In just over 5 years, civil society’s practice and understanding of accountability has gone through significant shifts and innovation, especially since the establishment of the concept of ‘dynamic accountability’ and the creation of the Global Standard for CSO Accountability in 2017. However, far from being a new concept, civil society accountability has been a current issue of debate since the 1970’s, triggering ample discussion, experimentation, and regulation for and from civil society actors. Accountability is understood as the process(es) by which civil society organisations are answerable to their stakeholders for their actions, decisions, and results. Mechanisms and approaches to be accountable are as diverse as civil society actors, and over time civil society accountability has grown from a static, administrative responsibility, to a civil society culture.

While power hierarchies have - and perhaps - will always exist, accountability is an essential part of democratising decision making - the process of creating checks and balances, and accessible mechanisms, opportunities and space for the less privileged and less powerful to challenge and reconfigure social power dynamics. This is why, as a sector, civil society has invested heavily in promoting, understanding, and advancing the concept of civil society accountability. The growth of the ‘shift the power’ discourse in development, the increased attention to the importance of localisation (previously addressed in conversation with Eszter Filippinyi from TAI), and the aid decolonising movement (see our earlier interview with Viveka Carlestad from SIDA), demonstrate that accountability continues to be a tool for the development sector to better and in greater scale do what it has always existed to do: social justice. The decentralisation agenda has indeed shown that just transferring certain levels of decision-making to the local level does not solve the issue of responsiveness, if accountability mechanisms are not put in place.

Civil society organisations have taken initiative to enhance their governance and accountability for as long as they have been around. Traditionally, accountability communicates ideas about “who should govern, how they are supposed to govern, who they are supposed to answer to—and how”¹. The concept first began to be considered in the civil society sector as the process whereby institutions and people are held responsible for their actions and decisions by a number of stakeholders. This included, upward to donors who provide resources, downward to primary constituents to whom CSOs aim to serve or even represent, outward to peers who collaborate in projects, and inward to staff and volunteers. Civil society organisations thus have to leverage several accountability mechanisms at once to be answerable to multiple stakeholders with varying power and influence over CSOs. When

¹ Accountability Keywords. Accountability Working Paper No. 11, 2022. Jonathan Fox, (Accountability Keywords (accountabilityresearch.org))
those most affected by the decisions of a civil society organisation are involved in the decisions being made, ownership and legitimacy are enhanced. When there is ownership, more relevant and efficient implementation can be delivered yielding greater and more impactful results. Ultimately, accountability results in greater justice and effectiveness in social change interventions.

However, for the biggest part of its history, accountability has been mostly conceived in economic/financial terms to “ensure that money donated is spent as expected and that the objectives agreed [between NGO and donor] are met”. Dominant understandings of accountability were also heavily influenced by government controls over civil society registration, financing and administration, a common practice that continues today in most countries. **Ultimately, this meant that accountability failed to empower those most affected by civil society's work, and was merely reduced to an administrative and legislative task.** A study conducted with civil society organisations in Latin America and Spain found that for civil society “existing accountability bears little resemblance to desired accountability for one (or a combination) of three reasons: the criteria are wrong, the standards are low, and the devices are not working or are not applied”.

Overtime, the driving forces behind changes in paradigm about civil society accountability have been a combination of internal and external factors. On the one hand, civil society’s journey to understand key questions like, to whom are civil society organisations accountable? How do CSOs practise accountability to its stakeholders? What are the implications of CSO accountability? fuelled innovation in the practice and the ways of conceptualising accountability in the sector (see the Global Standard bulletin # 11 & bulletin # 5 on the importance and centrality of feedback and how it is being implemented by CSOs around the world; and our conversation with Laura Hughston’s on CARE UK efforts to put people at the centre of its work).

Changes were also driven by external pressure from powerholders to scrutinise the work of organisations, which ramped up in 2007 with a growing crisis of governance in the public and business sector. The legitimacy and accountability of the civil society sector were precipitated by a period of problematic behaviour on the part of CSOs, which placed important questions on the foreground, such as the values of civil society, the costs and impact of the sector, and the legal framework needed to regulate their work. Additionally, the role civil society’s played in the socio-economic and political landscape expanded from “gap fillers” of service provision towards capacity building and policy advocacy roles. This made civil society gain relevance and power in multi-sectoral governance processes and the national and transnational level, and also to manage an increasing number of resources, initiatives, and areas of work. With greater power came greater visibility, and unwanted scrutiny by state and business actors who felt challenged by civil society’s social missions. **Shaazka Beyerle, a TraCCC Senior Fellow, has reflected** on how CSOs approach their own accountability in restricted civic spaces.


These changes sprung the need for civil society to develop self-corrective measures to protect stakeholder’s trust against dwindling legitimacy. Ultimately, these circumstances led to “the abandonment of the myth of the ‘goodness’ of civil society and the recognition that CSOs are made up of and led by people who are just as subject to human frailties as any other social actor”\(^4\).

Therefore, in an effort to improve the transparency of their processes, actions and results, and regain the trust of stakeholders in the sector, civil society began to invest significant efforts on a “range of accountability mechanisms [...] to proactively and self-critically take responsibility for their organisational structures, operations, policies and activities”\(^5\). Most mechanisms promoted openness and transparency, and allowed organisations to be answerable to the actions they took from several stakeholders, such as:

- **Self-regulation mechanisms** expect organisations to comply with codes of conducts (either voluntarily or by certificate). Many self-regulation standards existing today have been jointly developed with and by civil society actors. The idea behind them is that the civil society sector has actively invested in setting and maintaining a high reputation of professionalism and ethical behaviour through a set of values, norms and standards.

- **Governing boards**, external individuals chosen to guard and advise in the best interest of the organisation, and ensure the organisation’s works honour statutory regulations as well as its own principles.

- **Standards for disclosure and public reporting**, aim to democratise information about an organisation’s finances, activities, programmatic learning and impact, governance and more through external evaluations, annual reports, newsletters, etc.

- **Consultative and participatory mechanisms** which ensure diverse constituencies can have voice and representation in the organisation’s work. This includes feedback forms, complaints mechanisms, co-design processes, strategic consultations, etc.

Despite initial success, observers\(^6\) have argued that mechanisms solely heavily focused on transparency and sharing oversight fall short of nurturing trust and mutual accountability. Instead, organisations should proactively build collaborative partnerships with stakeholders through shared values and goals. In the subsequent decade, key civil society sector leaders in the topic of accountability saw the need to create better resources that enhance the accountability of civil society organisations and deeply question the role of power in relationship building. It was in this period when the concept of ‘dynamic accountability’ was born; when accountability stopped being seen as ‘static’ - or something to be done at a point in time via specific activities - but as a way of working that should be embedded into

\(^4\) Ibidem endnote #2

\(^5\) Civil Society Accountability: “Who Guards the Guardians?”. Lunchtime address delivered by Kumi Naidoo. CIVICUS, 2003

\(^6\) NGOs, Trust, and the Accountability Agenda. V. Keating and E. Thrandardottir, 2017. University of South Denmark.
organisation’s systems and structures. Dynamic accountability implies “the need to make a whole organisation’s way of working adaptive to these stakeholders’ needs. This includes redressing unequal power dynamics and building mutual partnerships with all its stakeholders”7. In this sense, accountability stopped being seen as a tool for the control and regulation of power, but rather as a tool to redistribute power. Under this new paradigm, active listening, co-designing, and valuing the lived experience of stakeholders became necessary in the pursuit of social justice.

The departure from seeing accountability as either ‘up’ or ‘down’, but rather in a horizontal way centring bidirectional dialogue, recognised the foundational role relationship building has in system change. Organisations working under the dynamic accountability framework believe that “if people can exercise their power, work from within communities, and hold organisations to account for the commitments they make, this will transform outcomes at local, national, and regional levels”8. To this end, accountability approaches were adapted and innovated to become more holistic and accessible, affecting all levels of an organisation’s work, including strategic, operational and internal dimensions.

The Global Standard for CSO Accountability thus marked the consolidation of a new paradigm of conceptualising and practising CSO accountability, by collectivising efforts at the global level, seeing accountability as dynamic, and adopting a power shifting approach to organisational functioning. After all, as Fox reflects, it is only when “accountability initiatives address entire institutions, they have the advantage of putting systemic change on the agenda”9.

About the authors

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8 Ibidem endnote #6

9 Ibidem endnote #1