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WHY THESE GUIDANCE MATERIALS?

The Global Standard for CSO Accountability has been developed in a participatory process by a partnership of nine established Accountability Initiatives from across the world.¹ Built on their practical experience and together with a wide range of consultative partners, they have created a common accountability framework for Civil Society Organisations (CSOs) that places continuous stakeholder dialogue at the centre of their work.

These Guidance Materials complement the Global Standard and offer practical advice on how to use the Global Standard to various stakeholders, such as CSO Accountability Initiatives, individual CSOs, policy makers and funders.

By further defining the 12 Commitments and their corresponding Key Actions, this document suggests steps to work towards a global CSO practice in which CSOs are truly accountable to all of their stakeholders for their impact, approach and organisational processes.

The suggestions in the Guidance Materials depart from the Global Standard’s nature as a voluntary reference standard, which requires adaptation by each user to its own character, institutional capacity and cultural context. They place particular importance on stakeholder dialogue and the systematic use of feedback, a task that goes beyond the mere collection of opinions, perceptions and needs. Instead, it takes into account the institutional requirements needed to analyse the information gathered, to discuss the feedback with those who provided it, and consequently to make the required changes. By providing guidance on how to close this feedback loop, the Guidance Materials are an important tool for the implementation of what the Global Standard and its partners understand as dynamic accountability.

¹ The nine project partners are Accountable Now, the Australian Council for International Development (ACFID), the Balkan Civil Society Development Network (BCSDN), the Cooperation Committee for Cambodia (CCC), InterAction, the NGO Quality Assurance Certification Mechanism (QuAM), Rendir Cuentas, Viwango, and the Voluntary Action Network India (VANI). They are supported by the International Civil Society Centre as an implementing partner with funding from the Swedish International Development Cooperation Agency (Sida).
learn from and improve dialogue with their constituents and partners

define benchmarks, indicators and set baselines to monitor and evaluate progress over time

develop surveys, questionnaires and mechanisms to measure this progress

develop systems for self-regulation and verification, such as self-evaluation, peer review or eventual certification

design and improve projects, policies, strategies and activities

align their own standards and codes with the Global Standard

develop capacity building frameworks and tools and offer targeted support based on organisational needs

facilitate discussions on the protection of an enabling environment

improve their understanding about the work of CSOs, their roles and responsibilities

hold CSOs accountable
The Guidance Materials are organised by the Global Standard’s three Clusters and its 12 Commitments. For each Commitment, it explains the importance of and rationale for CSOs activities and how each Commitment’s fulfilment will contribute to increased accountability and positive lasting changes. Each Commitment lists four or five observable Key Actions that indicate whether CSOs are living up to the Commitments.
Possible progress indicators towards fulfilment of the Commitment further help to monitor a CSO’s progress towards implementing the Global Standard. They feature in a non-exhaustive list, are tied to the Commitment at large and suggest a wide range of possible qualitative measures to demonstrate progress or to indicate possible set-backs. Users can take them as they are, adjust them to their specific needs or use them as guidance to formulate new, more specific and measurable indicators. The progress indicators ask for two types of evidence:

Processes, policies and structures point to internal changes and impacts within the organisation that enable the CSO to perform the Key Actions. Stakeholder Feedback indicates the perceived impacts that the CSO’s actions have on stakeholders and their lives. Both types of evidence are equally important in measuring impact and the suggested list allows different types of organisations flexibility in how they want to demonstrate progress relative to their respective contexts, objectives and capacities. Ideally, CSOs should always triangulate evidence obtained from formal sources with the perceptual data received through feedback. This ensures they can correctly interpret data obtained and establish that their work really produces the desired results.

Guiding Questions for Reflection and Action towards the fulfilment of each Commitment complement the possible progress indicators. They encourage deeper reflection and dialogue within the organisation as well as with other stakeholders, particularly on challenges in implementation. Furthermore, the Guiding Questions can trigger the development and formulation of monitoring and evaluation questions that can later be used to gather feedback and perceptual input.

All indicators, means of verification, guiding questions and examples are suggestions to the users, who can chose and adjust them according to their local and cultural context, their type of organisation or the desired level and rigor of impact they want to monitor or evaluate.

Key terms and definitions used throughout the Global Standard and the Guidance Materials are included in a glossary at the end of this document.

SEND US YOUR FEEDBACK
We are eager to learn which elements of the Guidance Materials are helpful and which elements could be further improved. Therefore we invite you to submit any comments, feedback and inquiries to feedback@csostandard.org. For more information, such as related resources and documents under development, please visit www.csostandard.org.
In a just and equal society everyone can enjoy the same rights and freedoms to make choices about their lives regardless of their nationality, location, gender, gender identity, age, origin, ethnicity, indigeneity, religion, ability, class, socio-economic status, or any other status. Justice and equality allow people to participate in the decisions that affect their lives and hold those in power to account. As civic actors seeking change in conjunction with people, CSOs must actively work towards inclusive societies and attempt to influence behaviours, cultures and systems to ensure that all people – especially the most vulnerable and marginalised – are treated justly and equally.

JUSTICE AND EQUALITY
We will address injustice, exclusion, inequality, poverty and violence to create healthy societies for all.

KEY ACTIONS

1.1
Listen to people, understand and address the root causes and effects of injustice, violence and inequality.

1.2
Lead by example: Be inclusive, respect and promote human rights in our organisation and make sure we do no harm ourselves.

1.3
Support people to know their rights and to hold accountable those responsible for respecting, protecting and fulfilling them.

1.4
Collaborate with other actors to collectively address the root causes and effects of injustice, violence and inequality and to ensure all people’s rights are respected and protected.
PROCESSES, POLICIES AND STRUCTURES
Evidence, such as assessments, planning, monitoring and evaluation reports, policy statements, partner agreements or other possible sources demonstrates that:

- The CSO conducts regular participatory and systemic context and conflict analyses and discusses and undertakes necessary changes together with its stakeholders.
- The CSO's programming and different types of interventions are based on the actual needs and priorities set by the people it aims to support or advocate for.
- The CSO's work has direct impacts on the realisation of justice, peace and equal rights for all.
- The CSO regularly identifies and assesses the risks that stakeholders face with regards to discrimination, violence, abuse, exploitation or neglect, and develops strategies to prevent or mitigate this. The CSO does all it can to avoid exposing people to further harm.
- The CSO collaborates with a diverse group of stakeholders in the promotion of justice and equal rights for all.

STAKEHOLDER FEEDBACK
Evidence, such as surveys, focus group discussions, interviews, newspaper articles, partner statements, feedback and complaints handling mechanisms or other possible sources demonstrates that:

- Stakeholders consider that the CSO's programs understand and respond to their specific needs, underlying problem causes, and culture.
- Stakeholders consider that the CSO is inclusive and does no harm.
- Stakeholders are satisfied with the information and opportunities they have to assert their rights towards those responsible for fulfilling them.
- Stakeholders are satisfied with the way the CSO responds to their feedback and the opportunities to influence the organisation's decision-making.
- Stakeholders consider that the CSO works with key stakeholders to have a meaningful impact on structural and cultural causes of poverty, exclusion, violence, injustice and inequality.

GUIDING QUESTIONS FOR REFLECTION AND ACTION

- How do you obtain, validate and analyse information about root causes of poverty, exclusion, violence, injustice and inequality?
- What are the impacts of your presence and activities on different groups and what do you do to mitigate unintended negative effects?
- How do you inform people about their rights and who to claim them from, including within your own organisation? How do you support them in asserting these rights?
- How do you ensure that your work continuously makes progress towards eliminating root causes of injustice and inequality?
- How do you engage with key stakeholders who are able to drive change in laws and policies as well as in socio-cultural norms, attitudes and behaviours?
- What are successful approaches to obtain buy-in for your programs from different kinds of stakeholders?
CLUSTER A / WHAT WE WANT TO ACHIEVE

COMMITMENT 2

WOMEN’S RIGHTS AND GENDER EQUALITY

We will promote women’s and girls’ rights and enhance gender equality.

The realisation of gender equality is a vital element for the socio-economic development of peaceful societies. Yet many women and girls still experience discrimination and encounter exclusion from power, education and opportunities for financial independence. Access to these crucial political and economic resources enables more women and girls to participate fully in society and achieve their true potential. CSOs must promote behaviours and attitudes that ensure the opportunities, rights and obligations of both women and men are recognised and respected in all spheres of life, including within their own organisations.

KEY ACTIONS

2.1
Listen to women, men, girls and boys to understand and address the root causes and effects of discrimination and gender inequality.

2.2
Lead by example: Address gender inequality and ensure women’s rights are respected in all we do.

2.3
Empower women and girls to live more fulfilled lives.

2.4
Work closely with all parts of society, including men and boys, to drive lasting economic, political and social change towards women’s and girls’ rights and gender equality.
PROCESSES, POLICIES AND STRUCTURES
Evidence, such as assessments, planning, monitoring and evaluation reports, policy statements, partner agreements or other possible sources demonstrates that:

• The CSO conducts regular participatory and systemic gender analyses and discusses and undertakes necessary changes together with its stakeholders.
• The CSO promotes and advances women’s empowerment and gender equality in its programs, policies, structures and employment practices.
• The CSO and its programs create opportunities for women and girls to enjoy the same rights and obligations in all spheres of life as men and boys.
• The CSO specifically addresses men and boys as crucial stakeholders in prevailing social relations.
• The CSO collaborates with a diverse group of stakeholders in the promotion and respect of women’s rights, including the hard-to-reach.
• The CSO provides effective staff training on topics such as gender analysis, gender programming, gender equality and equity, gender identity and gender related rights.
• The CSO’s planning process includes consultation with those marginalised due to their gender, in particular women and girls, to allow for contextual analysis of the barriers to their inclusion and identification of opportunities for their participation.

STAKEHOLDER FEEDBACK
Evidence, such as surveys, focus group discussions, interviews, newspaper articles, partner statements, feedback and complaints handling mechanisms or other possible sources demonstrates that:

• Women and girls consider that the CSO’s programs respond to their specific needs and opportunities, while acknowledging their culture.
• Stakeholders, especially women and girls, consider that the CSO successfully promotes and advances the realisation of gender equality.
• Staff and volunteers consider that the CSO provides equal opportunities for women within the organisation and recognises their specific needs.
• Women and girls are satisfied with the information and opportunities they have to assert their rights.
• Stakeholders, especially women and girls, consider that the CSO works with the key stakeholders and organisations to have a meaningful impact on structural and cultural causes of gender-based discrimination.

GUIDING QUESTIONS FOR REFLECTION AND ACTION

• What are the impacts of your work that specifically contribute to the realisation of women’s rights and gender equality?
• How do you assess your organisation’s own structures, norms, attitudes and behaviours towards women and men and how do you ensure equal opportunities for them?
• How do you inform women and girls about their rights and whom to claim them from, including within your own organisation? How do you support them in asserting these rights in the public and private spheres?
• How do you ensure that your work continuously makes progress towards lasting economic, political and social change for women and girls?
• How do you engage with key stakeholders and organisations that are able to drive change in laws and policies as well as in socio-cultural norms, attitudes and behaviour?
• What are successful approaches to obtain buy-in for your programs from different kinds of stakeholders?
A healthy planet is essential to sustain life now and to ensure future generations continue to thrive all around the globe. But the consequences of environmental degradation, especially pollution, climate change and biodiversity loss are disproportionately felt by the poorest and most marginalised in society. In the search for clean, healthy and sustainable policies and practices that benefit humanity and the planet, CSOs must develop and implement strategies that contribute to the protection of the natural environment. These strategies have to start by influencing a change in the behaviour of individuals, including within our own organisations, but should also consider ways to alter the political and economic systems.

**KEY ACTIONS**

3.1 Listen to people and consult experts to understand the environmental issues faced by people and nature, and how to best address them.

3.2 Lead by example: Map our organisation’s environmental impact, minimise it to the extent possible and be open about our successes and failures.

3.3 Motivate and support people to protect the environment and to promote systemic change for a healthy planet.

3.4 Collaborate with actors from different sectors to develop innovative and systemic solutions to environmental issues.
PROCESSES, POLICIES AND STRUCTURES
Evidence, such as assessments, planning, monitoring and evaluation reports, policy statements, partner agreements or other possible sources demonstrates that:

• The CSO conducts regular participatory and systemic environmental assessments and impact analyses and discusses and undertakes necessary changes together with its stakeholders.
• The CSO promotes and advances the protection of the environment in its programs, operations and policies.
• The CSO has policies and procedures to monitor, prevent and mitigate its negative environmental impact.
• The CSO publishes information about its efforts towards environmental protection and their effects.
• The CSO creates opportunities for people to protect the environment and to work on systemic changes.
• The CSO engages with all relevant actors and employs new approaches and techniques in the protection of the environment.

STAKEHOLDER FEEDBACK
Evidence, such as surveys, focus group discussions, interviews, newspaper articles, partner statements, feedback and complaints handling mechanisms or other possible sources demonstrates that:

• Stakeholders consider that the CSO responds to their specific challenges, needs and opportunities while sensitively acknowledging their own resources and cultural practices.
• Stakeholders acknowledge the CSO's efforts to protect the environment, are aware of its positive and negative impacts, and approve of its efforts to mitigate negative effects.
• Stakeholders consider that the CSO's work has contributed to an increase in their consciousness and knowledge about the need to protect the environment and about different means to do so.
• Stakeholders report that the CSO encouraged them to participate in activities to protect the environment, both individually and collectively.
• Stakeholders consider that the CSO meaningfully contributes to systemic changes to protect the environment.
• Stakeholders consider that the CSO works with the necessary people and organisations to create innovative solutions.

GUIDING QUESTIONS FOR REFLECTION AND ACTION

• How do you know that the steps you have taken to minimise your negative environmental impacts work?
• How do you share what you have learned from assessing your environmental impacts with others?
• How do you educate people about their impact on the environment, including staff and volunteers of your own organisation?

• How do you know your support is useful in enabling people to protect the environment themselves?
• How do you engage with other actors that are able to drive changes in laws and policies, new technologies, as well as in socio-cultural attitudes and behaviour?
• How do you ensure that your work continuously makes progress towards lasting positive environmental sustainability?
Achieving the overarching goals of social inclusion, environmental protection and economic growth in the present must not compromise the ability of future generations to meet their own needs. Lasting positive change requires CSOs to undertake long-term strategies in partnership with other actors and organisations. A long-term and inclusive approach that addresses the root causes of current problems and that focuses on achieving sustainable impacts will contribute to increasing the trust in and the legitimacy of CSOs.

**LASTING POSITIVE CHANGE**

We will deliver long-term positive results.

**KEY ACTIONS**

4.1 Learn from people and partners where we can add most value to what already exists.

4.2 Support people to have the information, resources and capacity to actively drive the changes we want to see collectively.

4.3 Evaluate our long-term results in consultation with the people we work with, including unintended negative effects.

4.4 Collaborate with other actors in ways that build on one another’s strengths and ensure accountability for our collective impact.

4.5 Continuously monitor, evaluate, learn, adapt and innovate with a focus on lasting results.
**Processes, Policies and Structures**
Evidence, such as assessments, planning, monitoring and evaluation reports, policy statements, partner agreements or other possible sources demonstrates that:

- The CSO puts emphasis on listening, sharing and the co-creation of solutions with existing initiatives and potential stakeholders.
- The CSO conducts participatory needs, context and stakeholder analyses to identify what is already working well, and where and with whom it can achieve the most impact with those it intends to support or advocate for.
- The CSO monitors evaluation, learning and innovation processes with those it represents, works with and advocates for.
- The CSO monitors and evaluates both positive and negative impacts of its work, and designs strategies to reinforce or mitigate those.
- The CSO evaluates the extent to which its initiatives lead to durable and lasting change and modifies its strategies if necessary.
- Monitoring and evaluation data informs innovative adaptations in program design and the implementation of programs and strategies, and this data is also shared with partners.
- The CSO maintains a degree of flexibility to work towards sustainable outcomes with partners and those it represents, works with and advocates for.
- The CSO collaborates with a wide range of key stakeholders that need to be involved to drive lasting positive change.
- The CSO has a clear strategy to phase out its work and to hand responsibilities and documentation to stakeholders.

**Stakeholder Feedback**
Evidence, such as surveys, focus group discussions, interviews, newspaper articles, partner statements, feedback and complaints handling mechanisms or other possible sources demonstrates that:

- Stakeholders consider that the CSO contributes to and builds on existing or previous initiatives, instead of duplicating or replacing them.
- Stakeholders consider that the CSO’s work addresses root causes and contributes to systemic changes.
- Stakeholders recognise the long-term results of the CSO’s programs.
- Stakeholders feel they can influence changes through their input.
- Stakeholders believe their strengths, opportunities and impacts are enhanced through collaboration with the CSO.
- Stakeholders continue to work towards the collective goals after the CSO has ceased its engagement.
- Management, staff and volunteers consider the CSO’s programs respond to the operating context, including changing dynamics in political environments and funding sources.

**Guiding Questions for Reflection and Action**

- How do you identify and engage with the programs of national and local authorities, as well as other organisations when designing, planning and implementing your own programs?
- How do you contribute to people’s ability to lead change?
- Who is involved in the monitoring and evaluation of your organisation’s programmatic outcomes and long-term results?
- How do you ensure that best practices and lessons learned are identified, formulated and shared with relevant stakeholders?
- How do you contribute to strengthening linkages, local networks and learning opportunities?
- What is your theory of change and how do you ensure it remains valid and embedded in your work?
- How do you ensure ownership, capacities and systemic approaches to sustain the impacts of your work?
Truly people-driven work requires that the resources and power required to achieve CSOs’ goals are adequately shared between organisations and people. Only where people and CSOs share leadership and ownership of the process to achieve shared goals, can lasting positive results be accomplished and local initiatives strengthened. Ensuring that they listen to and actively involve people in decision-making will make CSOs’ work more relevant to people and more effective.

**PEOPLE-DRIVEN WORK**

We will ensure that the people we work with have a key role in driving our work.

**KEY ACTIONS**

5.1 Learn from the people we work with and represent, so their issues are our goals.

5.2 Support people in taking active roles to drive the change we collectively want to see.

5.3 Ensure that people’s views are well reflected in decision-making processes at all levels of our organisation.

5.4 Invite and act on people’s feedback to improve our performance and collective impact.
POSSIBLE PROGRESS INDICATORS TOWARDS FULFILMENT OF THE COMMITMENT

PROCESSES, POLICIES AND STRUCTURES
Evidence, such as assessments, planning, monitoring and evaluation reports, policy statements, partner agreements or other possible sources demonstrates that:

• The CSO uses effective methods for stakeholder analysis and engagement throughout the organisation’s activities.
• Constituents and key stakeholders are actively involved in context analysis, strategic planning, implementation, monitoring and evaluation of the CSO’s programming.
• The CSO translates program and organisational information into relevant local languages and in appropriate forms.
• The CSO’s decisions at all levels reflect the needs, priorities, and shared goals voiced by the CSO’s stakeholders.
• Feedback is used to influence the CSO’s decisions and to make changes to improve performance and impacts.
• The CSO promotes the voice of people they work with in communications with the public and external stakeholders.
• Formal mechanisms exist for stakeholders to contribute their ideas and feedback.
• The CSO allocates resources to developing the capacity of primary stakeholders to strengthen their lead in implementing their own initiatives.

STAKEHOLDER FEEDBACK
Evidence, such as surveys, focus group discussions, interviews, newspaper articles, partner statements, feedback and complaints handling mechanisms or other possible sources demonstrates that:

• Stakeholders are satisfied with their access to organisational and program information from the CSO.
• Stakeholders are satisfied by their level of engagement in the CSO’s work.
• Stakeholders report that cooperation with the CSO has increased their confidence in leading their own initiatives.
• Stakeholders believe that the CSO listens to them and that its work is helping them to achieve their goals.
• Stakeholders are aware of the feedback mechanisms the CSO has in place and actively use them.
• Stakeholders believe the CSO collects, analyses, uses and responds to feedback adequately.
• Stakeholders see positive changes in response to feedback they provide.

GUIDING QUESTIONS FOR REFLECTION AND ACTION

• Who are the people you learn from? How do you learn from and with them?
• How do you ensure people’s views and ideas are reflected in your organisation’s work?
• Who is taking an active role in driving your organisation’s work?
• How do you ensure that people and partners have the means and motivation to maintain and further advance the changes you have collectively achieved?
• How do you enable and support primary stakeholders in taking active roles and leadership in addressing the issues they face? What are the methods and resources you provide?
• How do you solicit, collect, analyse, discuss, respond to and act upon feedback and complaints?
Strong partnerships are built on open and mutually supportive relationships and are crucial for CSOs to fulfil common goals and objectives. Collaboration and coordination with other actors helps CSOs adopt a more holistic approach, identify gaps and to prevent duplication of efforts in achieving collective results. The combined strengths and perspectives of different actors can help to accomplish goals more efficiently and with greater impact. CSOs must work to strengthen connections between various actors and seek to enhance their ability to work together to address complex issues in the long term.

**STRONG PARTNERSHIPS**

We will work in fair and respectful partnerships to achieve shared goals.

**KEY ACTIONS**

6.1 Identify organisations that work towards similar goals and build respectful partnerships that play to each other’s strengths.

6.2 Ensure that the roles and responsibilities of our organisation and our partners are clear and fair.

6.3 Collaborate with different kinds of organisations to achieve shared goals.

6.4 Share information, resources and knowledge and make important decisions collectively.
**PROCESSES, POLICIES AND STRUCTURES**

Evidence, such as assessments, planning, monitoring and evaluation reports, policy statements, partner agreements or other possible sources demonstrates that:

- The CSO undertakes regular context and stakeholder analyses to identify and prioritise partners with the necessary care.
- The CSO has guidelines and policies on its partnership principles, values and approaches, and shares them with its partners.
- The CSO works with its partners to plan for and document collective impacts.
- The CSO and its partners share common – formal and informal – mechanisms and tools for planning, monitoring, communication, coordination, decision making, evaluation and dispute resolution.
- The CSO’s partnership agreements have clearly defined roles, responsibilities and commitments for each partner, and detail how each partner will contribute to meeting the shared goals.
- The CSO and its partners put emphasis on network building, peer exchange and mutual learning.
- The CSO periodically reviews formal agreements with partners through a process which encourages mutual discussion and feedback.

**STAKEHOLDER FEEDBACK**

Evidence, such as surveys, focus group discussions, interviews, newspaper articles, partner statements, feedback and complaints handling mechanisms or other possible sources demonstrates that:

- All partners and constituents are satisfied with the partnership’s principles, values and approaches, and feel that the partnership is fair and effective.
- All partners consider the partnership to be based on mutual respect, shared goals and collective accountability.
- All partners are aware of the decision making process and feel their positions are adequately respected.
- Partners and constituents feel the collaboration strengthens both organisations’ efforts and impacts.
- All partners feel well informed through documentation and focal persons, and able to pursue their common goals.

**GUIDING QUESTIONS FOR REFLECTION AND ACTION**

- How do you add value to the work of existing and potential partners?
- What are the key roles and responsibilities for each of the partners, depending on your respective strengths, capacities and priorities?
- How do your collaborations contribute to reinforcing each partner’s capacities, means, self-esteem and institutional strengths beyond your immediate intervention?
- How do you ensure significant impact and change through collaboration and innovation?
- How do you ensure important decisions are taken collaboratively?
- How do you address conflicts or challenges in your partnerships?
Advocating for fundamental change in the systems of power is crucial in order to address the root causes of injustice, poverty, violence, inequality, gender bias and environmental degradation. CSOs must engage with and challenge the underlying values and identities that constrain public and political attempts to overcome the challenges people face. By amplifying and legitimising the voices of people concerned, CSOs play an important role in supporting and working with people to bring about meaningful change in policies at local, national, regional and global levels.

**KEY ACTIONS**

7.1 Ensure our advocacy work is based on evidence and is informed by the views of affected people.

7.2 Advocate for positive changes which address both root causes and their effects.

7.3 Support people – including affected people – to learn, connect, mobilise and make their voices heard.

7.4 Mitigate the risks for people involved in or affected by our advocacy.

7.5 Evaluate the effects of our advocacy in consultation with affected people.
**PROCESSES, POLICIES AND STRUCTURES**

Evidence, such as assessments, planning, monitoring and evaluation reports, policy statements, partner agreements or other possible sources demonstrates that:

- The CSO’s advocacy priorities and approach are shaped by input from key stakeholders throughout the process.
- The input for the CSO’s advocacy is based on evidence from local and international sources.
- The focus of the CSO’s advocacy work is on long-term positive change, not just short-term tactical gains.
- The CSO pursues a clear strategy of structural and systemic changes in the field of its work.
- The CSO uses a variety of advocacy strategies including people pressure, awareness-raising, mobilisation of public opinion, providing expert advice, networking, lobbying and other methods.
- Those targeted by the CSO’s advocacy act upon it.
- The CSO’s advocacy provides space and arenas for people to connect among communities, movements and power holders.
- Risks for stakeholders engaged in the CSO’s work are minimised and openly communicated.
- Evaluations reflect the opinions and positions of a broad range of people, including those affected and those addressed by the CSO’s advocacy.

**STAKEHOLDER FEEDBACK**

Evidence, such as surveys, focus group discussions, interviews, newspaper articles, partner statements, feedback and complaints handling mechanisms or other possible sources demonstrates that:

- Stakeholders consider the CSO’s advocacy targets issues and concerns that are relevant to them.
- Stakeholders consider that the CSO’s work supports them in being heard by the right people.
- Stakeholders feel the CSO’s advocacy is successful in making their concerns and struggles be seen as legitimate by the wider public.
- Stakeholders involved in the CSO’s advocacy work are aware and regularly updated on potential risks.
- Stakeholders involved in the CSO’s advocacy work are satisfied with the strategies the organisation employs to inform them and to minimise their risk.
- Stakeholders are satisfied with the results of the CSO’s advocacy and with their involvement in all stages of the process.

**GUIDING QUESTIONS FOR REFLECTION AND ACTION**

- How do you gather information, design the content and decide the approach of your advocacy efforts?
- How do you know that stakeholders support your advocacy work and appreciate its effects?
- How do you ensure your advocacy addresses root causes and works towards systemic changes?
- How do you achieve a strategic balance of approaches to change both popular narratives and policies?
- How do you identify risks and respond to threats to people involved in your advocacy and campaigns?
- How do you evaluate the effects of your advocacy and discuss changes with the people on whose behalf you advocate?
Open organisations are transparent about their work and their identity. They share relevant information responsibly with people, partners and the public. This transparency allows others to engage in constructive dialogue and to participate in the organisation's work, so it can learn and improve. CSOs that embody transparency not only strengthen their own work but also justify the trust and confidence put in them, and the civil society sector as a whole, contributing to the preservation of civic space.

**KEY ACTIONS**

8.1
Share information on who we are, what we do, how decisions are made, the resources we have and the positive and negative impacts of our work.

8.2
Share information in a timely and accurate manner and in ways which are accessible to all people.

8.3
Establish and uphold clear procedures in our organisation to respect privacy rights and protect personal data from misuse.

8.4
Provide opportunities for people to question our work and engage in constructive dialogue to reach a shared understanding where possible.

8.5
Ensure our communication and marketing is reflective of our values and protects people's dignity and privacy.
POSSIBLE PROGRESS INDICATORS TOWARDS FULFILMENT OF THE COMMITMENT

PROCESSES, POLICIES AND STRUCTURES
Evidence, such as assessments, planning, monitoring and evaluation reports, policy statements, partner agreements or other possible sources demonstrates that:

• The CSO’s key policies have provisions on communications, transparency and the management and sharing of information which are in line with the local legal requirements and regularly monitored.
• The CSO shares relevant information on its work, funding sources and impacts using means and channels that are accessible to all stakeholders.
• Clear policies and procedures to protect personal data, including those for data collection, use, transfer and storage are in place. They are known and are upheld by staff, volunteers, donors, partners and people the CSO works with.
• Opportunities for people to ask questions and to engage with the CSO in constructive dialogue are diverse and available to all.
• People engage in constructive dialogue with the CSO about its work.
• The CSO has clear provisions in its guidelines and policies on ethical communication and marketing, which are shared and consistently followed.

STAKEHOLDER FEEDBACK
Evidence, such as surveys, focus group discussions, interviews, newspaper articles, partner statements, feedback and complaints handling mechanisms or other possible sources demonstrates that:

• Different stakeholders with different needs consider they have timely and appropriate access to relevant and clear information about the CSO’s work, funding and impact.
• Staff, volunteers, partners and people the CSO works with know how their personal information is managed and how to safely manage the personal information of others.
• Stakeholders are satisfied with the opportunities they have to question, discuss and influence the CSO’s work.
• Stakeholders are aware of the CSO’s communication and marketing practices and believe that it respects their dignity and privacy.

GUIDING QUESTIONS FOR REFLECTION AND ACTION

• How and through which channels do you share information about your organisation and its successes and failures?
• How do you know that key stakeholders find this information timely, useful, and accessible and use it for feedback and dialogue?
• How do you ensure an adequate response to suggestions, information requests and identified concerns?
• What opportunities do people have to ask questions and to express their views and concerns about your organisation's approach, activities, staff and impact?
• How do you protect the dignity and safety of stakeholders that might be in danger through your communication and marketing practices and how do you mitigate this?
EMPOWERED AND EFFECTIVE STAFF AND VOLUNTEERS

We will invest in staff and volunteers to develop their full potential and achieve our goals.

Effective organisations are composed of qualified and committed staff and volunteers; people who have the motivation and professional capacities to drive effective processes and achieve common goals. Professional, well-equipped, and loyal staff and volunteers improve the quality of an organisation’s work and reduce risks of mismanagement. To achieve this, CSOs must have transparent and fair principles, policies and procedures for recruiting, developing and managing staff. By including staff and volunteers in planning and decision-making processes, CSOs will create empowering environments in which individuals can effectively perform and grow.

KEY ACTIONS

9.1 Ensure that staff and volunteers share and act in line with our values and professional standards.

9.2 Put in place recruitment and employment practices that are fair and transparent and value diversity.

9.3 Encourage staff and volunteers to constantly improve their skills and provide them with the resources they need to do this.

9.4 Involve staff and volunteers at all levels of our organisation in our planning and decision-making and encourage leadership.

9.5 Protect the personal safety of people who work with us and create fair and supportive workplaces.
**PROCESSES, POLICIES AND STRUCTURES**

Evidence, such as assessments, planning, monitoring and evaluation reports, policy statements, partner agreements or other possible sources demonstrates that:

- The CSO’s values, standards and mandate are well known among staff and volunteers and a code of conduct states clearly what is expected of them.
- The CSO’s hiring processes are just and transparent.
- The CSO’s internal policies, structures and processes consider the specific needs of women and minorities.
- The CSO upholds fundamental labour rights and provides a fair and supportive work environment for all staff and volunteers.
- The CSO has clear human resource development guidelines and resources that are known by staff and volunteers and followed by management.
- The CSO has employment structures and mentorship processes to support all staff and volunteers to develop their professional potential.
- The CSO regularly assesses performance, human resource needs, and development of future leadership and updates job descriptions, responsibilities and objectives regularly.
- The CSO has clear policies and procedures that lay out decision-making processes at different levels and devolve responsibility.
- The CSO acknowledges its duty of care obligations and has location specific security policies and guidelines that are known and implemented by staff and volunteers.
- The CSO has mechanisms and agreements to analyse and share information on security risks that affect themselves and the communities in the area of their work.

**STAKEHOLDER FEEDBACK**

Evidence, such as surveys, focus group discussions, interviews, newspaper articles, partner statements, feedback and complaints handling mechanisms or other possible sources demonstrates that:

- Stakeholders consider the CSO’s staff and volunteer attitudes and behaviour to be professional and respectful.
- Stakeholders appreciate the CSO as an open and diverse employer.
- Staff consider they are treated fairly and that the CSO respects their labour rights.
- Staff are aware of the CSO’s commitment to develop their competencies, professional responsibilities and potential.
- Staff and volunteers feel their performance is recognised, fairly assessed and improved by the CSO.
- Staff and volunteers of the CSO feel they are adequately involved in decision-making processes.
- Staff and volunteers consider their workplaces to be safe, fair and supportive.

**GUIDING QUESTIONS FOR REFLECTION AND ACTION**

- How do you ensure that your organisation’s values, codes of conduct, standards, expected attitudes and behaviours are known and followed?
- How does your organisation encourage diversity and what special considerations does your organisation have for the needs of women and minorities that work for or with you?
- How do you assess your staff’s and volunteers’ performance and needs to develop their skills and competencies to do their job better?
- How do you involve different members of staff and volunteers in planning and decision making processes and how do you support them in potential leadership ambitions?
- What mechanisms are in place for staff to communicate their concerns and ideas in a safe manner without negative consequences?
- How do you know that your efforts to create a safe, fair and supportive environment are successful, including in conflict and high risk areas?
WELL-HANDLED RESOURCES

We will handle our resources responsibly to reach our goals and serve the public good.

The efficient, effective and ethical use of financial and other resources is essential for CSOs to manage programs, achieve results and to develop and justify trust from stakeholders. Sound financial management requires organisations to acquire their resources ethically and use them in a way that reflects their values, realises their objectives, avoids waste and contributes to lasting, positive changes. Therefore, CSOs must follow generally recognised financial accounting standards, ensure the implementation of strict financial controls and reduce the risk of misuse of funds by handling resources responsibly in line with their mission and for their intended purpose.

KEY ACTIONS

10.1 Acquire resources in ways that align with our values, independence and goals.

10.2 Manage resources responsibly, using them for the causes they were provided for and in ways that maximise impact.

10.3 Comply with professional accounting standards and ensure strict financial controls to reduce the risk of corruption, bribery, misuse of funds, and conflicts of interest.

10.4 Report openly and transparently about who provides our resources and how we manage them.
PROCESSES, POLICIES AND STRUCTURES

Evidence, such as assessments, planning, monitoring and evaluation reports, policy statements, partner agreements or other possible sources demonstrates that:

- The CSO has effective guidelines and procedures for ethical fundraising, procurement, and use and management of resources, with provisions for: sourcing and allocation of funds and in-kind-donations, fraud prevention, handling of suspected and proven corruption and misuse of resources, and conflicts of interest.
- Funds are used according to the budget and for the intended purposes to achieve the CSO's strategic goals.
- Expenditure is monitored regularly, independent financial audits using professional accounting standards are completed and published, and recommended changes are made.
- Purchases of goods and services follow competitive and transparent bidding processes.
- Information on the sources and allocation of the CSO's funds is shared openly in externally available documents and reports.

STAKEHOLDER FEEDBACK

Evidence, such as surveys, focus group discussions, interviews, newspaper articles, partner statements, feedback and complaints handling mechanisms or other possible sources demonstrates that:

- Stakeholders believe that the CSO manages its resources responsibly.
- Stakeholders believe that the CSO uses its resources in the best possible way to accomplish its mission and to achieve the greatest possible impact.
- Suppliers and service providers feel the CSO’s bidding processes are fair and transparent.
- Stakeholders are satisfied with their access to information on the sources and allocation of the CSO’s resources.
- The CSO's staff, volunteers and people they work with are aware of safe ways to report on fraud and bribery.

GUIDING QUESTIONS FOR REFLECTION AND ACTION

- How do you ensure that your fundraising strategy is in line with ethical practices and your organisational mission and values?
- What financial decision-making processes and controls do you have in place to ensure that fraud, corruption, bribery and other financial wrongdoing are prevented and that those who misuse funds are held accountable?
- How do you ensure your resources are allocated in the best ways to most effectively advance sustainable impacts that address the actual needs and priorities of people?
- What procedures do you have in place to protect whistle-blowers and those who report misuse of funds?
- What information on the sources and the allocation of your funding do you make publicly available and how?
- How do you acquire resources in line with your values and without compromising the independence of your organisation?
Responsive decision-making requires organisations to be open to asking for and responding to feedback. An effective feedback system will help CSOs to improve both their programs and performance. It can also help make stakeholders co-creators of their work and truly demonstrate their accountability to all their stakeholders. Beyond simply collecting feedback, CSOs must be open and willing to use constructive feedback to reflect on their practices and respond by making any necessary changes. CSOs should also close the feedback loop through discussions and the development of solutions with partners, staff, and volunteers and most importantly, the people they work with and for.

RESPONSIVE DECISION-MAKING

We will ensure our decisions are responsive to feedback from people affected by our work, partners, volunteers and staff.

KEY ACTIONS

11.1 Invite and analyse feedback and complaints from key stakeholder groups to inform decision-making.

11.2 Ensure decision-making processes at all levels are informed by and responsive to feedback from our stakeholders, especially from people affected by our work.

11.3 Clarify and communicate how people can provide input and feedback into decision-making processes.

11.4 Enable frontline staff and volunteers to respond to feedback and make decisions in real time.

11.5 Communicate about the feedback received, how it was used and what changes have been made.
PROCESSES, POLICIES AND STRUCTURES
Evidence, such as assessments, planning, monitoring and evaluation reports, policy statements, partner agreements or other possible sources demonstrates that:

- The CSO has a feedback and complaints process that mirrors the organisation’s mission, capacities and context.
- The CSO develops, uses and disseminates appropriate tools and mechanisms for relevant stakeholders to provide feedback.
- The CSO actively seeks, values and analyses feedback.
- The CSO’s feedback process includes ways to discuss proposed solutions and communicate actions to be taken with those who have provided feedback.
- The CSO actively consults and engages stakeholders in its programmatic decisions and changes.
- The CSO reacts to feedback in a timely and accurate manner, and it is addressed by the most appropriate staff in the organisation.
- Information about the ways to provide feedback and complaints is provided to and understood by all stakeholders, staff, volunteers and people affected by the CSO’s work.
- Staff and volunteers know how to handle feedback and complaints.
- Procedures are in place to ensure that the identity of complainants remains confidential.
- Principles and guidelines for the sharing of decisional responsibility for managing feedback are anchored in strategic documents, staff contracts and human resource development policies.
- The CSO evaluates its feedback process and the effects of changes that have been made in response to feedback received.

STAKEHOLDER FEEDBACK
Evidence, such as surveys, focus group discussions, interviews, newspaper articles, partner statements, feedback and complaints handling mechanisms or other possible sources demonstrates that:

- Stakeholders believe that their experiences and opinions are actively sought and valued in the CSO’s programmatic decisions.
- Stakeholders are aware of available feedback and complaints mechanisms and feel safe to use them.
- Stakeholders believe that their feedback and complaints are acted upon in a timely and accurate manner.
- Stakeholders want to give feedback and engage in discussion of possible course corrections.
- Stakeholders believe that their feedback and complaints are heard and are satisfied with the way the CSO responds.
- Staff and volunteers feel competent and backed up by the CSO in handling feedback and complaints.

GUIDING QUESTIONS FOR REFLECTION AND ACTION

- What types of decisions are open to feedback and power-sharing?
- How do you ensure long-term processes, practices and a culture of decision-making which is responsive to feedback in your organisation?
- How do you ensure people affected by your work know how to give and discuss feedback and complaints?
- How are management and leadership supporting and involving frontline staff and volunteers closest to the ground in making decisions and responding to feedback and complaints?
- How do you report back to those who initially gave the feedback?
- What possibilities for engagement do people have after they give you feedback or lodge complaints?
Cluster C / What We Do Internally

Commitment 12

Responsible Leadership

We will ensure our management and governing body are accountable.

Key Actions

12.1 Ensure an independent governing body oversees our strategic direction, legal compliance, risk management and performance.

12.2 Hold governing body and management equally accountable for delivering on our strategic goals and fulfilling the Commitments in this standard.

12.3 Nurture a culture of accountability where all staff and volunteers feel a strong sense of accountability for their actions and impacts.

12.4 Support responsible, visionary and innovative leadership at all levels.

12.5 Take internal and external complaints and disputes seriously, creating safe spaces and appropriate mechanisms to address them.

Responsible leadership of an organisation should be shared by management and an independent governing body. Effective governance – sound financial management, legal compliance, effective human resources management and accountability for staff and volunteers – is essential, but also only part of responsible leadership. It is imperative that CSO leadership also provides a clear vision and ethical values for the organisation, to enable it to effectively achieve its goals and mandate.
PROCESSES, POLICIES AND STRUCTURES

Evidence, such as assessments, planning, monitoring and evaluation reports, policy statements, partner agreements or other possible sources demonstrates that:

- The CSO has an independent and effective governing body with clear terms of reference to oversee the organisation’s management, fiduciary responsibility and fulfilment of its vision and mission.
- The CSO regularly checks potential conflicts of interest in regard to the political, economic and personal relationships of its governing body.
- The CSO’s leadership ensures that policies, structures and organisational culture fully support the implementation of the Global Standard.
- The CSO’s leadership has a dynamic understanding of accountability and effectively uses feedback and suggestions within the organisation at all levels.
- The CSO’s leadership ensures compliance with donor requirements and recommendations, and that the organisation’s management abides by the rules and laws made by government and other relevant authorities.
- Learning generated from monitoring, evaluation, feedback, complaints and other inputs is used to inform changes in strategies and programs.
- Complaints and disputes are handled appropriately, investigated and addressed, and the resolution is communicated to those involved.
- The CSO has a succession plan to ensure that the CSO has capable staff to take on responsibilities in the future.

GUIDING QUESTIONS FOR REFLECTION AND ACTION

- How does your governing body ensure prudent use of all organisational assets, adherence to applicable laws and ethical practices, and effective focus on accomplishing the vision and mission of your organisation?
- How can people, staff, volunteers, peers, partners, donors and governments hold your management and governing body to account on all accountability commitments?
- How do you support responsible, visionary, innovative and accountable leadership at all levels?
- How do you invite, analyse and respond to feedback from your key stakeholder groups, including staff? How are course corrections decided and portrayed in your organisation?
- How do you encourage internal and external feedback and ensure information on how to safely lodge complaints is publicly available?

STAKEHOLDER FEEDBACK

Evidence, such as surveys, focus group discussions, interviews, newspaper articles, partner statements, feedback and complaints handling mechanisms or other possible sources demonstrates that:

- People trust the CSO and believe it is accountable for its performance and operations.
- Senior management, staff and volunteers are seen to be acting accountably by all stakeholders.
- Stakeholders recognise responsible adaptation, innovations and improvement of its programs.
- Stakeholders, staff and volunteers are aware of dispute resolution and complaints mechanisms and believe they are confidential and safe.
- Stakeholders, staff and volunteers feel that leadership is responsive to their complaints and feedback.
KEY TERMS AND DEFINITIONS

ACCOUNTABILITY: Taking responsibility for actions and impacts; being answerable and honest to all stakeholders – employees, communities, donors – in a transparent and easy to understand way; doing the utmost to achieve mission goals in a fair and just manner; and openly sharing information.

ADVOCACY CAMPAIGN: Publicly promoting an agenda to a wide audience in order to influence or create change.

ALIGNMENT: Adjusting an organisation’s accountability practices or standards based on the Global Standard’s principles, content and structure, while ensuring that adjustments suit the context and organisational capacity.

CIVIC SPACE: The set of conditions that allow civil society and individuals to organise, participate and communicate freely and without discrimination, and in doing so, influence the political and social structures around them (CIVICUS Monitor, 2016).

CIVIL SOCIETY ORGANISATION (CSO): Civic, non-profit and non-state organisations in which people organise themselves to pursue shared interests in the public domain. They cover a wide range of organisations, including community-based, membership-based, advocacy, issue-based and service delivery organisations (Advisory Group on CSOs and Aid Effectiveness, 2008).

CSO ACCOUNTABILITY INITIATIVES: Civil Society Organisations and networks that influence, promote and drive the agenda of CSO accountability on national, regional or global levels. Their activities include the promotion and management of CSO codes of ethics or accountability standards as well as advocacy, research, and capacity development. These are all aimed to improve the accountability practices of CSOs worldwide.

ENABLING ENVIRONMENT: External or operating environment or space which includes government policies, donor funding policies, community attitudes, expectations and norms concerning CSOs.

EQUITY: The quality of being fair, unbiased and ensuring that everyone has access to the resources, opportunities, power and responsibility they need to reach their full, healthy potential (SGBA, Rising to the Challenge, 2009).

EQUALITY: Treating everyone the same, with no individuals or groups of individuals treated differently or less favourably on the basis of their race, gender, disability, religion or belief, sexual orientation, age or other characteristics (University of Edinburgh, Equality and Diversity, 2016).

FEEDBACK MECHANISM: A formal set of systems and practices established to solicit, discuss and respond to stakeholders’ views on the performance and impact of CSOs. This information is then used for different purposes, including taking corrective action to improve the performance (ALNAP/ODI, Closing the Loop, 2014).

HEALTHY PLANET: A well-balanced collection of ecosystems that contribute to healthy communities and societies by providing goods and services (including food, clean air, fresh water, medicines, and livelihoods) essential for human survival for current and future generations, and supporting their ability to absorb and recover from disturbance (WHO, Discussion Paper, 2012).

HEALTHY SOCIETY: A society that enables all of its members collectively and individually to play a role in shaping the future of their communities and to meet the needs of its citizens.

IMPACT: The outcomes and effects (positive and negative) of an initiative, program or action.

JUSTICE: Ensuring that all people have equal rights and access to the economic, social and political benefits in society, without discrimination.

LASTING POSITIVE CHANGE: The process by which an organisation’s actions contribute to lasting results that improve the quality of people’s lives in the long term.
LEADERSHIP: The top staff of the organisation and its board of directors, who provide the overarching direction and management of the organisation.

PARTNERS: Organisations, individuals and other parties we work jointly with, who have defined roles and responsibilities for achieving common goals.

PARTNERSHIP: An agreement to undertake action that will benefit all involved, bringing results that could not be achieved by a single organisation operating alone, and reducing duplication of efforts. A successful partnership enhances the impact and effectiveness of an action through combined and more efficient use of resources, promotes innovation and is distinguished by a strong commitment from each partner (OECD, Successful Partnerships, 2006).

PEOPLE: The major target group for CSO work – people that directly benefit from the work of the organisation. These can also be referred to as people involved in our work, affected by our work, or the vulnerable and marginalised. Depending on what kind of work the organisation does, they are sometimes called beneficiaries or clients.

PEOPLE THAT WORK WITH US: These refer to staff, volunteers, consultants or anyone that does the work of the organisation or represents the organisation in some direct way.

PERSONAL DATA: Any information that directly or indirectly identifies or can be used to identify an individual based on one or more factors specific to his or her physical, physiological, mental, economic, cultural or social identity.

PUBLIC: The group of people that is external to the work of the organisation, and who do not directly benefit from the work of the organisation, but have some interest in the work that the organisation does because it happens in its immediate environment. These people are sometimes known as citizens, residents, society, etc.

REFERENCE STANDARD: A standard that CSOs do not sign up to, or are formally verified against, but that they can refer to in developing their own practice and self-regulation.

RESOURCES: Any kind of financial or in-kind assistance we receive from fundraising activities, funding partners, well-wishers, philanthropists and individuals that we use to achieve our organisation’s goals and objectives.

ROOT CAUSES: The underlying causes at the fundamental level for the occurrence and persistence of a problem. Instead of focusing on the effects and symptoms of a problem, we have to recognise and address its root causes in order to contribute to sustainable changes.

STAFF: These are people who are engaged in our work or who work with the organisation. They can be officially employed by, or officially represent and act on behalf of the organisation in its work. These people include regular staff, volunteers, consultants and decision-making bodies.

STAKEHOLDERS: Individuals and groups that can affect or are affected by an organisation's policies and/or actions (Pathways to Accountability, the GAP Framework One World Trust, 2005).

STANDARD: Principles and norms to measure the quality of organisational services and systems.

WOMEN’S AND GIRLS’ RIGHTS: Women’s and girls’ rights are human rights enshrined by the United Nations in 1948. These rights include, but are not limited to, the right to live free from violence, slavery, and discrimination, to be educated, to own property, to vote, and to earn a fair and equal wage.
The Global Standard was developed by:

**Accountable Now, International**

**Australian Council for International Development, Australia**

**Balkan Civil Society Development Network, Balkans**

**Cooperation Committee for Cambodia, Cambodia**

**InterAction, USA**

**Quality Assurance Certification Mechanism, Uganda**

**Rendir Cuentas, Latin America and the Caribbean**

**Voluntary Action Network India, India**

**Viwango, Kenya**

**International Civil Society Centre, International**

The term “Dynamic Accountability” was coined by Restless Development, a youth-led development agency. More information via [www.restlessdevelopment.org/dynamic-accountability](http://www.restlessdevelopment.org/dynamic-accountability)

Developed with financial support from Sida, the Swedish International Development Cooperation Agency.
12 COMMITMENTS
FOR DYNAMIC ACCOUNTABILITY

1. Justice & Equality
2. Women’s Rights & Gender Equality
3. Healthy Planet
4. Lasting Positive Change
5. People-driven Work
6. Strong Partnerships
7. Advocating for Fundamental Change
8. Open Organisations
9. Empowered, Effective Staff & Volunteers
10. Well-handled Resources
11. Responsive Decision-making
12. Responsible Leadership

GLOBE STANDARD
FOR CSO ACCOUNTABILITY

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