

# Trust



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Survey on the Excellence

of CSO Accountability

developed for the

**INGO Accountability Charter**

# THANK YOU!

INGO Accountability Charter and the direct impact group thank all interview partners of civil society organisations for their professional and positive attitude and their openness to share their experience. We hope that this survey triggers discussions and adds value to the further development of CSO accountability.

## **About the INGO Accountability Charter**

The INGO Accountability Charter helps civil society organisations (CSOs) lead the way in being transparent, effective and accountable. Signed by most of the globally acting CSOs, it is an effective way in which they monitor, assess and improve their accountability. Membership of the Charter brings tried-and-tested methods and external verification that is trusted by stakeholders. As membership and global collaboration on shared standards increase, our collective voice is strengthened.



It's easy to join. Sign up now!

For more information go to [www.ingoaccountabilitycharter.org](http://www.ingoaccountabilitycharter.org)

## **About the direct impact group**

The direct impact group is an international consulting firm founded in 2014 that specialised in working with organisations that engage in the development of the civil society sector. Our experienced team members have track records in the leadership of Civil Society Organisations. They know from first hand experience what it means to turn strategic ideas into transformative results.



Our approach is simple, effective and field-tested.

For more information go to [www.direct-impact-group.com](http://www.direct-impact-group.com)

This survey has been developed by direct impact group, ltd. Every effort has been made to verify the accuracy of the information contained in this publication. All information was believed to be correct as of April 2016. Never the less, the direct impact group cannot accept responsibility for consequences of its use for other purposes or in other context.

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## Survey on the Excellence of CSO Accountability

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## Survey on the Excellence of CSO Accountability

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### 1. Executive Summary

#### Accountability...

##### Buzz word or gateway to excellence?

Accountability is a key driver to underpin legitimacy, credibility and positive impact of civil society organisations. Various global initiatives seek to increase accountability in civil society: The International Aid Transparency Initiative (IATI), the Global Standard for CSO Accountability, the Istanbul Principles or the Core Humanitarian Standard (CHS) to name a few. The INGO Accountability Charter is one of them and the only accountability frame that has a cross sectoral membership from humanitarian to environment and human rights to development. It works globally and has a comprehensive set of standards that is signed and practiced by most of the largest CSOs. But what is its real contribution? How well are its members doing in comparison to other CSOs and how have they improved over time. What challenges are they facing in the near future in this area that is evolving fast.

The INGO Accountability Charter tasked the direct impact group to look into these issues. The group is an independent international consulting firm specialised in strategy and accountability in CSOs. The objective was the assessment of 40 leading civil society organisations (members and non-members of the INGO Accountability Charter) in regards to six areas of accountability.

The study demonstrates achievements in various areas. However in summary the direct impact group points out the importance of the following critical success factors for the development of CSO accountability:

#### Who is driving accountability?

The number one driver behind demonstrated achievements in the development of accountability is still “donor requirements”. Herein lies a problem: Accountability should not be driven by donors or the Charter – but by the CEO! Accountability is not a compliance exercise, it is the one instrument to ensure an organisation delivers on its promises and outcomes are indeed valued by the people and partners it works for. Accountability is about creating optimal value for stakeholders. It can be described as the equivalent of a shareholder value in the business world, which is also not left to the accountant. Accountability doesn’t mean to do what is the minimum requirement. Our survey demonstrates that it is the mindset of the top that decides success or failure.

#### Keep up to date: change is happening!

We all know that the world is changing faster and faster. Of course this is also true for accountability. Our study shows a number of developments, new topics and shifts in importance in the six areas which are subject to this study. This is a challenge for CSOs as well as for the Charter itself: CSOs need to keep up to date with peers through networks and platforms like the Charter. Our study shows examples of how requirements have changed over the last few years and will change in the future. Many accountability initiatives of top performing CSOs have been implemented within just the last 1-2 years. However, the Charter also needs to scan the horizon for changes on the accountability agenda and adjust its reporting mechanisms accordingly.

## Survey on the Excellence of CSO Accountability

### How interactive is your CSO?

Digital disruption is also impacting the civil society sector. “Interactive” is the new mode of communication. The digital age has shaped an expectation of responsiveness from organisations which is in no way met by the majority of CSOs today. If people don't find meaningful interaction, they will turn away and engage with organisations or movements which provide this level of true participation.

### Genius is in the policy. Impact, however, comes from (systematic) action.

In various cases we saw very well developed policies, but sporadic rather than systematic implementation. This issue raises the question of verification. Interestingly enough CSOs stated that they would welcome support in operationalisation, addressing transformative change. The pitfall is the risk of becoming the best in class in "reporting", rather than fostering sustainable change. Making Boards and CEO feel good... until reality sets in. Top performing CSOs demonstrate an emphasis on installing systematic processes which ensure solid implementation.

		Policy („What“)	
		explicit / precise	implied / vage
Operations („How“)	effective/ constant	1	2
	ineffective/ sporadic	3	4

Where would you place your organisation?

### Transparency and communication

Nearly all CSOs stated that they don't want to hide anything from the public and are willing to share information openly. However, our

web research demonstrates potential for improvement of publicly available key information across the sector. In our interviews, we identified two potential causes:

- transparency is not seen as a priority for the communication department.
- a lack of communication between the accountability and communication teams.

Only 13 out of 40 CSOs have published an open information policy. Two CSOs have an open information policy, but don't publish it... which can only explained by a lack or- chestration.

Providing information in an accessible and easy to find manner creates transparency. Transparency drives accountability. Account- ability creates trust!

### The Charter as a catalyst

In general we demonstrate that the quality of accountability among Charter members is higher compared to non-members.

Key factors for this success are :

- The exchange of like-minded organisations is considered very valuable by members.
- The Charter has a high emphasis on sys- tematic organisational development, as- sessing the organisational health in a com- prehensive 360° approach.
- Members have one contact point within their CSO for accountability related ques- tions.
- Charter members have the advantage that key information about their CSO is part of the published Charter report.

Our survey highlights preferred practices in each area of accountability.

CEOs as champions for accountability can ensure a gateway to excellence, where ac- countability is a culture, not a “ticking the box exercise”.

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## Survey on the Excellence of CSO Accountability

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### 2. Background information

#### The Task

Accountability is a key driver underpinning legitimacy, credibility and positive impact of civil society organisations. Various global initiatives seek to increase accountability in civil society: The International Aid Transparency Initiative (IATI), the Global Standard for CSO Accountability, the Istanbul Principles or the Humanitarian Accountability Partnership (HAP) to name a few.

But what does the current landscape of CSO accountability look like across the sector? What are the emerging issues, challenges and opportunities which drive the accountability of CSOs today and in the near future? How does the Charter contribute to ensuring that its members are well suited for these developments and how can the Charter provide further support?

The INGO Accountability Charter tasked the direct impact group to look into these issues. The objective was the assessment of 40 leading civil society organisations (members and non-members of the INGO Accountability Charter) in regards to six areas of accountability and to see and test preferred practice as well as identifying latest trends in accountability across the sector.

Secondly the objective was to compare the demonstrated accountability of members and non-members and to see if the INGO Accountability Charter has enabled their member organisations to improve their accountability mechanisms in comparison with non-members. In this regards, the study aims to answer the following questions:

1. Organisational Health Check: How fit are today's accountability practices of international CSOs?

2. What are the greatest strengths of CSOs and which are areas where further improvements are necessary?
3. What enabled/ hindered organisations in their effort to ensure accountability?
4. Is there a significant difference in reporting on accountability related issues between Charter members and non-Charter members?
5. How can the Charter best help to trigger progress?

The direct impact group is an independent international consulting company with offices in India, New Zealand and Germany, specialised in strategy and accountability of civil society organisations. The selected members of the survey team have track records in being responsible as well as developing accountability in civil society organisations. Their approach is simple, effective and field-tested.

We thank the organisations who willingly participated in this study. Their open sharing about their organisation's practices greatly helped the researchers. Thanks for the time and effort given by everybody who participated in the research. A big thanks to the interview partners, their professional and positive attitude and their openness to share their experience.

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### 3. The design of this study

#### Methodology

The approach was to examine what is available in the public domain, to corroborate the findings via interview with the appropriate staff of the respective organisations and to complete the assessment with a reality check where relevant.

The survey was conducted in three phases:

Phase 1 consisted of reviewing what is publicly available in the organisations website and, if applicable, Charter reports for each of the indicators. The desk review aimed at looking at the indicators on two levels. Level 1 included the availability of commitment in the form of policy/ statement/ manuals/ framework etc. Level 2 was further research in each area to gauge practical implementation of these policies/ statements/ manuals/ frameworks etc.

Phase 2 consisted of semistructured interviews with contact staff of the assessed organisations to validate the information gleaned from the public domain as well to go deeper in understanding the processes of the organisations in each of the accountability area. A guiding questionnaire was prepared for the interview based on the study indicators. In preparation to the interview the participants were informed in advance about the type of questions that will be asked and they were also asked to send evidences to prove their claims on systems/ practices/ procedures/ information provided during the interview.

Phase 3 was a reality check where some of the indicators in each area were checked by either writing to the organisations or discussing with the staff during interview. We asked for concrete evidence for the imple-

mentation of the CSOs principles, standards and policies.

This chosen methodology allowed us to start the review from the publicly available domain, then to engage in dialogue checking why some information isn't available or hard to find for the external observer. The third phase gave us a good insight on how the accountability principles are put into practice, which turned out to be very informative.

#### Selection of accountability areas

An extensive review of literature was done to elicit areas that were considered important for transparency and accountability in the sector. The HAP Standard, the Global Standard for CSO Accountability, the Istanbul Principles, BOND studies and other such initiatives gave reliable reference material, to scope the accountability areas as well as indicators to assess them for the current study. This was done on purpose as direct impact group did not want to just stick to the reporting criteria of the INGO Accountability Charter. Initially 17 different areas were taken up for discussion and the following areas were prioritised for this study:

#### **Transparency**

The conventional wisdom about the power of transparency is straightforward: transparency generates accountability. Accountability creates trust! Transparency is a prerequisite of being accountable. Our underlying assumption is of course that most civil society organisation are not on purpose in-transparent or try to disguise any inconvenient truths. However, a lack of transparency feeds suspicions and can put CSOs in a difficult situation.

CSOs should provide information on who they are, what they want to achieve,

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how their resources are used, who is funding them or how are decisions made at governance level.

The indicators considered in this area were publicly available: policy on information sharing, mission, governance and operational structure, bios of trustees / executive(s), audited financial accounts, aggregated info on donor sources, annual report, location of offices, legal status.

Our reality check included information requests using the publicly available channels, so we could see the organisation's actual performance in daily operations (not just at policy level).

We looked at how timely, relevant and accessible information was provided on mission, vision, strategy. We have checked the availability of audited financial accounts including critical analysis, as well as the availability of aggregated data of international CSOs. Also we looked at bios of actual trustees & executives, detailed information about funders, information on funding sources (e.g. the largest five donors) and checked if annual reports reflect successes & failures.

### **Participative Response**

Lessons learnt over recent decades show us that CSOs deliver quality when their work is based on a sensitive and dynamic understanding of realities of people they work with; when they respond to local priorities in a way that the people they address feel is appropriate; and as importantly when their actions and results are judged to be useful by those whom they work with. The quality of a CSO's work is very much determined by the quality of relationship it is able to build at the local and national level. When people whom the CSO addresses develop a sense of ownership of development efforts as a conse-

quence of their engagement in decision making about selecting, planning, managing, and monitoring project activities, results are typically enhanced and impact more sustained. The digital age provides new opportunities for meaningful participation for both stakeholder groups: beneficiaries and donors. Successful CSOs interact with their supporters in participatory ways, which can be achieved by the utilisation of interactive technology.

The indicators used in this area were at a minimum written publicly available commitments to a meaningful stakeholder engagement (beyond just consultation) in combination with a process which demonstrates how stakeholders contribute to the design, implementation and MEL of programme. We looked out for effective coordination with partners and communities, building their capacity and mutual accountability processes. We looked out for complaints & feedback mechanisms, including at a minimum: clearly described process & responsibilities, time bound, transparent, accessible, reviewed by management, show types of complaints. Level 2 indicators were evidence such as

- Focus group discussions, surveys, panels, aggregated info on how complaints were used for decision making.
- Addressing complaints, responsiveness upon feedback.
- Work through with others, build other peoples' skills, celebrate others successes etc.

We have checked the opportunities of supporters to proactively engage and interact with the CSO of their choice. Our reality check included contact requests to each of the 40 CSOs though using their publicly available feedback/ complaint mechanism (if available) or contacting the CSO via their website.

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### **Responsible Advocacy**

Advocacy (usually done by CSOs in the name of other people) has to be based on solid evidence and research, informed and approved by key stakeholders it affects, and implemented in a way that allows for course-correction if new evidence undermines the claim or harm is done to affected stakeholders. All advocacy work needs a responsible exit strategy to not leave people more vulnerable than they were before. Systematic fact checks are not only contributing to the quality of a CSOs advocacy work, they also protect the organisation from negative consequences of unchecked, false and or incomplete information. Actual media cases in the recent six months have demonstrated the danger of a lack of fact checks for CSOs' brands.

The indicators used in this area were a written and published commitment is in place clarifying at a minimum: How to ensure that advocacy is evidence based, truthful and does no harm; Stakeholder engagement in formulating and developing policy positions; Possibility for mid-course correction; Responsible exit strategy. Level 2 indicators sought evidence for research / dialogue with stakeholders and stakeholder interventions leading to course correction.

### **Sustainable Impact (ME&L)**

The ultimate objective of any good CSO is to achieve positive impact for a more equitable and sustainable world. Its key accountability to all stakeholders is that it has achieved just that. To this end we expect to see a written strategy with clear objectives and indicators of success as well as a process to continuously monitor progress, learn and adapt to further improve sustainable impact. Sustainable Impact (ME&L) In-

dicators: Publicly available or upon request: written strategy with clear objectives, verifiable indicators of success and a MEL frame to show that progress is closely monitored and learnings feeds into effective decision making to continuously advance impact achievement. Level two indicators consisted of looking if learnings were made accessible; evidence of follow up of evaluations and that the insights are fed into decision making; Documentation of best practice & failure – shared with sector & people they serve.

### **Financial Management**

CSOs operate with other people's money. It is therefore critical to ensure these resources are managed effectively and responsibly. Finance and resource allocation are critical factors for accountability. Transparency about the financial aspects and disclosure of details about the highest governing body, or any conflict of interest builds the credibility of the organisation.

The indicators used in this area were a written commitment on responsible management of finances including at a minimum: Process for allocating & managing resources effectively and responsibly; internal & external controls; conflict of interest. Anti-corruption procedures: Policies, systems and processes, capacity development (e.g. training of staff), complaint mechanism (e.g. whistleblower system), systematic risk assessment and risk mitigation systems to manage currency exchange fluctuation and other financial risks. Level two indicators were evidences for Auditors reports, Annual reports (though not verified by external auditors) or Charter reports (Charter Members), a check for a whistle blower system and presence of anticorruption policies.

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### Environmental Responsibility

Environmental Sustainability was not included for detailed study. However during the interview phase questions were asked in this area to gain an understanding into the organisations' environmental accountability. Annex 1 has the details of indicators of level 1 and 2 as well as the reality check for each accountability under review.

### Sample

Twenty Charter members and twenty non-Charter members were studied; a total of forty organisations. Charter and non-Charter members were selected based on their attributes such as advocacy, southern/ northern based, large/small, child-centred, faith based etc. so that the sample from both the groups have similar attributes.

### Data Analysis

Simple Excel sheets were used to code presence or absence of indicators for level 1 and level 2 of the desk review. An average score for level 1 and level 2 were derived for each area by using simple quantitative measures of percentage and averages. The data from the interviews were analysed for common themes that emerged across the organisations. Additional findings and clarifications through the interviews were included in the data analysis.

### Limitations

One of the limitations of the study is the availability of CSO staff for interviews. Within the scope of this survey we have assessed 40 organisations, contacted each organisation and provided the opportunity to participate in the process. The initial response from the organisations included 33 CSOs committing to participate. However, due to lack of availability or length of internal communication processes to assign responsibility, only 25 interviews could actually be conducted. While there was substantial response from Charter members for the interviews, the issue of participation in the interviews was higher in the non member group. While we would have appreciated even more interviews, increasing the opportunity to gain insight beyond what is publicly available, we still got solid input from the organisations who undertook the effort to prepare and conduct the interviews.

Another potential limitation is the complexity of various CSO websites, which made it sometimes difficult to gather information, even for the trained reader. Since Charter reports are published online, this tremendously added to the information found. However, websites of other accountability initiatives were accessed only when the organisation had a direct link to the report on their website. As a result information that might have been published on other accountability websites without being mentioned on the CSO website may have been missed out. The sample studied is limited to forty organisations and does not represent all the CSOs in the sector.

participation	Charter members	non members	Total
confirmed	17	16	33
conducted	15	10	25

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### Target audience

The report is intended for the reading of Board members and CEOs of CSOs, as well as CSO staff who are involved in accountability. It also addresses the general public who are concerned and interested to know about accountability in civil society.

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## Survey on the Excellence of CSO Accountability

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### 4. Findings

#### General Findings

##### *Driver for change*

The number one driver behind demonstrated achievements in the development of accountability is still “donor requirements”. During the interviews it became very clear that many specific examples of accountability practices have been developed due to donor requirements. Large organisations that have government and bilateral donor funding tend to have better accountability standards towards donors.

Unfortunately the people who the organisations work with being the drivers for accountability was negligible. This can be also evidenced in the desk review scores, where participative response has received the lowest score among all the accountability area.

While the INGO Accountability Charter also was stated as a driver for change (especially the Independent Review Panel feedback), the changes because of the Charter take more time (incremental) as opposed to those put in place to “satisfy” donors.

Herein lies a problem: Accountability should not be driven by donors or the Charter – but by the Board and the CEO! Accountability is not a compliance exercise, it is a culture of demonstrating excellence.

It can be described as the equivalent of a shareholder value in the business world, which is also not left to the accountant. Accountability doesn't mean to do what is the minimum requirement. Our survey demonstrates that it is the mindset of the top that decides success or failure. In our interviews with top performing CSOs it was easy to recognise that the respective top management acted as the champion for accountabil-

ity, which has a significant impact on the organisational culture.

##### *Change is happening!*

We all know that the world is changing faster and faster. Of course this is also true for accountability. Our study shows a number of developments, new topics and shifts in importance in the six areas which are the subject of this study. This is a challenge for CSOs as well as for the Charter itself: CSOs need to keep up to date with peers through networks and platforms like the Charter.

Our study shows examples of how requirements have changed over the last few years and will change in the future. Many accountability initiatives of top performing CSOs have been implemented within just the last 1-2 years. The complexity of the organisational decision making processes, especially for federations, can easily have the consequence that necessary change is delayed or even stopped before implementation. A number of change managers complained about lengthy and bureaucratic internal decision processes in the changing of administrative standards due to the required level of coordination with members and the International Secretariat (up to 132 different legal entities).

It became clear that many federations have reached a level of complexity in their decisions processes, that it becomes more and more difficult to adapt processes and standards. A dangerous trend, especially for organisations which need to stay agile if they want to succeed in a rapidly changing and disruptive environment. The consequences is evident and results in a hesitation of CSO managers to initiate change, even if they are not satisfied with the status quo.

## Survey on the Excellence of CSO Accountability

### 4.1 Transparency

The general trend seems to be that transparency is a problematic area. Only some organisations have developed (and communicated) open information policies. This leaves much space for interpretation and can easily be perceived as lack of transparency. In the interviews we identified a trend regarding the transparency of federations: Many CSOs are federations or groups of legally independent members using the same brand, serving the same mission. In the past many CSOs stated that their published financial information is only published at national level. Finance reports were mostly not aggregated (other than total income). This trend is changing dramatically. A number of CSOs are meanwhile reporting at an aggregated level using standardised accounting frameworks. An investment, which is paying off, as they can reach a new level of open information, which is strengthening the trust in their brands. Most CSOs who have such systems have installed them over the last 2-3 years (members and non-members).



*Desk Review & Reality Check:* The graph below shows the average percentage scores

for Transparency. The scores are low for level 1 but are increased for level 2. The lower scoring in level 1 is due to non-availability of written policy of information sharing in many organisations.

When individually the indicators were verified in level 2 the scores have gone up. Reality Check: When organisations were approached through their website for their open information policy only eleven replied. One organisation asked why the information was needed while two provided the information. Five automated interim replies were received of which two of them said they will revert by 5 and 2 working days respectively, but did not. Three of the addresses were non-functional.

Many CSOs state that their intention is to be transparent, however the information made available often is very limited. Charter members have an advantage, as their Charter report compiles key data. However, while all reports and feedback from the Independent Review Panel is available on the Charter website, the majority still don't publish the available data on their websites. In interviews we identified two possible causes:

- lack of communication between accountability team and communications team (e.g. two organisations had an open information policy, but didn't publish them)
- conflicting priorities (communication team sees purpose of website to attract donors, build brand, but probably perceive accountability as a "ticking the box exercise")

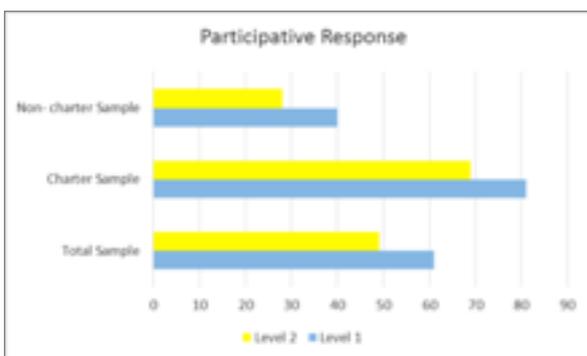
#### Recommendations for CSOs:

- Ensure close collaboration between *Communications* and *Accountability* teams! Otherwise, marketing may take over to the detriment of *informing* stakeholders.
- Test regularly if your open information policy truly works when externals request information. You would be surprised how often it doesn't.
- In a globalised world: provide internationally consolidated information (incl. financial) Legal liability is national; the credibility of your brand is not.

## Survey on the Excellence of CSO Accountability

### 4.2 Participative Response

Participation has many different levels: the inclusion of beneficiaries, local partners, alliance partners in peer organisations, programme experts in funding institutions and for the International Secretariats of federations as well their member associations. We can confirm a general trend is towards having people whom the programmes address to be involved in the process. However there is still a gap between the intended commitment and practice. Institutional donors have supported participatory project planning methods like log frame or Theory of Change. Tools with great intention, however sometimes difficult to apply on the ground in a meaningful way, which offers true participation. Interview partners expressed difficulty in implementing and setting systems in ensuring participation. What is set in place is more as an exercise to satisfy donors than a genuine process of validation from the people addressed in their programmes.



*Desk Review & Reality check:* The above graph shows the level 2 scores to be below

that of level 1. This evidently substantiates the trend that there are defined policies/ statements/ framework available, however when the next level was probed for their implementation on available information in the web on surveys/ building people skills etc., the scores reduced.

**Reality Check:** When organisations were approached through their website for information on their complaints mechanism only a hand full replied. Stakeholder engagement is a critical area for accountability albeit it seems to be the most difficult area for implementation.

Our observation is that just a few CSOs begin to also apply the principles of participative response in the engagement with their supporters. The trend in society is evident: “Interactive” is the new mode of communication. Businesses like Airbnb give their customers the feeling of belonging to a community and participating in the further development of services. This digital disruption is also impacting the civil society sector. In interviews we have identified 2 CSOs opening up their strategy formulation process to a wider target group and using technology to engage with them in an “Airbnb-manner”. The digital age has shaped an expectation of responsiveness from organisations which is in no way met by the majority of CSOs today. If people don’t find meaningful interaction, they will turn away and engage with organisations or movements which provide this level of true participation.

### Recommendations for CSOs:

- Regularly test your feedback and complaints process. You will be surprised how often links don’t work, responses don’t come, time-lag is considerable etc.
- Stakeholders in the digital age seek a culture of *interactivity*. How many of your activities are truly driven by people’s and partners’ views around you?
- Publish what people, partners and experts have to say about you on your website.

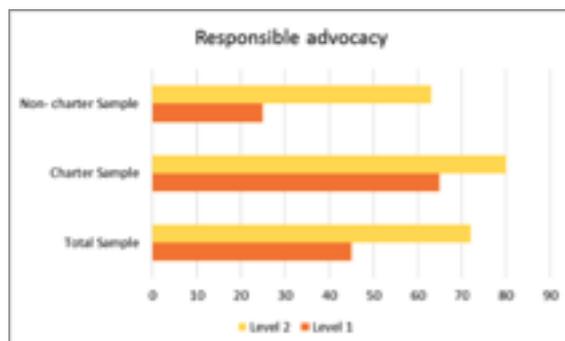
## Survey on the Excellence of CSO Accountability

### 4.3 Responsible Advocacy

In our research we identified a number of CSOs, who come historically from development or humanitarian work, that have expanded their mandate work to advocacy. Other large advocacy brands have decades of experience and due to their successful work, the nature of their mandate and their professional brand management, are often subject to attacks and judicial clashes. So their development of sufficient processes which ensure an evidence based and participatory approach to advocacy work was probably a requirement for survival.

We have seen great examples of CSOs using social media to give people a voice, who have been excluded from the development of their communities. This area is developing among CSOs and we recognise that various CSOs engage in a participatory way within their advocacy work. While most CSOs can clearly demonstrate the participation of the people they work with, we saw a big gap between top advocacy organisations and the rest when it comes to fact checking processes.

Following the European media during the last six months, we saw what can happen to CSOs, who publish advocacy messages without proper fact checking processes. So this issue is not to be dealt with lightly. In our interviews we verified that many CSOs haven't formulated and systemised a clearance process /fact check.



#### *Desk Review & Reality check*

The scores of level 1 are low because of non-availability of a written commitment/ evidence of a clear cut mid-course correction or exit strategy. However the blogs and other publicly available material showed evidence of research and continued dialogue with stakeholders, hence the level 2 scores have gone up.

Reality Check: The website, blogs and the social media of the organisations were looked at for dialogue as well as evidence for research etc. There were innumerable blogs to look at and due to the constraint of resources, the quality of these postings could not be verified in great depth.

Measuring advocacy and its related initiatives has been difficult due to its complexity and also because of its nature of attribution to an outcome rather than contribution. However, our work with international CSOs shows that recently a number of CSOs have made significant progress in this new area. It is imperative to monitor and measure advocacy as vigilant monitoring will help to contain unintended implications and lead to mid-course correction where needed.

#### Recommendations for CSOs:

- Ensure that your fact checks are field-tested and work. Make a reality check to ensure that your “internal firewall” is active and your clearance process works.
- Ensure advocacy positions are research & evidence based. Make sources explicit.
- Develop appropriate practices to adapt advocacy positions where necessary and how to exit without doing anyone harm.

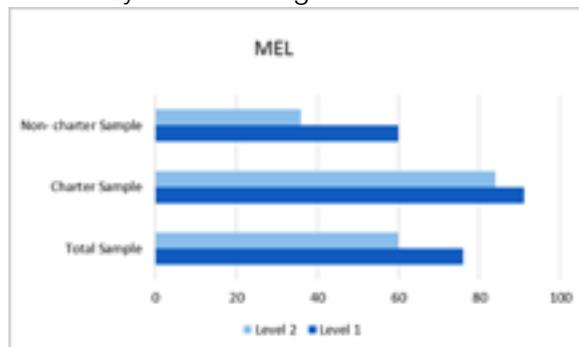
## Survey on the Excellence of CSO Accountability

### 4.4 Sustainable Impact (ME&L)

Demonstrating evidence for areas of accountability such as participation or responsible advocacy predominantly comes from monitoring, evaluation and learning (ME&L). Rightly so ME&L is an area, where the programme departments of CSOs have been highly active in the recent past. Large CSOs with institutional funding tend to have well established systems for ME&L in comparison with other CSOs. Many CSOs become aware of the importance of public trust. Consequently there is a trend towards the publication of evaluations, which is a great step towards increasing transparency. In interviews 14 CSOs stated that they were already partly publishing their evaluations or that they are working on restructuring their web presence in a way that it allows them to publish evaluations in a manner that they can easily be accessed by everyone. So this is what we can expect in the near future. It needs to be noted that a significant number of CSO have open construction sites rather than established systems, but it is evident that the quality in this area has increased and will further develop in the next 12-18 months. Processes and systems put in place are impressive, but also consume time and capacity, so it is no surprise that smaller CSOs struggle with latest developments.

Most of the developed ME&L systems tend to be quantitative rather than qualitative. Interview partners stated that they focus on numbers in order to satisfy donor and that they do not have the resources to develop qualitative aspects of the programme. Documenting learning, analysing and publishing

learnings from programmes seems to be an area for further development. The interview partners felt that the information they receive in programme reports for learning generally tend to be basic. They then task the external evaluators to enunciate learnings during mid-term or end of the term evaluations. While this can give valuable information from a third person's point of view, it does not ensure inbuilt systematic documentation and analysis of learnings.



*Desk Review & Reality check:* The desk review shows that the level 1 scores are higher than level 2, in other words there are frameworks and policies that are existent but practical implementation of them is not adequate. The public domain did not have evidence for learnings or follow up of evaluations. Four organisations had published reports of evaluations. Upon request during the interviews some CSOs could provide concrete evidence. The material received demonstrated a persistent follow up of findings within the organisation's performance system. In one case the successful implementation was even linked to the resource allocation.

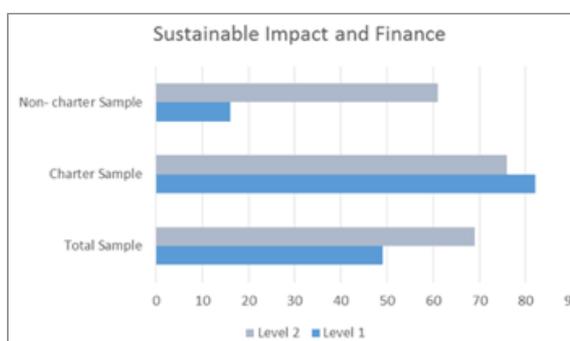
#### Recommendations for CSOs:

- Systems become increasingly complex. Don't get lost in numbers. Look for quality impact. It starts with having long term, qualitative indicators for success.
- Provide easy access (i.e. on your website) to internal and external programme evaluations.
- Make random tests to see if learnings have been followed up upon or just forgotten about once the project came to an end! Link implementation to performance review and resource allocation.

## Survey on the Excellence of CSO Accountability

### 4.5 Effective Finance Management:

Overall the financial reporting which we analysed from the web was good. The publication of financial information follows donor and public expectations in each country (e.g. UK based members of CSOs publish their audited annual accounts). Solid level of policies and procedures of the procurement of services and goods goes hand in hand with donor requirements. 23 out of 25 organisations have demonstrated detailed financial and administrative manuals, which reflect the policies and ensure compliance. Work on anti-corruption policies, standards and systems has developed over the last 1-2 years. Policy level is very solid, systematic implementation is often a challenge. The majority of CSOs are including aspect of anticorruption and fraud prevention in training for new staff. 18 out of 25 interviewed CSOs have whistleblower systems policies, however systematic whistleblower systems are still the exception. Some CSOs have chosen an Ombudsman-solution rather than a technical web based solution.



*Desk Review & Reality check:* The graph above shows level one scores to be less than level 2, this is because the indicator at

level one dealt with policy for resource allocation, internal and external controls etc. and these such explicit policies were often not publicly available. However in level 2 when checked for audited statements, tenders, the scores went up.

*Reality check:* The websites were checked for tenders and whistleblower systems. 55% of the organisations publish tenders. Random checks were done with whistleblower systems (writing to ombudsman). All tested whistleblower systems established a communication line with the person in charge.

*A key area for further development:* Exchange rate fluctuation has increased dramatically. 23 out of 25 interviewed organisations (>90%) have confirmed that they are significantly impacted by this financial risk. However, only 4 out of 25 CSOs (< 20%) have actually taken meaningful actions capitalising on new services which are available today in most countries. The majority of CSOs state "yes, it is a big issue. We are planning more conservatively" (= leading to low utilisation rates, contra productive for results based budgeting). Just 1 CSO has installed a systematic tender process for procurement of FX services. Some CSOs are aware about possibilities to manage this risk, but the decision process within their federation is so complicated, they rather suffer than changing.

One CSO has been in the media for exchange rate losses. This was a wake-up call for all CSOs, but still the obstacles to change are higher than the fear of being in the news.

### Recommendations for CSOs:

- Consider a web-based whistleblower system, which has direct impact on operations.
- Exchange rate risk: utilise modern financial services to address exchange rate fluctuations adequately (e.g. hedging currency for programme countries).
- Consider real-time comparison of foreign exchange providers to significantly reduce administrative costs. Move your FX operations from Monoculture to Portfolio Management.

## Survey on the Excellence of CSO Accountability

### 4.6 Environmental Responsibility

(Addressed only in interviews)

Overall the membership of INGO demonstrated a higher emphasis on environmental responsibility. 5 out of 15 interviewed members have an environmental policy, 6 are working on a policy at the moment. We have identified a slow trend towards carbon reporting. Most members publish their carbon emission report within their Charter report. At the moment nearly all CSOs measure carbon not for the entire brand, but just for international secretariat or volunteering offices. We didn't interview any non member CSO who published their carbon report.

A number of CSOs have confirmed that they are considering carbon reporting, but they are not sure how to address this topic appropriately within their context. The perception of carbon reporting is time consuming and complex. Due to this perception, carbon reporting often stays on the to do list with a lower priority. 80% of interviewed Charter members shared that the INGO Accountability Charter has helped to keep the topic on the agenda. Without the polite but persistent reminders of the Independent Review Panel of the Charter, this topic often would have slipped away over time.

Interviews with organisations which have established carbon reporting demonstrate that it is helpful to first design the final system taking into consideration the number of offices, countries, their capacity, etc. Then to decide for the best suitable standard for carbon reporting before rolling anything out

that can become complex and difficult to maintain.

A few large CSOs have environmental sustainability management systems, which guides, monitors and documents all environment related initiatives. The way the policies are implemented is often more based on individual initiatives rather than evidence based (baseline on carbon emission, identification of key drivers of emission and orchestrated activity plans based on the results of the analysis).

Many organisations have a number of initiatives to protect the environment. These activities are often at the local office level and less coordinated by a central function. The advantage of this approach can be more ownership, but it also implies often reinventing the wheel in several offices at the same time. The number of CSOs who consider the environment in the planning of their project is increasing. Projects which are designed in a climate smart manner, addressing agriculture or disaster preparedness are increasing. CSOs providing medical services have started to consider waste management as a proactive contribution to environmental responsibility. Good practice has been to embed the aspect of carbon emissions into administrative manuals and travel guidelines. The use of systems like the Energy Saving Opportunity Scheme (ESOS) in the UK, an external guide for energy saving including an externally verified energy audit were very useful, as they demonstrated progress made over time.

#### Recommendations for CSOs:

- Have a simple, but written commitment to sensitive environmental management. Assign responsibility.
- Carbon footprint reporting is on the rise and much less complicated than you think! However, data need to be complemented with commitments, targets and actions. Just a carbon report (data) without commitment, concrete plan or action isn't sufficient.
- Avoid complexity and think ahead! Consider and plan the envisaged system before you start (e.g. ISO for 20 or more country offices = recipe for frustrations).

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## Survey on the Excellence of CSO Accountability

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### 5. Closing Remarks

In our research we witnessed good practices and impressive efforts of many CSOs in putting a higher emphasis on the development of their accountability. It is fair to say that over the last 3-5 years the quality of the work of CSOs has developed, particular in the areas of participation in programmes as well as monitoring, learning and evaluation, and fundamental practices of finance management. It was a pleasure and an encouraging exercise for our team to compare the policies, systems and processes of so many organisations across the civil society sector.

However, the topic of accountability is still important and (as our survey shows) there is still a lot to do, especially when it comes to transparency, interaction with supporters, and the implementation of policies and standards within systematic processes and systems. We were impressed by the top performers in each area of accountability and saw the importance of the “tone from the top” which makes the difference between minimum requirement and drive for excellence.

Unfortunately the the lack of openly and transparently shared information (in spite of best intentions) made it sometimes difficult for our team to access the required information. An obstacle which we had in common with journalists and other citizens, who’d like to make informed decisions about who they want to support and engage with. The interviews were very helpful for us to close information gaps and to see what has been developed within the respective CSO.

The study showed that being a member of INGO Accountability Charter definitely has helped the CSOs to develop their systems to meet the Charter standards. The Charter

reporting provides a comprehensive framework addressing all areas of accountability and offer an organisational health check, which shows what works well and their individual members can develop. The Charter acts as a catalyst for accountability development. The pinpointed and qualitatively high feedback from the Independent Review Panel is highly respected and appreciated by its members. However, the Charter is not acting as facilitator of organisational change. This can be done through the network among peers. The results, particularly in the areas of environmental responsibility, the participation of rights-holders and provision of key information within the Charter report demonstrate the effectiveness of the Charter’s work.

In principle we all agree that accountability should not be driven by the donors, but the study confirms the fact that often it is the donor requirements which achieves changes in reporting or planning standards. With an increasing brand awareness and profile, the Charter is becoming another driver for excellence on accountability. A driver that is not donor driven, but owned by the members it serves. A commitment to excellence which is grounded in the principles the Charter members sign.

A big thanks to the interview partners, their professional and positive attitude and their openness to share their experience.

We hope that this review triggers discussions and adds value to the further development of CSO accountability.

Your  
direct impact team

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## Survey on the Excellence of CSO Accountability

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## ANNEX 1

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### 1. Guiding Questions for Semistructured Interviews

Dear Interview Partner,

thanks for participating in our survey on excellence in accountability within the civil society sector. The direct impact group is an independent international consulting firm with offices in Germany, India and New Zealand, specialised in the work of civil society.

We have been tasked by the INGO Accountability Charter to conduct this research and to take stock on how good NGOs really perform against their promises of accountability: where do they perform well and where can the sector develop in the future.

The evaluation includes web research as well as interviews. We focus on the following aspects of accountability:

- 1 Transparency
- 2 Participative Response
- 3 Responsible Advocacy
- 4 Sustainable Impact (ME&L)
- 5 Effective Finance Management
- 6 Environmental Stewardship

The results will be published in an anonymised form only, but happily shared with your organisation, if you want to use it to get a good indication of where your organisation stands among its peers.

The interview will take between 20-30 minutes and will be conducted via GoToMeeting.

Please find in this briefing document our questions for each accountability aspect.

**We appreciate if you can provide us with documents which demonstrate your organisation's actual performance in each of these categories (if applicable and available).**

In case of any question, please don't hesitate to contact us at [research@direct-impact-group.com](mailto:research@direct-impact-group.com).

We are looking forward to our discussion.

With kind regards

Dr. Guna Fernandez  
Associate Partner Asia  
direct impact group

Markus Hesse  
Managing Partner Europe  
direct impact group

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## ANNEX 1

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### **1. Transparency**

- 1.1. Do you have an open information policy? Where is it published?
- 1.2. How are requests for information handled within your organisation?
- 1.3. Are there any areas of information, which are not shared? Why?
- 1.4. How do you share financial information about your organisation?
- 1.5. Do you share information about your programmes transparently, especially with partners and other stakeholders? Can you give some examples on how this information is shared?
- 1.6. For Charter Members: How did the Charter support you in developing and demonstrating transparency?

### **2. Participative Response**

- 2.1. How do you ensure participation of stakeholders within your work?
- 2.2. Can you provide evidence for participation (e.g. survey, panel, aggregated information on complaints, etc.)?
- 2.3. Can you give examples of process and evidence of addressing complaints or feedback?
- 2.4. How do you coordinate working with other organisations in the sector (examples)?
- 2.5. How do you build on skills, experience and knowledge that is available in the sector?
- 2.6. How do they celebrate success (examples)?
- 2.7. What information or documentation demonstrates best your participatory approach (e.g. policies, standards, publications)?
- 2.8. For Charter Members: How did the Charter support you in fostering participative response?

### **3. Responsible Advocacy**

- 3.1. How does your organisation ensure responsible advocacy?
- 3.2. Can you give examples or evidence for responsible advocacy?
- 3.3. Can you give examples how well-founded stakeholder interventions lead to course correction when counter indications were observed?
- 3.4. How do you ensure that your blog activities are responsible?
- 3.5. What information or documentation demonstrates best your responsible approach to advocacy (e.g. policies, standards, processes)?
- 3.6. For Charter Members: How did the Charter support you in developing your advocacy?

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## ANNEX 1

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### **4. Sustainable Impact (MEL)**

- 4.1. How do you measure impact & learning within your organisation?
- 4.2. What are your most important tools for this?
- 4.3. Do you have documented best practices and learning? (kindly share with us)
- 4.4. How are learning, best practices and failures shared within and outside your organisation (example)?
- 4.5. How are evaluations followed up? How is this follow up documented (example)?
- 4.6. Have you published your evaluations? If so, what has been the feedback (example)?
- 4.7. What documentation can you share with us that demonstrates your approach to MEL?
- 4.8. For Charter Members: How did the Charter support you in developing and demonstrating MEL?

### **5. Effective Finance Management**

- 5.1. Which documents demonstrate best your policies, standards and processes for the procurement of services and goods?
- 5.2. What anti-corruption systems, processes, standards or policies do you have in place?
- 5.3. How is your organisation addressing currency fluctuations and other financial risk?
- 5.4. For Charter Members: How did the Charter support you in developing and demonstrating effective finance management?

### **6. Environmental Stewardship**

- 6.1. Which documents demonstrate best your approach towards environmental stewardship?
- 6.2. Do you publish a green house emission report? Can you provide the actual report?
- 6.3. Do you have a plan how to reduce your environmental impact over the next years?
- 6.4. How is the progress in the implementation of this plan monitored and published?
- 6.5. For Charter Members: How did the Charter support you in developing and demonstrating environmental responsibility?

## ANNEX 2

### 1. Transparency

Levels	Indicator	Evidence	Source of Verification
Level 0	Very limited information publically available	Incomplete or no information publically provided on the basics listed above	Web
Level 1	Publically available: mission, governance and operational structure, bios of trustees / executive(s), audited financial accounts, aggregated info on donor sources, annual report, location of offices, legal status	All material found on website (not just upon request)	Interview with staff members  Annual / Charter reports  Policies and program documents
Level 2	Publically available: mission, governance (with clarity on decision-making), strategy, audited financial accounts with critical analysis, bios of trustees & exec; detailed info about funders e.g. specific info on largest five donors; annual report reflects successes & failures	Same as above but also looking at how timely, relevant and accessible information is provided	
Reality check	Responsive to stakeholder inquiries	Send an information request and rate from 0-3: 0= no response / 1 = acknowledgement but info not shared / 2 = partial disclosure / 3= full and timely disclosure	

## ANNEX 2

### 2. Participative Response

Levels	Indicator	Evidence	Source of Verification
Level 0	Very limited information publically available	Incomplete or no information publically provided on the basics listed above	Web
Level 1	Publically available: mission, governance and operational structure, bios of trustees / executive(s), audited financial accounts, aggregated info on donor sources, annual report, location of offices, legal status	All material found on website (not just upon request)	Interview with staff members  Annual / Charter reports  Policies and program documents
Level 2	Publically available: mission, governance (with clarity on decision-making), strategy, audited financial accounts with critical analysis, bios of trustees & exec; detailed info about funders e.g. specific info on largest five donors; annual report reflects successes & failures	Same as above but also looking at how timely, relevant and accessible information is provided	Surveys  Documentation of complaints
Reality check	Responsive to stakeholder inquiries	Send an information request and rate from 0-3: 0= no response / 1 = acknowledgement but info not shared / 2 = partial disclosure / 3= full and timely disclosure	

## ANNEX 2

### 3. Responsible Advocacy

Levels	Indicator	Evidence	Source of Verification
Level 0	No written commitment available		Web / Blog sites
Level 1	A written and published commitment is in place clarifying at a minimum: <ul style="list-style-type: none"> <li>- How to ensure that advocacy is evidence based, truthful and does no harm</li> <li>- Stakeholder engagement in formulating and developing policy positions</li> <li>- Possibility for mid-course correction</li> <li>- Responsible exit strategy</li> </ul>	Policies are available and cover the listed areas	Interview with staff members  Annual / Charter reports  Policies and program documents  Interview with staff
Level 2	Responsible advocacy is de facto practiced in the organisation	Evidence for research, dialogue with stakeholders and well-founded stakeholder interventions leading to course correction when counter indications are there	
Reality check	Do key stakeholders feel that CSOs are responsible in the way they do advocacy work	Look at some blogs on the issue (obviously this is relatively subjective – but at least some reality check against CSO commitments on paper)	

## ANNEX 2

### 4. Sustainable Impact (Monitoring, Evaluation and Learning - MEL)

Levels	Indicator	Evidence	Source of Verification
Level 0	No written strategy / MEL commitments available		Web/  documents received from organization
Level 1	Publically available or upon request: written strategy with clear objectives, verifiable indicators of success and a MEL frame to show that progress is closely monitored and learnings feeds into good decision making to continuously advance impact achievement	Documents are available and succinctly cover the areas listed under Level 1	Charter report  Evaluations and learnings in website  Interviews with members
Level 2	The organisation has a thorough practice of developing ambitious strategic objectives, monitor progress and learn to improve its sustainable impact	Sophisticated tools and practices to measure <u>im-pact</u> against strategy; learnings are made accessible; evidence that they are fed into decision making; Documentation of best practice & failure – shared with sector & people they serve	
Reality check	Any way we can think of testing if ME&L observations really lead to course changes?  Testing that the organisation has a strong focus on impact and not on input?	Staff interviews if evaluations have been followed up including any other concrete documented evidence that evaluations are followed up.  Feedback on our observations around their MEL from desk research. See if they publish external evaluations of their impact by experts or people on social media and if these are positive.	

## ANNEX 2

### 5. Effective Finance Management

Levels	Indicator	Evidence	Source of Verification
Level 0	No written commitment available		Web/
Level 1	<p>Written commitment on responsible management of finances including at a minimum: - Process for allocating &amp; managing resources effectively and responsibly.</p> <ul style="list-style-type: none"> <li>- internal &amp; external controls</li> <li>- conflict of interest</li> <li>- anti-corruption procedures</li> </ul> <p>Anti-corruption procedures can be:</p> <ul style="list-style-type: none"> <li>• Policies</li> <li>• systems and processes</li> <li>• capacity development (e.g. training of staff)</li> <li>• complaint mechanism (e.g. whistleblower system)</li> </ul>	Documents are available and succinctly cover the areas listed under Level 1	<p>Documents received from organisation</p> <p>Charter report</p> <p>Evaluations and learnings in website</p> <p>Interviews with members</p>
Level 2	Finances are managed in an effective and responsible way in practice	Evidence: Auditors reports, Annual reports (though not verified by external auditors) or Charter reports (Charter Members)	
Reality check	Public complaints by donors / supporters?	Also test the Whistle Blower system – Send mail or call up depending the system used – Web or phone	

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## ANNEX 2

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### 6. Environmental Sustainability (additionally to ask in interviews)

<i>Levels</i>	<i>Indicator</i>
Level 0	We look at the environmental impact of our organisation in an ad hoc way
Level 1	We have a systematic way of checking our environmental impact and mitigating negative effects
Level 2	We have a written plan on how to manage and reduce our negative environmental impact, a senior person is responsible for it and progress is monitored.
Reality Check	We publish CO2 emissions - at least of our international office.

## ANNEX 3

### Scoring

Areas of Study	Avg. % scores		
	Total Sample	Charter	Non-Charter
<b>Transparency</b>			
Level 1	54	70	38
Level 2	83	95	71
<b>Participative Response</b>			
Level 1	61	81	40
Level 2	49	69	28
<b>Responsible Advocacy</b>			
Level 1	45	65	25
Level 2	72	80	63
<b>Sustainable Impact - MEL</b>			
Level 1	76	91	60
Level 2	60	84	36
<b>Finance Management</b>			
Level 1	49	82*	16*
Level 2	69	76	61

\*Discrepancy is mainly caused by Charter members mandated to publish their policies and standards within their Charter reports.

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## ANNEX 4

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### List of Assessed CSOs (in Alphabetic Order)

Action Aid	Islamic Relief Worldwide
Action Contre la Faim (ACF)	Kindernothilfe
ADRA	Light for the World
Amnesty International	Medecins Sans Frontieres
Article 19	MIO-ESCDE
BRAC	Muslim Aid
Brot für die Welt	Oxfam
CARE	Plan International
Catholic Relief Services	Reporters without Borders
CBM	Restless Development
ChildFund Alliance	Save the Children
CIVICUS	Sightsavers
Concord	SOS Children's Villages
Educo	Terre des Hommes
European Environmental Bureau	Transparency International
Greenpeace	VSO
Habitat for Humanity	WAGGGS
Handicap International	World Vision
Human Rights Watch	WWF
Intern. Federation of Red Cross	YWCA