Accountability and managing for results, accountability to whom? Who hold whom accountable?

Ngo Sothath
NGO Forum Cambodia

Introduction

Each principle of the Paris Declaration is separately and mutually important to achieving the effective use of aid to produce actual results on the ground. Mutual accountability is a significant mechanism through which donors and partner governments commit to being responsible for development results.

However, 'accountability' can mean many things in different contexts and it is important to define it; a key question is always 'accountability to whom?' For example, the donors themselves are accountable to their own parliaments and citizens on the use of their money. On the other hand, the recipient governments are required to be accountable to the donors for the fund and project or program implementation.

What can be our understanding of the 'mutual accountability' in aid referred to in the Paris Declaration? The focus here is not so much on who is accountable to whom. The Declaration calls for both the "donors and partner governments to mutually account for development results." Therefore, rather than being accountable *to* someone, it is understood that the donors and partners are meant to hold each other accountable *for* something - in this case, the delivery of aid.

Applicability and limitation of mutual accountability

Whether the mutual accountability of the Paris Declaration is a well-defined principle remains questionable and there is certainly no provision of a mechanism to make the accountability principle work in the Declaration itself. We would suggest, however, that four basic elements are necessary to make accountability work: *commitment; measurement; enforcement; and an enabling environment*. This article will consider mutual accountability in the framework of these four elements.

Graph 1: Key elements to make accountability work

Accountability and managing for results, accountability to whom? Who hold whom accountable?

Commitment to account for development results

A positive element of the Paris Declaration was the recognition from donors and developing country governments of the need to count the actual results on the ground for measuring whether aid achieves its intended goals.

However, it does not go far enough in identifying specific roles for parliaments and CSOs. This has meant that while it highlights the need to strengthen the role of participation from a broad range of development partners in formulating, implementing and assessing the national plans/strategies, the parliaments and CSOs have been largely disregarded, allowing the government and donors to avoid public oversight.

In Cambodia, despite the clear commitment made in the Paris Declaration to strengthen the parliamentary role in national development strategies and/ or budgets, the Declaration of the Royal Government of Cambodia made only more general commitments to strengthen the roles of all stakeholders in the planning and implementation of development cooperation programs - not quite the national plan and/or the budget.

Similarly, while the PD commits to the provision of timely, transparent and comprehensive information on aid flow so that partner governments can present comprehensive budget reports to their legislatures and citizens, the Cambodia Declaration is all about transparency and accountability of the official development assistance only, not the national budget as a whole . This does not quite amount to mutual accountability on development results, since ODA comprises only half of Cambodia's national budget.

Measurement of development results

The principle of 'managing for results' suggests the need for measurements to inform result-oriented reporting and assessment of the national plan implementation. Due to the commonly low capacity of partner governments, a manageable number of impact indicators are chosen. However, recipient governments generally fail to develop sufficient input and output (intermediate) indicators to keep track of the progress over time which would allow them to better manage the likely outcomes and impacts. As stated by David Booth and Henry Lucas (odi: 2002, p23) "final outcome data are largely useless for providing the sort of quick feedback on PRSP performance that is most needed for learning and accountability purposes."

There are 43 indicators to guide the monitoring and evaluation of Cambodia's national plan, around 30 of which are final outcome and impact indicators mainly derived from Cambodia's MDGs. These outcomes and impacts are hard to observe or measure in the short-term and do not adequately reveal the effects of specific policies or implementation.

Accountability and managing for results, accountability to whom? Who hold whom accountable?

Many annual measurements are too macro in level. For example, the indicator measuring total annual expenditure as a percentage of GDP does not paint the picture of whether the budget is spent correctly and most appropriately. The indicators, therefore, leave the government with insufficient information over the intermediate results of its national plan, to be able to adjust the program and plan effectively.

Moreover, of the 43 NSDP monitoring and evaluation indicators, only 16 are measured by the data collected through the annual tracking surveys of the National Institute of Statistics. The other 27 indicators are largely dependent on the administrative data from relevant line ministries.

However, due to weak governance in most least developed countries, the administrative data systems are poor. In Cambodia, the public expenditure tracking survey in education demonstrated that a major challenge remains the poor administrative data record.

Despite the adoption of the NSDP monitoring and evaluation framework, the NSDP claims itself not to preclude the need to undertake participatory approaches for more focused monitoring and evaluation purposes. New and innovative tools, such as citizens' scorecards rating the perception of change and satisfaction with the quantity and quality of different public services, are supposed to be employed to enhance participatory elements and feed voices from the grassroots level into the NSDP monitoring and evaluation. However, this has practically never been observed and Royal Government acceptance of CSO inputs into the Annual Progress Report has been minimal.

How participatory the national development plan process is and to what extent the plan takes the voice of civil society into account and responds to the needs of the poor and vulnerable is a level of consideration that the Paris Declaration indicators are not able to track and answer.

Enforcement of accountability

The principle of mutual accountability implies that the donors and partner countries are accountable for development results. However, the key to the accountability mechanism rests on the issue of who holds who accountable and the declaration shows the limitations of enforceability when two parties of development monitor each other. While governments tend to blame donors for their poor co-ordination and using aid to serve their own interests, the donor groups accuse the government of corruption and bad governance.

For accountability to work and for aid to have more of an impact on poverty reduction, the presence and acceptance of an independent third party or parties with a monitoring role is crucial. To complement mutual accountability and enforce the commitments made by the donors and partner governments, they should be monitored and held accountable by the recipient citizens and/or their representatives.

Accountability and managing for results, accountability to whom? Who hold whom accountable?

Two complementary principles are essential for this accountability to work:

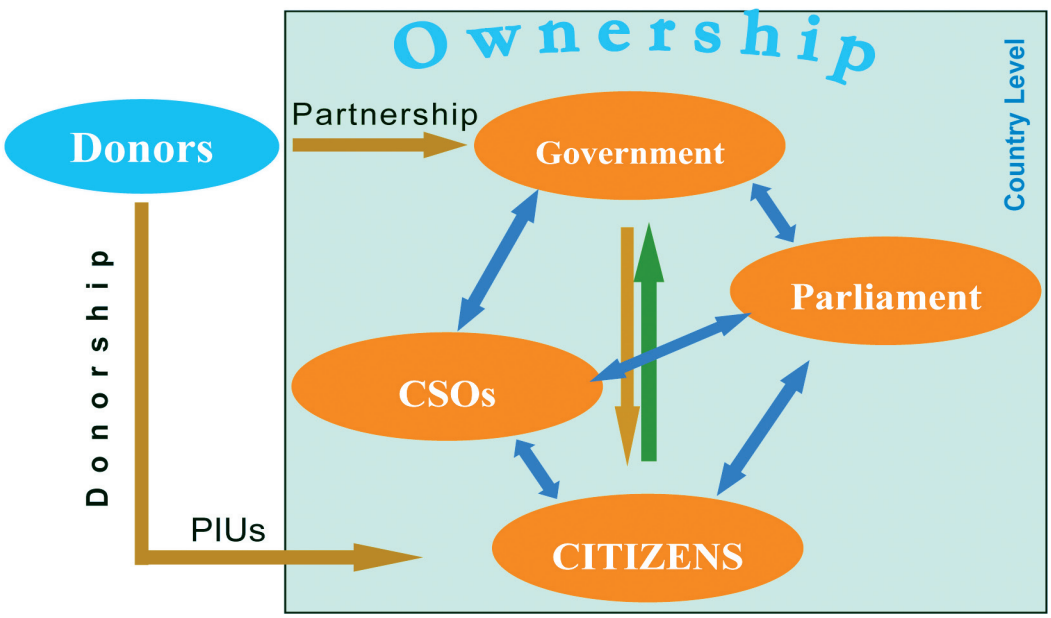
1. country ownership; and
2. democratic ownership.

Country ownership implies that partner countries exercise the leadership role in developing and implementing their national development strategies. This is essential in ensuring that the governments' primary responsibility is to its own citizens and not to the donors. Furthermore, if the recipient governments are permanently accountable to the donors, then the donors will never exit the country, but leave it forever aid-dependent.

Democratic ownership then means not only that the government is not beholden to the donor, but that it is genuinely accountable to the people. In principle, the government (elected by the citizens) is supposed to serve the interest of the country as well as the people. The citizens are then assumed to receive development services necessary to them and voice their concerns back to the government and demand improved services. The people can hold the government accountable for their policy choices and performance either directly, through civil society organizations representing their constituency, or through the parliament they elected.

Graph 2 represents the framework of ownership that sets out the required relationships of accountability among the development stakeholders both locally and internationally.

Graph 2: development framework towards democratic country ownership



Accountability and managing for results, accountability to whom? Who hold whom accountable?

Genuine accountability requires transparent processes, access to the necessary information and citizens who are empowered to freely exercise their rights and freedom in the society. The balance of power between the key development actors (citizens, CSOs, parliament, and government) at country level is important. An effective system and robust mechanism must be in place and institutionalized, owned and exercised by those key actors with donors as facilitators or catalysts on a temporary basis.

Parliaments

The UNDP report (2003a) suggested that the monitoring report of the PRS or national plan should principally be considered as the report to the national audiences, and secondarily to the donors and lenders. Evidenced by a study of the 28 sub-Saharan Africa countries involved in the PRS process, GTZ (2003) found monitoring and controlling the actions of the executive was one of the fundamental functions of the parliament and was embedded in the constitution of the studied countries.

Pain (2003) suggests that "in a truly democratic environment, parliament should be in overall responsible for the monitoring of the PRS." It is particularly important to pay attention to countries such as Vietnam, Cambodia, and Yemen where the national plans are expected to be debated and approved by the parliament. Unfortunately, the study by GTZ (2003) also found that despite its legitimate role recognized in the constitution of the studied countries, the parliaments rarely apply effective oversight.

Article 121 of Cambodia's constitution states that: "Members of the Royal Government shall be collectively responsible to the National Assembly for the overall policy of the Royal Government." However, the monitoring and evaluation report framework of the National Strategic Development Plan (Cambodia's PRS) does not identify to whom the report is prepared and accountable, rather the document serves as the government's report to the annual aid mobilization meeting between the government and donor community.

Confirmed by the government's annual progress report of the NSDP in 2006, the report is even considered as a 'State of the Nation' annual record and the government's position paper for the Cambodia Development Cooperation Forum, which is the Government-Donor High Level Forum for development review and aid mobilization.

This implies that the parliament - which enacted the national plan - either does not formally receive the report from the government or is not authorized to hold the government accountable for it. The donors are supposed to facilitate improvements in governance and overcome any lack of political will for reform. However, despite their commitment to working toward country ownership, the donor community tends to overlook the strengthening of local governance systems. Furthermore, it even

Accountability and managing for results, accountability to whom? Who hold whom accountable?

disables the country's existing structure by demanding accountability directly from the partner government rather than using existing domestic governance mechanisms.

Civil Society Organizations

While suggesting the important role of the parliament as a key user of the PRSP monitoring information, the World Bank's Beyond the Numbers report (2006) observed that the parliaments in many PRS countries are generally unable to effectively exercise their roles over the executive due to their low capacity and lack of support from analytical and research staff. Therefore, civil society groups are seen as sources of expertise to assist them.

Independent CSOs such as NGOs, media, academia, and research institutes, should be entitled and able to monitor the national plan at the country level. It is observed that in some types of monitoring, CSOs can often do better and be more effective than the government, especially in qualitative approaches such as participatory poverty assessment, service-delivery satisfaction surveys, and citizen report cards.

Together with the commitment to work towards participatory and transparent processes, strengthening the monitoring and evaluation capacities of CSOs is essential for successful independent monitoring of the government's performance against the desired goals of the national plan . This must include the diversity of civil society voices, as recognized in the WB's Beyond the Numbers report (2006, p88).

In early 1990s, UNTAC and donors sought to promote the emergence of Cambodian civil society, usually viewed as a set of formal organizations that could mobilize and represent the population and hold the government to account. .... to an extent, such NGOs have been secured a place in the policy process, although their rights to be consulted on legislation and policy are still to a great extent dependent upon their international backing.

NGOs have been reluctant to campaign on political issues, such as extrajudicial execution of political opponents, often leaving these to international counterparts. Where NGOs have become involved in grassroots protest, they have been threatened and their activists arrested. Thus, while government appears content to receive technical advice from NGOs, they have resisted allowing NGOs to take a role as mobilizers of public opinion.

Source: Caroline Hughes and Tim Conway (odi: Jan 2004). Understanding pro-poor political change: the policy process in Cambodia.

CSOs intervene to provide space for citizens to participate and hold their government accountable either directly by themselves or through their representatives – CSOs or the parliament. The question of representativeness and legitimacy of CSOs is often raised. However, by definition, CSOs are "all non-market and non-state organizations and structures in which people organize to pursue shared

Accountability and managing for results, accountability to whom? Who hold whom accountable?

objectives and ideals."[1] Therefore, CSOs are representing their membership and constituency and they are legitimate because it is the people's rights to mobilize and associate among themselves[2].

Citizens/Communities

From a human rights perspective, citizens are the right holders to be protected under the provision of law so that their basic needs are met while the government is the right bearer who must realize this compulsory obligation. In a democratic society, citizens hold their government to account by voting for their political representatives in periodic elections.

In Cambodia, citizens vote for the Commune Council members and representatives to the National Assembly. Once elected, it is expected that the government leaders will formulate policies, design programs and make decisions in accordance with broad public opinion, or at least based on the expressed needs of the people. However, political participation through voting in elections provides citizens with minimal feedback to and influence over decision-makers[3].

Trasmonte Jr (presentation paper, 2004) asserts "people whose lives are affected by a decision must be part of the process of arriving at that decision."[4] The actual and potential service users who are most directly concerned with the availability and quality of a service should be both authorized and encouraged to play a larger role in monitoring of the delivery of those services[5].

Unfortunately, the World Bank Development Report 2001 concludes that "from perspectives of the poor people worldwide, there is crisis in governance. State intuitions…are often neither responsive nor accountable to the poor, rather the report details the arrogance and distain with which poor people are treated."[6]

Concerns are often raised around challenges to involving communities in the monitoring of service delivery or the national plan, such as processes and community capacity. However, simple instruments have already been developed to facilitate this communication, for example participatory poverty assessments, service-delivery satisfaction surveys, and citizen report cards. These simple tools help provide a picture of reality on the ground.

In Cambodia, Citizen Rating Report (CRR) uses systematic collective feedback from citizens to assess people's satisfaction with social services and other governance matters and demand greater public accountability[7]. Unlike other international experiences with parallel initiatives (such as the report cards of India and the Philippines), the Cambodian model CRR is a localized version, where citizens themselves generate, package and act on the CRR results.

Cambodia's constitution also provides for an annual public forum called 'National Congress'. This should allow and enable the people to be directly informed on various matters of national interest and to raise issues and requests for the State authority

Accountability and managing for results, accountability to whom? Who hold whom accountable?

to solve.[8] It is supposed to adopt and submit recommendations to the Senate, the National Assembly and the government for reflection. The Congress should be held annually under the chairmanship of the King and at the convocation of the prime minister. However, this mechanism is not working due to governance issues and the poor functioning of genuine democracy and the donor community has never made any effort to activate it.

Enabling environment

To enable commitments to be monitored and enforced, the Paris Declaration notes the significance of transparency in the use of the development resources. The donors commit to provide timely, transparent and comprehensive information on aid flow so as to enable partner authorities to present comprehensive budget reports to their legislatures and citizens.

Access to information is key to monitoring and oversight and transparency is about making the necessary information available to and accessible to all stakeholders, including the general public. It is important to note that 'availability' does not guarantee 'accessibility'. Since the government's business is public business - utilizing public resources to produce public goods and services to serve public interests - citizens have the right to be informed. For example, the Cambodian constitution states that "the National Congress shall enable the people to be directly informed on various matters of national interest." [9]

Furthermore, it is not enough for the authorities to make information available and accessible upon request. Information must be made available to citizens without having to be asked for. This also means that information should be made available in an accessible and understandable format.

Recommendations

Overall, the Paris Declaration's principles of mutual accountability and managing for results require the four components of commitment, measurement, enforcement and an enabling environment to make accountability really work. However, efforts are still needed to implement effective systems for assessing development results and reinforcing accountability. That can be made possible by:

1. **Commitment and measurement need to be operational and realistic at the country level.**

   Various global initiatives usually create proposed indicators and targets for long-term impact measurement, which countries generally adopt for their own development purposes and efforts. However, final outcome data does not provide for quick feedback on PRSP performance that would enable effective monitoring and policy improvements. Therefore, the monitoring framework of the national plan (PRS) should be more focused on input and output indicators that allow the government to track the

Accountability and managing for results, accountability to whom? Who hold whom accountable?

intermediate results necessary to achieve the desired outcomes and impacts.

Participatory approaches should also be used to better inform the monitoring, particularly to understand the impact of policies on people on the ground, including the most disadvantaged.

2. **Citizens – either directly by themselves and/or through CSOs and Parliament – must be able to hold the government and donors to account for development results.**

The sense of mutual accountability should not be limited to the principle that the government and donors account for development results, but the question of who they are accountable to must be addressed. The donors and partner government are policy designers, decision-makers, and program implementers and, as such, should both be held to account for the results of their commitments, policy choices, and actions by the citizens and their representatives, the CSOs and the parliament.

3. **The government should be primarily accountable to its citizens and parliament, rather than the donor community.**

Donors are assumed to work in partnership with the government to bring the poor and vulnerable out of extreme poverty and to empower the country to be able to take the leadership role of their own development. In this sense, the donor community should not demand much upward accountability from partner government, but rather encourage the government to primarily respect and account to its voters.

The success of the donors' mission should be counted when partner countries can take leadership over their own development agenda in a genuine democratic way where citizens and their representatives are empowered.

4. **Donors should be more as facilitators and architects of partner countries' democratic governance system.**

The donor community should not try to reinvent governance systems which disempower or even disable existing local governance structures and leave the country aid-dependent. Rather, they should use these mechanisms to strengthen accountability to the citizens. For example, donors should encourage the convocation of 'the National Congress' foreseen by Cambodia's constitution to provide a platform for citizens to hold the government to account.

Furthermore, donors are not just required to work in partnership with the government, but with the parliament and the CSOs. Donors should strengthen country governance through a strategy of building the

Accountability and managing for results, accountability to whom? Who hold whom accountable?

capacity of all key stakeholders, including NGOs and parliaments.

5. CSOs should be recognized as the government's key partners in policy processes.

To enable CSOs to play a fully effective role in monitoring policies and their implementation, they have to be recognized as key partners with clear roles in policy processes. Furthermore, all processes must be transparent and necessary information needs to be made publicly available and accessible to them.

6. The government should be open to participation and public oversight.

For them to take democratic leadership over the development process for the benefit of the people they represent, the government should listen to and take into consideration the people's voices. The government should be open to feedback and oversight from the people on their policy choices and action so that they can redirect their leadership towards the country's development and poverty reduction. The government should also respect voters through their representatives – parliamentarians and CSOs.

Endnotes

1 Advisory Group on civil society and aid effectiveness. Civil socity and aid effectiveness concept paper, June 12, 2007, p.4

2 UN (Dec 1948). Universal declaration of human rights. *Adopted and proclaimed by General Assembly resolution 217 A (III) of 10 December 1948.* Fromhttp://www.un.org/Overview/rights.html.Retrieve: 9 March 2008.

3 Commune council support project (June, 2007). A training handbook. Citizen rating report. Promoting good local governance, social accountability, and effective social services delivery in rural Cambodia, p41. Phnom Penh

4 Trasmonte Jr (2004: a presentation paper). Cited in Commune council support project (June, 2007). A training handbook. Citizen rating report. Promoting good local governance, social accountability, and effective social services delivery in rural Cambodia, p42. Phnom Penh

5 David Booth and Henry Lucas (ODI, July 2002). Good practice in the development of PRSP indicators and monitoring systems. Working paper 172: results of ODI research presented in preliminary form for discussion and critical comment, p33. London

6 World Bank Development Report (2001). Cited in Commune council support project (June, 2007). A training handbook. Citizen rating report. Promoting good local governance, social accountability, and effective social services delivery in rural Cambodia, p41. Phnom Penh

7 Commune council support project (June, 2007). A training handbook. Citizen rating report. Promoting good local governance, social accountability, and effective social services delivery in rural Cambodia, p44. Phnom Penh

8 Cambodia's National Assembly. Constitution of the Kingdom of Cambodia, article 147-149. From:http://www.cambodia.gov.kh/unisql1/egov/english/organ.constitution.html. Retrieve: March 5, 2008

9 Cambodia's National Assembly. Constitution of the Kingdom of Cambodia. From:http://www.cambodia.gov.kh/unisql1/egov/english/organ.constitution.html. Retrieve: March 5, 2008