This handbook is created as a pre-reading for the MIO-ECSDE network, in preparation for the Accountability Webinar (27 March 2024). It can also be used as a standalone resource. It provides an overview of the 12 Accountability Commitments but only unpacks the six commitments identified by the MIO-ECSDE Secretariat as most pertinent and feasible within a one-and-a-half-hour webinar. These are Women’s Rights and Gender Equality, Healthy Planet, Open Organizations, Empowered, Effective Staff & Volunteers, Well-handled Resources, and Responsive Decision Making.

For each of the commitments above, a rationale (the low-down), practical actions, and one or more examples are provided to help illustrate the commitments and how they apply to organisations better. A glossary is also available at the end of this handbook to unpack some key terms and provide common definitions.
The Global Standard 12 Commitments are a reference standard, unifying understandings and practices of accountability (see glossary) worldwide to connect civil society organisations with people, partners, supporters, and donors to build trust and leverage impact in times of shrinking civic space.

**12 Commitments: A Brief Overview**

The 12 Commitments in the Global Standard describe what we aspire to achieve as civil society actors and how we must work to implement positive change. It provides a strong narrative of what the sector wants to achieve and how, and it encompasses the entire sector – not just humanitarian work.

Accountable Now and eight accountability networks from Africa, Asia, Australia, Europe, North America, Latin America, and the Caribbean worked together for two years to develop the 12 Accountability Commitments below. Together, we consulted over 1500 CSOs, each working at a different level (grassroots, local, national, regional, and international), through different scopes and of different sizes to truly capture what accountability means for civil society around the world.

The Commitments therefore represent a globally shared, dynamic understanding of accountability and are written in plain English to facilitate dialogue with our stakeholders and communication with the wider public. Taken together, they are called the Global Standard and promise a powerful contribution of our organisations to the benefit of people and the environment and an invitation to hold us to account for how well we deliver.

**What are the Commitments? How were they created?**

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Each Cluster & How to Use Them

Cluster A: What we want to achieve

In essence, these are the changes and “end goals” that civil society worldwide wants to see. CSOs should see these as cross-cutting themes, and keep these at the top of their minds throughout all aspects of their work, be it governing bodies (see glossary), programmes, risk assessments, or communications.

Cluster B: Our approach to change

These outline the key commitments needed to work with external stakeholders (see glossary). It asks organisations to be driven by the people affected, to form strong partnerships (not just with institutional partners, but also with communities! (see definition in glossary), to always look to solve the root causes of problems rather than only the symptoms, and to be transparent and open as a way to build trust.

Cluster C: What we do internally

These are the factors that ensure the organisation will run well. In investing in staff and volunteers, organisations empower them for success. Great leadership alongside transparent and responsible handling of resources will make sure that time and money are well invested. Lastly, decisions are reflective of stakeholders’ needs and thus more effective.

More information about the Global Standard 12 Commitments

Across the world, many accountability initiatives have reporting processes and guidelines to support CSOs in using the 12 Commitments; Accountable Now is one of them and so are our Global Standard partners. But CSOs do not have to subscribe to a partner to use the 12 Commitments, organisations can use the Rendir App (available in French, English, and Spanish) to self-assess their current accountability practices and use the guidance materials (available in English, Spanish, North Macedonian and Albanian) to be inspired on how they can close those gaps.

Additionally, this handbook will also offer some examples of how other organisations have taken steps to meet the 12 Commitments.
Gender equality is crucial for the socio-economic progress of peaceful societies. When women and girls have access (see definition in glossary) to essential political and economic resources, they can fully engage (see definition in glossary) in society and realize their true potential. Civil Society Organizations (CSOs) play a pivotal role in promoting behaviours and attitudes that ensure equal opportunities, rights, and obligations for both women and men across all aspects of life.

Commitment 2, as one of the core values, is pertinent to all CSOs, not just those focused on advancing gender rights. Given that women constitute 50% of the population, it's imperative to consider their ability to participate, their needs, and contributions, along with those of other marginalized gender identities when designing programs or policies. For instance, in many households, women bear the responsibility of caring for children, which could hinder their participation in in-person consultations; or if they are staff members, this might affect their ability to work regular hours. Factors like holding events late in the evening or remote locations may pose additional challenges.

While not every circumstance will be the same, it's crucial to acknowledge the discrepancies in access, time availability, responsibilities, and resources that women, men, and others with marginalized gender identities may face in engaging with CSO initiatives. By recognizing and addressing these differences, CSOs can ensure more inclusive (see definition in glossary) and effective participation in their endeavours.

**Practical Actions**
- Listen to women, men, girls, and boys, about their needs and wants in programmes and activities
- Create spaces where women, men, girls, boys, and others feel safe to share their thoughts
- Consider how different people may need different types of support and targeted actions
- Work closely with all parts of society to drive lasting social, economic and political change.

**Useful Resources**
- **Accountable Now and Accountability Lab**: How Not To Lose Gender Perspective Cheatsheet
- **World YWCA**: Feminist Consultation Methodology
- **Accountable Now, CARE International, CIVICUS, Accountability Lab**: Being Accountable, Our Different Journeys towards Diversity, Equity and Inclusion (see definition of diversity and equity in glossary)
- **CIVICUS**: Gender and Social Inclusion Toolkit
- **MIO-ECSDE**: Gender Policy.

**Implementation Example**

**Plan International’s Intersectional Approach to Safeguarding**: The approach recognises that social and gender identities come together to influence a person’s risk of harm. Therefore the organisation recognises and responds “to the specific safeguarding (and PSHEA) risks and needs of the differing gender and other identities and challenge biases and discrimination and other forms of violence, which may arise because of these.”
The development sector as a whole, many of the issues that we are working on are either directly or indirectly linked to environmental causes. From poverty, war, migration, and gender inequality to corruption and beyond, climate change is either causing or exacerbating the problem. In the search for clean, healthy and sustainable policies and practices that benefit humanity and the planet, CSOs must develop and implement strategies that contribute to the protection of the natural environment.

However, it is also important to go beyond and even lead by example. As part of CSO accountability to the environment, organisations must acknowledge the important knowledge and potential solutions that local communities have regarding environmental challenges. At the same time, we also know that traditionally underserved communities are most affected by pressures such as climate change. It is exactly these communities and groups who are better positioned when it comes to identifying risks, understanding root causes, observing changes, monitoring actions, and finding the most effective solutions.

**Commitment 3**

**Healthy Planet**

We will protect the natural environment and enhance its ability to support life for future generations.

**Practical Actions**

- Understand and recognize the differentiated effects that actions taken in response to droughts, floods, fires, among others, and environmental policies/changes may have on stakeholders with differing identities and backgrounds (i.e., gender, age, etc).
- Create space to elevate the voices of impacted groups in conversations, debates, and discussions on potential policy and programmatic design, implementation, and solutions.
- Facilitate access and provide information and support to traditionally underrepresented and marginalized groups so that they can meaningfully participate in different environmental accountability processes such as monitoring and evaluation, ensuring transparency.
- Lead by example: Map our organization’s environmental impact, minimize it to the extent possible, and be open about our successes and failures.
- Search and form coalitions with usual and unusual allies and institutions to collectively look for solutions and bargain for better environmental actions. Influence those with power (donors, governments, corporations, etc) to take a more active and just role in environmental commitments.

**Useful Resources**

- MIO ECSDE and Accountable Now: How to Maintain “Healthy Planet“ as a Cross-Cutting Value in CSOs’ Work
- Pan American Development Foundation, Green’N’Kool, Restless Development: Engaging Stakeholders in Climate Advocacy Action
- SouthAsianDisasterJournal (edited by Accountable Now): Environmental Accountability in the Post-Pandemic Context
- Ford Foundation: Intersections of Digital Rights and Environmental and Climate Justice
- MIO-ECSDE: Environmental Policy
Transparency International ensures that a wide range of stakeholders participates in monitoring their impact and contribution to different projects on climate justice and financing - an example of this can be found in their final evaluation of the Climate Policy and Finance Integrity project. Furthermore, they make all resources and information relating to this strand of work available on their website.

MIO-ECSDE commits to reducing its carbon footprint where it can and to offset it where it can’t. The carbon offset of the staff’s flights is done individually to create an environmentally conscious culture in the office while for the flights of participants to MIO-ECSDE’s events, the carbon offset is done overall. The carbon offset is applied by donating to one of the projects of the Gold Standard fund or Greentrripper.
The Low Down

Trust is really important when it comes to building a good relationship between organisations and the societies/communities that they wish to serve. Being open and transparent offers an initial step towards enhancing that trust since transparency allows people (especially donors and beneficiaries) to know what has taken place, what will be done, and what was not carried out. In sharing the potential issues and challenges, organisations will also be able to collaborate deeper with those stakeholders to find possible solutions and common grounds.

Transparency goes beyond making information available, it’s also about making it accessible. If an organisation is working with young people, a technical piece of writing may not be easily understood. Similarly, information on websites may not be accessible to certain communities without internet connections.

CSOs that embody transparency not only strengthen their work but also justify the trust and confidence put in them, and the civil society sector as a whole, contributing to the preservation of civic space.

Useful Resources

- **ChildFund Australia**: Transparent approach to gathering consent
- **Accountable Now**: A Guide to Creating Accountable Virtual Meetings
- **ChildFund Alliance**: Child-friendly accountability approach

Practical Actions

- Share timely and accurate information on who you are, what you do, how decisions are made, your resources and the impacts of your work.
- Publish, or at the very least, make available on request documents such as your annual reports, complaint procedures, approaches to safeguarding and inclusion, financial statements, and governing body documents.
- Make sure that the information you share is appropriate for your audience and purpose, and easy to understand.
- Establish and uphold clear procedures to respect privacy rights and protect personal data from misuse.
- Provide opportunities for people to question your work and engage in constructive dialogue to reach a shared understanding where possible - this can be done through setting up meetings, holding consultations, and establishing feedback mechanisms.
- Ensure communication and marketing are reflective of your values.

Implementation examples

- **MIO-ECSDE** has a webpage dedicated to Accountability where it shares all its policies, Reports of Activities and Financial Statements, and accountability reports and feedback from the Accountable Now Independent Review Panel.
- **CIVICUS** has made a copy of their strategic plan publicly available (in 6 languages) on their website, showing their commitment to being inclusive. In addition, it further made introductory videos available in four main languages for its members and the wider public.

Commitment 8

Open Organisation

We will be transparent about who we are, what we do and our successes and failures.
Commitment 9

Empowered and Effective Staff and Volunteers

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

The Low Down

Professional, well-equipped, and loyal staff and volunteers improve the quality of an organisation’s work and reduce risks of mismanagement. Staff and volunteers are also the backbone of any organization, possessing valuable insights, expertise, and perspectives that can inform strategic decisions and drive innovation. When staff members feel valued, empowered, and included in decision-making processes, they become more engaged, motivated, and committed to the organization’s mission and goals.

Additionally, involving staff in decision-making promotes a culture of collaboration, trust, and transparency, which can lead to better outcomes and more effective problem-solving. To achieve this, CSOs must have clear and fair principles, policies and procedures for recruiting, developing and managing staff. By including staff and volunteers in planning and decision-making processes, CSOs create empowering environments where individuals can effectively perform and grow.

Useful Resources

- Accountable Now: Accountability in Focus Report, Part 4: Effective and Empowered Staff and Volunteers
- EU TASCO: Volunteering and Volunteer Management Webinar
- MIO-ECSDE: Whistleblowing policy + Code of Conduct

Practical Actions

- Ensure that staff and volunteers share, receive training, and act in line with your values and professional standards.
- Put in place fair and transparent recruitment and employment practices, such as transparently disclosing available salary bands, making recruitment processes accessible to a range of candidates, using language that is inclusive in job adverts, and making work hours flexible to include those with child-rearing responsibilities in the workforce.
- Encourage and provide resources for staff and volunteers to improve their skills.
- Support your staff to prioritise their work.
- Involve staff and volunteers at all levels of your organisation.
- Protect the personal safety of those who work with your organisation and create fair and supportive workplaces by providing clear and concise policies, and channels for feedback, complaints and whistleblowing to enhance safety in the workplace.

Implementation Example

**ChildFund Korea’s Green Bell Initiative.**
The organisation makes an internal platform available for all of its staff to add their ideas and feedback to organisational processes in an anonymous manner. Once an initiative receives more than 100 agreements from other staff members, it is taken up and discussed at the leadership level. Through this initiative, certain changes have been made to the organisation, such as flexible working and more company-wide public holidays.

**Restless Development’s Salary Transparency.**
Restless Development hires from a range of locations and makes its salary scale for each position available for prospective applicants. In this way, the organisation is transparent about its pay and works to ensure that staff across the organisation receive equivalent remuneration.
The efficient, effective and ethical use of financial and other resources is essential for CSOs to manage programmes, achieve results and develop trust from stakeholders. CSOs should follow generally recognised financial accounting standards, ensure the implementation of strict financial controls and reduce the risk of misuse of funds by handling resources responsibly.

Moreover, organisations should be open with their donors as far as possible about the challenges that they might be facing, and come up with solutions together. Additionally, in interrogating the sources of income, and accepting funding from transparent sources, CSOs can also ensure trust in how they are using such funding (e.g. funding from oil companies may taint environmental programmes).

This commitment also links well with Commitments 8 and 9 above. Resources are not only financial, expertise from staff, material and time should be considered resources too. Organisations that invest well in their staff, use their staff’s time and knowledge well, and conserve material resources will get more in return for their efforts. Additionally, strategic resource allocation enables CSOs to sustain their programs and initiatives over the long term, driving meaningful change and advancing their missions effectively.

**Commitment 10**

**Well-handled Resources**

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

**The Low Down**

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**Useful Resources**

- **PLEASE NOTE**: as financial requirements vary from country to country, organisations should still adhere to the national legislation and consult the right expert to get correct financial advice. The following resources are not replacements for such legal advice but are there to provide some guidance and reflections on responsible resource handling.
  - ACNC: [Managing Charity Money for Responsible People](#)
  - Megan Colnar: [Putting Trust and Resources to Work for Healthier Grantee Organisations](#)
  - MIO-ECSDE’s Anti-Fraud/Corruption Policy

**Implementation Example**

[Amnesty International](#) makes information about its financing, including information from donations and other revenue sources publicly available on its website. To complement this, the organisation furthermore shares how it is spending resources according to its strategic goals, alongside its financial reports on the same page.
Responsive Decision-Making

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

Responsive (see definition in glossary) decision-making allows organizations to stay agile and resilient in ever-changing environments, quickly pivot strategies, allocate resources efficiently, and capitalize on evolving market trends or stakeholder needs. By prioritizing responsiveness, organizations can enhance their ability to anticipate and respond to potential risks or disruptions, minimizing negative impacts and maximising opportunities for innovation.

One way to become more responsive is through an effective feedback system, which will help CSOs improve both their programmes and performance. Feedback systems should not just be limited to a single approach, but instead, should be adapted depending on the stakeholder in question. It is useful since it helps make stakeholders co-creators of their work and truly demonstrate their accountability to all their stakeholders. CSOs should close the feedback loop through discussions and the development of solutions with partners, staff, volunteers, and most importantly, the people they work with and for.

Useful Resources

- **Resilient Roots**: [10 Tips to Collect Great Feedback from Your Community](#) + [Conquering the Feedback Loop](#)
- **Accountable Now**: [10 Steps to a Great Complaints Mechanism](#)
- **MIO-ECSDE’s Complaint Policy**

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**Commitment 11**

**Practical Actions**

- Invite feedback and complaints from key stakeholder groups in ways that are accessible to them; carefully analyse and review this feedback.
- Ensure decision-making processes at all levels are informed by and responsive to feedback from our stakeholders.
- Clarify and communicate how people can provide input and feedback into decision-making processes, and be clear about why the organisation is unable to take up certain feedback.
-Enable frontline staff and volunteers to respond to feedback.
- Communicate about the feedback received, how it was used and what changes have been made.

**The Low Down**

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**Implementation Example**

**Educo** (pg.9) works on children's rights, education and participation. A set of Child Participation Standards guides Educo and its partner organisations on how to work alongside children to ensure their active participation. The nature and scope of child participation are determined by the principle of the best interests of the child and adapted to reflect local contexts and the child's age and maturity levels.

Children participate in all stages of Educo's projects, from conception and planning through a participatory Child Rights Situational Analysis process, to implementation and evaluations. Approaches are tested and learnings are shared throughout the organization.

Educo believes that it is necessary to carry out capacity building on children's rights to best involve them in monitoring, evaluation, accountability and learning initiatives and that it is important to be flexible and adapt to children's needs during these processes.
Accessible/accessibility: refers to the state of something or a practice being easily used, understood, reached and obtained. Accessibility considerations are different for different groups of people and there are multiple barriers to enable accessibility. Barriers may include, for example, disability, language, gender, age, and race, among others.

Accountability: refers to any processes in which the organisation is interacting with its stakeholders, such as giving an account of what they will do, taking account of their stakeholders' views and wishes, and being held to account for actions.

Communities: are primary constituents - they are the groups that CSOs' work target and those whose lives CSOs are trying to improve. If the organisation is a network or a Secretariat of an alliance, “communities” point towards other CSOs who may be national chapters, partners within an alliance, or members that the organisation is supporting.

Diverse/diversity: refers to the unique qualities and differences that each person and individual possesses. Implied is the value of individuals and the differences in their identities.

Engage/engagement: refers to the different types of practices that an organisation may take to consult and get their stakeholders' inputs and feedback. Engagement can be carried out in multiple ways, and this list of examples is by no means exhaustive: suggestion box, consultation meetings, 1:1 conversations, meetings, surveys, focus groups, interviews, etc.

Equity/equitable: refers to fairness and justice, with the recognition that the same treatment and actions cannot be applied to all. Implied is a recognition that different people from different identity groups may receive different forms of privilege, discrimination, treatment, and inequality as a result of who they are. Equity is therefore about ensuring that different people receive the same outcome despite their different circumstances.

Governing bodies: depending on the organisation, this may refer to a Board of Directors, Executive Committees or bodies that hold ultimate decision-making (within an area of or for the whole organisation).

Inclusive/inclusion: is when an organisation makes an active choice to enable as many people as possible, regardless of their backgrounds and identities, to be heard, respected and participate.

Response/responsive: refers to how the organisation reacts and adapts to the inputs and feedback received.

Stakeholders: are individuals or groups who are a part of, or are impacted by, an organisation's work. They could be partners, members, donors, governments, staff, national chapters, volunteers, boards, the public, and most importantly the communities and peoples that organisations aim to serve.