Accountability in Sub-Saharan Africa

What works and why?

Background paper for the Conference of the "Sector Network Good Governance in Sub-Saharan Africa" of GIZ

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Inhalt

Annexes in a separate document

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Executive Summary

This background paper addresses domestic accountability in Sub-Saharan Africa. It presents findings of the diversified and therefore confusing research on accountability. Different types of accountability yield diverging results with regard to the successful establishment and effectiveness of mechanisms of accountability in Sub-Saharan Africa. Twelve types of accountability are presented at the outset of this background paper.

Selected theses about accountability in recent research

- Formal accountability reforms must be linked to **traditional institutions** and actors on the local level. Here, political leadership plays a crucial role.
- **Clientelism** improves service delivery when clients who are issue-oriented are able to effectively demand services for political support. A combination of bottom-up demands and their enforcement through a top-down process can improve service delivery, in particular on the local level.
- **Media** are an important contextual and instrumental factor for making accountability mechanisms work. Mass media, including new social media, serve as agenda-setters and watchdogs. They flank initiatives and institutions of accountability.
- **Party politics** are decisive in vertical relationships of accountability. Party politics are an important factor that determines and captures local politics.
- If negotiations and compromise as well as public demonstrations shall be translated into accountability, an effective **sanction regime** must be in place.
- **Type of organization** of auditing institutions does hardly matter. However, perceptions of levels of corruption are higher in systems with a court model of auditing. At the same time, outsourcing auditing functions does not necessarily lead to more independent auditing results.
- **Political opposition** and not information of members of parliament is crucial for accountable management of resources.

Implications for donors and Sub-Saharan countries

- Accountability does not necessarily foster democracy and might strengthen **autocratic structures**.
- Different **functions of accountability** (e.g. financial control; improve service delivery etc.) require different mechanisms and must be embedded in the overall accountability system.
- Once again, context matters. Most studies suggest building international support programs upon a **best-fit** and not a best-practice approach. Here, partner selection and policy content are particularly relevant.
- **South-South cooperation**. Peer-learning of officials from different countries can improve service delivery. It is therefore important to make use of existing regional fora such as the annual Ombuds summit.

Implications for measuring accountability

- **Variety of accountability types** must be considered in **evaluations** of impact. Most studies work with a single concept of accountability and do not differentiate functions. Different factors influence the effectiveness of specific types of accountability.
- Theories of change of donor programs must meet **realistic expectations** on the effectiveness of accountability.

1. Introduction: What is this background paper about?

This paper addresses domestic accountability in Sub-Saharan Africa. It presents findings of academic research on accountability. Its purpose is to serve as a background paper for practitioners who work in African governance structures or civil society organizations and for international supporters of accountability. In so doing, a basis of knowledge for discussions and debates at the GGA conference 2014 shall be provided.

Given these objectives, the paper shall inform its readers about the following trends in Sub-Saharan Africa: (a) relevance of the concept and institution of accountability; (b) what works and does not work with regard to accountability, and, (c) implications for international cooperation which aims at supporting accountability. This paper can only provide a limited perspective on accountability in Sub-Saharan Africa because of specific research interests in social sciences. In other words, it does not represent all phenomena related to accountability but only those which were observed and analyzed by scholars. For instance, there is a clear focus on formal institutions of accountability, whereas important topics such as elections, the judiciary, political parties, human rights institutions, ombudsmen and political parties are widely neglected.[2]

As a consequence, the content of this paper is not comprehensive but selective with regard to specific topics. It covers five areas of accountability research, namely informal institutions of accountability, service delivery, public financial management, in particular audit institutions, and accountability for managing natural resources. A manifold body of academic and policy-oriented literature was revised for the purpose of this paper. More than 200 documents were revised. 54 books and articles, which were published between 2010 and 2014, were considered for closer analysis. Criteria for selection were methodological soundness and empirical robustness of the studies. Overall, generalization of the presented findings is limited due to a limited number of countries (see Annex I), which were addressed in the revised studies and due to a lack of comparative analysis. It is worth to note that there is a knowledge gap with regard to Francophone countries.

> *Reader's guide*
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> Chapters of this background paper address different interests of readers. In its first section it introduces the concept of accountability and establishes a basis for a common understanding of what we are talking about when we talk about "accountability" (chapter 2). Readers who are interested in the question "what works with regard to accountability in Sub-Saharan Africa" should focus on chapter 3. It is sub-divided in five specific areas of accountability: it first draws the big picture and presents major accountability trends in Sub-Saharan Africa (3.1.), followed by the relevance of informal institutions for accountability in Africa (3.2). The following sub-chapters focus on accountability for service delivery (3.3), accountable public financial management (3.4) and accountable management of natural resources. In its last and fourth section, this paper addresses concerns about international support to processes and institutions of accountability (chapter 4). On a practical note, a list with annotated references can be found in Annex II of this document. It also includes individual studies, which were not tackled in this background paper. It is left to the judgment of the readers, whether research raised questions and findings interesting enough to serve as a basis for constructive discussions during the conference in Kigali.
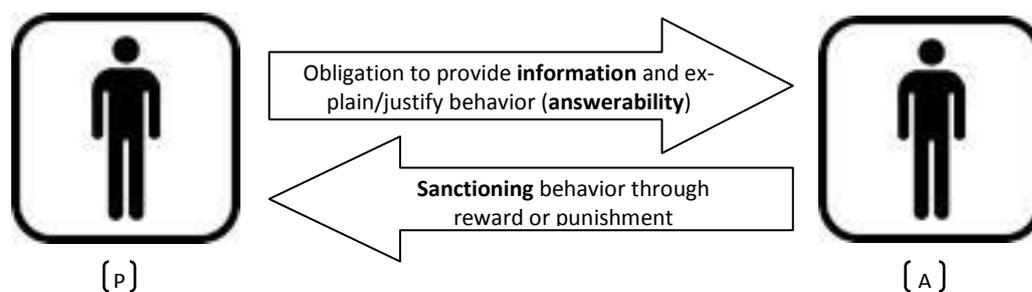
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[2] Individual studies on these widely neglected topics can be found in the annotated list of references (Annex II).

2. Setting the stage for accountability: Different types for different situations

Once more defining accountability? Yes! Understanding different concepts of accountability in the context of the GGA conference establishes a common ground for discussions. More generally - and important for state reforms - different types of accountability are designed for different political and social situations. No one type is a universal remedy for all kinds of problems of controlling and regulating power.[3] This chapter therefore seeks to introduce the state of the art of understandings of accountability from a theoretical-conceptual perspective. In so doing, it provides a basis for taking adequate actions when it comes to establishing, improving and supporting accountability reform in different areas in developing countries.

Accountability is a central feature of every political regime. For instance, whereas in an autocracy a ruler at the top holds state structures and citizens accountable for their behaviour, in a democracy elected governments are vertically held accountable by the electorate as well as civil society organisations and horizontally controlled by parliament and the judiciary. Accountability can be defined as a rule-based system that stimulates or constrains behaviour by holding actors responsible to their actions. Accordingly, it needs two parties for accountability - an accountability giver and an accountability taker. On the one hand, functioning accountability institutions control power of the executive and protect the people from misuse of public policies, funds and Institutions.[4] Taken from this perspective, accountability compasses a process (input). On the other hand, accountability shall ensure a specific performance of (state) institutions, for instance, number of hospitals or transparent financial management.[5] Taken from this perspective, accountability refers to a product (output). Both functions are interlinked since the quality of a process determines its results.

Figure 1: Three elements make accountability happen

Obligation to provide **information** and explain/justify behavior (**answerability**)

Sanctioning behavior through reward or punishment

(P) (A)

Source: own compilation

Three elements make accountability happen (see figure 1): Information, answerability and sanctions.[6] *Information* implies the right to receive information and the corresponding obligation to release all necessary details. *Answerability* is the right to receive an explanation and the corresponding duty to justify one's conduct. *Sanction* in the narrow sense is defined as the idea that accounting actors do not just call into question but also eventually reward good behaviour and punish improper

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[3] Lindberg 2013, 218
[4] Schedler 1999
[5] Brinkerhoff 2001; Behn 2001
[6] See Schedler 1999, 15 - 22

behaviour. Accordingly, accountable actors bear the consequences of their actions, including eventual negative sanctions. Consequences of sanctions do not necessarily imply punishment. For instance, "accountability givers" might react to demands by changing and/or adjusting policy priorities, governance styles or reorganizing institutions.

In general, the source of an accountability relationship has to be distinguished (see figure 2). It makes a difference whether it takes place within the government and bureaucracy (*internal*) or has its origins outside the state structure (*external*), for instance the relationship between voter and parliamentarian or civil society and politicians. Accountability types also differ with regard to their *degree of control* of power. For instance, a financial auditing procedure with binding, detailed rules and regulations generates a high level of control, whereas an informal relationship between a patron and a client causes a more diffuse and less reliable form of control. Whether accountability takes informal or formal forms influences the strength of control. In political systems with strong state institutions we expect that informal accountability relations are complementary or accommodated to these accountability institutions. In turn, in contexts with weak state institutions, informal accountability relations are likely to substitute or compete with formal institutions.[7]

Figure 2: Types of accountability

Source of control	Strength of control		Vertical		Horizontal
	Strong institutions	Weak institutions	Upward	Downward	
Internal	High	Low	*Business*	*Bureaucratic*	*Audit*
	Low	High	*Client-patron*	*Patron-client*	*Peer Professional*
External	High	Low	*Representative*	*Fiscal/legal*	*Legal/Fiscal*
	Low	High	*Societal*	*Political*	*Reputational*

Grey: completely or partially informal type of accountability.
Source: modified table 1 in Lindberg 2013

The question who is accountable to whom can be generally answered by looking at vertical and horizontal relationships. In general, "vertical accountability describes a relationship between unequals: It refers to some powerful "superior" actor holding some less "inferior" actors accountable".[8]This relationship flows either upwards or downwards, for instance when voters hold politicians accountable in elections the accountability relationship runs upwards. It runs downwards when a member of government holds its bureaucracy accountable. Horizontal accountability implies a relationship in which somebody holds someone else of roughly equal power accountable. Taken both relationships and different areas and actors together, Staffan Lindberg distinguishes between 12 types of accountability (see figure 2; for a detailed description of each type see Annex II).

> **Business accountability** often serves as a model for reforming state structures in order to increase service delivery. Both, state officials and donors in international cooperation base their actions on this model. But a business-oriented understanding of accountability relations is too short-sighted and not transferable to other domains of accountability such as political relations.

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[7] Heyl et al. 2011
[8] Schedler 1999, 5

In sum, each accountability type has a different function in a political system. Its purpose, mechanism end effectiveness must therefore be assessed separately if we want to know what works or not in Africa. As a consequence, it is impossible to get a universal picture of "the accountability" in Sub-Saharan Africa. However, accountability types are not isolated in a political system but interact. For instance, if electoral accountability is high, parliamentarians are more likely to control the government, which in turn, might improve the relationship between the executive and the people. When assessing one accountability type, we must be aware of the existence and influences of parallel phenomena of accountability in African states. However, most analyses focus on only one type of accountability.

3. Knowledge: What we know about accountability in Sub-Saharan Africa

3.1 The big picture: Accountability trends in Sub-Saharan Africa

Accountability in Sub-Saharan Africa is said to be anchored in a rich historical tradition of accountability mechanisms in small societal entities in pre-colonial times (until 1000 AD). While "egalitarian and face-to face accountability" in little villages[9] characterized these societies, accountability faced hard times once small villages grew to empires and foreign powers established colonial rule. Nowadays, Sub-Saharan Africa has been constantly identified - by practitioners and scholars alike - as a region with low levels of political accountability. For instance, the Mo Ibrahim Index 2013 indicates that accountability is one of the weakest elements of African governance. An average score of 39.6 (out of 100) for Sub-Saharan Africa reflects high levels of corruption in the public sector and government and low levels of prosecution for abuses. Whereas East Africa (38.4) and West Africa (42.4) have similar records, Southern Africa performs best (51.4) while Central Africa (26.4) brings up the rear (see figure 3). However, we get a more positive picture over time. According to rough data of the Freedom in the World Index 2014, there have been improvements in half of the Sub-Saharan states after 2000.

Figure 3: Quality of accountability in Sub-Saharan Africa (Mo Ibrahim Index 2013)

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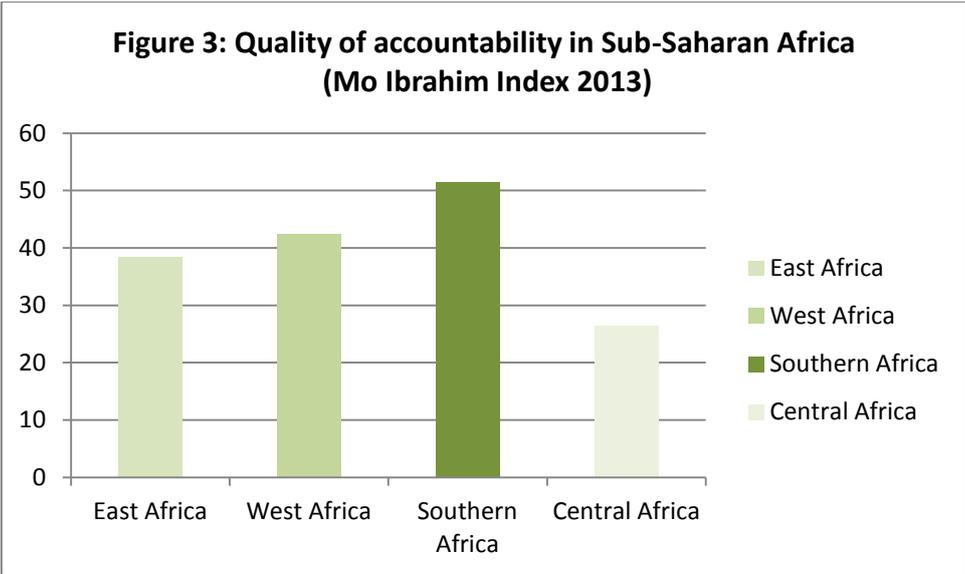
[9] Turnbill 1961

Unaccountable and corruptive behavior of political and bureaucratic elites, a weak judiciary as well as lack of independence from the government have been identified as the main reasons for weak accountability in Sub-Saharan Africa.[10] Therefore, formal institutions to control politicians and bureaucrats on all state levels mushroomed in the 1990ies. In particular, financial auditing organizations and offices of ombudsperson were created. In 2014, 34 Sub-Saharan countries have established offices of ombudsmen. These are based on the original, Scandinavian model but are the fourth generation of this type of accountability institution, which typically focus on anti-corruption policies. However, their role is often limited to demanding information and explanations but hardly to sanctioning politicians and bureaucrats.

Moreover, elections and media have been areas of successful accountability in Sub-Saharan African societies. Democratic elections facilitated administrative procedures and transparency in the electoral bureaucracy in a majority of African countries. Social media have also played a crucial role for blaming and shaming political and bureaucratic elites and to uncover cases of corruption and the transformation of policies into action (see figure 3). Unfortunately, academic research about the relationship between media, elections and accountability has been rare. On the flip side, the judiciary is identified as being extraordinarily weak, with the exception of a few cases. For instance, Anglophone political systems tend to abandon the primacy of parliament and mandate the judiciary with legal revisions, which can indirectly serve as a counterweight to the executive.[11] Finally, most empirical records about accountability in Africa emphasize the importance of the interplay between informal and formal accountability mechanisms in (see more in chapter 3.1).

Given the relatively low level of accountability in Africa, programs of international donors have been supporting different accountability institutions and actors in Africa. Major attention continues to be given to Public Financial Management and local accountability. According to the high number of attempts to support accountability on all state levels, knowledge about the effectiveness and limits of these programs has been generated during the last decade (see chapter 4).

3.2 Indigenous institutions of accountability in Sub-Saharan Africa

Formal mechanisms of accountability interact with indigenous political and social structures. Once a first wave of studying formal accountability ebbed away by 2010, more researchers dedicated their work on informal processes and structures of accountability in Sub-Saharan African societies. By the majority, these studies address local actors and structures. This is still a minor strand of research which is based on examples and anecdotic observation instead of systematic, comparative analysis. However, more and more researchers integrate observations of informal institutions into their analysis of formal accountability. Overall, informal, indigenous forms of accountability are often seen as a precondition for functioning formal accountability institutions on the local level.

- *The basic assumption in the study of indigenous accountability underlines historical, external factors.* A legacy of "externalizing accountability" dominates societies in Sub-Sahara Africa and aggravates the establishment of a vivid domestic culture of accountability.[12] Given its colonial past and high dependency on international development cooperation, many African

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[10] It is interesting to note that business elites often converge with political elites and encourage unaccountable behavior. However, this problem is hardly addressed in the literature.
[11] Mwaikusa 2012
[12] Kelsall 2008

power holders tend to be more inclined to be responsive to external powers than to their own people. As a consequence, the principle of "mutual accountability" between donors and their African partner countries has sometimes undermined domestic accountability. Against this general background, recommendations for successful accountability reforms point out that shared ethical values are a precondition for functioning accountability in Sub-Saharan African states.

Traditional leadership often determines accountability on the local level in rural communities or municipal suburbs. The question how and why these leaders are selected must be taken into account when establishing or reforming accountability mechanisms. In general, there are three types of informal selection for local leadership:

Type	Procedure
Coercion	involuntary form of imposing a leader
Family	value that binds communities together
Community service	selection according to his/her ability to take care of the community

Leaders and their communities share similar values, which are commonly based on kinship (family), ethnic norms or formal constituents.
Source: Paller 2013; van Vliet 2012

- *Scholars find evidence that formal accountability reforms must be linked to traditional institutions and actors on the local level*.[13] For instance, the official head of the local council in a community might not be the political and social leader of a community. It is likely that a chieftain plays a more important role, which has to be either integrated into the work of the respective council or the council grows strong enough to oppose opinions of traditional leaders.

- *Introducing new formal institutions of accountability might dissociate power holders from ordinary people instead of improving their relationship*.[14] For instance, local elections might improve formal representation but do not necessarily increase information flows and responsiveness between the ruled and the rulers. As a consequence, accountability-takers face a confusing set of power relations. In addition, the "real political game" might take place outside formal institutions.

Overall, more hints to informal accountability can be found across the literature on formal accountability institutions. In the following chapters, this will be considered when necessary.

3.3 Mechanisms of accountability for service delivery

Accountability shall control and improve service delivery. This assumption on linear effects of accountability has been taken forward by scholars, politicians and bureaucrats alike. The bad news are: effectiveness is not that simple and rarely proven. Accountability relations are more complex in reality and might yield unexpected results. Most assessments are based on case studies of single initia-

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[13] Sardan 2010
[14] Nash 2011

tives or institutions, which belong to the societal type of accountability such as Public Expenditure Tracing Surveys, complaint mechanisms or Citizen Report Cards. Findings of these case studies tell little about their sustainability. But there are good news: There is some evidence that improvements in internal and external accountability relations contributed to better delivery of services, in particular on the local level. In most cases, studies focus on the output (e.g. higher rates of school attendance) and neglect the outcome (e.g. education of students).[15] However, generalization of these findings must be taken with a pinch of salt because of their limited scope.

Overall, there is an agreement that the interplay of different types of accountability makes more effective service delivery happen. Information and transparency are a necessary but not a sufficient condition for improving service delivery. Unsurprisingly, contextual factors such as strength of social movements, legal provisions or power of local government determine the effectiveness of accountability.[16] Given the high importance of political economy factors, relations of local government with other actors and institutions, including political parties, in the multi-level governance system of a state are important.[17]

Centralized, top-down politics help to improve service delivery on the local level

Local societal accountability mechanisms, which improve popular demands vis-à-vis local authorities do rarely contribute to improved service delivery on their own. Demands must be linked to a functioning sanctions regime in order to be effective.[18] Incentives and sanctions are strongest when they come from the top because local possibilities to incentivize and sanction local providers of public goods are weak. Capacities and oversight of higher levels of state ensure downward accountability.[19] This finding has caused a controversial in social sciences. Relations between patrons and clients run downwards and rely on the distribution of economic rents and non-material goods (e.g. employment; privileges) amongst members of the given neo-patrimonial structure.[20] These structures are deemed to be bad for economic and social development because they often serve for particularistic rent-seeking to nurture specific networks. Research does not always proof this assumption right.

Clientelism can improve service delivery because clients who are issue-oriented are able to effectively demand services for political support. A combination of bottom-up demands and their enforcement through a top-down process can improve service delivery, in particular on the local level. However, this approach has its limits. If clientilistic networks are at work, the durability and equal distribution of service delivery is in question.

It is not a question of either top-down or bottom-up but a combination of both which makes accountability for service delivery work. Strong theoretic premises have influenced our one-sided knowledge. Most studies and evaluations on the effectiveness of accountability are based on either the assumption that an internal, top-down approach works best (*New Public Management Approach*) or the assumption that more popular participation from the bottom-up to increase demands for service delivery are the way for improving service delivery (*Democratization Studies*). Recent studies find that both approaches should be combined if we want to learn about accountability's effects on service delivery.

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[15] Gaventa and Barett 2010; Joshi 2013
[16] Joshi 2013
[17] van Vliet 2011
[18] Booth 2010; Cammack 2010; Devarajan et al. 2011; Joshi 2013
[19] Mansuri and Rao 2013, 6
[20] van de Walle 2007; Kelsall 2011

Moreover, a set of factors plays together when service delivery through accountability is at work. The following list addresses the most important ones:

- *Low levels of trust can hinder functioning of accountability institutions*. Trust towards state officials and institutions influences popular willingness to engage in the establishment of accountability mechanisms. If expectations of the local population were disappointed several times, willingness to engage decreases further.

- *Information and transparency are a necessary but not a sufficient condition for improving service delivery*. These concepts are often equaled with accountability as such. This is misleading in theory and practical experience. Information and transparency did contribute to discover corruption. If these discoveries have led to a sustained decrease of corruption and, in turn, less corruption to better service delivery is an open question.

- *Motivation of state officials* on all state levels is important for an effective enforcement of service delivery. It is conducive for the improvement of service delivery, when official and politicians are highly motivated or sympathetic with the cause of the accountability-takers. For instance, in Uganda sustained efforts of a highly motivated staff improved monitoring of health care providers through higher levels of information and involvement of citizens.[21]

- *Capacity of providers is crucial to answer demands*. Providers should not be frustrated with increasing demands because of a lack of capacity. Consequently, when demand increases, capacity must increase if services shall be delivered.[22]

- *Media are an important contextual and instrumental factor for making accountability mechanisms work*. On the one hand, mass media serve as agenda-setters and watchdogs. They flank initiatives and institutions of accountability. On the other hand, there is some evidence that new social media, in particular the use of mobile phones and apps, improve social demands and foster communication between different state levels, which in turn, can lead to higher levels of information and better responsiveness.[23]
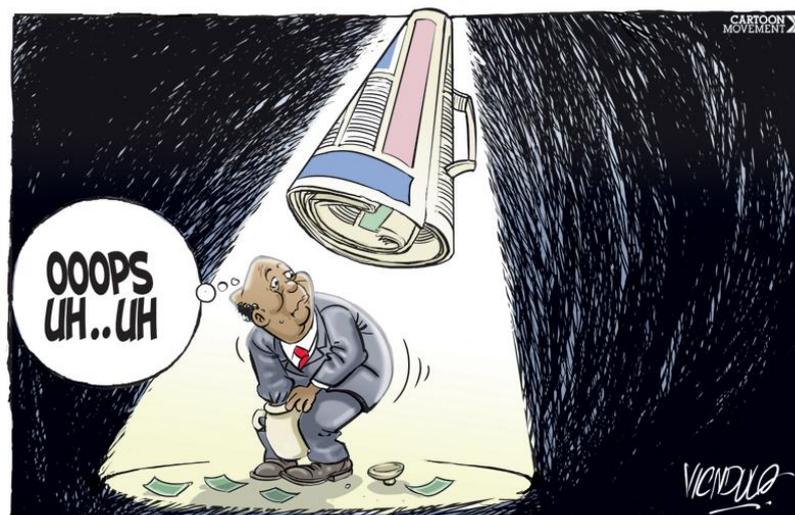
Source: www.cartoonmovement.com, access on February 10, 2014

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[21] Björkmann/Svensson 2009
[22] Björkmann/Svensson 2009; Joshi 2013
[23] Aker 2013

Elections and party politics matter!

Studies on the relevance of elections for service delivery show mixed results. However, "elections matter" is their least common denominator - for the "good" and for the "bad":

- *Political competitiveness and information are conducive to service delivery in consolidating democracies* such as Ghana or South Africa.[24] In order to use the vote as a means to sanction politicians voters must have a certain record and experience in voting. Moreover, elections only lead to a more equal distribution of services when voters have access to information in a politically competitive environment.

> **Elections matter for reinforcing accountability initiatives**. For instance, an evaluation showed that a monitoring process in the South African health sector was able to influence the budget process, public spending and service delivery in health care in the Eastern Cape region.[25] However, this was only possible because the mechanism of social accountability was established in a pre-election period. Deteriorating support to the governing party ANC caused an increased enforcement of health policies by state officials with an ANC affiliation.

- *Party politics are decisive in vertical relationships of accountability*. Party politics are an important factor that can determine and capture local politics. In party systems with one dominant party, in particular in Southern Africa, party's downward-running, hierarchical structures are often interwoven with governments and administrations on different state levels.[26]In these cases, accountability within parties can easily outweigh accountability relations between officials and the people. In contrast, in systems with strong party competition such as Ghana, elections can change coalitions on the local level and generate a competition for effective service delivery to the electoral constituents.

Negotiation and compromise lead to higher answerability on the local level

Local, upwards running accountability mechanisms such as school boards in local schools or social monitoring of water provision neither improved accountability on the long-rung, nor in a systemic manner. Nevertheless, local initiatives have shown results with regard to improved answerability in countries with a weak civil society. For instance, 24 school initiatives in district and sub-districts of Uganda improved teachers' and local authorities record in answering demands on the population.[27] Despite this improvement in answerability, no long-term effects on schooling (e.g. presence of teachers and materials) were measured. In contrast, social accountability mechanisms were less effective with regard to answerability in states with strong civil society organizations.[28] For instance, a water monitoring initiative in South Africa invited societal actors to hold the government account for water delivery. However, politicians neglected to participate because they wanted to avoid criticism of highly political social movements. As a consequence, the administration changed to an invited

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[24] Lindberg 2010
[25]Fölscher and Kruger 2013
[26]Cammack 2011; Leininger et al 2012
[27]Joup 2010
[28] Smith 2011

structure, where only moderate civil society organizations participated. This limited format gave rise to an increasing answerability in these communities.

Answerability makes one part of accountability. It is therefore important to know how answerability was improved in local initiatives. Negotiations and compromise are key factors. For instance, teachers, parents and local officials re-negotiated educational matters in school boards on the local level. Initially, social and power structures of the respective communities were replicated. But soon issue-oriented debates encouraged certain actors to think "out of their box" and accept their duty to justify their actions. Hence, raising awareness for rights and political roles is important for improving accountability. However, if negotiations and compromise shall be translated into accountability with actors who assume responsibility for their actions, an effective sanction regime must be in place.

3.4 Reasons for effective public financial management

Public financial management deals with the efficient, transparent and accountable use of states' resources. It covers the mobilization of resources, the budgetary process, and the efficient management of resources. Institutions of fiscal and bureaucratic accountability can be found in all these areas. The most studied phenomena are audit institutions and to some extent also parliament in budgetary processes. Audit institution's independence from political influence is crucial for them to be effective.[29] Preventing and combating corruption is one of the core interests in these studies. Despite the political and social character of corruption, many studies are rather technical and do not integrate questions of political accountability. However, it is widely accepted that political factors determine questions of public financing.

This strand of departs from a pessimistic starting point. Most studies focus on the reasons why accountability is missing in public financial management (why does it not work?). mostly observe immediate outputs of auditing institutions. Therefore, little is known about the outcomes of auditing processes. Generalization of these findings is limited because of the low scope of empirical studies. Most studies address regional powers and states with relatively high human and institutional capacities (in particular South Africa and Nigeria).

Reasons for successful supreme, financial audit institutions

African audit institutions dispose of high organizational independence and a sophisticated legal framework that meets high standards. However, these legal frameworks have not been fully translated into practice. Given structural and capacity constraints of developing African countries, it would be too much to expect that best practices from the OECD world can be easily achieved. Instead, scholars call for a best-fit approach, which takes typical contextual factors into account when it comes to implementing audit institutions.[30] These typical factors concern mainly the tension between functional independence and capacity constraints of audit institutions.

- *Sequencing of capacity-building is needed to avoid tension between low human capacity and independence of financial audits*: Human capacity is an important factor for credible and accountable audits. Beyond necessary knowledge and skills, a high level of capacity leads to

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[29] Audit institutions are not only established for financial audits but also for performance audits in specific policy fields.
[30] Isaksson and Bigsten 2012

more independence of individuals from audited institutions. However, most young audit institutions face a tradeoff between independence and capacity constraints. They tend to compromise independence in order to be able to tackle capacity problems.[31] In these contexts, a best-fit approach would adopt a sequence strategy, which would first build capacities in financial audits before moving to performance audits. Since both, the audited and audit institutions are likely to face capacity constraints, capacity-building should be coordinated in these contexts.

- *Type of organization of auditing institutions does not matter*: A comparison of 40 states, including non-Africans, suggests that organizations' attributes (level of independence of audited institutions, scope and quality of mandate, implementation record, and organizational model) have very limited effects on fiscal policy, government effectiveness and total factor productivity.[32] However, perceptions of levels of corruption are higher in systems with a court model of auditing. At the same time, a study on outsourcing auditing functions did not find more independent auditing results of external institutions than of internal ones.[33]

Parliaments in budget processes

Budget processes are a main object of horizontal and vertical accountability. These processes can involve actors from the political and societal sphere of a state. For instance, supreme audit institutions might be involved to control financial regulations and civil society can serve as a watchdog for agenda-setting during budgeting exercises. Last but definitely not least, the parliament plays the central role in budgeting. Overall, it is important to state that several accountability types interact during budget processes.

The default assumption of studies on African parliaments concludes that they are politically powerless.[34] In many cases they are co-opted by a strong executive which holds the majority in parliament or built a political alliance with opposition parties to bring his or her own legislation forward. However, most observers claim an improvement of budgetary processes during the last decade. Most studies on budgetary processes are not academic but commissioned work which shall inform budget support initiatives of international donors. The former focuses on political factors, in particular the relationship between executive and legislative as well as civil society's role to engage in budgetary processes. These studies conclude that political factors determine budgeting. The latter often pursue a technical approach, which comprises a detailed analysis of finance regulations and procedures. Detailed results would go beyond of the scope of this study.

3.5 Establishing accountable management of natural resources

Research on managing natural resources has been growing during the last ten years. However, accountability has played a limited role. Studies focus on the (potential) effectiveness of societal accountability in resource management. There are mixed results, which partly differ from societal accountability for service delivery (see section 3.3).

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[31] Isaksson and Bigsten 2012
[32] Voigt and Blume 2011
[33] Papgeorgiu et al. 2013
[34] van de Walle 2010

- *There is an implicit agreement that transparent management of resources enhances accountability on the long run*. This is surprising because of the diverging findings about social accountability for service delivery. In the case of service delivery an improvement of transparency raised the awareness for corruption but did not necessarily lead to a change of behavior of officials and better services. One reason for this different assessment in the management of natural resources might be the immediate access to resources by the population. Whereas financial resources and non-existent service delivery has not been used and maintained life of the people, natural resources make their living and can be physically defended.

> *Political opposition and not information is crucial for accountable management of resources.* Information about the management and revenues of resources of members of parliament is no necessary condition for holding government accountable. A study of Tanzania and Ghana showed that despite their high level of knowledge of a lack of transparency in the extractive sector in different regions, Tanzanian parliamentarians would not be answerable and responsive to their electorate but rather follow party politics.[35] In contrast, Ghanaian parliamentarians who are more likely to oppose governmental decisions and behavior were seen more likely to be accountable to their constituencies despite their lower level of information.

- *Societal advocacy must address the supply and demand-side of resource management*.[36] Accountability mechanisms focus on the supply-side. Normally, accountability-takers address accountability-givers who supply information, justifications or services. In the case of the management of natural resources, advocacy campaigns address forms, officials and politicians who are suppliers of a product. In many cases, natural products such as timber or gold are exported to other markets of the world economy. These flows of products follow the demand of these markets abroad. Change on the local, African level can only be achieved if consumers are held responsible as well.

Figure 4: Low levels of accountability in the management of natural resources

Source: www.cartoonstock.com, access on February 20, 2014

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[35] Mejía Acosta 2009
[36] Harris et al. 2011

4. Beyond domestic politics: Implications for international cooperation

4.1 Potential lessons learnt: Consequences for international cooperation

What are the consequences of recent research findings for international support of domestic accountability? A selection of possible lessons learnt can be found in the following:

For donors and development partners:

- *Accountability does not necessarily foster democracy*. OECD donors pursue normative objectives when supporting accountability. Democracy is one of these. Despite the democratic notion of accountability in donor programs, accountability logics in partner countries might not follow the same ideal.

- *Different functions of accountability (e.g. financial control; improve service delivery etc.) require different mechanisms and must be embedded in the overall accountability system*. Given the different types of accountability, partners and donors must identify the best option for the specific purpose. Moreover, accountability mechanisms are interdependent. An individual mechanism might need to be enforced by other accountability mechanisms.

- *Danger of narrow funding of associations on the local level*: Funding of specific local groups can lead to privileges of members of funded organization. Social exclusion has been a consequence of such efforts. Moreover, isolated, local initiatives do hardly work for an improvement of sustainable accountability.

- *Once again, context matters*. Most studies suggest building international support programs upon a best-fit and not a best-practice approach. Here, partner selection and policy content are particularly relevant. For instance, existing civil society structures in partner country and not best practices from other countries must be taken into account.

- *Don't forget the politics and social dynamics*. Engineers of political and financial accountability tend to focus on technicalities of accountability institutions. But there is a need of more free space to "feed and grow" accountability in order to be effective.

- *Accountable management of natural resources is not only a matter of local suppliers but also consumers in OECD-countries*. International support to accountability for natural resource management must therefore address conditions of production, sale and consumption.

For African governmental partners

- *Sequencing of capacity-building in supreme audit institutions with external assistance*: typical constraints of Sub-Saharan African countries can be overcome with a sequencing approach. First, limit reforms to financial audits and demand external assistance at the same time. Once capacities in financial accountability are build, performance auditing - which is more complex - can be considered.[37]

- *South-South cooperation*. Beyond social accountability initiatives, scholars find that peer-learning of officials from different countries can improve service delivery. It is therefore im-

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[37] Isaksson and Bigsten 2012

portant to make use of existing regional fora such as the annual Ombuds summit are important to engage in a constructive exchange about experiences.

- *Foster conducive political and social environment for accountability taking root*. In particular, guarantee free press and encourage diffuse, public deliberations.

For non-state organizations (civil society, social movements and community groups)

- *Do address your actions to several levels of governance*. Build networks with other civil society groups on issues of local interests. Search for alliances with sympathetic state officials on upper state levels. If they are able to flank societal activism with top-down incentives, service delivery and other outcomes of accountability are more likely.

- *Make use of new social media*. New social media have been providing a space and instrument for engaging in public discourses and policy processes. Use mobile phones to improve civic engagement.

4.2 Impact measurement: What can we learn from academic analysis of accountability?

Attempts to measure the impact of international accountability support have grown in recent years.[38] In particular, survey-based micro-experiments on the local level of African states increased. However, these experiments are by far outweighed by a high number of qualitative case studies on specialized topics. The following observations can inform impact measurement.

- *No innovations in indicator-building in recent years*. Indicators of accountability range from broad understandings of accountability (Governance Indicators of the World Bank) to narrow concepts (Mo Ibrahim Index; Polity IV). Broad indicators include the quality of political participation, responsiveness and administrative, financial mechanisms. Narrow indicators either include political participation and responsiveness (Polity IV) or financial audit functions of the state (Mo Ibrahim Index). Quantitative studies primarily use the broadly defined Governance Indicators of the World Bank.

- *Variety of accountability types must be considered in evaluations of impact*. Most studies work with a single concept of accountability and do not differentiate functions (e.g. restraining power of the executive; controlling legislative processes etc.). However, recent studies have shown that different factors influence the effectiveness of specific types of accountability. For instance, capacity of individuals is more important in financial auditing institutions than in social movements.

> **The impact of accountability on service delivery is hard to isolate from other factors and mechanisms that can cause improvements in delivering service**. Normally, accountability makes part of broader strategies of service delivery. For instance, intermediation, participation or compromise can all be part of a strategy. Moreover, the lines between transparency, accountability are often blurred and aggravate attribution further.

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[38] Burnell 2012.

- *Mixed methods are required to identify patterns of accountability in Sub-Saharan Africa*. Qualitative research made empirical evidence for the high relevance of informal institutions that influence the success of formal accountability institutions. In order to capture the interplay of informal and formal institutions of accountability, quantitative and qualitative approaches should be combined.

- *Theories of change of donor programs must meet realistic expectations on the effectiveness of accountability.* Policy-planning of international cooperation for accountability can be more realistic, when theories of change are less general and more specific with regard to individual types of accountability and their interaction with other types of accountability.

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