands and St Maarten) individually reported on national progress through their respective policy cycles and jointly reported to the HLPF. For the Netherlands, the national SDG report that was presented to Parliament provided the inputs for the VNR at the HLPF.

The process of writing the national SDG report, which led to the VNR, was very participatory. All Dutch citizens were invited to contribute through an online consultation. In addition, The Netherlands Ministry of Foreign Affairs, responsible for the coordination of the SDGs, invited civil society, youth, private sector, knowledge institutions and local governments to write the report together with the Dutch government. Stakeholders were asked to write their respective parts of the report through four representative organisations: Global Compact (representing private actors), Kaleidos (representing knowledge institutions), Partos (representing civil society) and VNG, the Association of Dutch municipalities (representing local governments). The Kingdom of the Netherlands also invited different stakeholders to be part of their delegations at the 2017 HLPF. The Kingdom's delegation was comprised of at least one Youth representative from each country and the youth representative from the Netherlands presented part of the VNR presentation on behalf of young people across the Kingdom.

### Inclusive space for multi-stakeholder dialogue

Multi-stakeholder dialogues are meaningful when they are inclusive. This requires processes that allow for inclusive participation of all development actors. This includes,



but is not limited to national and local governments, civil society, parliaments, the private sector and traditionally marginalized groups. Involving the right people and organizations in multi-stakeholder dialogues is important. These should be individuals and organisations that are able to represent or speak on behalf of a group of stakeholders.

In establishing inclusive dialogue, issues of common interest and mutual benefit offer an entry point for building up trust and productive dialogue<sup>19</sup>. Inclusive dialogue platforms that are organised according to a specific sector or need, whereby convening actors have an institutional interest that is aligned to a specific commitment, SDG, or theme, are more likely to result in long-term collaborations that champion sustainable development.

**Good practice:** Inclusive Space for multi-stakeholder dialogue

**Highlights:** Issues of common interest; alignment to specific theme and global commitments; inclusive dialogue

**Good practice example:** Agricultural Sector Working Group (ASWG) (Kenya)

The Government of Kenya uses sector working groups to spearhead the agendas of those sectors. These working groups assist the government to coordinate the budget around the sectors, after which specific ministries work on prioritizing allocations. The working groups are central to coordinating development and enhancing performance of various sectors. These multi-stakeholder collaborations are mostly present within sectors that are deemed to have tangible outcomes and activities directly linked to improving the physical aspects of livelihoods and income. For example, the ASWG is a thematic working group of the Kenya Food Security Steering Group. The working group was established in 2004 in order to coordinate activities of the sector. The sector draws its members from line ministries, NGOs, UN bodies, the private sector and producers.

The ASWG aims to promote and facilitate sustainable food security initiatives for accelerated growth in urban and rural Kenya, in order to achieve the overarching goal of contributing towards reduction of food insecurity in Kenya. In its work, this multi-stakeholder working group meets all year round to deliberate on how best to work towards achieving the SDGs; in which activities are linked to SDG 1 on poverty, SDG 2 on food security, and SDG 3 on health and nutrition.

Good practice for inclusive processes furthermore calls for clear procedures for CSO engagement as well as transparent selection of CSOs. Ideally, this would include broad-based outreach and participation of actors beyond the ‘usual suspects’ such as local CSOs outside the capitals. Some individuals might need capacity development to engage actively in the dialogue, which leads to the final element of good practice.

**Good practice:** Inclusive Space for multi-stakeholder dialogue

**Highlights:** Inclusive participation; with broad-based outreach.

**Example:** National Economic Development and Labour Council (NEDLAC) (South Africa)

NEDLAC is a representative and consensus-seeking statutory body established in South Africa through the National Economic Development and Labour Council Act of 1994. It aims to facilitate sustainable economic growth, greater social equity at the workplace and in communities, and to increase participation by all major stakeholders in economic decision-making at national, company and shop floor level. NEDLAC consists of representatives from government, organized labor, organized business and community organizations. Community organizations are represented by the South African Youth Council, National Women's Coalition, South African National Civics Organization, Disabled People South Africa, Financial Sector Coalition and the National Co-operatives Association of South Africa. NEDLAC provides a platform for national level multi-stakeholder dialogue that strives to reach consensus on issues of social and economic policy and to make economic decision-making more inclusive, as well as promote the goals of economic growth and social equity. NEDLAC plays an important part of the policy and law-making processes in South Africa that seeks to complement Parliament's legislative and policy processes through social dialogue. The Council considers all proposed labor legislation before it is introduced into Parliament as well as all significant changes to social and economic policy before it is implemented. NEDLAC is funded by the Department of Labor but its highest decision-making body, the Executive Council, is formed by representatives of all constituent groups. NEDLAC also engages in research and information sharing which can help the various stakeholders in developing inclusive economic policy.

## Adequate resources and/or training opportunities for multi-stakeholder dialogue

Stakeholders have very different degrees of power or potential to contribute or engage meaningfully in multi-stakeholder dialogue. Power to engage in multi-stakeholder dialogue - and thereby influence policies or institutions - stems in part from the extent to which stakeholders are able to persuade others into making decisions. This power may derive from the nature of a stakeholder's organisation, or their position in relation to other stakeholders. For example, stakeholders may find themselves in a disadvantageous position due to lack of (access to) resources or the necessary skills in order to partake in multi-stakeholder dialogue.

Resources and/or training opportunities to build the capacity of various stakeholders (including government, CSOs and development cooperation providers) can contribute to more meaningful multi-stakeholder dialogue<sup>20</sup>. Training can include skills development such as that on participatory methods, communication, leadership skills, conflict resolution, negotiation and facilitation, as well as preparatory measures including stakeholder relationship mapping and analysis. Training for multi-stakeholder dialogue processes can allow for consensus building in order to ensure mutual gains and shared benefit of the different stakeholders involved, ultimately leading to democratic ownership of development. Beyond the initial investments, there also needs to be a funding structure that will allow multi-stakeholder dialogues to be sustained over time.

**Good practice:** Adequate resources and/or training opportunities for multi-stakeholder dialogue

**Highlights:** International training opportunities for CSOs to engage meaningfully in multi-stakeholder dialogue

**Example:** Facilitators of Multi-stakeholder Dialogues Training by the Partnership for Maternal, Newborn and Child Health (PMNCH) and the World Health Organization (WHO) (world)

The PMNCH and the WHO jointly developed a training for facilitators of multi-stakeholder dialogue in the reproductive, maternal, newborn and child health (RMNCH) sector. The training is based on a new publication on Multi-stakeholder Dialogues for Women's and Children's Health by PMNCH, WHO and partners, which offers guidance on how multi-stakeholder dialogue processes can be used to better identify challenges, align stakeholder priorities and action, and assure accountability for resources and results for RMNCH. The trainings have been conducted in countries such as Mozambique, Zambia and Bangladesh with participants from a range of different countries and constituencies, including government, research institutions, private sector and NGOs as well as from different sectors, including health, human rights, education and nutrition. The training provides insight into how to strengthen the organization and facilitation of multi-stakeholder dialogues in their own contexts. The training also introduces a range of tools and approaches for participants to consider in preparing for and facilitating multi-stakeholder dialogues, including: stakeholder mapping, joint fact finding and exploring interests and developing options. Group simulations give participants the opportunity to use the tools in practice. Due to the international and intersectoral nature of the training, opportunities are created for cross-country learning and experience sharing, with a network of trainers and resources established across regions and countries which could be drawn on by participants. The training aims to establish resource people in countries who can facilitate multi-stakeholder dialogues as well as train others.

**Good practice:** Adequate resources and/or training opportunities for multi-stakeholder dialogue

**Highlights:** Training opportunity for government representatives to engage with non-stake actors

**Example:** Web-based course on “Strengthening Stakeholder Engagement for the Implementation and Review of the 2030 Agenda” (world)

The United Nations Institute for Training and Research (UNITAR) together with the United Nations Department for Economic and Social Affairs (UNDESA) developed a web-based course on “Strengthening Stakeholder Engagement for the Implementation and Review of the 2030 Agenda”. The e-learning course was designed to help strengthen the capacities of Governments to engage in an effective and meaningful way with Major Groups and other stakeholders (MGoS) as they implement and review progress towards the SDGs. Learning objectives included to map key national stakeholders, to identify practical ways to engage with key national stakeholders and to develop long-term strategies for ensuring continuous stakeholder engagement. The course was developed for Government Officials in charge of coordination with MGoS as part of the mainstreaming and review of the SDGs. It has been held twice already, first in 2016 and then in 2017. Since December 2016, a total of 22 countries presenting their VNRs in 2017 and 2018 have benefitted from the course. The course is part of the Capacity for the 2030 Agenda Initiative which aims to help national governments and other stakeholders build capacity for the mainstreaming, implementation and review of the 2030 Agenda. Under this Initiative, UNITAR has been developing and delivering a series of activities, e-learning courses, workshops, webinars and conferences.

**Good practice:** Adequate resources and/or training opportunities for multi-stakeholder dialogue

**Highlights:** Training opportunity for various stakeholders on stakeholder engagement with full or partial funding available for some participants

**Example:** United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP) Training on Effective Stakeholder Engagement for the 2030 Agenda (Asia and the Pacific)

ESCAP developed a training on effective stakeholder engagement for the 2030 Agenda. The training comprises on-site and online segments. Learning objectives include the ability to: understand of the importance of effective engagement as well as benefits and barriers; design a stakeholder engagement process and stakeholder engagement plan (with a special focus on strengthening inclusion); conduct stakeholder mapping and analysis; better understand and apply relevant facilitation skills, and identify opportunities to strengthen institutional support for more effective engagement processes. During the training, participants are invited to share case studies from their own initiatives or others’ initiatives. The workshop targets government officials responsible for stakeholder integration or coordination with sub-national levels, project staff and (aspiring) stakeholder engagement professionals working with government, as well as members of civil society responsible for the engagement of their own constituencies in the implementation of the 2030 Agenda. For some participants full or partial funding is available, with priority being given to participants from countries conducting VNRs in 2018 and 2019. The first of this series of trainings took place 6-8 August 2018 in Jakarta, Indonesia.



## Notes

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# PART 2

## CSO DEVELOPMENT EFFECTIVENESS, ACCOUNTABILITY AND TRANSPARENCY



### HIGHLIGHTS

#### What commitment does this speak to?

- CSO development effectiveness

#### Why is it important?

- It allows CSOs to work on their own effectiveness, so that they can reach their full potential in development

#### What key elements are covered?

- Self-managed CSO accountability mechanisms
- Ownership
- Results monitoring and evaluation
- Transparency and accountability
- Coordination and information-sharing

## Part 2 | CSO development effectiveness, accountability and transparency

*“The shared principles of transparency and accountability are relevant to all Global Partnership stakeholders including.... civil society organizations”*

(2016 Nairobi Outcome Document, para. 72)

CSOs have been called on to strengthen their effectiveness, accountability and transparency beginning with the 2008 Accra HLF.<sup>21</sup> This section focuses specifically on what CSOs need to do in order enhance their development effectiveness, accountability and transparency. CSOs are significant contributors to development. Therefore, ensuring their effectiveness and accountability is part and parcel of the wider effective development cooperation agenda to ensure that CSOs can maximize their contribution to achievement of the SDGs, whether alone or in multi-stakeholder partnerships. Equally, given CSOs' role in SDG monitoring and their role in the pursuit of accountability from other actors more broadly, it is important that CSOs are able to demonstrate their own accountability.

A distinct characteristic of CSOs is the many different accountability relationships that they face. CSOs' accountability relationships may be directed to the public and to government in the countries in which they operate, as well as to official providers, private donors, boards, constituencies and beneficiaries, and to each other. The elements of CSO development effectiveness, accountability and transparency addressed below can be useful to help CSOs meet one or more of these accountability relationships.

This section opens with CSO self-regulation mechanisms as a means of addressing CSO development effectiveness, accountability and transparency. The next sections address particular areas of CSO practice that, from a multi-stakeholder and effective development cooperation perspective, merit ongoing attention whether addressed within collective CSO self-managed accountability initiatives or by CSOs individually.

### Self-managed CSO accountability mechanisms

One way that CSOs can enhance their development effectiveness, accountability and transparency is by participating in a self-managed CSO accountability mechanism, sometimes referred to as 'self-regulation'. Self-managed mechanisms to address CSOs' effectiveness and accountability are voluntary in nature, while often seeking to address multiple accountability relationships at once. Successful CSO self-regulation mechanisms tend to be characterized by: a consultative design process; public information disclosure requirements; monitoring and verification of compliance; and some form of sanctioning non-compliance.<sup>22</sup>

Some systems of self-regulation use a tiered approach, such that CSOs that do not yet fully meet the standards but are interested in participating in the mechanism, can earn some recognition from the scheme while working towards improvement. Capacity development to help CSOs strengthen their performance against the standards may be built into the mechanism. However, some opt to maintain a separation between a self-regulatory body and capacity development given the potential conflict of interest.<sup>23</sup>

An important consideration in self-regulation is the tradeoff between the comprehensiveness of self-regulation standards and implementation tools on the one hand, and the scope of buy-in within the CSO sector on the other. It is easier to reach agreement among a larger swath of CSOs on high-level principles than on more detailed standards covering, for example, CSOs' internal governance and management or on monitoring and sanctioning. Voluntary self-regulation schemes with comprehensive standards and tools that address CSOs' genuine operational challenges, typically suffer from narrower reach – though they are more likely to distinguish CSOs with sound accountability practices than high level principles-based self-regulation schemes are.<sup>24</sup>

Self-regulation mechanisms can help advance CSOs' collective accountability and send a signal – to public and private donors, governments, and the public – that the sector is credible and worthy of the public's trust. Of course, participation in a self-regulation mechanism can also signal the individual accountability of each participating CSO. CSOs also have other means to strengthen their individual accountability, including by pursuing the key elements of CSO development effectiveness, transparency and accountability as described below, some of which may be addressed in a self-regulation scheme.



**Good practice:** Self-managed CSO mechanisms to enhance CSO development effectiveness, accountability and transparency

**Highlights:** Global level self-regulation; consultative process; capacity development; monitoring mechanism

**Example:** Istanbul Principles for CSO Development Effectiveness (Istanbul Principles, IPs) (world)

At the 2008 Accra HLF it was recognized that the Paris principles of aid effectiveness, designed with government-to-government aid relations in mind, could not simply be transferred to CSOs. CSOs responded to the 2008 Accra HLF call for CSOs to address their effectiveness and accountability by developing, through a global CSO consultation process, the IPs. The Outcome Documents from the Busan HLF (para. 22b), Mexico HLM (para. 15) and Nairobi HLM (paras. 50a, 68a and 81) have since encouraged CSOs to address their development effectiveness and accountability guided by the Istanbul Principles.

The eight IPs cover a range of values that CSOs ought to uphold to be effective development actors such as: respecting and promoting human rights and social justice; embodying gender equality and equity; focusing on people's empowerment, democratic ownership and participation; and practicing transparency and accountability, amongst others. The Principles are not meant as a blueprint but as a basis for CSOs to design self-managed mechanisms to help improve CSO practices in relation to development effectiveness. The CSO Partnership for Development Effectiveness (CPDE) is the global CSO platform leading this initiative, including through capacity development, the provision of supporting tools, and dissemination of case studies featuring both good practice and implementation challenges. One such tool is the web-based CSO Effectiveness Awareness Check (#CSOCheck) to help CSOs monitor their progress in implementing the Principles. Each Principle comes with four simple questions for a CSO to review how it is faring. Results are then sent to the CSO as reference and to consider how to improve their implementation of the Principles. Between November 2016 and 2017, close to 325 CSOs worldwide completed #CSOCheck.

**Good practice:** Self-managed CSO mechanisms to enhance CSO development effectiveness, accountability and transparency

**Highlights:** Aid recipient country level self-regulation that integrates IPs; capacity development; monitoring for compliance; information-sharing with government

**Example:** Strengthening Accountability and Governance of NGOs (SAGON) (Nepal)

One of the NGO Federation of Nepal's (NFN) main objectives is strengthening accountability and governance of NGOs in Nepal. To this end, under the Swiss Agency for Development Cooperation-funded SAGON, the NFN amended its voluntary Code of Conduct to reflect the IPs. To broaden and deepen understanding of the Principles in Government and among CSOs, and to promote their uptake across the CSO sector, the NFN translated them into Nepali and integrated them into its NGO Governance Resource Book. NFN has also undertaken capacity development on the Principles as well as on NGO internal governance and management issues, with over 2,000 NGOs trained between July 2016 and 2017. The NFN attests that these efforts have motivated its members to streamline and apply the Principles in their organizations. A hotline service has been established in some Districts as a means to counsel NGOs on demand. Monitoring of the application of the IPs, internal governance and management is done with NFN District Chapters, also involving District authorities, with a random selection of NGOs. Awards are provided for the best performing Districts.

**Good practice:** Self-managed CSO mechanisms to enhance CSO effectiveness, accountability and transparency

**Highlights:** Global level self-regulation; consultative process; CSO coordination

**Example:** Global Standard for CSO Accountability (Global Standard) (world)

Nine CSO networks from the global North and South with expertise in CSO accountability joined forces in 2015 to develop a collective accountability standard. They did this in consultation with their partners and other stakeholders and with funding from Sida. The Global Standard's aims are threefold: i) improve CSO accountability codes and practice, ii) reduce transaction costs for CSOs through convergence between multiple existing codes, and iii) contribute to a more enabling environment for CSOs by addressing CSO accountability. The Global Standard builds on and seeks alignment with the various existing national and global CSO accountability initiatives (including the Istanbul Principles). It supports their implementation by translating the various standards into concrete commitments with operational implications. It also provides a point of reference for CSOs globally as well as for governments seeking to promote CSO accountability and enabling funding and regulatory frameworks. By offering a point of reference, the Global Standard is adaptable to different contexts, desired degrees of rigour, and users' needs. It is grounded in the concept of 'dynamic accountability' that emphasizes feedback and ongoing dialogue for learning and change with CSOs' stakeholders.

The Standard contains twelve commitments, organized around three clusters: What we Want to Achieve (e.g. justice and equality); Our Approach to Change (e.g. people-driven); and What we do Internally (e.g. well-handled resources). Guidance materials and a compendium of good practice provide implementation advice including how to assess performance against the commitments. Cognisant of the importance of monitoring implementation of the commitments, the Global Standard is exploring how to bolster different forms of verification for different types of CSOs.

Starting in 2018, the Global Standard invites CSOs, think tanks, researchers and other organisations doing complementary work to build a coalition that promotes and advances dynamic accountability. An open innovation fund to support the implementation of dynamic accountability practices is being launched in cooperation with CIVICUS.

## Ownership

The principle of ownership implies that CSOs' initiatives need to be demand-driven and responsive to the priorities of the partners and constituencies CSOs collaborate with, serve or represent. Ownership can be fostered when relationships are based on a spirit of solidarity. The ownership principle applies at two levels: i) in the relationship between CSOs (including Northern or international CSOs and their partners in the Global South, or between Global South-based CSOs) and ii) in the relationship between CSOs and the individuals, communities or constituencies they seek to serve or represent.

CSOs need to ensure they can claim both "substantive representation" when they "act for" partners or constituencies, and "symbolic representation" when they "stand for" partners or constituencies.<sup>25</sup> This implies approaches that are participatory and empowerment-focused, with attention to the relationship of accountability with the partner and/or with those being served or represented (referred to also as 'beneficiaries' and 'constituents').<sup>26</sup>

**Good practice:** Ownership

**Highlights:** Demand-driven and responsive

**Example:** *Magsasaka at Siyentipiko para sa Pag-unlad ng Agrikultura* (MASIPAG, Farmer-Scientist Partnership for Development) (Philippines)

MASIPAG is a Philippines farmer-led network of about 600 people's organizations, several NGOs and scientists. Farmer empowerment is one of MASIPAG's core principles and the essence of its programs, processes and structures. Guided by a farmer-led, 'bottom-up' approach and an underlying respect for farmers' diverse knowledge and capacities, MASIPAG puts farmers' needs, priorities and aspirations at the centre. Its approach is based on the firm belief in farmers' potential to overcome cultural and social biases and to transform themselves into dynamic agents of development, capable of mobilizing and transforming their communities and engaging directly with political and social institutions. MASIPAG started as a small breeding program, and is now a nationwide movement and an example being followed in other countries. MASIPAG is one of many partners of the international faith-based CSO MISEROR, which believes that for sustainable change to happen it must be locally initiated, people driven and community owned.

The options for how best to pursue ownership are many and varied across CSOs. For some, pursuit of a human rights-based approach (HRBA) to development is the preferred model. As HRBA is rights rather than needs based, it is intended to avoid risks such as being supply driven (providing what is available rather than responding to real priorities), or lacking in sustainability (as structural causes of poverty and marginalization are not addressed). HRBA can help a CSO to ensure its programming focuses on the most poor and marginalized in society. Its main purpose is to empower boys, girls, men and women to claim their human rights (as rights holders) and to increase the capacity of those who are obliged to respect, promote, protect and fulfil those rights (as duty bearers).<sup>27</sup>

#### **Good practice:** Ownership

**Highlights:** Demand-driven and responsive; human rights-based approach

**Example:** ActionAid's HRBA and Afghanistan Women's Empowerment program (Afghanistan)

ActionAid's Theory of Change (ToC) is built around four pillars: empowerment, solidarity, campaigning and rights-based alternatives. Eight principles guide their HRBA: 1) Putting people living in poverty first and enabling their active agency as rights activists; 2) Analysing and confronting unequal power; 3) Advancing women's rights; 4) Working in partnership; 5) Being accountable and transparent; 6) Monitoring and evaluating to evidence impact, and critically reflecting and learning to improve; 7) Ensuring links across levels – local, national, international; and 8) Being innovative, solutions-oriented and promoting credible alternatives.

In 2015 ActionAid held seminars at which case studies of the organization's application of HRBA were collectively and critically analysed. A key learning was that while the eight HRBA principles are constant, strategies and tactics used must be adapted to context to always ensure a community-owned, people-led process. An example of this is seen in an ActionAid women's empowerment program in Afghanistan. 'Reflect Circles' were established as safe spaces for women to meet and discuss issues that are relevant to them, learn to read and write, and run businesses. Agenda-setting and decision-making were done by Circle members.

The ultimate aim was to bring about social change, including improving the lives of women as they learn their rights and how to claim them. Over time, Circle participation by the poorest and most vulnerable women decreased as they struggled to participate while also meeting daily livelihood and unpaid care needs. The program adapted by supporting the Reflect Circles to develop Community-based Development Activity Plans for their villages, which included livelihood support and literacy programs to benefit the most marginalized women. The most vulnerable Circle members were targeted for livelihood generation activities thus meeting their immediate and most pressing needs, while also continuing the long-term approach to changing power dynamics and the pursuit of rights.

For other CSOs, ensuring ownership and a demand-driven path may simply involve a participatory approach at all stages of a CSO's initiative, from design through implementation, monitoring and evaluation, without necessarily applying an explicit HRBA framework. Constituency feedback mechanisms are a well-established means whereby stakeholders offer feedback on a CSO's intervention on an ongoing basis, allowing the CSO to adapt its program to better fit local priorities and context.<sup>28</sup> Examples of constituency feedback mechanisms are found under the Transparency and Accountability section below.

Pursuing ownership in CSOs' partnerships, with each other and with their beneficiaries or constituencies, implies acknowledging power imbalances and finding mutually agreed ways to address them. Doing so can facilitate movement toward more equitable relationships that are a precondition for genuine local ownership. More equitable relationships do not necessarily imply equality, as real power imbalances will almost always exist between partners. Making concerted effort to co-define respective areas of comparative advantage and roles can be a step toward equity.



### **Good practice:** Ownership

**Highlights:** North-South and South-South partnerships based on solidarity

**Example:** *Central Única de Trabalhadores* (CUT, Unified Workers' Central) (Brazil)

CUT Brazil was founded in 1983 to gather workers organized in local unions and represent them in interactions with government and employers. From the beginning, CUT could count on the political and financial solidarity of several unions from other countries, social movements and multilateral organizations such as the International Labor Organization. CUT represented something new by aiming to break the Brazilian labor legislation, which prohibited horizontal trade union confederations. Social movements at that time also recognized that a national-level workers' organization was vital to the struggle against the military dictatorship and its social and economic policies.

Today CUT is the main trade union confederation in Brazil, legally recognized in 2008. Many of CUT's structures, programs and projects benefitted from financial and technical resources from the international trade union movement, including the International Trade Union Confederation (ITUC). Through the CUT Cooperation institute founded in 2012, CUT has also acted in solidarity with unions in other countries that still face difficulties to operate. One example is CUT's cooperation with *Organização de Trabalhadores de Moçambique – Central Sindical* in Mozambique and the Association of Operators and Workers of the Informal Sector (renamed AEIMO since 2015) which involved development of strategic plans; training on gender, social protection, and trade union management and successful negotiations with the Social Security Institute to ensure inclusion of informal workers, and with the Bank of Mozambique to facilitate informal workers' access to bank accounts.

## **Results monitoring and evaluation (M&E)**

All CSOs need M&E systems to be able to demonstrate to the different stakeholders to which they are accountable that their actions are inducing the changes sought. The starting point for effective M&E is good design of a CSO's initiative based on a Theory of Change that clearly articulates the anticipated process of change and the CSO's role therein.<sup>29</sup> What CSOs' M&E systems look like will vary, as different CSOs will have different M&E needs at different times and for different programs, and likely need to consider the M&E requirements of their

development cooperation providers (discussed under Part 3: Official Development Cooperation with CSOs).<sup>30</sup>

The type (qualitative, quantitative) and frequency (quarterly, bi-annual, annual) of data collected; the results 'level' (output, outcome, impact); the methods of collection (observation, survey, interview, focus group) and of data management and compilation (paper, spreadsheet, data management software); the people involved (program staff, M&E department staff, program participants, government representatives, external evaluators), all need to match the organization and the program size and capacity. The concept of 'right-fit'<sup>31</sup> M&E is thus a useful way to think through M&E system design that is fit-for-purpose and appropriate for the CSO and the program(s) it is implementing.

### **Good practice:** Results monitoring and evaluation

**Highlights:** Right fit M&E (global, country level); M&E for learning

**Example:** Innovations for Poverty Action (IPA) and the Goldilocks principles; TaluaSalud (Guatemala)

The Goldilocks Initiative helps design and implement 'right-fit' M&E systems for a CSO. Established by IPA, the initiative applies a four-principle 'CART' framework that calls for M&E systems that are: Credible (collects high quality data and analyzes the data accurately), Actionable (commits to act on the data collected), Responsible (ensures the benefits of data collection outweigh the costs), and Transportable (collects data that generate knowledge for other programs). The IPA website offers tools for CSOs to develop their ToC and appropriate M&E strategies that take into account learning as well as accountability objectives. It includes case studies featuring the M&E experiences and lessons from over a dozen CSOs working in provider and recipient countries.

As one case example, TaluaSalud is a Guatemalan CSO implementing a program to increase the capacity of Community Health Workers to reach rural populations and improve the quality of services they provide through a mobile tool that gives CHWs access to information and a more efficient case management system. While facilitating health care interventions, the mobile tool also serves as a data collection mechanism for program monitoring, learning and improvement. It was developed in an iterative way, with TaluaSalud testing the application, gathering feedback through interviews with CHWs, and following them on patient visits. Improvements in the application ensured it was responsive to CHW needs and easy to use. Community responses to the tool led to changes, such as the addition of localized health-care messages delivered in audio and video by community members.

For CSOs to be able to demonstrate that their interventions are leading to change, M&E and associated reporting needs to be at the outcome level of results where actual change begins to be visible, rather than at the activities level. This includes unanticipated results, both positive and negative, as part of a process of learning and adjustment. Finding ways to report process-oriented or qualitative outcomes reflecting social or institutional change, rather than the more readily measurable quantitative results, also requires attention. CSOs' programs target both of these types of results areas, but it is in achieving social and institutional change that they have a comparative advantage over other development actors.

#### **Good practice:** Results monitoring and evaluation

**Highlights:** M&E for learning; outcome level M&E; local ownership

**Example:** USC Canada (USC-C) Gender Equality Review (GER)

USC-C seeks to build food and livelihood security with smallholder farm families in nine countries worldwide, in partnership with country-level NGOs and participating communities. Gender equality (GE) is a strategic priority for USC-C. In 2013 USC-C conducted a GER of their program using a Social Analysis Systems (SAS) method of collaborative inquiry and social engagement. The GER process was meant to stimulate critical reflection among key program actors to identify strategies to enhance GE practices on the ground. USC-C grappled with how to arrive at a common review methodology that could be applied in diverse country settings, yet generate a meaningful learning process that would help advance GE. Two types of workshops were implemented using SAS: one with partner NGOs, and one with women and men farmers from participating communities. Participants were guided through a process to (1) define GE criteria; (2) determine progress markers to advance these GE criteria in their organization/program; (3) analyze contextual factors that promote or impede their GE progress; and (4) assess participant buy-in for the workshop results. This approach empowered participants to have full control and ownership over how GE was defined in their context, and reflected the GER's learning objective.

The approach stimulated debate in USC-C during the GER design process given the risk that key GE issues could be missed. USC-C decided that engaging and mobilizing key country level actors to identify strategies for improving GE was more important than the completeness of the exercise. Examining any gaps in the kinds of GE criteria that were assessed in the workshops would help identify areas for future follow-up or training. In 2016, a follow up, tracking workshop was held in each country to reflect on progress made, and a synthesis of key findings and lessons learned across the program is under development.

#### **Transparency and accountability**

Each of the areas of CSO practice discussed above are critical contributors to advancing CSO accountability and transparency. There are however a number of other elements that can contribute to CSO accountability. At the global level, CSOs can make information about the aid flows they receive and disburse and associated activities publicly available by reporting to the International Aid Transparency Initiative (IATI) Standard. The number of CSOs doing so at present is low relative to the tens of thousands of CSOs worldwide receiving aid flows. That said, the 578 reported as publishing to IATI in 2018 represents over half of the reporting institutions.<sup>32</sup> Of these the majority were international CSOs followed by national and regional ones. The figure can be largely attributed to the fact that the UK Department for International Development, and more recently the Netherlands Ministry of Foreign Affairs, require their CSO partners to report to the IATI Standard. According to the IATI dashboard,<sup>33</sup> CSOs are doing relatively well compared to other actors in the quality of the data they are reporting, though there is room for improvement.

**Good practice:** Transparency and accountability

**Highlights:** Global, national and local level transparency and accountability

**Example:** Tearfund (Kenya)

Tearfund is an international CSO that has been reporting to IATI since 2015. It also aims for transparency and accountability at national level in the countries in which it operates. For example, in Kenya, Tearfund is registered with and reports to the relevant regulatory body, the NGOs Coordination Board.

In terms of local level transparency and accountability, in 2006-2007 Tearfund worked with its local partners to respond to the prolonged drought in the Horn of Africa. Tearfund implemented an emergency feeding nutrition program, followed by projects in livelihood and food security, water and sanitation, to address longer-term needs. As part of a pilot to improve transparency and accountability in the program, Tearfund introduced community notice boards. The location of each board was chosen during a consultative meeting with community members. They were managed by independent Beneficiary Reference Groups established as part of the program to receive and process queries, complaints and feedback from the community, working in close consultation with Tearfund staff so that concerns could be swiftly addressed. Notice Boards included information in English and Kiswahili on Tearfund; community committees established under the program; activities and how they would be implemented; beneficiaries and selection criteria; and the complaints mechanism. Communities recognized the boards as a means through which Tearfund was increasing its levels of transparency, and appreciated the type of information provided. It was planned to hand the notice boards over to the local administration, churches and schools for their use after the program's end.

The pursuit of accountability and transparency at local levels - so with the people that CSOs seek to serve or represent - is also critical to CSOs' effectiveness. As noted above, it is part and parcel of ensuring ownership of a CSO's interventions. CSOs need to ensure that the close attention they are required to pay to accountability to their providers and to governments does not come at the expense of accountability to their constituencies. Even as CSO numbers and activism have been on the rise globally, the sector is perceived as increasingly disconnected from citizens<sup>34</sup> highlighting the importance of investing in local accountability.

**Good practice:** Transparency and accountability

**Highlights:** Global level transparency and accountability; CSO-managed self-regulation; CSO coordination

**Example:** Humanitarian Accountability Project (HAP)/ Core Humanitarian Standard on Quality and Accountability (CHS) (World)

HAP is an institutionalized accountability mechanism for CSOs engaging in humanitarian relief. An underlying premise of HAP is that while governments are the primary duty bearers when it comes to humanitarian operations, CSOs and other humanitarian actors also carry responsibilities. In this vein, HAP places accountability to affected communities at the centre of its concern. HAP provides tools, training and support to CSOs operating in the humanitarian realm to meet minimum standards of humanitarian operations. Beginning in 2010, HAP collaborated with other existing humanitarian accountability mechanisms to develop the CHS over a period of 12-months, involving a three-stage global consultation in Arabic, English, French and Spanish. A two-month testing phase saw over 60 organisations piloting the CHS in the field and at their headquarters.

As with HAP, the CHS calls on ascribing organizations to put affected communities at the centre of their humanitarian response, including developing their and local CSOs' capacities as first responders. Among the CHS's nine commitments are that communities and people affected by crisis: know their rights and entitlements; have access to information and participate in decisions that affect them; and, have access to safe and responsive mechanisms to handle complaints. These commitments and the associated actions and organisational responsibilities outlined in the CHS put transparency and accountability to those that humanitarian CSOs serve or represent at the centre.

Most countries, both provider and recipient, have regulatory frameworks for CSOs that require at least annual reporting on CSO finances and programming (projects, sectors, geographic coverage) as a critical component of CSOs' domestic accountability and transparency requirements (further coverage of such regulatory frameworks is found under Part 4: Legal and Regulatory Frameworks). Good practice by CSOs calls upon them to meet the national regulatory requirements in the countries in which they are registered and/or operate. Even where such regulatory requirements are seen as overly burdensome or otherwise restrictive, compliance demonstrates that a CSO is taking its responsibility to be accountable and transparent seriously, while signalling its legitimacy. CSOs' self-regulation and state regulation can be seen as complementary.



**Good practice:** Transparency and accountability

**Highlights:** National level transparency and accountability

**Examples:** *Fundar, Centro de Análisis e Investigación* (Fundar, Centre for Analysis and Research) (Mexico)

Fundar is governed by the principles of horizontality and transparency. It seeks to foster ‘substantive democracy’ and generate structural changes that positively transform power relations between society and Government. Ultimately Fundar is seeking a Mexico in which human rights are respected, and dignified living conditions and well-being are enjoyed by all. Fundar’s transparency is demonstrated through its website, which contains a breakdown of its revenue from various philanthropic foundations and providers; Annual Institutional Reports dating back to its inception in 1999 (with information on its ToC and key results) and details on its non-profit status and eligibility to receive tax-deductible donations under the Income Tax Law.

**Good practice:** Transparency and accountability

**Highlights:** National level transparency and accountability

**Examples:** CSOs meeting regulatory requirements (Dominican Republic)

In 2015 the Dominican Republic enacted Law 122-05 (2015) *on the Regulation and Promotion of Non-Profit Organizations*, which regulates CSOs and defines the mechanisms for their organization and promotion. Under this law, CSOs are required annually to submit reports to the Directorate General of Internal Revenue. These reports document the CSO’s annual income, disbursements, bank account movements, and detailed information on domestic and non-domestic funds received as well as programs these were allocated to. In 2013, 94 percent of the registered CSOs required to submit these reports did so.

## Coordination and information-sharing

The 2008 Accra HLF called on CSOs to better coordinate their actions with governments.<sup>35</sup> Such coordination is equally important among CSOs and with other actors. Coordination is especially important for CSOs engaged in social and humanitarian service provision to optimize impact and avoid duplication of effort or gaps in coverage. Also in CSOs’ policy engagement, coordination can strengthen CSOs’ voice while reducing transaction costs for all concerned. Overall, coordination and collaboration among CSOs gives opportunities for them to build on each other’s strengths to find creative solutions to development challenges. Coordination can also help CSOs achieve efficiencies through the pooling of their resources and to meet their service needs.

**Good practice:** Coordination and information-sharing

**Highlights:** Coordination among CSOs in provider country

**Example:** Partos’ The Spindle and Shared Services (Netherlands)

Partos is the coalition of over 100 development NGOs in the Netherlands that connects, strengthens, renews and represents its members with a view to effective development cooperation. One of Partos’ initiatives – called The Spindle – enables Partos members and beyond to innovate together and create a thriving community for social change. It connects innovators from Dutch and global – primarily Southern – development actors and supports them in transforming new ideas into innovative solutions. The Spindle facilitates the building of off- and online communities of innovators, identifying emerging trends, challenges and opportunities and supporting the development of new ideas, promising new strategies and solutions in response. Four themes are The Spindle’s focus: building civic power; identifying new ways of North-South cooperation; making data count; and leaving no one behind. In addition to implementing projects addressing these themes, The Spindle operates Summer Labs where participants bring their big issues and insights to jointly develop innovative prototypes addressing current development challenges. It also confers annual awards for best ideas and best innovations in development cooperation.

Partos also manages a Shared Services system to lower members’ costs through bundled and professional purchasing. Services offered, for a fee, include: translation; a weekly Political Monitor with updates on relevant events, political and policy developments; media monitoring; and visa applications.

**Good practice:** Coordination and information sharing

**Highlight:** Coordination among CSOs in policy dialogue in aid recipient country; coordination with government

**Example:** Civil Society Budget Advocacy Group (CSBAG) (Uganda)

Established in 2004 and supported by USAID and DfID, the CSBAG brings together national and district level civil society actors to influence Government decisions on resource mobilization and utilization for equitable, gender responsive and sustainable development. CSBAG operates as the institutionalized space for CSOs to engage collectively on issues of budget monitoring in Uganda, emphasizing people-centred local and national budgets that address the needs and aspirations of the poor and marginalized. Over 200 CSOs are CSBAG members. The group works together to coordinate input into a statement that is read at the National Budget Conference every year. It has monthly meetings with the Ministry of Finance on budget performance and presents its view to Ministries as well as Parliament. A variety of other activities are implemented by CSBAG and its members such as producing Quarterly Budget Performance Monitoring Reports, and capacity development for CSOs to engage in the Government budget process with credible alternative economic policy proposals.

As CSO numbers have grown and development cooperation flows to the sector increased over time<sup>36</sup>, recipient country governments have faced a challenge of knowing which CSOs are undertaking what initiatives and where. While CSOs are independent development actors, when they are operating in public service arenas that are also purportedly government responsibility, good practice calls for coordination with governments. In addition to avoiding duplication or coverage gaps, such coordination can have other benefits such as transfer of successful approaches for scaling up and out, or helping ensure integration of costs and methods into government planning when a CSO exits. Information sharing among CSOs and with other actors is one aspect of the wider transparency agenda, but it can also serve as a passive means of coordination. Simply knowing what others are doing in a particular geographic or thematic area can and should influence a CSO's decision making on whether to intervene in similar areas, and if so, with what and when. Information sharing can also be a first step toward coordination as well as sharing of lessons.

**Good practice:** Coordination and information sharing

**Highlights:** Coordination with government; CSO coordination; aid recipient country level self-regulation

**Example:** *Konsil LSM Indonesia* (Konsil) (Indonesian NGO Council)

As an outcome of the governance reforms in Indonesia in the late 1990s, the CSO sector grew considerably. As it grew, evidence emerged of inauthentic or 'briefcase' CSOs, while the Government was challenged to understand the full scope of the sector's interventions. This contributed to a legitimacy crisis and a lack of trust of the CSO sector, thus undermining its position vis-à-vis the Government. Development NGOs responded to the accountability challenge via a series of self-regulation initiatives, which in 2010 came together under a newly established umbrella, Konsil. Konsil is a CSO coalition with 107 members from across Indonesia. It is responsible for managing a self-regulation mechanism for its members, which is grounded in a Minimum Standard of NGO Accountability. The Konsil has taken steps to raise awareness of the Standard with key Government ministries that hold responsibility for NGO registration and regulation or that partner with NGOs in program implementation. The Ministry of the Interior has shown interest in helping promote the Standard within Government, seeing it as a means to help assess whether an NGO is potentially an accountable partner. The experience of Konsil members in coordinating with Government has been growing. For example, in responding to the 2005 Tsunami, staff of the NGO PKPA (*Pusat Kajian Perlindungan Anak*, Center for Study and Child Protection) held regular coordination meetings with local government officials, sharing information on their work in displaced persons' shelters in the affected area. This helped to: avoid duplication with the work of other NGOs responding to the humanitarian crisis; ensure all of the displaced persons had equal access to the humanitarian response interventions; contribute to protecting NGO staff and volunteers in the field.

## Notes

[illegible]





# PART 3

## OFFICIAL DEVELOPMENT COOPERATION WITH CSOs



### HIGHLIGHTS

#### What commitment does this speak to?

- CSO enabling environment

#### Why is it important?

- The way that development cooperation providers engage with CSOs – both financially and non-financially – can help CSOs reach their full potential in development

#### What key elements are covered?

- CSO policy/strategy
- Funding mechanisms
- Result monitoring and evaluation
- Accountability and transparency
- Administration costs
- Dialogue with CSOs
- Public engagement in provider countries
- Promoting a CSO enabling environment in aid recipient countries

## Part 3 | Official development cooperation with CSOs

### *DAC members' policies and practice in engaging with civil society are part-and-parcel of an enabling environment for civil society worldwide.*

(OECD (2012), *Partnering with Civil Society: 12 Lessons from DAC Peer Reviews*, p. 7)

Though not explicitly stated in the various outcome documents, official development cooperation with CSOs is one aspect of the CSO enabling environment that has formed part of the development effectiveness paradigm since the 2008 Accra HLF. Sometimes called 'good donorship', its starting point is that what constitutes good practice in providers' relations with CSOs may differ from good practice in providers' relations with partner country governments.

This Guidance uses the term 'provider' to denote institutions that provide official development assistance. Although this Part of the Guidance focuses on 'providers', its content is applicable to all forms of development support to and engagement with CSOs. It is thus also applicable to private philanthropy and foundations, international or other types of intermediary CSOs, the private sector or others.

This Part begins with coverage of providers' policies or strategies that offer an over-arching framework for their support to and engagement with civil society and/or CSOs. It continues to describe various additional elements of 'good donorship', including ways in which official development cooperation providers channel and administer their financial support to CSOs, as well as their broader, non-financial engagement with CSOs and other stakeholders on CSO-related issues.

#### Civil society and/or CSO policy or strategy

Having a civil society policy or strategy in place is a fundamental starting point to the provider-CSO relationship. Sometimes a specific policy is not feasible, but coverage is instead provided in an over-arching policy document that guides providers' decision-making. Other alternatives are a strategy or even a simple guidance. Whichever the case, ideally such a document does

not focus simply on CSOs as partners in implementation or as instruments to achieving development goals. Rather, such a document would speak also to the intrinsic value of CSOs as development actors in their own right and of a strong and pluralist civil society as an end in and of itself. Ideally, a provider's CSO policy would furthermore be developed in consultation with CSOs and civil society from both the provider and aid recipient countries.

The comprehensiveness of a policy will vary from provider to provider. At minimum a policy sets out a framework for providers' support to and engagement with civil society, including the purpose, objectives, and priorities. A policy may also address some or all of the elements of good practice as provided in the rest of this Part of the Guidance.

**Good Practice:** Civil society and/or CSO policy or strategy

**Highlights:** Coverage of CSOs as implementation partners (means) and intrinsic value of CSOs and a strong civil society; consultation in policy development; promoting CSO enabling environments

**Example:** Canada's Civil Society Partnerships Policy (CSPP) for International Assistance (Canada)

Global Affairs Canada's 2017 CSPP sets out Canada's approach to enhancing effective cooperation with Canadian, international and local CSOs to maximize the impact and results of Canada's international assistance, and foster a strong and vibrant civil society sector. The CSPP's guiding principles amongst others include HRBA, the 2030 Agenda, and domestic legal frameworks guiding official development assistance spending, with recognition of CSOs' commitment to the Istanbul Principles for CSO Development Effectiveness.

The CSPP addresses both the development outcomes sought through CSO partnerships and ways to achieve them, and explicitly identifies action areas that will be taken. Amongst other objectives, the CSPP strives to: facilitate a safe and enabling environment for civil society; foster CSO leadership in innovation; integrate the role of CSOs as independent actors through policy dialogue and support to a diversity of CSOs; establish more predictable, equitable, flexible, and transparent funding mechanisms; foster multi-stakeholder approaches.

Though critiqued for its short timeframe, a consultation process invited Canadian CSOs' inputs through in-person meetings and written contributions. CSOs are also engaged in development of the CSPP implementation plan, and through annual meetings to review mutual implementation of the CSPP against its objectives.

**Good practice:** Civil society and/or CSO policy or strategy

**Highlights:** Coverage of CSOs as implementation partners (means) and intrinsic value of CSOs and a strong civil society; consultation in policy development

**Example:** Norwegian Agency for Development Cooperation's (Norad) *Principles for Support to Civil Society* (Norway)

In June 2018, Norad published its *Principles for Support to Civil Society* that aim to establish a cohesive framework for Norad's support to and dialogue with civil society. They are to provide guidance and direction for Norad's strategic planning of the overall civil society portfolio, including the selection of partners, programs and funding modalities pertaining to Norwegian and international NGOs, and CSOs in aid recipient countries. The starting point of the *Principles* is recognition that a strong civil society is a key feature of any democratic social order, as well as a central means to achieving the SDGs. The *Principles* document provides a rationale for each principle; an explanation of the principle's meaning; actions that civil society can undertake to meet and promote the principle; and what Norad will do to align with the principle. The seven *principles* are: Sustainability, Inclusion, Partnership, Legitimacy, Accountability, Cost Effectiveness, and Context Sensitivity. Development of the *Principles* was informed by a consultation process that was open to all, with particular interest in suggestions from actors in developing countries regarding partnership models that strengthen local civil society and enhance local ownership and legitimacy.

## Funding mechanisms

Good practice in funding CSOs recognizes the need to balance support to CSOs for CSO-defined objectives on the one hand, and support to CSOs for provider-defined objectives on the other. Support to CSO-defined objectives respects CSOs as independent development actors in their own right and their associated 'right of initiative'. It furthermore supports effective CSO programming that is locally owned and demand-driven, aligning with the priorities of CSOs' constituents or beneficiaries.

Providers need to also strike a balance between support modalities that are intended to deliver specific results in a traditional sector or thematic area (such as health, education, or income generation) and support that is intended to strengthen an independent and diverse civil society as an objective in its own right. Sometimes strengthening civil society is part of a broader rights and democracy promotion objective, though it can also standalone.

Core or institutional funding, that is, funding for an organization rather than a program or project<sup>37</sup>, can be thought of as a 'pure' form of support to CSOs' right-of-initiative. However, since CSOs will require a significant level of capacity and track record to meet the due diligence criteria usually required for core support, this mechanism may favour well-established CSOs and is not appropriate for all cases. There is also the possibility that core support may reduce the incentive to innovate. Core funding is not the only way to support CSOs' right-of-initiative. Key is that a funding mechanism is responsive to development initiatives initiated and led by CSOs as independent development actors in their own right, with priorities, plans and approaches that may or may not align with provider or host country government priorities. Program or project funding that is 'responsive' or 'open' can thus support CSOs' right of initiative, more so than funding that is 'directive' or 'targeted' to provider-defined priorities. The challenge of balancing support to CSOs' right-of-initiative and to provider-defined priorities can be partially addressed by maintaining a mix of funding modalities, both open and targeted, with different objectives and reaching different types of civil society actors with varied capacities. Even within one funding modality or mechanism, a multi-pronged approach can be applied that supports different but complementary CSO activities in a holistic way.

### **Good practice:** Funding mechanisms

**Highlights:** Balancing support of CSOs' right of initiative with support to CSOs for provider-defined objectives; multi-year funding; capacity development of aid recipient country CSOs

**Example:** Austrian Development Cooperation's (ADC) mix of CSO funding mechanisms (Austria)

ADC supports CSOs to implement programs and projects in areas where CSOs have specific focuses and know-how, and work directly with local groups in aid recipient countries. CSOs are supported both as: i) contractors for the direct implementation of ADC's country, sectoral or regional programs; or ii) co-funding partners for projects/programs based on CSOs' own initiatives and themes ('right of initiative'), though in coordination with ADC goals and programs. As contractors, CSOs are funded, based on calls for proposals, for 100% of a project/program. Various instruments are available for co-funding CSOs as partners, wherein Austrian CSOs are supported to work in partnership and engage in capacity development with CSOs or other actors in aid recipient countries. Instruments include:

- Individual Projects South and East: Two to three year funding for CSOs, with up to 65% funding available for CSOs working in ADC priority countries, and 25% in non-priority countries.
- Framework Programs: Three to maximum four year funding for CSOs' programs with a clear strategic development objective and results focus, with up to 80% of a program in priority countries, and 70% in non-priority countries.
- Strategic Partnerships: Five year funding that builds on successful Framework Programs, also results-oriented but with greater flexibility for partners and thus more akin to institutional funding.
- Personnel Development Cooperation: Supports Austrian or European experts for up to three years working in aid recipient countries on institutional capacity development in support of national development goals.
- European Union (EU) Co-financed Projects: Support from ADC complements EU funding for CSOs' work in relation to any of the development budget lines of the European Commission (EC).

In addition, support that aims to strengthen the civil society sector, primarily but not exclusively in aid recipient countries, is needed as part of a comprehensive method of funding. One obvious way to do this is by directly supporting CSOs in and from aid recipient countries. Another complementary way is by integrating capacity development of these individual CSOs as a means to enhance

their place in society over time. Yet another way is to make resources accessible to the civil society community, including movements and groups not formally registered as CSOs or that may otherwise not meet some of providers' basic funding criteria. This may include resource centres that may provide training, libraries, information technology, and other services. Providers can also encourage CSOs to coordinate and collaborate in various ways. As noted in Part 2, this can help strengthen the sector through peer learning and minimize duplication of CSO efforts. Finally, to broaden and diversify outreach to different civil society actors, including smaller, more nascent CSOs or non-formalized forms of civil society, providers need to find ways and be prepared to take calculated risks.

### **Good practice:** Funding mechanisms

**Highlights:** Supporting CSOs' right of initiative; reducing administrative and reporting costs through a multi-provider CSO support fund; strengthening civil society; promoting CSO coordination and collaboration; promoting CSO enabling environments

**Example:** Innovation for Change initiative (I4C) (world)

I4C is a ground-breaking effort to support and connect civil society by fostering a network of demand-driven innovation hubs that facilitate cooperation, innovation, research, learning, and peer-to-peer exchanges. Supported by Sida and USAID, I4C is led by civil society in six regions, with the over-arching coordination by CIVICUS and Counterpart International. In 2014/15 a unique collaboration between donors, also including the Aga Khan and Open Society foundations, and a broad range of international and local CSOs, co-created this new initiative. Its over-arching aim is to promote, strengthen, and connect a vibrant, pluralist, and rights-based civil society in open, closing and closed spaces.

I4Cs' Regional Hubs and their members have created a culture of collaboration across sectors and regions, building on the knowledge sharing facilitated by face-to-face meetings and the secure space at the [innovationforchange.net](http://innovationforchange.net) platform with its 750 registered users. Using a variety of innovation methodologies such as design thinking, Innovation Labs and tech hackathons, the community has been able to co-create and test ideas at the national and regional level, then share and support replication and scaling in other parts of the network. An example comes from the Latin America and the Caribbean Hub, which identified resource scarcity as a principle obstacle to CSOs mounting effective responses to civic space restrictions in the region. Working with the firm OuiShare, the team developed [ComuniDAS.org](http://ComuniDAS.org), a sharing economy platform that connects people and organisations willing to exchange expertise and services.



### **Good practice:** Funding mechanisms

**Highlights:** Risk-taking in CSO support; dialogue with CSOs

**Example:** Sida Pilot Project on Financial Guarantees (Sweden)

Sida is breaking ground in effective financial risk-taking with a pilot project testing a number of risk-sharing methods, such as providing financial guarantees. Traditionally, guarantees are used to reduce the risks banks take when they lend money, allowing projects otherwise deemed risky to be launched. The risk that Sida takes can be likened to the risks that insurance companies take. Through payment guarantees, Sida guarantees the repayment of a loan to improve the borrower's status. The guarantee means that Sida pays the guaranteed creditor (e.g. a bank) should the borrower fail to make his or her payment. In this way, the risk is shared between Sida and the actor providing the loan.

The intent of the pilot project is to adapt Sida's Loan and Guarantee instrument so that it can be used by Swedish Framework Organization's partner organisations working in aid recipient countries. By guaranteeing the 'investment', Sida will absorb the risks that the framework organizations might otherwise hesitate to take in partnering with more nascent CSOs or informal groups. This initiative is at an initial stage of development. Planning to co-design the pilot with two SFOs and a possible financial institution are underway, with the planning and designing of the project to be taken over by the framework organizations likely in 2018.

Good practice also calls for predictability in CSO funding. Predictability can reduce the cost to CSOs and providers that comes with frequent proposal development and review, while allowing CSOs to focus on program implementation, monitoring for learning, and their relationships with those they serve or represent. Providers can create predictability through multi-year funding that covers three to five year durations or more. Another facet of predictability relates to covering the real administrative costs (also called overhead costs) that CSOs incur. This can help CSOs to avoid a "starvation cycle" whereby, due to a preoccupation with administrative cost levels and value-for-money, CSOs misrepresent their actual administrative costs, which creates unrealistic expectations and in turn forces CSOs to continuously reduce costs and thus their capacity.<sup>38</sup>

### **Good practice:** Funding mechanisms

**Highlight:** Covering real administrative costs; dialogue with CSOs

**Example:** DfID approach to cost transparency (UK)

DfID's Civil Society Partnership Review (2016) signalled the need to improve DfID's approach to cost recovery, that is, to covering the administrative costs of grantees and contractors. In response, DfID is implementing a new approach, called "cost transparency", that requires clarity and transparency about the real cost of delivering a development program without supplementary funding either from other sources such as foundations or from grantees' and contractors' core budgets. Working collaboratively with CSOs and other stakeholders, DfID developed new guidance and templates for applicants that provide clarity on eligible administrative costs. The new approach will ensure consistency in administrative cost coverage between grantees and contractors. It is also intended to avoid that DfID's CSO partners get caught in a 'starvation cycle', which will also improve access to DfID funding by a more diverse range of CSOs, including smaller or more nascent ones without the means to self-subsidize. The new approach is being tested with CSO partners and with full roll out anticipated in 2018. As CSOs and DfID adjust to the new approach DfID is open to suggestions for improvement.

## **Results monitoring and evaluation (M&E)**

Providers as a rule require monitoring and reporting, and sometimes evaluation, of the CSO programs they fund. This is necessary for them to meet accountability demands in their countries, including demonstrating, at minimum, outcome level development results, and, often, value-for-money. Providers are under increasing accountability pressures in this era of fiscal restraint alongside growing populism and an associated skepticism about development cooperation. Sound M&E practices are necessary for CSOs to demonstrate the results of their work not only to providers, but also to the people that CSOs serve or represent, and to governments in the countries where CSOs are working. M&E thus serves as a useful accountability tool.

Providers are encouraged to apply M&E not simply as a tool for accountability and compliance, but to promote learning and reflection together with CSOs. This, in turn, can increase the likelihood of achieving development results. Such learning is not only useful for course correction of a CSO's program as needed, but can also be informative for other CSOs if a concerted investment is made in sharing

results and lessons. It can furthermore inform providers' analyses of development challenges in specific country contexts and their programming with other development actors.

Different providers require CSOs to use different methods for designing performance frameworks that provide the basis for M&E. The ToC approach is increasingly popular given that it is meant to take a big picture approach that requires that a CSO's initiative be seen in its wider context; that it articulates the various possible non-linear pathways to change; and that it demands clarity on how and why the anticipated change will happen.<sup>39</sup> As noted under Part 2: CSO Development Effectiveness, Accountability and Transparency, the concept of 'right-fit' M&E is worth pursuing given its premise that the varied types and capacities of CSOs, and the varied types, duration, and results aims of different funding mechanisms, will call for different M&E approaches and levels of rigour.

**Good practice:** Results monitoring and evaluation

**Highlights:** M&E for mutual learning; impact level M&E; promoting coordination and collaboration among CSOs

**Example:** Belgium Ministry of Foreign Affairs, Foreign Trade and Development (BE-MFA) approach to impact assessments (Belgium)

In its 2017-2021 program cycle BE-MFA is implementing impact assessments of CSO programming as a knowledge management tool. Based amongst others on the use of 'counterfactual' evaluations (involving a treatment group and control group), this robust methodology is particularly appropriate for measuring results at the level of the final beneficiaries. In addition to understanding the impact of its investments, BE-MFA is aiming to build expertise on evaluation practices within the CSO sector while developing a joint knowledge base for mutual learning. In order to allow for as much mutual learning as possible across the Belgian CSO sector, the assessments are being organized by the Belgian CSO Federations, which represent the common interests of the whole CSO sector vis-à-vis the Belgian government. Steering committees for the assessments are composed of the Federations, the Belgian government, the CSO whose intervention is under assessment, and other CSOs with similar interventions. The goal of this diverse composition is to reinforce mutual learning with regards to impact assessments, which, up to now, remained a rarely used practice in Belgium.

One of the challenges a provider can face is that of how to demonstrate the results accumulated through support to various CSOs. Some providers develop a standardized results framework to cover a particular program or thematic area and then aggregate the results of the CSO programs they support into the standardized framework. However, evidence suggests that care must be taken that aggregation does not over-simplify the real complexity of development, to avoid exacerbating the unintended effects that results-based management is criticized for. Such criticisms include a focus on short-term tangible results, and detrimental effects on local ownership.<sup>40</sup> In 2018 providers of CSO support in the International Donor Group on Civil Society began collaborating with the Organisation for Economic Co-operation and Development's Development Assistance Committee (OECD-DAC) to investigate the pros and cons of various approaches to results-based M&E of their CSO support, including the challenge of aggregation.

**Good practice:** Results monitoring and evaluation

**Highlights:** M&E that balances alignment with CSOs' ToCs and provider results reporting requirements

**Example:** Ministry of Foreign Affairs of the Netherlands (NL-MFA) Lobby and Advocacy (L&A) partnership program (Netherlands)

The L&A partnership program (2016-2020) falls under the NL-MFA's Dialogue and Dissent policy framework. The framework's goal is to strengthen CSOs in low and lower-middle-income countries in their role as advocates and lobbyists. The L&A program is responsive to applicants' priorities and approaches in L&A where these are connected to the NL-MFA's broad development cooperation and foreign trade policies. Applicants were not required to submit detailed proposals in advance but instead, outlined their track record and ToC defining the building blocks needed to bring about a given long-term goal. Following assessment, selected applicants received an invitation to discuss and formulate joint strategic goals with the Minister. Based on these goals, applicants were invited to submit a program proposal. For the M&E, the focus is on strategic partners' outcome level results. For NL-MFA's internal reporting, partners' results are linked to the Dialogue and Dissent policy results framework, itself developed in consultation with partners and based on their ToCs and results frameworks. L&A partners are required to report to IATI, while applying their own M&E systems to suit their ToC and needs. The partners and NL-MFA discuss progress and results annually at strategy policy consultations.

## Accountability and transparency

Sound M&E practices are key not only for providers to meet their accountability requirements at home, but are central to advancing CSOs' accountability and transparency. They are not the only means however. Providers can also play a role in encouraging CSOs to pursue various approaches to address their accountability relationships with others in aid recipient countries. Providers need to be aware of the risk that their accountability requirements may end up substituting for CSOs' accountability and transparency domestically in aid recipient countries. Providers have a role to play in promoting CSOs accountability in the aid recipient countries in which they work. This includes encouraging CSOs to meet the relevant regulatory requirements in country (including program and financial reporting) and implementing practices that strengthen CSO accountability to their clients, beneficiaries or constituencies (as discussed under Part 2: CSO Development Effectiveness, Accountability and Transparency).

Many providers report data on their funding flows and/or forward spending plans at the global level, such as to the OECD-DAC and to IATI. Only a few require or encourage the CSOs they fund to do the same. However, at this stage, none of the globally reported data provide an easily accessible overview of providers' flows that reach CSOs in individual aid recipient countries. Providers could take a further step toward transparency by making information on their CSO funding flows publicly accessible in the countries where they are funding CSOs, ideally being proactive in sharing this information with national governments where sharing does not pose a risk to providers' CSO partners.

### **Good practice:** Accountability and transparency

**Highlight:** Provider transparency at global and domestic levels

### **Example:** DfID's approach to transparency (UK)

DfID has been at the forefront of providers in the transparency movement. It was one of the key providers behind the establishment of IATI, and one of the first providers to report to the IATI standard since 2012. All of DfID's CSO partners are required to report to the IATI Standard.

Effort is underway within DfID to establish a way for data on their CSO partners' programs with downstream partners in aid recipient countries to also be traceable within the IATI system, though further exploration and effort is needed to improve the quality and completeness of partners' IATI reporting. To support this DfID funds the UK international development and humanitarian CSO platform, BOND, to assist CSOs to become IATI compliant through tools and training.

DfID also publishes detailed information about its programs online at the Development Tracker website, inclusive of the business cases and progress reviews. A breakdown of spending is provided yearly in a *Statistics for International Development* report. In 2017, a National Audit Office report applauded DfID for its high standards of transparency though noted that there is room for improvement in other government departments' transparency standards when it comes to aid spending. DfID provides advice and training to support government departments to meet their transparency commitments, and is working to instil best practice when it comes to all UK aid spending.

## Administration costs

CSOs often suffer a burden of heavy transaction costs when they must respond to the administrative and reporting requirements of multiple providers. This is amongst others attributable to the different standards and methods employed by providers. Providers are encouraged to minimize transaction costs through coordination of their CSO support, and harmonization of their proposal formats, administrative and reporting requirements and schedules, aligning with CSOs' own systems and procedures, where feasible.<sup>41</sup>

Ideally, administrative and reporting requirements would align with CSOs' own systems and procedures, and be strategic, avoiding conforming to the provider with the most rigid requirements.<sup>42</sup> Collaborative approaches with CSO partners, including acceptance of some risk taking as previously discussed, can help ensure that transaction cost reductions are extended by recipient CSOs to their partners.

Provider harmonization and coordination is most clearly manifested when they pool funds, whether to a single CSO, or to a CSO support mechanism. While such harmonization reduces transaction costs and can avoid duplication of effort, providers need to be aware of the potential risks of such funds, including the reduction of engagement opportunities between providers and CSOs; limits on the availability of funding mechanisms; and displacement of CSO representative bodies.<sup>43</sup>

**Good practice:** Administration costs

**Highlights:** Reducing administrative and reporting costs through harmonized multi-provider support to a CSO at global level; dialogue with CSOs; promoting CSO enabling environments

**Example:** CSO Partnership for Development Effectiveness (CPDE)

Since 2009, providers have pooled their financial support to CPDE, a global CSO platform that implements a coordinated national-regional-global-sectoral campaign for effective development. Providers' support to the platform flows to a Manila-based international CSO, IBON International, which manages the funds on behalf of the CPDE platform. All six providers contributing to CPDE in 2016 (Austria, EC, Canada, Ireland, Finland, and Sida) did so through joint support to two CPDE programmes. Providers' contributions to the first program are administered under a common Memorandum of Understanding (MoU). While each provider also has a bilateral MoU with IBON, all providers receive the same proposal, annual financial report and audits. The second program is co-financed by two providers, each again receiving the same proposal and reports. According to CPDE Program Manager Roberto Pinauin, this approach "reduces transaction costs, with one narrative report and audit for each program. This allows us to focus on delivering results rather than be hampered by reporting requirements." CPDE through IBON is able to convene supporting providers to dialogue about CPDE's policy and program objectives twice a year. At the same time, providers are able to discuss collectively and cooperate with CSOs on a shared effective development cooperation agenda. Further, as CPDE receives joint rather than provider-specific feedback, it is able to consider and engage its funding partners' interests with more integrity, and thus avoid the risk of becoming provider-driven.

**Good practice:** Administration costs

**Highlights:** Reducing administrative and reporting costs at country level through harmonized multi-provider CSO support fund; multi-pronged approach to funding; multi-year funding; capacity development of aid recipient country CSOs

**Example:** Democratic Governance Facility (DGF) (Uganda)

The DGF is a basket fund of eight donors that finances over 80 CSOs as well as government actors across Uganda. Its overall goal is to contribute to equitable growth, poverty eradication, rule of law and long term stability in Uganda through three mutually reinforcing components of deepening democracy; rights, justice and peace; and voice and accountability. Established in 2011 by Austria, Denmark, Ireland, the Netherlands, Norway, Sweden, the UK and the EU, the DGF is funded through to 2022.

The DGF has a mix of funding windows available for the different partners that it works with across the country, varying based on their capacities and aims. Funding may cover 3 years, 12 to 18 months, or organizational capacity development may be offered. Activity or results-based project funding is available, and a budget line for capacity development can be included.

A flexible budget line not tied to specific activities may be available for strategic DGF partners, to allow them to address unanticipated program needs, and to play a coordination or strategic role within the organization's sector. One-off funding may be made available when a partner identifies a one-time need additional to their approved budget, or, for a new partner to implement a short-term, finite piece of work such as research or a pilot. In all cases, once applicants have passed a pre-grant assessment process, qualifying CSOs are able to submit proposals, budgets, and reports following requirements that, through the DGF, have been harmonized across the participating providers.



## Dialogue with CSOs

Providers can further provide an enabling environment for CSOs in their official development cooperation with CSOs by providing space for non-financial engagement with CSOs. This can serve pragmatic purposes, such as facilitating mutual learning, or tapping into CSOs' knowledge and expertise. It can also build relationships of trust, respect, and understanding of each other's constraints and comparative advantages. Provider dialogue with CSOs that is institutionalized and can be anticipated is ideal. So too is co-defining dialogue topics with CSOs, and reporting back on whether and how inputs received are being incorporated, or not, into provider policies and programs. More details on good practice on dialogue with CSOs can be found in Part 1: Multi-stakeholder Dialogue. Ideally such dialogue would take place with CSOs both in provider and aid recipient countries.

### **Good practice:** Dialogue with CSOs

**Highlight:** Institutionalized dialogue with CSOs in provider country

**Example:** Polish Aid Principles of Cooperation between the Ministry of Foreign Affairs and Social Partners as regards Development Cooperation (Poland)

The Principles of Cooperation were developed to improve communication between the Polish-MFA and social partners involved in development cooperation, including CSOs and academic and other non-governmental institutions. At least twice-yearly meetings are held with social partners and the Under-Secretary of State in the Ministry in charge of development cooperation and directors responsible for the implementation of development policy. Conclusions adopted at these meetings, though not binding, are made publicly available. The Principles also guide ad hoc, less formal meetings between social partners and Ministry experts. They further guide online consultation, with clear parameters set for announcing the consultations; accessibility of documents consulted on; and turn-around time for comments. Consultation submissions are made public, as is a summary of the consultation, and a revised version of the document consulted on with explanations concerning reasons for their inclusion or rejection.

### **Good practice:** Dialogue with CSOs

**Highlight:** Institutionalized dialogue with CSOs at global level and in an aid recipient country

**Example:** United Nations Development Program (UNDP); Civil Society Advisory Committee (CSAC); Department of Public Information; Advisory Board (AB) (Kyrgyzstan)

In 2000 the UNDP established the CSAC to systematize consultation between UNDP and civil society actors at the global level. Meeting annually, the sixteen-member CSAC functions as the main institutional mechanism for dialogue between civil society leaders and UNDP senior management. Among other things, CSAC's input has resulted in a strengthening of the civic engagement dimension of UNDP's policies and programs, and greater collaboration with a broad range of civil society constituencies. In addition to CSAC, through its Department of Public Information UNDP engages in dialogue with CSOs such as through weekly in-person briefings and an annual NGO conference.

The UNDP has also institutionalized dialogue with CSOs in some aid recipient countries. An example is the AB initiated in 2015 in Kyrgyzstan. Its aim is to enhance dialogue and partnership between UNDP and CSOs, and to develop recommendations that strengthen UNDP's contribution to development in Kyrgyzstan. The 25-strong AB is co-chaired by the UNDP Resident Representative and a CSO. Half of its 24 CSOs are appointed from active CSOs and civil society leaders working in UNDP programmes, and half are selected from a competition among CSOs.

## Public engagement in provider countries

Another element of good donorship is public engagement. By building citizens' understanding of development challenges and opportunities and the role of development cooperation in addressing these, public engagement can help build public support for development cooperation and for effective policies and programming to implement it. More broadly, public engagement can help build a sense of global citizenship and shared responsibility for a common future. At the same time, it also speaks to the transparency agenda as taxpayers in provider countries have a right to hear and engage in discussion about the rationale behind development cooperation and how results are achieved.<sup>44</sup>

CSOs are “choice partners” for providers when it comes to public engagement given the shared objective of building public awareness of and support for development.<sup>45</sup> Rationales for involving provider country CSOs in public engagement include that they: often have a domestic constituency with which they can engage, thus expanding public engagement outreach; are seen as credible, independent voices; and can help providers leverage their public engagement resources when financial pressures call for doing more with less.<sup>46</sup> Providers are encouraged to include in their strategy support for public engagement by and with CSOs, while recognizing the difference between CSOs’ public engagement intended for critical awareness-raising on development issues and that which is intended for fund-raising purposes.

**Good practice:** Public engagement in provider countries

**Highlight:** Support for CSO public engagement; mix of funding modalities

**Example:** Agence Française de Développement (AFD) development education (France)

In addition to objectives related to achieving the SDGs and promoting governance and fundamental rights, AFD’s objectives in supporting French CSOs include enhancing their effectiveness in citizen mobilization. To this end, AFD allows CSOs to include public engagement in their development project/program budgets, and also maintains a mechanism of support specifically for development education projects. Such projects address information, education, or advocacy processes, aiming to promote understanding and ownership of international solidarity issues by publics residing in the ‘North’ (with priority to France). In one example, AFD supports the CSO Le Partenariat in operating the Gaïa Education Centre in Lille. The Centre seeks to educate and mobilize the public to contribute to a more human globalization with sustainable development for all. It offers a range of different educational activities: training courses for teachers, immersion workshops for children, educational kits, and sustainable development team games, amongst others. Moreover, since 2016, AFD has been charged by the French government to develop its own strategy in the field of development education and set a program of actions that complement CSOs’ projects. France’s Ministry of Foreign Affairs and International Development and AFD are also working on enhancing support provided to nine regional networks of CSOs (and other actors) for their public engagement work intended to not only build international solidarity but counter nationalist ideas.

## Promoting a CSO enabling environment in aid recipient countries<sup>47</sup>

Providers are increasingly incorporating the objective of strengthening the enabling environment for civil society and CSOs in their work. Here the enabling environment is defined as “the political, financial, legal and policy context”<sup>48</sup> that affects how CSOs can operate. An elaboration of what enabling legal and regulatory frameworks look like is available under Part 4: Legal and Regulatory Environment. Providers seek to promote enabling environments in various ways including through programming for example in rights and democracy promotion, or in their policy dialogue with aid recipient country governments. Such efforts need to be undertaken with a very good understanding of the context. How measured an approach is needed will depend on the assessed “pushback risk” that such initiatives could hold, potentially resulting in backlash against perceived policy interference in aid recipient countries.<sup>49</sup> A coordinated multi-provider approach may be most effective, though it too needs to be assessed for the risk that providers appear to be ‘ganging up’ on a partner country government.

**Good practice:** Promotion of a CSO enabling environment in aid recipient countries

**Highlights:** Promoting CSO enabling environments; multi-pronged approach to funding; dialogue with CSOs

**Example:** European Union (EU) *Action Plan on Human Rights and Democracy* (2015-2019) (EU)

The EU *Action Plan on Human Rights and Democracy* strongly commits the EU to address threats to civil society space. It provides a comprehensive answer to closing space that mixes immediate interventions to defend human rights defenders; maintaining funding flows and adapting to the worst situations; and longer term actions to safeguard legal frameworks, develop CSOs’ resilience, foster positive attitudes toward CSOs and support international processes.

The Plan bolsters complementary EU policies including *The roots of democracy and sustainable development: Europe's engagement with civil society in external relations* (2012), and *The New European Consensus on Development* (2017), that commit to promote an enabling environment for civil society. The Plan's key supporting instrument is the European Instrument for Democracy and Human Rights (EIDHR). An example of EIDHR support was in development of a law regulating the partnership between CSOs and public authorities in Brazil, Law 13.019/2014. The Law was drafted through a participatory process involving civil society, with strong leadership from the Government. The EU delegation in Brazil played a role in monitoring the process from the early stages while encouraging the involvement of a broad swath of CSOs; funding and participating a widely-attended seminar involving international experts; supporting CSOs' engagement with the media; and maintaining continuous dialogue with CSOs and their networks.

**Good practice:** Promotion of a CSO enabling environment in aid recipient countries

**Highlights:** CSO enabling environments; multi-pronged approach; multi-year funding; capacity development of aid recipient country CSOs; promoting CSO coordination and collaboration

**Example:** Civic Space Initiative (CSI) (Bolivia)

The CSI is a Sida-funded program, now in its second four-year phase, implemented through a partnership between the International Center for Not-for-Profit Law (ICNL), Article 19, CIVICUS, and the World Movement for Democracy. It aims to address the trend of shrinking civic space, whereby various governments are using laws, policies and practices to restrict the space in which civil society operates. The CSI uses a multi-pronged approach in order to address the symptoms of shrinking civil society space as well as its causes. Activities include research, awareness-raising, empowering local actors and working with regional and international human rights mechanisms.

The CSI's work in Bolivia exemplifies this. Since 2013, the Government of Bolivia has proposed or enacted laws that make it more difficult for CSOs to register and that grant the state greater discretion to demand CSO information or forcibly dissolve CSOs. In response, the CSI supported a local CSO to raise awareness and advocate against these measures. Amongst other activities, the local partner Fundación Construir:

- Used ICNL's legal analysis to advocate for improvements in the draft Law on Transparency.
- Published and disseminated a book on Freedom of Association in Bolivia that compiles all relevant research into one key resource for understanding and defending that right.
- Convened a multi-stakeholder consultation on inclusion of indigenous groups, the lessons from which will support a governance guide for increasing civic space in decision-making.
- Formed an alliance of ten networks of Bolivian CSOs to challenge the constitutionality of the *Law on Awarding Legal Personalities* (No. 351) and collaborated with the UN Special Rapporteur on the Freedoms of Peaceful Assembly and of Association on an amicus brief in support of the court challenge.

While Bolivia's Constitutional Court ultimately ruled in favour of *Law No. 351*, the various CSI activities contributed to the creation and strengthening of a united and informed CSO alliance that used a multi-pronged approach to advocate for an enabling environment. Ongoing effort is needed however as rights and democracy in the country continue to be under threat.



# PART 4

## LEGAL AND REGULATORY ENVIRONMENT



### HIGHLIGHTS

#### What commitment does this speak to?

- CSO enabling environment

#### Why is it important?

- The absence of a favorable legal and regulatory environment can severely constrain the value of CSO contributions to development

#### What key elements are covered?

- Respect for and promotion of fundamental freedoms
- Legal framework
- Enabling CSO formation, registration and operation
- Facilitating access to resources
- Monitoring unintended impacts on civil society from other laws, regulations and policies
- Ongoing monitoring of CSO-related issues
- CSO engagement in drafting or revising CSO-related laws, policies and regulations



## Part 4 | Legal and regulatory environment

***“We commit to accelerated progress in providing an enabling environment for civil society, including in legal and regulatory terms, in line with internationally agreed rights.”***

(2016 Nairobi Outcome Document, para. 18)

Since the 2008 Accra HLF<sup>50</sup>, governments have committed to provide an enabling environment for CSOs so that they can maximize their contribution to development. An enabling legal and regulatory framework was understood to be part of that commitment<sup>51</sup> and is now expressly mentioned as such.

The environment within which CSOs operate is very much influenced by government policies and actions. This part of the Guidance focuses on what governments can do – through laws, policies and regulations – to create a legal and regulatory environment that is favorable for CSOs and supports CSOs in fulfilling their diverse roles in development. An enabling legal and regulatory environment can greatly contribute to CSO effectiveness in development, including with respect to realization of the SDGs.

This part of the Guidance lays out the various components of the legal and regulatory environment. These components are a reflection of generally accepted international standards and practices as regards CSO laws, policies and regulations. For both the components and the good practice examples featured, it is recognized that what constitutes good practice is relative and that there may be gaps whereby enabling provisions on paper are combined with more restrictive implementation.

### Respect for and promotion of the fundamental freedoms of association, assembly and expression

The commitment on the CSO enabling environment expressly refers to the creation of an enabling environment that is consistent with internationally agreed rights.<sup>52</sup> This specification stems from the understanding that there are a number of fundamental freedoms rooted in international law that are vital for civil society, most notably the rights to freedoms of association, assembly and expression. These fundamental freedoms – which are

contained in multiple international and regional<sup>53</sup> treaties – are crucial for individuals to be able to form and join CSOs. They are also crucial for CSOs to be able to operate and fulfill their independent role. As such, these fundamental freedoms are the foundation for an enabling legal and regulatory environment. The international human rights legal framework calls upon states to respect, protect and promote these fundamental freedoms<sup>54</sup>.

Looking at what this means for CSOs in practice, a number of principles are inherent in or can be derived from these fundamental freedoms. This includes the right to form and operate, the right to communicate with both domestic and international partners, and the right to access resources.<sup>55</sup> This is elaborated upon in the components below.

Overall, an enabling legal and regulatory environment for CSOs requires broad recognition of the fundamental freedoms in a country's constitution. It also requires national laws, policies and regulations that respect, protect and promote these fundamental freedoms and their associated principles, not only on paper but also in practice. Alignment should be sought with international standards that have been developed for these fundamental freedoms, amongst others by the UN Special Rapporteur on the Freedom of Peaceful Assembly and Association.

**Good practice:** Respect for and promotion of the fundamental freedoms of assembly, association and expression

**Highlights:** Constitutional recognition of the fundamental freedoms of assembly, association and expression

**Example:** The Norwegian Constitution and the Norwegian Human Rights Act (Norway)

Human rights – including the fundamental freedoms of assembly, association and expression – are protected under the Norwegian constitution, the *Human Rights Act* and legislation in specific areas. The Norwegian Constitution was considerably modernized and expanded in 2014, particularly with respect to reference to human rights. The Constitution now includes a newly established section E on human rights, which expressly mentions a number of fundamental civil and political rights, including freedom of expression (article 100) and freedom of association (article 101). The 1999 *Human Rights Act* strengthened the status of human rights by incorporating international human rights treaties – including the *International Covenant on Civil and Political Rights* and the *International Covenant on Economic, Social and Cultural Rights* – into Norwegian law with precedence over other legislation, so that in the event of conflict the provisions of the treaties will prevail over other Norwegian legislation.

**Good practice:** Respect for and promotion of the fundamental freedoms of assembly, association and expression

**Highlights:** Guidelines clarifying human rights standards

**Example:** Guidelines on Freedom of Association and Assembly in Africa

The Guidelines on Freedom of Association and Assembly were adopted at the 60<sup>th</sup> Ordinary Session of the African Commission on Human and Peoples' Rights (ACHPR) in May 2017. The aim of the Guidelines is to clarify and crystallize human rights standards. More specifically, the Guidelines lay down principles that strengthen and protect the rights to freedom of association and assembly – as called for by respectively articles 10 and 11 of the African Charter – with the aim of assisting States in developing appropriate legal frameworks and legislation. The Guidelines are offered as a starting point that can be complemented by new standards. The Guidelines were developed under the supervision of the Special Rapporteur on Human Rights Defenders in Africa. The process for their development involved a series of consultations conducted in various regions of the African continent.

## Establishment of a legal framework for CSOs

CSOs are widely acknowledged as unique actors in development and in society more broadly, that fulfill a diversity of roles including as service providers, promoters of civic change, watchdogs and sources of innovation<sup>56</sup>. CSOs greatly benefit from the establishment of a legal framework, comprising laws, policies and/or regulations that are 'fit for purpose' in that they specifically target CSOs and acknowledge and nurture CSOs' unique role. One way to develop such a legal framework is through framework laws on CSOs that attempt to address various issues of pertinence throughout a CSO's lifecycle such as establishment, registration, dissolution, governance, reporting and issues related to public benefit status. Such framework laws should reflect the international principles and standards with regard to freedom of association as further elaborated upon below. Framework laws can be important tools to support CSOs by creating a secure and predictable setting for CSOs to operate in. They can furthermore contribute to creating transparency and effectiveness in the partnerships between CSOs and others.<sup>57</sup> Various governments have framework laws in place, in some instances supplemented by additional (issue-specific) policies and regulations, for example on tax or rules of engagement with government entities. In line with the understanding that CSOs form a heterogeneous sector –

comprising independent actors that fulfill a variety of roles – the legal framework ought to apply equally to the multitude of different CSOs, ranging from those engaged in service delivery to those engaged in advocacy.

**Good practice:** Establishment of a legal framework for CSOs (as soon as the law is implemented)

**Highlights:** Simplified legal and regulatory framework for CSOs; enhanced registration procedure; and effective CSO engagement in the development and towards the implementation of a CSO framework law

**Example:** Public Benefit Organizations (PBO) Act (Kenya)

In 2009, a number of Kenyan CSOs established the CSO Reference Group (CSO-RG) to develop a more enabling legal and regulatory framework for public benefit organizations that would help improve governance, accountability and transparency. The CSO-RG played a critical role in the drafting and passing of the 2013 PBO Act. After the PBO Act was signed into law, government made four attempts to pass a series of Amendments to the Act that were considered likely to be restrictive. The CSO-RG successfully thwarted the amendments through studies and awareness-raising on the effects of the amendments; organizing petitions and protests combined with strong social media presence; partnerships with CSOs, international organizations and providers; and dialogue with different actors within government including from the legislative and executive branches. The PBO Act – if implemented – is expected to provide a more enabling environment for PBOs. It would replace the existing NGOs Coordination Act (1990), while aiming to establish a single framework for all PBOs, as currently PBOs fall under a variety of different legal frameworks. The PBO Act would furthermore provide a more enabling environment through greater independence for the regulator, clarity of requirements, a more transparent and speedy registration process, and provisions for voluntary PBO self-regulation. The law is yet to be implemented.

## Enabling CSO formation, registration and operation

Legal and regulatory frameworks can support CSOs in fulfilling their diverse roles by creating an environment that is favorable for CSOs to form, to register and to operate, as elaborated upon below.

**Formation** - A legal and regulatory framework that is enabling for CSO formation allows associations (which includes CSOs) to freely come into existence based

on the recognition that under the freedom of association, all individuals have the right to form, join and participate in an association<sup>58</sup> without discrimination of any kind.<sup>59</sup>

**Registration** – The international human rights legal framework stipulates that registration or the obtaining of legal personality may never be required for CSOs to engage in a wide range of lawful activities.<sup>60</sup> Unregistered associations should be able to engage in a broad range of activities – from service provision, to advocacy and government oversight - without being subjected to criminal or other sanctions. A legal framework that is enabling for CSO registration therefore implies voluntary registration – only if the founders of a CSO so desire. CSOs may however want to register themselves, for example because it may give access to particular benefits only conferred to legal entities, such as favorable tax treatment. In short, “registration should be viewed as a voluntary process that associations engage with in exchange for a benefit.”<sup>61</sup>

Governments can enable CSO registration by developing clear and transparent laws, policies or regulations for CSO registration. As a starting point, it is important that information on the procedure and requirements for CSO registration is accessible to CSOs. The process for CSO registration can meanwhile be optimized through reasonable and attainable criteria. This can be realized for example by minimizing the required number of documents, number of founders and amount of available assets. The former UN Special Rapporteur on the rights to freedom of peaceful assembly and of association recommends that only two people should be required to form an association.

**Good practice:** Enabling CSO formation, registration and operation

**Highlights:** Non-mandatory registration; attainable criteria for registration

**Example:** Law on Freedom of Association in Non-Governmental Organizations (Kosovo)

Freedom of association is a constitutional right in Kosovo guaranteed by Article 44 of its constitution. It is further defined in Kosovo's 2010 Law on Freedom of Association in Non-Governmental Organizations. Article 9 of this law stipulates that registration is voluntary. In practice, most organizations do opt to register as the status as legal entity offers a number of advantages such as eligibility to open a bank account and the ability to receive funding from abroad. The requirements for the establishment of an association in Kosovo are considered reasonable. A minimum of three physical or legal persons can establish an association while there are no requirements on initial capital or minimum funds.

With respect to the process to establish an association as a legal entity, this can vary from country to country. What is important is that, “government officials act in good faith, in a timely and non-selective manner”.<sup>62</sup> Governments are encouraged to establish consistent procedures with quick decision-making, absence of undue administrative burdens and delays, and nominal registration fees. Simplified registration processes are also encouraged, for example by offering digital registration.

To make sure that the registration process is clear and predictable and offers sufficient procedural safeguards for CSOs, governments can establish a reasonable time limit for the application review, offer clear grounds for denial and make available an independent recourse mechanism, including judicial appeal if needed. In cases where governments may need to deregister or dissolve organizations, good practice calls on governments to have clear grounds for deregistration or dissolution, with the right to appeal decisions before an independent body.

**Good practice:** Enabling CSO formation, registration and operation

**Highlights:** Simplification of registration procedures for CSOs

**Example:** Amendments to the Non-Profit Legal Entities Act (Bulgaria)

In September 2016, the Bulgarian parliament adopted amendments to the Non-Profit Legal Entities Act (NPLEA) which contributed to an enhanced legal and regulatory environment for CSOs. Registrations with the State Agency and the Central Registry for public benefit organizations were merged into one step, thereby reducing the number of steps in the registration procedure. The procedure was furthermore simplified by allowing electronic applications or revisions, with the extra benefit of lower fees for digital registrations. The procedure was also enhanced by speeding up the process so that CSOs can register in three days. The amendments entered into force as of 1 January 2018.

The status of an organization may need to be reviewed from time to time. When there are laws, policies and regulations requiring re-registration of CSOs, re-registration should not be required within too short of a timeframe so as to avoid becoming unreasonably burdensome for CSOs and the regulator. Ideally, re-registration should not be required at all, and the status of registered organizations instead be reviewed through the submission of annual reports or tax returns.

It may differ from country to country which entity oversees and decides upon CSO registrations, as it depends on the national context and structures which entity is best positioned. Wherever such authority is placed, from a procedural and efficiency perspective it would be advantageous, if this decision-making authority rests with a single entity rather than multiple entities. Ideally such decision-making authority is exercised by an entity demonstrating a significant level of independence from government.

**Good practice:** Enabling CSO formation, registration and operation

**Highlights:** A single and independent entity with registration authority

**Example:** NGO Directorate (Kurdistan)

The Parliament of Kurdistan approved the *Law on Non-Governmental Organizations in the Iraqi Kurdistan Region* in April 2011. One important element of the law was the transfer of CSO registration authority from the Ministry of the Interior to an independent NGOs Directorate, under the authority of the Council of Ministers of the region of Kurdistan. This change was made in response to one of the key demands of Kurdish civil society. Additional improvements included simplification of the registration process and removal of all restrictions on the associational rights of foreign residents in Kurdistan, allowing them to form and join Kurdish NGOs and serve on their Board of Directors.

**Operation** – A legal framework that is enabling for CSO operations implies that CSOs are allowed to pursue a broad-range of self-defined objectives, both in law and in practice. This stems from the fact that the right to freedom of association relates not only to the right to form an association, but also guarantees the right of such an association to freely carry out its statutory activities. This includes engagement in non-partisan political work and activities as part of a democratic and pluralistic society. Under the right to freedom of expression, an enabling legal framework for CSO operations also implies that CSOs can speak freely – publicly, and both online and offline - on various matters, including (proposed) legislation and state policies and practices, as well as comment on state officials and candidates for public office.<sup>63</sup> It furthermore implies that CSOs can seek, receive and impart information regardless of boundaries.<sup>64</sup> Governments can enable access to information by enacting freedom of information legislation, whereby good practice calls for procedures that are clear, timely and with reasonable fees. In the event that requested information is not provided, good practice requires that the decision is motivated and subject to appeal.

Another element of an enabling legal and regulatory environment for CSO operations is a legal framework that allows CSOs to regulate their own internal governance and affairs, with reasonable auditing and reporting requirements. This is extensively covered in Part 2: CSO Development Effectiveness, Accountability and Transparency. In addition, a legal framework can be deemed enabling for CSO operations if government interventions are minimalized and undue interference is abstained from.

In short, a legal framework that enables CSO operations abstains from creating limitations on CSOs' scope of work, on their freedom of expression and on their self-organization. This is important also in light of the SDGs, considering CSOs are expected to contribute to both implementation and monitoring, whereby the latter will entail CSOs holding government and other actors to account.<sup>65</sup> Having CSOs define their areas of work is also necessary to help ensure that they can operate in a way that is responsive to their constituencies and beneficiaries, as also addressed in Part 2.

When it comes to the legal framework for CSOs as a whole, noteworthy is that there have been findings in multiple countries of significant and unsubstantiated differences between treatment of CSOs and the private sector, with rules and regulations being more burdensome for the former.<sup>66</sup> The principle of "sectoral equity"<sup>67</sup> calls on governments to remove any discrimination between the regulations for CSOs and other non-state actors such as the private sector, so that vetting rules, procedures and other requirements are equally enabling.

### Facilitating access to resources for CSOs

The former UN Special Rapporteur on the Rights to Freedom of Peaceful Assembly and of Association (hereafter: UN Special Rapporteur) noted that "legal frameworks and policies related to resources have a significant impact on the freedom of association: they can strengthen the effectiveness and facilitate the sustainability of associations, or alternatively, subjugate associations to a dependent and weak position"<sup>68</sup>. CSOs use resources from a range of different actors, from local community members to international businesses or government and/or multilateral authorities,<sup>69</sup> in order to execute their various operations. Soliciting, receiving and using resources – human, material and financial – from domestic, foreign and international sources, are a crucial part of a CSO's right to operate and carry out its statutory activities. Governments can protect and promote access to resources by facilitating access to funding and removing undue restrictions.<sup>70</sup> For example, no distinction should be made between resources obtained domestically and abroad, so that CSOs can obtain various resources (e.g. cash,



transfers, loans or in-kind) from abroad as long as generally applicable foreign exchange laws are satisfied. Effort should also be made to remove confiscatory taxes or unfair rates of exchange. Good practice requires that there are no special requirements or approvals to receive foreign resources, and that CSOs are not stigmatized for having such resources.

**Good practice:** Facilitating access to resources for CSOs

**Highlights:** Non-discrimination between domestic and international funding

**Example:** New Law on Non-Governmental Organizations in Iraq and the Law on Non-Governmental Organizations in the Iraqi Kurdistan Region (Kurdistan)

Following the restoration of Iraqi sovereignty in June 2004, Iraq's re-emerging civil society leaders worked with Iraqi government officials and international and domestic NGOs to advocate for the adoption of a new NGO law that would be more consistent with international law and best practices. At the time, civil society was faced with a legal and regulatory environment that was non-conducive. Amongst others, CSOs faced laws that placed restrictions on obtaining funding.

The Iraqi Amal Association (Al Amal) and the Coalition of Freedoms (CoF) in Iraq sought to improve the legal and regulatory framework at federal and regional levels. At federal level, a new *Law on Non-Governmental Organizations* went into effect in April 2010. The new law was a significant improvement upon previous laws and regulations, as well as a first draft of the law prepared by the Iraqi government in March 2009. The first draft prohibited Iraqi NGOs from receiving funding or affiliating with any foreign entity – including the UN and the International Red Cross/Red Crescent movement – without prior approval of the government. These provisions were removed in the final version. Overall, the new law eased restrictions on foreign funding and affiliation with foreign organizations, thereby enabling access to resources for Iraqi NGOs and allowing them to collaborate more efficiently with international partners.

Governments can support CSOs' access to resources by adopting laws, regulations and policies that enable CSOs to engage in fundraising. One example is allowing charitable or public benefit organizations to generate income through economic activities, such as the selling of services and goods, which constitute one of the main sources of income for CSOs. Many European countries for example allow CSOs to engage in economic activities

up to a certain level of income, without requiring them to create commercial entities for that purpose. In some cases, the scope of economic activities may be limited, for example to activities that are directly related to a CSOs' statutory activities. CSOs that engage in economic activities can be expected to respect certain principles of non-profit operation, including the principle of non-distribution, which "prevents non-profit legal entities from distributing profits to owners, members, officers, directors, agents, employees and other private parties that may directly or indirectly exercise control over the organization."<sup>71</sup>

**Good practice:** Facilitating access to resources for CSOs

**Highlights:** Laws and policies that enable CSOs to engage in fundraising

**Example:** Economic activities as a source of income (France)

In France, CSOs are permitted to engage in any kind of economic activity. In general, no distinction is made between economic activities that are related and unrelated to its statutory activities. There are no limitations, except for the principles related to their non-profit status, such as that of the principle of non-distribution. In addition, the economic activities should not be the CSOs' predominant activity. The relatedness of the economic activities to the primary purpose and statutory activities only becomes relevant when the economic activities create unfair competition with the commercial sector. The income raised through the economic activities is furthermore tax exempt.

Governments can also give consideration to setting up enabling tax regimes to facilitate access to resources. Such tax regimes can comprise a set of different measures. They can for example include tax exemptions for income and other taxes and duties on funds and goods received. They can also include tax re-designations, for example by allowing a set percentage of personal income tax or corporate tax duties to be redistributed to a particular cause. Yet another option is tax regulations that incentivize donations by individuals and/or private sector actors, for example by making donations tax deductible. All these measures support the ability for CSOs to access a diversity of resources. The re-designation mechanisms also have value from the angle that they encourage CSOs to strengthen their ability to engage in effective communication and community outreach in an effort to increase their chances of benefiting from the re-designations. In doing so, CSOs improve their responsiveness and ownership, which is a crucial element of CSO effectiveness as covered in Part 2: CSO Development Effectiveness, Transparency and Accountability. In some countries, access to the benefits described above

may be coupled with higher levels of accountability, for example in the form of reporting, though these should be proportionate to the amount of funding received in line with the principle of minimal intervention. CSOs can also consider the use of voluntary self-regulatory mechanisms for accountability purposes.

**Good practice:** Facilitating access to resources for CSOs

**Highlights:** Enabling tax regimes through re-designation

**Example:** Tax re-designation (Romania)

Romania's Fiscal Code (Article 57, paragraph 4) allowed tax-paying individuals to allocate up to 2% of their income tax to support non-profit organizations, a church entity, or a private scholarship. This was recently increased to 3.5%. The Romanian Fiscal Authorities subsequently direct this to the chosen cause. According to the national Agency for Fiscal Administration, about 1.8 million of 6.1 million taxpayers used the mechanism in 2015 when filing their 2014 taxes, resulting in 27,956 entities benefiting from \$36 million in allocations. This demonstrates the potential of enabling tax regimes as instruments for domestic resource mobilization and the development of local philanthropy. Romania has in place numerous other measures that facilitate CSO access to resources, including exemptions from income tax, exemptions of income tax for revenues from grants and sponsorships, and incentivization of corporate donations through eligibility for tax deductions.

Governments can also give consideration to making funds directly available to support CSO initiatives, as well as other goods and services that CSOs could benefit from such as training or equipment. Here access to resources for CSOs could be supported through mechanisms and processes that allow for less bureaucratized, consistent, fair, transparent and more efficient access to public funds (including social contracting) with accountability on the part of both governments and CSOs.

**Good practice:** Facilitating access to resources for CSOs

**Highlight:** A multi-stakeholder entity on CSO-related policies

**Example:** Amendments to Bulgaria's Non-Profit Legal Entities Act (Bulgaria)

In September 2016, the Bulgarian parliament adopted amendments to Non-Profit Legal Entities Act (NPLEA) which contributed to an enhanced legal and regulatory environment for CSOs. A key amendment involved the establishment of a Council for Civil Society Development with the task to facilitate implementation of the state policy on supporting and financing civil society initiatives. The multi-stakeholder Council is amongst others to be composed of representatives of non-profit legal entities working on issues of public benefit. Its task is to decide on the allocation of funds for projects of public interest implemented by non-profit organizations. The regulations of the Council - which are developed by a working group comprising a large number of CSO representatives - will be subject to public consultation prior to their adoption. After the regulations have been adopted, a procedure will be launched for the selection of the CSO members of the Council. The amendments entered into force as of 1 January 2018.

A legal framework that supports CSOs in accessing resources and diversifying their funding, including from sources in CSOs' countries of operation, can contribute to more sustainable and demand-driven CSO programming. It can also make a contribution to sustainable development more broadly in pursuit of the 2030 Agenda, where it has been recognized that the mobilization of all resources is needed to realize the Agenda's ambitious goals and targets.

### Monitoring impacts on civil society from other laws, regulations and policies

The previous paragraph describes how CSOs benefit from legal frameworks that are CSO-specific and that create an environment that enables them to fulfil their varied roles in development. On the other hand, the environment in which CSOs operate can unfortunately also be negatively impacted by spillover effects from other (non-CSO specific) laws, policies and regulations. In many countries around the world, access to resources for CSOs has for example been negatively impacted by spillover effects of international standards and regulations on anti-money laundering (AML) and countering terrorist financing (CTF) promoted by the intergovernmental Financial Action Task Force (FATF).<sup>72</sup> Though the FATF standards have improved since June 2016 following engagement with civil society through the

Global Coalition of NPOs on FATF, there is merit in ongoing reflection on the unintended consequences of FATF policies on civil society worldwide.

**Good practice:** Monitoring unintended impacts on civil society from other laws, regulations and policies

**Highlights:** Removing unintended barriers to access to resources

**Good practice example:** The Global Coalition of NPOs on FATF (world)

The Intergovernmental Financial Action Task Force (FATF) sets standards and promotes measures to combat money laundering, terrorist financing and other related threats to the integrity of the international financial system and global security. FATF Recommendation no. 8, which deals with the non-profit sector, for many years characterized non-profit organizations as “particularly vulnerable” to terrorist financing abuse. In response, some banks, often in response to government policies governing the non-profit sector, implemented so-called “de-risking” practices. This led to some CSOs being subjected to stricter controls than banks’ other clients and resulted in inappropriate restrictions on CSO financial flows and operations, including delayed wire transfers, increased fees, termination of banking relationships and closing of accounts. Some governments also proceeded to adopt laws that restricted civil society and cross-border philanthropy. The Global NPO Coalition on FATF, a loose coalition of over 130 diverse non-profit organizations from 46 countries, has successfully voiced concerns around the adverse effects of international policies on counter-terrorism and anti-money laundering on non-profit organizations. It has advocated for changes in FATF policies – particularly Recommendation no. 8 – to undo and prevent the unintended negative consequences of FATF policies on CSOs. Recommendation no. 8 was revised and significantly improved in June 2016 following sustained Global NPO Coalition engagement with FATF. This revision removed the assertion that non-profit organizations are “particularly vulnerable” to terrorist abuse and introduced more nuanced language as well as language calling on states to respect the fundamental rights to freedom of association, assembly and expression.

The Global NPO Coalition established a constructive relationship with the FATF Secretariat, Policy Development Group and the Evaluation Group for exchange of reflections and ideas. Despite this, the FATF process continues to negatively and unduly impact civil society in a number of states and Global NPO Coalition advocacy towards FATF and FATF member governments continues.

## Ongoing monitoring of CSO-related issues

The space in which CSOs operate is in constant flux. Policies and actions undertaken by a multitude of different actors can have both direct and indirect influence on the space for CSOs in development, including in terms of legal and regulatory frameworks. Governments, but also CSOs, are encouraged to monitor the legal and regulatory environment in order to identify issues requiring attention.

**Good practice:** Ongoing monitoring of CSO-related issues

**Highlights:** CSOs monitoring the legal and regulatory environment around the world

**Tool:** The CIVICUS Monitor (world)

The CIVICUS Monitor (<https://monitor.civicus.org/>) is a cutting-edge research tool built by civil society. It aims to share reliable and up-to-date data on the state of protection of civic space – here defined as comprising the freedoms of expression, association and peaceful assembly – at a global scale. Its participatory methodology uses multiple information streams comprising both quantitative and qualitative data and is supported by a network of 20 established regional research partners spread out in all regions of the world. Based on the data, countries are placed in one of five broad rating categories: closed, repressed, obstructed, narrowed and open. This broad rating is complemented with individual country pages containing detailed narrative descriptions and constant updates. A unique feature of the CIVICUS Monitor is its emphasis on local ownership. Data generated by local civil society influences the ratings more strongly than data from other sources. As a tool developed by civil society for civil society, CIVICUS invites CSOs to participate in tracking changes in civic space by providing updates from their respective countries. Overall, by providing information that is both globally comparable and sufficiently nuanced to take account of complex local realities, the CIVICUS Monitor is intended to enable discussion and advocacy about civic space to be much more rooted in evidence.

Consideration could be given to the establishment of particular entities – such as CSO commissions or special rapporteurs – tasked with monitoring the legal and regulatory environment for CSOs. Overall, it is important to have a clear picture of the whole legal and regulatory environment, also because “although individual legislative measures in a given area may not necessarily violate the fundamental rights, a series of measures taken in different areas may, when taken together, increase the regulatory burden on civil society actors to such an extent that it may undermine their ability to operate.”<sup>73</sup>

**Good practice:** Ongoing monitoring of CSO-related issues

**Highlights:** CSOs monitoring the legal and regulatory environment and initiating dialogue with government

**Tool:** Enabling Environment National Assessment (EENA) (world)

EENA is an action-oriented and civil-society led research tool for CSOs designed to assess the legal, regulatory and policy environment for CSOs. The EENA looks at how laws and regulations in relation to civil society are implemented in practice, and how they impact on civil society. It focuses on six core dimensions: the ability of civil society groups to form, operate and access resources (all part of the freedom of association), the freedom of assembly, the freedom of expression and relations between civil society and governments. The EENAs are designed in such a way to create local ownership through the use of primary and grassroots-level data, as well as through inclusion of different stakeholders and different sectors of civil society. The findings are validated through a multi-stakeholder process with the dual purpose of: i) strengthening the capacity of civil society to advocate for an enabling environment, and ii) improving CSO-government relations. Between 2013 and 2016, the EENA was implemented in 22 countries worldwide. The EENA is part of the Civic Space Initiative, implemented by CIVICUS in partnership with the Article 19, ICNL, and the World Movement for Democracy.

In 2017-2018 the EENA methodology was revised to focus on civil society monitoring of SDG 16.10 on “fundamental freedoms” and access to information and SDG 17.17 on effective civil society partnerships. The revised methodology therefore aims to assess the national conditions for civil society to exercise the freedoms of association, assembly, and expression in accordance with international standards; the extent to which governments promote effective partnerships with civil society; and any changes to these aspects since the SDGs were adopted. The revised EENA methodology is currently being piloted in 4 countries (El Salvador, Indonesia, Armenia and South Africa).

### CSO-engagement in drafting or revising CSO-related laws, policies and regulations

Good practice calls for CSO engagement in developing or revising CSO-related laws, policies and regulations to help ensure that these are indeed supportive of CSOs in their full diversity. This includes laws, policies and regulations that may have become outdated, or have been found to be unintentionally inconsistent.

The engagement of CSOs in such processes is appropriate given that CSOs are the primary stakeholders. It is also in line with what is called for under Part 1: Multi-stakeholder Dialogue. In a similar vein, CSOs are encouraged to stay abreast of developments and to identify and capitalize on opportunities for engagement and potential influencing. Ideally, new laws, policies and regulations are born out of a thorough collaboration between government and CSOs to ensure that the outcome resonates amongst all parties.

**Good practice entails:** Engagement of CSOs in drafting or revising CSO-related laws, policies and regulations

**Highlights:** Collaboration between government and CSOs in establishing a new legal framework

**Good practice example:** Legal framework for Civil Society Organizations (Brazil)

In Brazil, CSOs for many years faced challenges due to legal uncertainty, institutional instability, lack of transparency and limited control over the effectiveness of partnerships, including with the government. Spurred by Brazil's rapid economic growth and the increasingly important role of CSOs in delivering social services, CSOs in Brazil called for reform. “Plataforma por um Novo Marco Regulatório das Organizações da Sociedade Civil” – an initiative from a group of CSOs representing more than 50,000 organizations, social movements and networks – aimed to create a new legal regulatory framework for CSOs. A new law regulating the partnership between CSOs and public authorities (Law 13.019/2014) was approved by the National Congress and signed by the President in July 2014. The law was successful due to a number of elements including civil society's intensive engagement (with a coordinated advocacy approach through the plataforma, broad consultations (with an inter-ministerial working group comprising of 7 ministries and 14 CSOs (7 acting and 7 substitutes) organizing numerous public debates and bilateral meetings); strong leadership from the executive which identified this as a priority item, and lastly cross-party support in both houses of congress. Importantly, the law also foresaw in the establishment of a national body (a council for collaboration and promotion) – comprising representatives from both government and CSOs - with the aim of strengthening the good practices and the framework for partnerships with CSOs.





# **ANNEX A**

## **SOURCES OF EXAMPLES USED**



## Part 1: Multi-stakeholder Dialogue

Example	Sources
Development Cooperation Committee (DCC) (Iceland)	Extracted from Government of Iceland (2008 No. 121, 2016 version), <i>Act on Iceland's International Development Cooperation (2008, no. 121)</i> , <a href="https://www.government.is/media/utanrikisraduneyti-media/media/MFA_pdf/Act-on-Iceland's-International-Development-Cooperation.pdf">https://www.government.is/media/utanrikisraduneyti-media/media/MFA_pdf/Act-on-Iceland's-International-Development-Cooperation.pdf</a> received from Iceland Ministry for Foreign Affairs. Communication with the Ministry of Foreign Affairs in Iceland, March 2018.
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## Part 2: CSO Development Effectiveness, Transparency and Accountability

Example	Sources
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## Part 4: Legal and Regulatory Environment

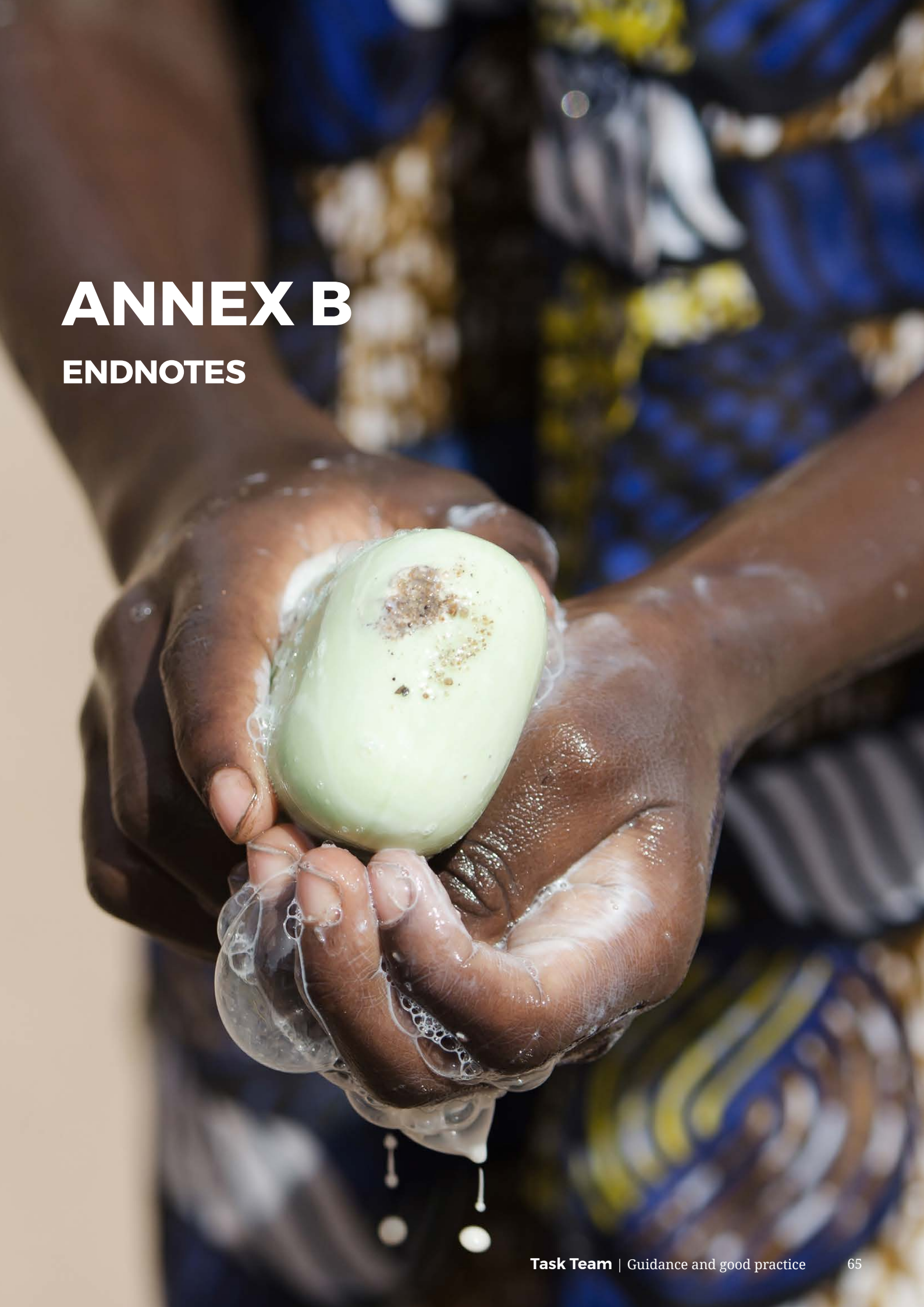
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The Global Coalition of NPOs on FATF	ICNL (2016) , “Survey of Trends Affecting Civic Space: 2015-16”, Global Trends in NGO law, volume: 7, issue: 4, p. 4, <a href="http://www.icnl.org/research/trends/trends7-4.pdf?pdf=trends7-4">http://www.icnl.org/research/trends/trends7-4.pdf?pdf=trends7-4</a> ; The Global NPO Coalition on FATF, <a href="http://fatfplatform.org/about/">http://fatfplatform.org/about/</a> ; and Financial Action Task Force (2012), “International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation: the FATF Recommendations”, <a href="http://www.fatf-gafi.org/media/fatf/documents/recommendations/pdfs/FATF_Recommendations.pdf">http://www.fatf-gafi.org/media/fatf/documents/recommendations/pdfs/FATF_Recommendations.pdf</a> .
Enabling Environment National Assessment (EENA)	CIVICUS (2017), “Contested and under pressure: A snapshot of the enabling environment of civil society in 22 countries”, <a href="https://www.civicus.org/images/EENA_Report_English.pdf">https://www.civicus.org/images/EENA_Report_English.pdf</a> .
Legal framework for Civil Society Organizations (Brazil)	ICNL (2014), “Towards a new relation of partnership between civil society organisations and the state: The legal framework for civil society organisations and Law 13.019 in Brazil”, <a href="http://www.icnl.org/research/library/files/queue/Scardone_ICNL_FINAL.pdf">http://www.icnl.org/research/library/files/queue/Scardone_ICNL_FINAL.pdf</a> .

# ANNEX B

## ENDNOTES



- 1 “CSOs can be defined to include all non-market and non-state organizations outside of the family in which people organize themselves to pursue shared interests in the public domain. Examples include community-based organisations and village associations, environmental groups, women’s rights groups, farmers’ associations, faith-based organizations, labour unions, co-operatives, professional associations, chambers of commerce, independent research institutes and the not-for-profit media”. OECD (2010), *Civil Society and Aid Effectiveness. Findings, Recommendations and Good Practice*, p. 26, [https://read.oecd-ilibrary.org/development/civil-society-and-aid-effectiveness\\_9789264056435-en#page1](https://read.oecd-ilibrary.org/development/civil-society-and-aid-effectiveness_9789264056435-en#page1).
- 2 The commitments were made at a series of high-level events on aid and development effectiveness: the Third and Fourth High Level Fora on Aid Effectiveness in Accra (2008) and Busan (2011), and the First and Second High Level Meetings of the Global Partnership for Effective Development Cooperation in Mexico City (2014) and Nairobi (2016).
- 3 Ibid.
- 4 Nairobi Outcome Document (NOD) (2016), <http://effectivecooperation.org/wp-content/uploads/2016/12/OutcomeDocumentEnglish.pdf>.
- 5 Addis Ababa Action Agenda (AAAA) (2015), [http://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA\\_Outcome.pdf](http://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf), para 58.
- 6 The Global Partnership’s 2016 Progress Report concluded that progress in creating an enabling environment is limited, and that there is room for improvement. In the NOD, there is recognition of a trend of shrinking space for CSOs and a commitment to reverse this trend. See Global Partnership (2016), *Making Development Co-Operation More Effective*, <http://www.oecd.org/development/making-development-co-operation-more-effective-9789264266261-en.htm> and NOD, para. 18.
- 7 As part of a Stock-take of Indicator 2 monitoring, conducted during the Global Partnership’s second monitoring round in 2015/2016, the Task Team found that one of the main challenges in monitoring the CSO-related commitments was insufficient awareness about the CSO-related commitments. The main findings of the Stock-take are compiled in the consolidated 2016 report “*Global Partnership Initiative 12 Stock-take of Indicator Two Monitoring*”, <https://taskteamcso.com/activities/global-partnership-initiative-12/?activity=past>.
- 8 The Task Team distributed its *Development of Guidance for Indicator Two: An Invitation to Engage* at HLM2, while examples of good practice from the country level were, amongst others, gathered as part of the research for the Task Team’s 2016 Stock-take of Indicator Two monitoring. The Task Team also received examples from numerous Task Team participants and affiliates. Task Team (2016), *Development of Guidance for Indicator Two: An Invitation to Engage*, <https://taskteamcso.com/wp-content/uploads/2019/04/development-of-guidance-for-indicator-two.pdf>.
- 9 OECD (2012), *Partnering with Civil Society: 12 Lessons from DAC Peer Reviews*, <http://www.oecd.org/dac/peer-reviews/partneringwithcivilsociety.htm>
- 10 The term “provider” is used in this Guidance for consistency with the terminology of the Global Partnership. Elsewhere these institutions that provide official development assistance, most of which members of the Organization for Economic Co-operation and Development’s Development Assistance Committee, are called donors, or, in aid recipient countries, they may be called development partners.
- 11 Accra Agenda for Action (AAA) articles 8 and 13; Busan Partnership Agreement articles 12, 21 and 22; Mexico Communiqué articles 12 and 15.
- 12 Global Partnership for Effective Development Cooperation (2016), *Making Development Co-operation More Effective, 2016 Progress Report*, <http://www.oecd.org/dac/making-development-co-operation-more-effective-9789264266261-en.htm>.
- 13 Fowler A., Biekart K. (2017) “Multi-Stakeholder initiatives for sustainable development goals: The importance of interlocutors”. *Public Administration and Development*, vol. 37, n. 2, p. 81-93.
- 14 Inter-American Development Bank (2017), *Meaningful Stakeholder Consultation*, <https://publications.iadb.org/bitstream/handle/11319/8454/Meaningful-Stakeholder-Consultation.pdf?sequence=3>.
- 15 Dodds, F. (2015), “Multi-stakeholder partnerships: Making them work for the Post-2015 Development Agenda”, Global Research Institute, [http://www.un.org/en/ecosoc/newfunc/pdf15/2015partnerships\\_background\\_note.pdf](http://www.un.org/en/ecosoc/newfunc/pdf15/2015partnerships_background_note.pdf).
- 16 Commonwealth Human Rights Initiative (2008), *Implementing Access to Information: A practical guide for operationalising access to information laws*, [http://www.humanrightsinitiative.org/publications/rti/implementing\\_ati.pdf](http://www.humanrightsinitiative.org/publications/rti/implementing_ati.pdf).



- 17 Task Team on CSO Development Effectiveness and Enabling Environment (2016), *Global Partnership Initiative 12 Stock-take of Indicator Two Monitoring*, <https://taskteamcso.com/activities/global-partnership-initiative-12/?activity=past>.
- 18 Task Team on CSO Development Effectiveness and Enabling Environment (2016), Case Study Review: Country Context and Ownership in Multi-Stakeholder Initiatives, <http://effectivecooperation.org/2016/07/case-study-review-country-context-and-ownership-in-multi-stakeholder-initiatives/>
- 19 Global Partnership for Effective Development Cooperation (2016), *Making Development Cooperation More Effective, 2016 Progress Report*, <http://www.oecd.org/dac/making-development-cooperation-more-effective-9789264266261-en.htm>
- 20 OECD (2012), *Partnering with Civil Society, 12 Lessons from DAC Peer Reviews*, <https://www.oecd.org/dac/peer-reviews/12%20Lessons%20Partnering%20with%20Civil%20Society.pdf>
- 21 Accra Agenda for Action (AAA) (2008), para. 20a-b. Though discussion on issues of CSO accountability pre-dates the aid and development cooperation effectiveness paradigm, e.g. see Ebrahim, A., (2003), “Accountability in practice: Mechanisms for NGOs”, *World Development*, 31(5), 813-829; Edwards, M. and D. Hulme (eds.) (1996), *Non-governmental Organisations – Performance and Accountability: Beyond the Magic Bullet*, Earthscan, London.
- 22 Prakash, A. and M.K. Gugerty (2010), “Trust but verify? Voluntary regulation programs in the non-profit sector”. *Regulation and Governance*, 4(1), 22-47.
- 23 Aulick, K. (2014), “Learning Agenda Mini-Case #12, Kenya, Viwango”, [http://www.developmentiscapacity.org/sites/default/files/12-Viwango-Kenya-LA Mini Case.pdf](http://www.developmentiscapacity.org/sites/default/files/12-Viwango-Kenya-LA%20Mini%20Case.pdf).
- 24 Gugerty, M.K. (2010), “The Emergence of Nonprofit Self-Regulation in Africa”. *Nonprofit and Voluntary Sector Quarterly* 39 (6): 1087–1112.
- 25 Guo, C. and J. Musso (2007), “Representation in Nonprofit and Voluntary Organizations: A Conceptual Framework”, *Nonprofit and Voluntary Sector Quarterly*, 36(2), 308-326, p. 311.
- 26 Notably, three of the above-referenced Istanbul Principles address the ownership issue, specifically principles on 1) human rights and social justice; 3) empowerment, ownership and participation, and 6) equitable partnerships.
- 27 Sida, “Human Rights Based Approach at Sida”, <http://www.sida.se/English/partners/resources-for-all-partners/methodological-materials/human-rights-based-approach-at-sida/>.
- 28 World Vision, INTRAC, Social Impact Lab and CDA (2016), “Using beneficiary feedback to improve development programmes: findings from a multi-country pilot”, <https://www.intrac.org/wpcms/wp-content/uploads/2016/09/BFM-key-findings-summary.pdf>, cited in Global Standard for CSO Accountability (2017), *12 Commitments for Dynamic Accountability: Examples of Good CSO Accountability Practice*, <http://www.csostandard.org/wp-content/uploads/2017/11/Examples-of-Good-CSO-Accountability-Practice.pdf>.
- 29 Additional information on Theories of Change is available under Part 3 of this Guidance.
- 30 See discussion of the “Goldilocks” or “right-fit” principles from Innovations for Poverty Action, <https://www.poverty-action.org/goldilocks> and in this Guidance’s good practice box.
- 31 Innovations for Poverty Action, <https://www.poverty-action.org/goldilocks>.
- 32 IATI Summary Statistics, [http://dashboard.iatistandard.org/summary\\_stats.html](http://dashboard.iatistandard.org/summary_stats.html). Last accessed October 2, 2018.
- 33 IATI Summary Statistics, [http://dashboard.iatistandard.org/summary\\_stats.html](http://dashboard.iatistandard.org/summary_stats.html). Last accessed October 2, 2018.
- 34 CIVICUS (2011), *Bridging the Gaps: Citizens, organisations and dissociation. Civil Society Index summary report: 2008-2011*, p. 40, <http://www.civicus.org/downloads/Bridging%20the%20Gaps%20-%20Citizens%20%20Organisations%20and%20Dissociation.pdf>.
- 35 Accra Agenda for Action, para. 20b
- 36 Provider flows to CSOs have fluctuated over time but the general trend has been an increase in absolute flows to and through CSOs, while the share of bilateral official development assistance CSOs receive has stabilized at approximately fifteen percent (2016). See OECD (2018), *Aid for Civil Society Organisations*, <https://www.oecd.org/dac/financing-sustainable-development/development->



finance-topics/Aid-for-Civil-Society-Organisations-2015-2016.pdf and OECD (2013), *Aid for CSOs*, <http://www.oecd.org/dac/peer-reviews/Aid%20for%20CSOs%20Final%20for%20WEB.pdf>

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- 40 Holzapfel, S. (2016), “Boosting or hindering aid effectiveness? An assessment of systems for measuring donor agency results”, *Public Administration and Development*, 36, 3-19.
- 41 As noted in the *Code of Practice on harmonization of donors’ requirements for CSO funding* developed under the leadership of Sida, with input from providers of the International Donor Group, and CSOs.
- 42 Task Team on CSO Development Effectiveness and Enabling Environment (2014), *Review of Evidence: Progress on Civil Society-related Commitments of the Busan High Level Forum*, p. 17, <https://taskteamcsos.com/wp-content/uploads/2019/04/Task-Team-Review-of-Evidence.pdf>.
- 43 INTRAC and Danida (2014), *Multi-donor Funds in support of Civil Society – A guidance note for Danish Missions*, p. 4, <http://amg.um.dk/en/policies-and-strategies/policy-for-support-to-danish-civil-society/guidance-note/>.
- 44 OECD (2014), *Engaging with the Public: 12 Lessons from DAC Peer Reviews and the Network of DAC Development Communicators*, <https://www.oecd.org/dac/peer-reviews/12%20Lessons%20Engaging%20with%20the%20public.pdf>.
- 45 OECD (2012), *Partnering with Civil Society: 12 Lessons from DAC Peer Reviews*, p. 17, <http://www.oecd.org/dac/peer-reviews/12%20Lessons%20Partnering%20with%20Civil%20Society.pdf>.
- 46 OECD (2014), *Engaging with the Public: 12 Lessons from DAC Peer Reviews and the Network of DAC Development Communicators*, p. 39 <https://www.oecd.org/dac/peer-reviews/12%20Lessons%20Engaging%20with%20the%20public.pdf>.
- 47 Further guidance on how providers can address the CSO enabling environment is available in: Ariadne, European Foundation Centre, and International Human Rights Funders Group (2015), *Challenging the Closing Space for Civil Society: A Practical Starting Point for Funders*, [http://www.ariadne-network.eu/wp-content/uploads/2015/03/Ariadne\\_ClosingSpaceReport-Final-Version.pdf](http://www.ariadne-network.eu/wp-content/uploads/2015/03/Ariadne_ClosingSpaceReport-Final-Version.pdf); ICNL (2018), *Effective Donor Responses to the Challenge of Closing Civic Space*, <http://www.icnl.org/news/2018/Effective%20donor%20responses%20FINAL%201%20May%202018.pdf>; Sida (2017), *Guiding Principles for Sida’s Engagement with and Support to Civil Society – Prototype*.
- 48 OECD (2012), *Partnering with Civil Society: 12 Lessons from DAC Peer Reviews*, p. 13, <http://www.oecd.org/dac/peer-reviews/partneringwithcivilsociety.htm>
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- 50 Accra Agenda for Action, para. 20 c.
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- 52 Busan Partnership Agreement (2011), para. 22(a), Mexico Communiqué (2014), para. 15, and Nairobi Outcome Document (2016), para 18.
- 53 Internationally, these fundamental freedoms are amongst other encompassed in the Universal Declaration for Human Rights (articles 19 and 20) and the International Covenant on Civil and Political Rights (articles 19, 21 and 22). Regionally, they are encompassed amongst others in the African Charter on Human and Peoples’ Rights (articles 9, 10 and 11), American Convention on

- Human Rights (articles 13, 15 and 16), the Arab Charter on Human Rights (article 28) and the European Convention on Human Rights (articles 10 and 11) as well as associated instruments such as the African Commission on Human and Peoples' Rights resolution 5 on the Right to Freedom of Association and resolution 62 on the Adoption of the Declaration of Freedom of Expression in Africa.
- 54 It is recognized that these rights are not absolute and can be subject to restrictions. However such restrictions are considered to be the exception (rather than the rule) and need to be prescribed by law and "necessary in a democratic society". See United Nations Special Rapporteur on the Freedoms of Peaceful Assembly and of Association (UNSR) (2012), "Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association, Maina Kiai", A/HRC/20/27, [http://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session20/A-HRC-20-27\\_en.pdf](http://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session20/A-HRC-20-27_en.pdf).
  - 55 World Movement for Democracy et al (2012), "Defending Civil Society Report", [http://www.defendingcivilsociety.org/dl/reports/DCS\\_Report\\_Second\\_Edition\\_English.pdf](http://www.defendingcivilsociety.org/dl/reports/DCS_Report_Second_Edition_English.pdf).
  - 56 Anheier, K (2017), "Civil society challenged: towards an enabling policy environment", Discussion Paper no. 2017-45, Economics-ejournal, <http://www.economics-ejournal.org/economics/discussionpapers/2017-45>.
  - 57 ICNL (2009), *Global Trends in NGO Law*, volume 1, issue 1, p. 4, <http://www.icnl.org/research/trends/trends1-1.pdf?pdf=trends1-1>
  - 58 "An association refers to any group of individuals or any legal entities brought together in order to collective act, express, promote, pursue or defend a field of common interests". The word "association" refers, inter alia, to civil society organizations, clubs, cooperatives, NGOs, religious associations, political parties, trade unions, foundations or even online associations". See United Nations Special Rapporteur on the Freedoms of Peaceful Assembly and of Association (2012), "Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association, Maina Kiai", A/HRC/20/27, paras. 52-53, [http://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session20/A-HRC-20-27\\_en.pdf](http://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session20/A-HRC-20-27_en.pdf).
  - 59 "Such as on the basis of race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status." See United Nations Special Rapporteur on the Freedoms of Peaceful Assembly and of Association (2012), "Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association, Maina Kiai", A/HRC/20/27, para. 13, [http://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session20/A-HRC-20-27\\_en.pdf](http://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session20/A-HRC-20-27_en.pdf).
  - 60 Ibid, para. 56.
  - 61 United Nations Special Rapporteur on the Freedoms of Peaceful Assembly and of Association (2015), "Rights to freedom of peaceful assembly and of association – Note by the Secretary General", A/70/266, [http://freeassembly.net/wp-content/uploads/2015/09/A\\_70\\_266\\_ENG.pdf](http://freeassembly.net/wp-content/uploads/2015/09/A_70_266_ENG.pdf).
  - 62 United Nations Special Rapporteur on the Freedoms of Peaceful Assembly and of Association (2012), "Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association, Maina Kiai", A/HRC/20/27, [http://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session20/A-HRC-20-27\\_en.pdf](http://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session20/A-HRC-20-27_en.pdf).
  - 63 UNDP (2013), "Working with Civil Society in Foreign Aid: Possibilities for South-South Cooperation", <http://www.cn.undp.org/content/dam/china/docs/Publications/UNDP-CH03%20Annexes.pdf>.
  - 64 Human Rights Committee (2011), "General Comment No. 34 – Article 19: Freedoms of opinion and expression", CCPR/C/GC/34, para. 11, <https://www2.ohchr.org/english/bodies/hrc/docs/gc34.pdf>.
  - 65 See for example, Agenda 2030, para. 70.
  - 66 United Nations Special Rapporteur on the Freedoms of Peaceful Assembly and of Association (2015), "Rights to freedom of peaceful assembly and of association – Note by the Secretary General", A/70/266, [http://freeassembly.net/wp-content/uploads/2015/09/A\\_70\\_266\\_ENG.pdf](http://freeassembly.net/wp-content/uploads/2015/09/A_70_266_ENG.pdf).
  - 67 United Nations Special Rapporteur on the Freedoms of Peaceful Assembly and of Association (2013), "Report of the Special Rapporteur on the Rights to Freedom of Peaceful Assembly and of Association", A/HRC/23/39, para. 24, [http://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session23/A.HRC.23.39\\_EN.pdf](http://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session23/A.HRC.23.39_EN.pdf)
  - 68 Ibid, para. 9.
  - 69 Ibid, para. 28.
  - 70 Undue restrictions on the ability of CSOs to access resources are in violation of the right to freedom

of association. United Nations Special Rapporteur on the Freedoms of Peaceful Assembly and of Association (2013), “Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association, Maina Kiai”, A/HRC/23/39, paras. 15-18, [https://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session23/A.HRC.23.39\\_EN.pdf](https://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session23/A.HRC.23.39_EN.pdf).

- 71 European Center for Not-for-Profit Law (2015), “Legal Regulation of Economic Activities of Civil Society Organizations”, <http://ecnl.org/wp-content/uploads/2015/07/ECNL-Economic-Activities.pdf>.
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- 73 European Union Agency for Fundamental Rights (2017), *Challenges facing civil society organisations working on human rights in the EU*, <http://fra.europa.eu/en/publication/2018/challenges-facing-civil-society-orgs-human-rights-eu>.





