Report on the Implementation of the DAC Recommendation on Enabling Civil Society in Development Cooperation and Humanitarian Assistance

Development Assistance Committee
September 21, 2026
DCD/DAC(2026)12/FINAL

An Abridged Summary of Analysis and Key Recommendations

This abridged summary extracts sections of the full Report, focusing on the overarching analysis of implementation of the three Pillars and recommendations for implementation of the Recommendation. While sections have been edited for length, the text has not been altered. The paragraph numbers are the original paragraph numbers.

Please consult the full Report for detail, evidence and examples from both Adherents and Civil Society Organizations.

Full Implementation Report:
https://one.oecd.org/document/DCD/DAC(2026)12/FINAL/en/pdf

DAC Recommendation on Enabling Civil Society:
https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-5021

Abridged Summary prepared by
Brian Tomlinson for
The DAC CSO Working Group on the DAC Recommendation on Enabling Civil Society

Background

2. The DAC Recommendation was conceived as a flexible yet ambitious framework to support, guide and incentivise DAC members and other providers to improve their policies and practices. It aims to promote greater coherence across institutions and governments, while encouraging behaviour change among providers in how they address civic space and work with civil society actors. At the same time, it underscores that civil society actors themselves have responsibilities to strengthen their effectiveness, transparency and accountability.

4. Consultation with DAC member, international and partner-country CSOs from within and beyond the CSO RG was critical throughout the process, as was DAC members' direct consultation with CSOs in their countries.

6. The DAC Recommendation was adopted on 6 July 2021, marking an important milestone for the DAC and the OECD. It is the first international standard that is specific to enabling civil society to maximise its contribution to the 2030 Agenda for Sustainable Development as well as to inclusive sustainable development, effective humanitarian assistance, peacebuilding and strengthening democracy. Adherents broke new ground by committing to the DAC Recommendation's three mutually reinforcing pillars:

1. Respecting, protecting and promoting civic space;
2. Supporting and engaging with civil society; and
3. Incentivising CSO effectiveness, transparency and accountability.

7. As a non-legally binding instrument, the DAC Recommendation captures shared policy approaches and good practices, while allowing Adherents to tailor implementation to their specific legal, institutional and policy contexts. Its adoption represents a strong political signal and reinforces the DAC's leadership role in promoting enabling environments for civil society.

8. A distinguishing feature and added value of the DAC Recommendation is the complementarity across the three Pillars. Addressing any one aspect of the enabling environment for civil society requires working on the three complementary Pillars together. And while primarily targeting policy and practice change among DAC members and other providers, inclusion of the third Pillar in the DAC Recommendation underscores that there is a shared responsibility for enabling civil society, with civil society actors also needing to enhance their effectiveness and accountability.

9. Embedded in the DAC Recommendation is the agreement of the DAC to develop a report to assess progress made in its implementation, dissemination and continued relevance no later than five years after its adoption.

Developments in the field since the adoption of the DAC Recommendation

12. Since its adoption, the environment for civil society has become increasingly challenging, particularly over the past year. Threats to human rights and fundamental freedoms are worsening across the world. These pressures are unfolding against a backdrop of rising political polarisation, growing public criticism of the legitimacy and value of development co-operation, and declining trust in CSOs as well as in public institutions. At the same time, reductions in official development assistance (ODA) and shifts in policy priorities across DAC member countries have also reduced the availability of funding dedicated to civic

space and civil society. This trend has been compounded by heightened scrutiny of CSOs in both partner and provider countries. In parallel, the proliferation of digital surveillance and mis- and disinformation campaigns targeting civil society have accelerated, exacerbating public mistrust and further constraining the operating environment of civil society.

13. This evolving context is reflected throughout this draft implementation Report, the findings of which highlight two distinct periods. The first covers the four years following the adoption of the DAC Recommendation, marked by progress in specific areas alongside persistent challenges. The second period covers the year 2025, immediately preceding this draft implementation Report, marked by a different set of constraints and new areas of opportunity.

14. In this shifting development landscape, Adherent and CSO Respondents to the questionnaires informing this draft Report recognised an urgent need to renew and strengthen commitment to accelerated, sustained and transformative actions that enable civil society to continue fulfilling its essential role in advancing sustainable development, whether through the delivery of essential services, the promotion of democracy, accountability and human rights, or fostering public engagement in support of development co-operation in DAC countries. A key finding from the draft implementation Report indicates that the DAC Recommendation is more relevant than ever in guiding Adherents towards this goal.

Pillar 1: Respecting, protecting and promoting civic space

31. The first Pillar of the DAC Recommendation focuses on respecting, protecting and promoting civic space as a prerequisite for effective development co-operation and humanitarian assistance. The DAC Recommendation recognises that civic space acts as a foundational condition for the realisation of human rights, democratic governance, accountability and the achievement of the SDGs. Without an open and inclusive civic space, civil society actors cannot meaningfully exercise their rights, participate in development processes, hold institutions accountable or contribute fully to sustainable development outcomes. The DAC Recommendation defines civic space as "the physical, virtual, legal, regulatory, and policy space where people can, among other things, securely exercise their rights to the freedoms of peaceful assembly, association, and expression, in keeping with human rights" [OECD/LEGAL/5021].

32. The first Pillar of the DAC Recommendation calls on Adherents to adopt a comprehensive and proactive approach to safeguarding civic space in both partner and provider countries. This includes developing clear policy positions recognising the value of an inclusive and independent civil society; engaging in sustained dialogue with partner-country governments and raising public awareness on the role of civil society in sustainable development; and co-ordinating with other development actors and relevant international, regional and national bodies to monitor civic space trends and respond coherently to emerging restrictions that violate international standards. Pillar 1 further emphasises the need for Adherents to take reasonable steps to do no harm to civic space, work with the private sector and independent media to promote social dialogue, and address risks arising from mis- and disinformation, digital exclusion, and the misapplication of anti-money laundering (AML) and counter-terrorism financing (CTF) standards. By implementing these provisions, Adherents can help create an enabling environment in which civil society is able to exercise fundamental freedoms and contribute to sustainable development.

Overarching implementation challenges for Pillar 1

96. In their implementation of Pillar 1 on respecting, protecting and promoting civic space, Adherents face a range of overarching challenges summarised as follows:

- declining ODA and changing policy priorities, which have reduced funding for civic space programmes and have substantially affected CSOs' operational capacities;
- increasing restrictions on civic space in both provider and partner countries – including repression, digital threats, and legislative or regulatory barriers – further constraining the environment in which CSOs operate;
- shifting and shrinking civic space, which affects CSO actors unevenly while also giving rise to new forms of civic action; and
- misalignment in policy coherence, institutional changes and political uncertainties, combined with a lack of a narrative on the value of civil society and civic space.

98. First, the main challenge acknowledged by Adherents and CSOs, across both the questionnaires and consultations, is funding constraints. DAC members are facing significant cuts to ODA, with net ODA declining by 8.5% in 2024 and 23.3% in 2025, and projected to decrease by 6.9% in 2026 Simultaneously, DAC members have experienced a re-orientation of foreign and development policy priorities, with growing emphasis on security, defence and economic investments. In this context, most DAC members have reduced funding available for civil society, with total ODA for CSOs falling by 2.35% in 2024 – marking its first decline since 2018 [DCD(2026)4] (OECD, 2026[13]).

98. Evidence shows that amid budget cuts, provider programmes focusing on civil liberties and human rights were among those facing the greatest reductions in funding (HRFN, 2025[74]). In 2025, ODA for government and civil society (which consists of sub-sectors pertaining to human rights, democratic participation and public-sector reform) is projected to fall by 39. 8%, a decline largely driven by sharp reductions in Ukraine, which received 37. 8% of this sector's ODA in 2024 The shifting priorities among providers, combined with the overall decrease in civil-society funding, have led to many CSOs having to adapt their mandate and/or conclude certain programming to be eligible for funding (Accountability Lab, 2026[75]).

99. Cuts to ODA have significantly impacted CSOs' operational capacities, especially for smaller and partner-country CSOs. Faced with such budget cuts, CSOs stressed that the retreat of providers from restrictive, fragile and conflict-affected contexts can compound harm where civic space is already restricted, especially when no alternative support is put in place, leaving local civil society actors with heightened risks and fewer protective channels.

99. Furthermore, CSO Respondents stressed that budget cuts limited the ability of DAC members to provide flexible, core and multi-year funding, which has direct implications on civil society actors' ability to cover costs related to physical, legal and digital security. Sustained cuts in support to civil society may erode CSOs' capacity to organise, defend human rights, hold institutions accountable and advance sustainable development.

100. Second, increasing restrictions on civic space across both provider and partner countries are making the implementation of Pillar 1 increasingly challenging.

101. Institutions and organisations monitoring civic space have identified a growing number of restrictions on peaceful assembly, association and freedom of expression across DAC member countries, with implications for the enabling environment in which CSOs operate. CSO-led monitoring has found that protests and social movements in some DAC member countries have become increasingly controlled and restricted, while attacks on media freedom have grown, with cases of legal harassment, threats and intimidation of journalists reported in several provider countries (De Benedetti, 2026[84]; CIVICUS, 2023[85]; Media Freedom Rapid Response, 2025[86]). These threats and attacks against civil society actors have also been found to be taking place alongside a de-legitimisation of civil society through smear campaigns aimed at painting CSOs as politically driven, opaque and inefficient (European Civic Forum, 2025[87]). In this context of civic space restrictions within provider countries, Adherent and CSO Respondents acknowledged that the legitimacy and coherence of providers' efforts to promote and protect civic space in partner countries risks being questioned.

102 Partner-country governments have also increasingly relied on a recurring set of legal and administrative tools to constrain civil society, including denial or revocation of CSO registration, foreign-agent and foreign-funding laws, CSO-specific financial reporting requirements, and the use of cybercrime, anti-terrorism and national-security legislation against activists and organisations (CIVICUS, 2024[89]).

103 In the context of shrinking civic space in partner countries, Adherent Respondents cited legislative or regulatory barriers, such as rules requiring prior government approval of foreign funding or that oblige civil society actors receiving foreign funding to register as "foreign agents" as key obstacles to implementation (ICNL, n.d.[90]). Foreign agent laws result in reduced financial support from both partner and provider countries, exclusion from dialogue and consultation opportunities, harassment by government authorities, and targeted stigmatisation and dis-information campaigns (Pardavi, n.d.[91]). Restrictive laws against civil society make it particularly challenging for providers to support local partners, with evidence demonstrating a significant reduction in providers' support for democracy promotion following the introduction of restrictive regulation (Right, Springman and Wibbels, 2025[92]).

103. These restrictive measures subject civil society actors to significant security risks and psychological harm, and force CSOs to divert a significant portion of their already limited resources to comply with restrictive laws and to counter smear campaigns rather than focus on their programmatic priorities. In order to effectively protect civil society actors in restrictive contexts, CSO Respondents underlined the need for targeted support to be provided, to ensure civil society actors' security, via, for example, contingency and emergency funds as well as the inclusion of digital safety and legal defence as eligible costs.

104. Furthermore, in such restrictive contexts, Adherent Respondents noted that efforts to protect civic space – particularly when supporting vulnerable and marginalised groups such as HRDs, faith-based organisations (FBOs), WROs, unions and journalists – may be perceived as foreign interference by partner-country governments. Therefore, DAC members' engagement on civic space issues in restrictive contexts may potentially affect bilateral relations with partner countries and heighten security risks for foreign-funded CSOs operating locally. To manage such risks, Adherent Respondents reported having adapted the way they support partner-country CSOs in restrictive contexts, such as by supporting smaller and grassroots CSOs as well as informal civil society actors, and supporting thematic programmes such as on culture, education, media diversity and social entrepreneurship (Bouchet, Godfrey and Youngs, 2022[93]), integrating civic space messages within them. While such adaptations are, in certain contexts, necessary

to mitigate risks, they should be developed in consultation with affected civil-society actors and should not substitute programming that supports civil society's role as democracy and accountability actors.

105. A third key challenge in the implementation of Pillar 1 has been the evolution of civic space in light of digital transformation. On one hand, digital tools have allowed civil society to transform the way it organises and mobilises, facilitating co-ordination and the dissemination and exchange of information, and enabling the emergence or strengthening of transnational social movements (OECD, 2020[4]). However, digital tools have also been harnessed to restrict civic space through online censorship, internet shutdowns, platform-based restrictions, digital surveillance and disinformation (Schächtele et al., 2022[94]).

105. Faced with the scaling down of several co-ordination mechanisms due to funding cuts, Adherent Respondents stressed the need to strengthen provider co-ordination and joint programming on civic space, with several highlighting the value of greater provider co-ordination in addressing digital threats, through programming addressing digital safety, media literacy, and fact-checking, especially for independent media and journalists.

106. Several Adherents and CSOs argued that the phenomenon observed across provider and partner countries is not only a "shrinking" of civic space, but also "shifting" civic space. This acknowledgement of civic space "shifting" is not intended to question the reality or severity of ongoing restrictions happening in both provider and partner countries. Rather, it aims to shed light on other dynamics affecting civic space in recent years.

106. First, restrictions on civic space have not been uniform, impacting different types of civil society actors in various ways. Some civil society actors – including HRDs, activists, journalists, and labour unionists – are more targeted by restrictions and intimidation, while others are supported and prioritised by governments (Roggeband and Krizsán, 2021[95]). For certain vulnerable and marginalised groups – including indigenous communities and WROs– civic space may not have been meaningfully open prior to recent restrictions, such that a narrative of "shrinking" does not fully capture their situation.

106. Second, civil society has and continues to evolve in terms of both the actors involved and the methods used to organise themselves. New types of actors have emerged that go beyond traditional formal CSOs, such as social movements, youth movements, digital activist networks, and the growing presence of groups that do not operate according to democratic values, social justice and human rights (Carothers, 2019[96]; Youngs, 2018[97]). On the latter, while both Adherents and CSOs recognised the importance of acknowledging the full diversity of civil society actors representing a range of interests and beliefs and that not all of them have a common mandate, they underscored that the DAC Recommendation focuses on actors "that hold positive social and/or democratic values" [DCD/DAC(2021)17].

106. Civil society has also adopted a range of organisational and behavioural adaptations in response to such restrictions, including increased reliance on informal or community-based structures, greater use of digital platforms to sustain mobilisation and information sharing, and, in some cases, a shift towards service delivery as a means of preserving operational capacity under restrictive conditions and/or faced with ongoing budget reductions among providers (Sharp, Diepeveen and Collins, 2023[98]; Richards, 2025[99]; Youngs, Milanese and Nicolaïdis, 2022[100]; Hadden and Teixeira, 2026[101]). The concept of "shifting" civic space can be useful in highlighting how restrictions affect different actors unevenly and that new forms of civic action are emerging.

107. A fourth key challenge to implementation concerns the coherence between Adherents' commitments to enabling civil society and protecting civic space abroad and their domestic policies in these and other areas, including migration, security, foreign investment, trade, development finance, financial regulation and digital governance. Where these domestic policies are misaligned with commitments under the DAC Recommendation, this can undermine its implementation and weaken progress on enabling civil society more broadly.

108. In addition, according to Adherent Respondents, institutional changes including policy shifts, staff turnover and political instabilities – in partner and provider countries alike – may delay and create uncertainties in co-ordination and may result in a lack of continuity in efforts related to civic space. Adherent Respondents stressed that this is especially true in cases where the civic space agenda depends on a limited number of staff or on a single institutional unit in provider countries, making staff turnover or institutional shifts particularly destabilising for the continuity of co-operation on civic space between providers and partners. Differing cultural views and a limited understanding of what civic space and civil society are, according to Adherent Respondents, may also have implications on the extent to which providers can effectively co-operate with partner-country governments and mobilise public awareness of and support for civil society.

109. Overall, CSOs recognised in consultations that civic-space restrictions rarely occur through single measures but instead result from the cumulative effect of legal, financial, administrative and digital constraints that reinforce one another over time. Civic space should therefore not be treated as a standalone issue, but as a cross-cutting concern relevant across sectors.

110. Finally, Adherent and CSO Respondents also stressed the need for providers to promote a narrative on the strategic value of civil society and civic space for sustainable development, including through diplomatic engagement with partner countries and GCE to counter mis- and disinformation, polarisation, and declining public trust in civil society in partner and provider countries. Some Adherent Respondents recognised that further efforts should be dedicated to partnering with both provider and partner-country CSOs to raise awareness on the value of civil society and civic space, as a way to tackle declining trust in both provider and partner countries. Furthermore, both Adherent and CSO Respondents encouraged greater engagement of DAC members with a wide range of actors including non-DAC providers, development banks, philanthropic institutions, and the private sector, as a way of integrating enabling environment analysis across development co-operation and investment instruments.

CSOs' perspectives on Adherents' efforts to implement Pillar 1

CSOs acknowledge Adherents' meaningful progress in updating and adopting policies relating to civil society and civic space in line with Pillar 1 of the DAC Recommendation, since its adoption. However, CSOs also noted that recent cuts to ODA and the shrinking of civic space across both provider and partner countries have made it increasingly difficult for Adherents to sustain this progress.

CSOs acknowledged that most Adherents have developed clear policy positions affirming the value of civil society and civic space since 2021. DAC members have maintained efforts to raise awareness of the value of civic space and civil society. CSOs stressed that future initiatives for awareness raising on civic space should be conducted in genuine partnership with civil society actors and should focus on evidence-based advocacy.

A key point stressed by CSOs is that reduction in ODA budgets has led to a significant decrease in funding allocated to civic space programmes, as well as in overall funding for civil society. This reduction in funding and in provider co-ordination has had significant consequences on the operational capacity of CSOs globally, with the scaling back or closing of programmes and initiatives having direct implications for the employment, livelihoods and security of civil society actors in both provider and partner countries. The impacts of funding cuts have been particularly severe for civil society in restrictive contexts, as well as for vulnerable and marginalised groups including HRDs, activists, and women's and disability groups, among others. Reduced funding to such civil society groups has direct implications for their ability to promote human rights and civic freedoms, hold governments accountable and contribute to inclusive and sustainable development.

CSOs noted that shrinking civic space in both provider and partner countries has complicated Adherents' ability to engage with partner-country governments on these issues, given the risk that such engagement may be perceived as foreign interference – a dynamic which CSOs linked to growing questions about the credibility of providers' efforts to promote civic space abroad while imposing domestic restrictions on civil society.

While CSO Respondents recognised that the speed at which restrictions are emerging in partner countries can make preventive action challenging for providers, they also stressed that Adherents should make better use of CSO-led monitoring and early-warning data to anticipate and prevent the contraction of civic space. They argued that Adherents' programming and engagement with partner-country governments and civil society should be triggered in response to emerging risks, informed by CSO alerts and monitoring.

Finally, CSO Respondents acknowledged that some Adherents have taken steps to address mis- and disinformation affecting civil society, notably through support to capacity-strengthening projects focused on digital technologies and for dialogue platforms promoting civil-society participation with the aim of countering hostile narratives through awareness raising. However, CSOs noted that there is insufficient co-ordination on this topic. In the context of increasing digital repression and disinformation campaigns targeting CSOs, CSO Respondents identified targeted support for CSOs' online safety and resilience as a key area of opportunity for stronger provider co-ordination to more effectively support civil society.

Pillar 2: Supporting and engaging with civil society

111. The second Pillar of the DAC Recommendation focuses on strengthening Adherents' support for and engagement with civil society as a core component of effective development co-operation and humanitarian assistance. The DAC Recommendation defines civil society as "uncoerced human association or interaction by which individuals implement individual or collective action to address shared needs, ideas, interests, values, faith, and beliefs that they have identified in common," encompassing formal, semi-formal and non-formal actors and differentiating it from civil society is distinct from states, private for profit enterprises, and the family. [OECD/LEGAL/5021].

112. The second Pillar calls on Adherents to: adopt inclusive policies and strategies for working with a diverse range of civil society actors; ensure meaningful civil society participation in policy development and consultation in programme cycles; and provide financial support to diverse civil society actors, particularly those representing the most vulnerable or marginalised, through the availability of flexible, multi-year and core support. Pillar 2 further emphasises the importance of reducing administrative burdens, supporting civil society networks and platforms, engaging with emerging and non-traditional civil society actors, and working in partnership with civil society to advance GCE, uphold international humanitarian and human rights standards, and address unintended consequences on civil society arising from the misinterpretation or misapplication of AML and CTF standards.

Overarching implementation challenges for Pillar 2

189. Adherents face a set of interconnected challenges in implementing Pillar 2 of the DAC Recommendation on support for and engagement with civil society, summarised as follows:

- reduction of both the quantity and quality of funding available to civil society due to cuts to ODA, undermining progress on funding modalities and LLD;
- limited ability to effectively support and engage CSOs in restrictive contexts, further weakening CSOs' operational capacities;
- insufficient capacity – particularly among smaller and partner-country CSOs – to meet providers' often burdensome financial and administrative requirements, increasing reliance on provider-country CSOs;
- slow progress in harmonising due-diligence requirements, complicating compliance and undermining effective collaboration with partner-country CSOs; and
- untapped potential of pooled and collective funding mechanisms, alongside limited engagement with the private sector.

191. First, Adherents and CSOs acknowledged that a central challenge in the implementation of Pillar 2 is the ongoing cuts to ODA. Adherent Respondents underscored that these cuts have reduced the overall resources available for civil society support, and have also impacted modalities of support, as they have constrained DAC members' ability or willingness to provide multi-year and predictable funding, which is essential for CSOs to sustain operations and engagement efforts. CSOs also stressed the impact of funding cuts on their ability to engage consistently with relevant stakeholders, a trend evidenced in a 2025 survey by Pact, which found that 72% of surveyed partner-country CSOs experiencing funding declines also reported a decrease in their engagement with leaders and policymakers in their own countries (Pact, 2025[80]).

193. Adherents and CSO Respondents recognised the need to provide more direct support to CSOs, as only 1% of total bilateral ODA was allocated *to* CSOs, compared with 12% channelled *through* them in 2024 [DCD(2026)4]. Of the total ODA for CSOs, direct funding has also decreased over time, from 12% to CSOs in 2021 to 10% in 2024, whereas funding *through* CSOs went from 88% in 2021 to 90% in 2024 [DCD(2026)4].

194. Adherents and CSOs also recognised that current modalities of support, which tend to be short-term, project-based and often with provider-defined results frameworks, are not aligned with the flexibility needed to effectively shift power and more directly support partner-country CSOs. In order to deliver on LLD, Adherent and CSO Respondents acknowledged the need to increase the availability of direct, flexible, multi-year core support for partner-country CSOs. Amidst growing pressure on resources, there is a risk that Adherents will default to partnering with international and provider-country CSOs, which may have greater capacity to sustain operations despite budget cuts, rather than more directly funding smaller and partner-country CSOs. However, some Adherents have made efforts to partner more directly with local organisations despite an overall reduction in available funding, reflecting a recognition that, in a context of limited resources, this can also contribute to greater efficiency by reducing the number of intermediary actors involved.

195. Furthermore, Adherents and CSO Respondents recognised that national and regional CSO platforms, coalitions, and networks have continued to play a valuable role by enabling smaller and partner-country CSOs to gain greater leverage through co-ordination, collective advocacy and dialogue with authorities. Partner-country governments positively assess the role of CSO-initiated co-ordination mechanisms, including platforms, networks and associations, in facilitating CSOs' engagement in policy dialogue and co-ordinating CSOs at national or sectoral level (OECD/UNDP, 2026[14]). However, providers are more critical, highlighting gaps in the strength and long-term sustainability of CSO-initiated co-ordination mechanisms (OECD/UNDP, 2026[14]).

196. Additionally, while the impact of ongoing ODA cuts on the distribution of funding between provider-country, international and partner-country CSOs is still uncertain, there is concern that budget constraints may reverse progress made in LLD since the adoption of the DAC Recommendation. Between 2020 and 2024, ODA to and through partner-country CSOs increased from 7% to 10% [DCD(2026)4]. While the slight increase in the share of ODA allocated directly to partner-country CSOs may signal some improvement in DAC members' efforts to deliver on local ownership, provider-country CSOs continue to be prioritised as primary grantees and implementing partners. At the same time, in light of the declining funding of international CSOs – with a 6% decline in ODA to and through international CSOs between 2020 and 2024 [DCD(2026)4] – some CSOs expressed concerns during consultations that continued reductions in funding may undermine the essential role of international CSOs as drivers of advocacy, research and programming, and their scope for risk-taking.

197. Second, Adherents and CSOs Respondents recognised that funding cuts and regulatory restrictions have contributed to a deteriorating enabling environment for CSOs. In several partner countries, regulations restricting civil society's access to funding have complicated and limited providers' ability to support CSOs. For example, and as noted, foreign-agent laws have been introduced across some partner countries, with the aim of restricting CSOs' operational capacity by imposing demanding reporting requirements, frequent audits and stigmatising labels on CSOs receiving funding from abroad, with non-compliance sometimes resulting in heavy fines, forced closures or even imprisonment (Robinson,

2025[170]). Such restrictive regulations place high security risks on partner-country CSOs, incentivise self-censorship among civil society actors, and represent a key challenge in DAC members' ability to support and engage with partner-country CSOs (CIVICUS, 2025[171]).

198. Adherent Respondents identified several other obstacles affecting their ability to effectively support and engage CSOs in restrictive contexts, particularly those in partner countries. For example, some Adherent Respondents reported having avoided launching public calls for proposals in order to prevent harm and backlash against CSO applicants. Adherent Respondents also recognised that in certain restrictive contexts, some CSOs may transition towards more informal structures to avoid security threats and administrative obstacles. However, engaging with informal civil-society actors is a challenge for some providers who may be legally required to exclusively enter into agreements with registered organisations. CSO Respondents also highlighted that organisations representing vulnerable or marginalised communities tend to be disproportionately targeted by regulations in partner countries such as mandatory memorandums of understanding (MoUs) and CSO registries. Among the several challenges that these groups face, the inability to formally register as a CSO is a significant obstacle to their operational legitimacy and their access to provider funding.

199. Third, Adherents and CSOs Respondents alike recognised that a key challenge to implementation is that smaller and partner-country CSOs often have limited capacity to meet providers' financial and administrative requirements. As acknowledged by Adherent Respondents, this is in part driven by a risk-averse institutional culture among providers, which has contributed to burdensome reporting criteria and a lack of flexibility in compliance. Such risk aversion has encouraged reliance on established provider-country CSOs with proven track records and the internal capacity to comply with complex administrative, reporting and financial management requirements, and has limited the opportunity for collaboration with partner-country CSOs.

Risk aversion among providers and the lack of flexibility in compliance requirements has led to a concentration of operational, security and compliance risks on partner-country CSOs, particularly for those small and grassroots organisations operating in fragile and conflict-affected settings (OECD, 2024[10]). In fact, Adherent and CSO Respondents alike raised the need for more equitable approaches to risk-sharing among provider-country, international or partner-country CSOs as a way to better advance efforts towards LLD and to uphold the "do no harm" principle.

200. Fourth, Adherents and CSO Respondents underscored that slow progress on the harmonisation of due diligence requirements makes it even more challenging for CSOs, especially smaller and partner-country CSOs, to comply with the differing administrative, reporting and financial requirements across providers. While the need for providers to maintain robust standards is recognised, both Adherents and CSOs see that rigid provider criteria and requirements undermine effective collaboration with partner-country CSOs, particularly those operating in fragile and conflict-affected settings which require greater flexibility.

201. Finally, amidst cuts to ODA, Adherents and CSOs Respondents alike recognised the untapped potential of pooled and collective funding mechanisms to support collaboration among organisations around shared objectives, as well as to reduce duplication, harmonise administrative and financial requirements, share risks, and potentially reach a broader range of civil-society actors. For example, multi-donor pooled funds have emerged as an important modality for reaching smaller CSOs in restrictive

contexts, which often face greater capacity constraints (NEAR, 2026[172]). However, while pooled funds offer a useful alternative to individual providers directly funding partner-country CSOs, they ought not be providers' only solution. As noted in the OECD toolkit on *Funding Civil Society in Partner Countries*, pooled funds bypass key obstacles to direct funding and can come with unintended consequences such as displacing other funding mechanisms, generating competition and eliminating opportunities for providers and partner-country CSOs to benefit from direct dialogue, knowledge-sharing and relationships (OECD, 2023[9]). CSOs also noted that while DAC members' growing emphasis on private sector engagement and blended finance can provide an opportunity for effective co-operation among sectors, it should also not lead to repercussions on the availability of grant-based financing for CSOs.

CSOs perspectives on Adherents' efforts to implement Pillar 2

CSOs recognised progress in the implementation of Pillar 2 of the DAC Recommendation among Adherents, particularly through an increase in engagement opportunities with civil society since its adoption . However, CSOs also highlighted persistent shortcomings in DAC members' support for and engagement with partner-country CSOs.

CSOs acknowledged that Adherents have increased CSOs' opportunities through, for example, working groups, dialogues and consultations, which often focus on specific policies or strategies at the design and/or evaluation stages. Likewise, CSO Respondents acknowledged increased support for CSO participation in national, regional and international dialogues and conferences by some Adherents.

While engagement opportunities have increased since 2021, CSOs argued that these remain largely accessible to provider-country and international CSOs, while partner-country and grassroots CSOs face significant barriers to engagement. These include limited financial and human resources, travel constraints, inadequate sharing of information ahead of consultations, poor internet connectivity and lack of language interpretation, all of which restrict access, meaningful participation and inclusion.

Moreover, CSO Respondents stressed that dialogue and engagement opportunities tend to be ad hoc and insufficiently institutionalised. They further highlighted that, even where consultations take place, these typically act more as a space for knowledge sharing and "box ticking" than meaningful engagement. CSOs argued that feedback loops are frequently weak or absent, with inputs often not systematically acknowledged or reflected in final decisions, leading to frustration and potential disengagement from future engagement opportunities by civil-society actors.

In light of these challenges, CSOs stressed the need to go beyond ad hoc consultations and dialogue, towards processes that entail joint decision-making and co-creation of policies and strategies. CSOs also underlined the importance of reinforcing embassy-level engagement with civil society, including through the designation of focal points, and of ensuring that consultation and dialogue mechanisms are inclusive and accessible by providing support for participation costs, such as travel and preparation, for smaller and partner-country CSOs.

Secondly, CSO Respondents recognised the valuable support provided by some DAC members in financing GCE [global citizenship education] initiatives. However, CSO Respondents also recognised that GCE has been particularly affected by cuts in ODA and polarisation in provider countries, with several initiatives being interrupted due to a lack of political prioritisation or insufficient funding.

CSOs recognised that Adherents continue to provide valuable funding to national and regional CSO platforms, coalitions and networks both in partner and provider countries. However, CSOs also called for increased recognition and funding of civil society ecosystem infrastructure, including national CSO platforms, regional coalitions, resource centres, legal support organisations, digital security providers and rapid response networks. According to CSOs, these actors play a critical role in co-ordination, evidence generation, advocacy, peer learning, protection and early warning, yet are often underfunded compared to project-delivery mechanisms.

Thirdly, a key issue recognised by CSOs is that DAC members' financing tends to be project-based and short-term, with limited core and programme funding for CSOs as development actors in their own right. This contributes to a lack of predictability and coverage for overheads and administrative costs, a particularly acute issue for smaller and partner-country CSOs which are most in need of this form of funding to sustain and strengthen their capacity. Some CSOs also recognised that, amidst shrinking ODA budgets and reduced funding for civil society, the availability of long-term flexible core funding is likely to diminish, a trend which may have severe implications for the availability and accessibility of funding for partner-country CSOs, and thus also the progress towards LLD. CSOs also noted the risk that funding cuts may reduce Adherents' risk tolerance, as well as result in an increase in earmarked funding aligned with providers' interests rather than locally defined priorities.

In addition, CSO Respondents raised concerns regarding the extent to which Adherents are genuinely progressing on local ownership and LLD. While CSOs recognised efforts by some Adherents to shift funding and decision-making towards local actors, the majority of Adherents' financing continues to rely heavily on international and provider-country intermediaries, with only a limited and insufficient share ODA reaching partner-country CSOs directly. CSOs called for clear, time-bound commitments to increase the share of direct, flexible, multi-year core funding reaching partner-country CSOs, alongside structural changes to how funding passes through intermediaries, so that more decision-making power and resources are channelled to the civil society actors closest to the communities concerned.

CSOs also cautioned against narrow or purely quantitative approaches to measuring LLD, warning that simple funding-share indicators risk being "gamed" by partnering with the largest, most compliance-ready partner-country CSO, rather than the broader and more diverse range of local and national civil society actors that genuinely localised support is meant to reach. Such indicators risk distorting the understanding of meaningful localisation and undermine the diversity and resilience of local civil society ecosystems. A broader

ecosystem of local actors are often essential to mobilising local knowledge, relationships and investment, and contribute to systems change both quantitatively and qualitatively in ways that are not always reflected in existing localisation metrics.

Some CSOs themselves have taken measures to advance localisation, including through the development of institutional policies and co-ordinated calls for action. The United Kingdom-based international CSO, Peace Direct, co-ordinated the *Call to Action on Locally Led Development* (Peace Direct, 2026[168]), a statement endorsed by governments, civil society actors and private philanthropic organisations, grounded in the OECD's *Practical Guidelines for Supporting Locally Led Development* (OECD, 2026[117]).

Finally, CSOs also stressed that the "do no harm" principle should apply not only to programme design and delivery, but also to funding restrictions, provider exits and portfolio shifts. Given the significant consequences that sudden funding changes can have on civil-society actors' capacity to protect and promote civic space, CSOs called for early communication and consultation with affected organisations before such decisions take effect. Concrete measures to mitigate harm in this context include assessing the impact of funding changes on at-risk organisations and co-ordination infrastructure, introducing flexible contract adaptations, and establishing bridge or transition arrangements where possible. CSOs also underlined the importance of co-ordination among providers to avoid simultaneous funding withdrawals that create sudden and unmanageable funding cliffs for civil-society actors.

Source: CSO questionnaire; consultations.

Pillar 3: Incentivising CSO effectiveness, transparency and accountability

202. The third Pillar of the DAC Recommendation outlines how Adherents can incentivise CSOs' own effectiveness, transparency and accountability. The DAC Recommendation defines CSOs as "an organisational representation of civil society and include all not-for-profit, non-state, non-partisan, non-violent, and self-governing organisations outside of the family in which people come together to pursue shared needs, ideas, interests, values, faith and beliefs, including formal, legally registered organisations as well as informal associations without legal status but with a structure and activities" [OECD/LEGAL/5021].

203. Pillar 3 of the DAC Recommendation calls on Adherents to adopt measures that include supporting voluntary CSO-led accountability standards and internal systems to uphold human rights and prevent harm; supporting CSOs to implement mutual capacity strengthening to build resilience and effectiveness; and promoting equitable partnerships that leverage the comparative advantages of different CSO types. The Pillar further emphasises the promotion of participatory and rights-based approaches to ensure local ownership and avoid reinforcing inequalities, while encouraging CSO leadership and innovation in addressing development and humanitarian challenges. Furthermore, it encourages Adherents to support CSOs' collaboration and co-ordination to reduce duplication, and to require alignment with relevant international standards and national regulations that respect human rights and civic space.

Overarching implementation challenges for Pillar 3

247. The implementation of Pillar 3 of the DAC Recommendation on incentivising CSO accountability, transparency and effectiveness presents multiple challenges for Adherents, summarised as follows:

- a persistent tension between accountability requirements and the operational capacity of civil society actors – particularly smaller and partner-country CSOs – which can shift focus away from programme delivery towards compliance;
- insufficient recognition of CSO-led accountability standards, limiting accountability towards affected populations and reinforcing upward accountability to providers;
- limited harmonisation of provider requirements, leading to duplication and increased administrative burdens for both Adherents and CSOs;
- the risk of accountability and transparency standards being instrumentalised in ways that restrict civic space;
- limited access to flexible, long-term core and programme-based funding, constraining CSO effectiveness, transparency and accountability;
- capacity-strengthening efforts that remain largely provider-driven; and
- the untapped potential of the DAC Recommendation to further advance progress under this Pillar, including through enhanced guidance, dialogue with CSOs and other development actors, and broader dissemination.

249. First, a key challenge recognised by Adherents and CSO Respondents concerns the tension between accountability requirements and the operational capacity of civil society actors to meet them. While transparency and due diligence requirements are essential to ensuring the responsible use of public funds, they can impose significant constraints on CSOs, particularly smaller and partner-country CSOs with limited administrative and financial management capacity. Complex financial reporting procedures, language barriers in documentation requirements and the level of detail required for compliance can divert considerable time and resources away from programmatic delivery for both provider and partner-country CSOs.

250. Furthermore, Adherent and CSO Respondents recognised that this administrative burden falls disproportionately on smaller and partner-country CSOs, due to their sometimes limited institutional capacity in meeting extensive documentation, reporting and transparency requirements. The difficulties for smaller and partner-country CSOs in meeting accountability and transparency requirements tend to increase the perceived reputational, financial and operational risk associated with collaborating with them. As a result, resources tend to be concentrated among international and provider-country CSOs with proven track records and the internal capacity to meet due diligence requirements.

251. Adherents and CSO Respondents both recognised that complex administrative and reporting processes can inadvertently shift CSOs' focus away from programme delivery towards compliance. CSO Respondents emphasised that due diligence and accountability requirements should therefore be proportionate and adapted to organisational capacity and contextual risk. In fact, CSOs' ability to demonstrate accountability and effectiveness is itself shaped by the conditions under which they can access funding, which can be constrained by foreign funding restrictions, taxation on grants, and other regulatory and administrative barriers.

251. In this sense, accountability and civic space concerns are closely intertwined, as a CSO's capacity to meet accountability standards cannot be assessed independently of the legal and operational constraints it faces in accessing and managing resources. Some Adherent Respondents further noted that, in fragile and conflict-affected contexts, implementation of Pillar 3 should be balanced with the prioritisation of Pillars 1 and 2 of the DAC Recommendation, given deteriorating enabling environments and heightened threats to civic space.

252. Second, as regards to CSO-led accountability efforts, CSO Respondents noted that CSO-led standards – such as the Global Standard for CSO Accountability – are not yet sufficiently or consistently recognised by DAC members as valid evidence of effectiveness and accountability. While both sets of Respondents highlighted the value of CSO-led accountability frameworks and voluntary standards as complementary approaches that can reinforce trust and effectiveness, CSO Respondents noted that there is limited attention from DAC members to CSO-led self-regulation efforts. The sensitive nature of transparency and accountability can make it difficult for CSOs to acknowledge weaknesses in their systems and operations. Adherent and CSO Respondents agreed that discussions on accountability and transparency should therefore be grounded in trust, dialogue and mutual capacity strengthening, rather than purely compliance-driven.

253. Furthermore, Adherent and CSO Respondents also recognised that providers' accountability requirements tend to focus on the responsible use of public funds and are therefore generally oriented towards accountability to providers. Meanwhile, CSO-led self-regulation efforts place significant emphasis on accountability to the affected populations and wider citizenry CSOs serve or represent. While this dimension of accountability is essential to CSOs' legitimacy, local ownership and long-term sustainability, it remains insufficiently integrated in providers' assessments of CSO accountability.

254. Third, an additional challenge relates to the limited harmonisation of provider requirements. Adherents and CSO Respondents alike underscored the need to further align reporting templates, safeguarding standards and risk management tools to reduce duplication and administrative burden both on Adherents and CSOs. At the same time, CSOs cautioned that excessive harmonisation may risk homogenising programming and partner selection, potentially limiting innovation, narrowing the reach of provider funding, and potentially excluding emerging or grassroots CSOs amongst others.

255. Fourth, Adherents and CSO Respondents also recognised the risk that instrumentalisation of accountability and transparency standards presents to restricting civic space, and thus a key obstacle to implementing Pillar 3 of the DAC Recommendation. In some partner countries, governments have used transparency requirements to control and intimidate civil society actors, especially those representing politically sensitive groups, through mechanisms including complex CSO registration procedures, disclosure demands and politically motivated audits and investigations (Balloumi, 2026[194]). Furthermore, AML/CTF measures have been utilised by some governments to intimidate, threaten and repress civil society actors, with government watchdogs, journalists and opposition groups being particularly targeted (Reimer, 2026[195]). According to Adherents and CSO Respondents, these developments represent a double threat by directly impeding CSOs' ability to operate, while also de-legitimising the very accountability and transparency norms that underpin an enabling environment for civil society.

256. While the instrumentalisation of accountability and transparency standards is most pronounced in partner countries, CSO Respondents noted that this has also taken place in some provider countries.

Surveyed CSOs in the EU reported experiencing a range of incidents including excessive administrative controls or audits by authorities, as well as the criminalisation of humanitarian aid, suspected surveillance by law enforcement and strategic lawsuits against public participation (SLAPPs) (FRA, 2026[83]). Several provider countries have introduced foreign-influence and transparency registration schemes that risk placing disproportionate burdens on civil-society actors and having chilling effects on their ability to operate (Robinson, 2025[170]).

257. In addition, Adherents and CSOs further identified expanded access to flexible, long-term core and programme-based funding as a critical enabler of CSO effectiveness, transparency and accountability. Such funding allows CSOs to invest in institutional capacity strengthening, learning, innovation and impact evaluation. CSO Respondents also underlined the importance of explicitly resourcing MEAL functions within grant budgets, as well as supporting collaborative and peer-learning initiatives to facilitate the exchange of good practices. CSO Respondents noted that providers often regard accountability as an overhead cost rather than a core function essential to effectiveness and transparency and thus needing to be adequately resourced.

258. Furthermore, Adherent and CSO Respondents raised concerns regarding the extent to which capacity-strengthening investments are genuinely demand-driven and reflective of CSOs' own priorities. While some Adherents have shifted towards identifying capacity needs in consultation with CSOs themselves, much of the capacity building reported remains oriented towards equipping CSOs to meet providers' administrative, financial and reporting requirements. CSOs further noted that capacity-strengthening support across providers tends to be fragmented and insufficiently co-ordinated, with limited harmonisation of approaches and a risk of duplicating efforts or overburdening CSOs with provider-specific training. Adherents and CSO Respondents agreed that a stronger orientation towards CSO-identified needs would help ensure that such investments translate into more sustainable gains for CSOs' institutional resilience. Moreover, approaches are needed for more genuinely mutual capacity strengthening, wherein the varied capacities of both provider-country and partner-country CSOs are valued and exchanged in relationships of reciprocity.

259. Finally, Adherent and CSO Respondents expressed several ways in which the DAC Recommendation could be better leveraged to advance progress on Pillar 3. Adherent Respondents stressed the need to create spaces for dialogue among CSOs, partner-country governments and providers to align strategies for promoting CSO accountability and transparency, including engagement with non-DAC providers. Adherents and CSO Respondents both called for the development of guidance materials on Pillar 3, such as toolkits, and the organisation of events to exchange on best practices. Adherent and CSO Respondents highlighted the DAC Recommendation’s potential to drive harmonisation of requirements, including financial, safeguarding and MEAL standards, such as through the CoP sub-group on harmonisation.

260. Adherent and CSO Respondents further noted that the DAC Recommendation could serve as a foundation for strengthening or establishing peer-learning platforms wherein CSOs and providers might jointly reflect on challenges and innovations related to CSO effectiveness, transparency and accountability. CSO Respondents also stressed the need for wider dissemination of the DAC Recommendation, particularly among partner-country CSOs, and for stronger linkages with existing international frameworks, such as the CHS and the Grand Bargain, to enhance coherence and reinforce sector-wide accountability norms. Additionally, CSO Respondents recommended supporting CSO-led

accountability mechanisms, such as the Global Standard for CSO Accountability, to reinforce voluntary and sector-driven approaches.

CSOs' perspectives on Adherents' efforts to implement Pillar 3

CSOs recognised some positive developments in DAC members' efforts to incentivise CSO effectiveness, transparency and accountability. However, persisting risk aversion, strict compliance expectations and lack of flexibility constrain the ability of providers to effectively incentivise CSOs' accountability, particularly among smaller and partner-country CSOs.

Firstly, CSO Respondents recognised growing progress in Adherents' support for CSO capacity strengthening and peer learning, which the CSOs viewed as a means of working towards more equitable partnerships. Adherents have developed programmes and funds focused on capacity strengthening that is specifically targeted at smaller or partner-country CSOs, with a growing emphasis on supporting CSO-identified priorities. Furthermore, criteria regarding partnership modalities or re-granting models have been established to ensure greater inclusivity of smaller and partner-country based CSOs in larger consortia as sub-grantees. According to CSO Respondents, support to CSO networks and platforms has also been a way through which DAC members have pursued an approach to CSO accountability centred on mutual learning.

Secondly, CSO Respondents noted an increased willingness among DAC members to provide greater flexibility to CSOs operating in restrictive, conflict-affected and fragile contexts.

Despite this progress, CSOs argued that accountability efforts to date have remained largely one-directional and focused on strengthening CSOs' own systems rather than on the accountability of providers themselves. In light of this, several CSO Respondents called for accountability to function in both directions, noting that providers' accountability towards CSOs has remained comparatively weak. They also called on Adherents to publish information regarding their own criteria, results and performance in supporting civil society, and to directly involve CSOs in defining what success looks like, rather than relying solely on provider-defined indicators.

Furthermore, CSO Respondents argued that the provider focus is on compliance-driven accountability and that CSO-led accountability standards are not yet sufficiently recognised by Adherents as valid evidence of accountability and effectiveness. CSOs have led a range of accountability frameworks, including: the Global Standard for CSO Accountability, Accountable Now, a global CSO-led membership platform which supports its members in advancing their transparency, accountability and effectiveness (Accountable Now, n.d.[192]); and a wide range of national and regional platform-level codes of conduct and peer-review mechanisms. CSOs called on Adherents to more consistently recognise these CSO-led accountability and transparency frameworks – as well as national platform codes, regional accountability standards and global CSO-developed standards – within their due-diligence and reporting systems. According to CSOs, this would reduce duplication, strengthen local ownership of accountability and potentially minimise imposing parallel provider-driven systems.

Thirdly, while CSOs recognised an increased focus on capacity strengthening amongst Adherents, they also stressed that strict financial management and audit requirements continue to disproportionately burden smaller and partner-country CSOs, who often lack resources for certifications, systems and long-term investments in accountability. Moreover, short project cycles and rigid budgets further limit their ability to build core components of CSO effectiveness and accountability including institutional knowledge, staff retention and the implementation of robust MEAL. CSOs also stressed that current funding modalities limit their ability to invest in stronger internal systems for transparency and accountability, a constraint likely to deepen as ongoing ODA cuts risk resulting in reduced availability of predictable, flexible funding.

CSOs also noted that there continues to be a lack of proportionality applied to auditing and reporting standards for partner-country CSOs, which often have lower internal capacity to comply with them.

In fact, CSOs noted the presence of a risk-averse administrative culture among providers as curbing the potential for more flexible and innovative funding approaches that would promote greater effectiveness for CSOs in responding to development and humanitarian challenges. One CSO Respondent argued that the level of risk tolerance often applied to private-sector investments is not extended to CSO work, which also requires some degree of risk-taking to achieve meaningful and long-term development outcomes.

Linked to DAC members' administrative cultures, CSOs recognised that overregulation is often rooted in the authorising environment in provider countries, meaning that there is also a need to collaborate with other provider-country actors (e.g. tax authorities, auditing oversight bodies) to lower administrative requirement thresholds and facilitate CSOs' access to resources.

CSO Respondents also stressed a growing risk of countries using transparency and accountability standards to control and undermine CSOs. They further reported that in some partner countries, government pressure and restrictive laws against CSOs are growing without corresponding increases in DAC members' support for risk-mitigation, legal defence and organisational capacity strengthening. In these contexts, transparency requirements can expose civil society actors to risks due to surveillance or prosecution. Faced with this, CSO Respondents argued that accountability and transparency requirements should be paired with the inclusion of risk-mitigation resources in programme design, such as in the form of digital security and legal defence, to ensure CSOs can comply without increasing their exposure to risks.

Overall, CSOs called for implementation of this Pillar of the DAC Recommendation to support "safe" accountability, meaning measures regarding accountability, transparency and effectiveness that strengthen civil society's legitimacy and learning without exposing CSOs to surveillance, prosecution, administrative harassment or reputational attacks. This is particularly relevant in restrictive contexts, with CSOs stressing that accountability requirements must be assessed in relation to legal safety, digital security, access to resources and protection from retaliation.

Source: CSO questionnaire; consultations.

Summary and Conclusions

284. Five years since adoption of the DAC Recommendation, Adherents have made real advances, in both policy and practice, towards enabling civil society. Across the three Pillars, implementation since 2021 shows a widespread adoption of strategies and standards, expanded mechanisms for dialogue and participation and improvements in funding approaches, as well as growing attention to capacity strengthening and accountability standards. These efforts have helped embed civil society and civic space considerations more systematically within development co-operation systems.

285. At the same time, significant challenges continue to constrain effective implementation. A persistent and significant gap remains between policy commitments and implementation and is at risk of growing. This gap is driven in part by declining ODA, shifting political priorities and an increasingly restrictive global environment for civil society and growing pressures on civic space. Financial pressures are affecting the predictability, flexibility and accessibility of funding, while structural barriers, such as administrative burdens, risk-averse practices and unequal partnerships, continue to limit the meaningful participation of partner-country and smaller CSOs. Across all Pillars, progress is also uneven, with risks of reversals in funding quantity and quality, and participation and support for CSO accountability.

286. In this evolving development landscape, both Adherent and CSO Respondents agreed that the DAC Recommendation continues to serve as a key guiding framework and reference point for strengthening policies and practices in support for civil society. Respondents offered suggestions to enhance its implementation and dissemination in the coming years and reaffirmed its continued relevance. Several noted that current challenges make the DAC Recommendation even more critical today.

287. The following sections provide … priority areas for further action, both for Adherents and the DAC, supported by the OECD Secretariat.

Pillar 1: Respecting, protecting and promoting civic space

Looking ahead

290. Further action is required to ensure more effective, coherent and forward-looking implementation to protect and promote civic space. This includes strengthening the narrative on the strategic value of civil society and civic space, including in diplomatic engagement with partner countries and GCE efforts to counter mis- and disinformation, polarisation and declining public trust in civil society in both partner and provider-country contexts.

290. Several Adherent Respondents also emphasised the importance of partnering more systematically with civil society, across both provider and partner countries, to raise awareness and rebuild trust. At the same time, reduced funding for civic space and civil society programming reinforces the need to apply the “do no harm” principle.

290. Further efforts are required to expand engagement with a broader range of actors, including non-DAC providers, development banks, philanthropic organisations and the private sector, to better integrate enabling environment considerations across development co-operation and investment frameworks, while addressing the currently limited and insufficiently institutionalised role of the private sector and the uneven support to partner-country accountability institutions.

290. In the context of scaled-down co-ordination mechanisms due to funding constraints, there is a need to reinforce provider co-ordination and joint programming and funding, particularly to address digital threats through initiatives such as digital safety, media literacy and fact checking, and to address mis- and disinformation including that which targets civil society.

290. Overall, strengthening implementation will require increased and sustained resourcing, broader and more inclusive partnerships, more coherent proactive and preventive actions including greater use of early warning systems, and enhanced co-ordination to adopt context-specific responses in increasingly restrictive environments.

Pillar 2: Supporting and engaging with civil society

Looking ahead

293. Further action is required to safeguard progress and address emerging risks. This includes maintaining and, where possible increasing, both the quantity and quality of funding for civil society, particularly through flexible, multi-year and core support, and by expanding direct funding to partner-country CSOs to advance LLD.

293. In the context of declining ODA, there is an urgent need to protect gains made since 2021 on funding quality and avoid a systemic shift back towards short-term, project-based and earmarked financing, as already evidenced by the closure of some pooled funding mechanisms and reduced availability of multi-year support.

293. Adherents should intensify efforts to simplify and harmonise administrative requirements and adopt more proportionate and equitable approaches to risk-sharing.

293. Participation should be institutionalised as a core standard, moving towards co-creation and shared decision-making, and supported by adequate resourcing to ensure inclusivity and accessibility.

293. Greater investment in global citizenship education (GCE) will also be essential to counter declining trust and reinforce the role of civil society.

293. Finally, broadening partnerships, including with non-DAC actors, development banks, philanthropic organisations and the private sector, and fostering innovative financing approaches will be critical, to ensure resilient and effective support to civil society in a rapidly evolving funding landscape.

Pillar 3: Incentivising CSO effectiveness, transparency and accountability

Looking ahead

296. Addressing these gaps will require more deliberate and systematic action. Priority areas include expanding access to flexible, multi-year, core and/or programme-based funding to enable CSOs to invest in institutional capacity, learning and accountability as integral components of their work.

296. Adherents should adopt more proportionate, flexible and context-sensitive approaches to compliance and risk management, including clearer articulation of acceptable risk thresholds and more equitable risk-sharing.

296. Greater recognition of and support for CSO-led accountability frameworks is needed, alongside efforts to ensure that capacity strengthening is inclusive and reaches smaller and local actors.

296. Advancing equitable partnerships will require reforms to funding modalities, administrative processes and organisational practices, including a rethinking of the roles of intermediaries, and stronger incentives for direct and balanced partnerships. I

296. In the context of budget constraints, it will be essential to safeguard and, where possible, scale up existing capacity-strengthening and funding innovations.

296. Finally, increased harmonisation of due diligence requirements and strengthened dialogue and co-learning among providers and CSOs will be critical to promoting more effective, transparent and accountable civil society engagement.

Continued relevance of the DAC Recommendation

304. All 26 Adherent Respondents reported that the DAC Recommendation continues to be highly relevant in the context of civil society policy and practice in their jurisdiction. Adherent Respondents argued that amid shrinking civic space across provider and partner countries and the parallel decline in ODA, the DAC Recommendation is more relevant now than ever.

307. However, Adherent Respondents argued that the DAC Recommendation could be strengthened by identifying key areas within each Pillar that Adherents should prioritise in implementation, to ensure that ambitions in implementation are reflective of budget constraints and current shifts in the development co-operation landscape.

307. Adherent Respondents also called for greater guidance on how Adherents can apply the provisions of the DAC Recommendation in varied political and socio-economic contexts, such as high-risk, fragile and conflict-affected environments, or on specific provisions of the DAC Recommendation.

302. Further action is needed by both Adherents and the OECD Secretariat to strengthen dissemination and uptake. Adherents should expand dissemination beyond headquarters, with a particular focus on reaching field-level staff, country offices, partner-country governments and a broader range of line ministries.

302. Greater and more systematic engagement with external partners, including partner-country CSOs, non-DAC providers, multilateral organisations, private sector and philanthropy, will be essential. Both Adherents and the OECD Secretariat should better leverage CSOs, particularly partner-country networks, as co-disseminators and multipliers. Dissemination should increasingly rely on accessible, user-friendly materials (e.g. summaries, visuals, translations and short briefing notes) and be integrated into DAC members' staff training, operational guidance and programme design processes.

303. The OECD Secretariat will further broaden its engagement strategy to deepen awareness and uptake across diverse institutional and geographic contexts, including through country-level and multistakeholder events, targeted guidance for specific settings (such as fragile and restrictive environments), and the publication of communication materials.

299. A strong and consistent message is the importance of continuing to learn from one another, with the Community of Practice (CoP) on Civil Society seen as a central space for lesson learning, mutual accountability, support and the sharing of good practices. Reinforcing this function of the CoP will therefore be critical.

299. In addition, there is a clear demand for targeted, practical and context-sensitive guidance, particularly through concise toolkits and/or policy briefs addressing specific themes of the DAC Recommendation. These may include topics such as engagement with informal civil society and social movements, supporting civil-society actors in restrictive environments, harmonisation of due-diligence requirements and CSO accountability, amongst others. The prioritisation of future toolkits and/or policy briefs will be guided by ongoing consultations with the CoP and with input from the CSO RG.

299. In addition, Adherents and CSO Respondents emphasise the need to broaden engagement beyond DAC members, including with non-DAC providers, partner countries, multilateral organisations, philanthropy, private sector and other relevant actors. At the same time, there is a strong call to deepen collaboration with civil society itself, especially by strengthening engagement with actors from the Global South.

Next steps

308. In light of the above, in order to further support implementation and dissemination of the DAC Recommendation, Adherents should prioritise a more strategic and focused approach to implementing the DAC Recommendation, focusing on the key priority areas within each Pillar as identified in this draft Report, ensuring that resources are used where they are most needed.

310. The CoP on Civil Society will remain central as the primary platform for mutual learning, peer exchange and practical implementation support. Going forward, its role should be reinforced to facilitate more systematic sharing of lessons learned, good practices and partner-country level experiences, while helping to prioritise emerging areas for guidance. The CoP can also continue to serve as a key vehicle for co-creation, bringing together Adherents, CSOs and other stakeholders to work together in developing tools, disseminating knowledge and fostering collaboration, particularly with actors from the Global South. Strengthening the CoP's function as a hub for continuous engagement, including through tailored resources, thematic discussions and learning events, will be essential to sustain momentum, advance implementation and ensure that the DAC Recommendation remains relevant and actionable across diverse contexts.

311. It is proposed that the DAC develops a second report on the implementation, dissemination and continued relevance of the DAC Recommendation in five years.