

Rights, Resources and the Politics of Accountability
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Taking accountability into account: the debate so far

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Accountability is a perpetual struggle when power is delegated by the many to the few in the interests of governability.... To these perennial problems, globalisation and political liberalisation have added new ones. Powerful non-state actors capable of influencing the lives of ordinary people have multiplied, often act with impunity across borders and can evade the reach of conventional state-based accountability systems. (Goetz and Jenkins 2004: 1)

The idea that accountability is central to ensuring that political and market institutions respond to the needs of the poor has acquired the status of a 'given' in mainstream development orthodoxy. However, the popularity of the term in contemporary development debates, devoid of an analysis of the power relations that it assumes, will do little to help us understand the ways in which institutional and market failure and abuses of power impact upon the lives of the poor. Though it has some potential to identify and challenge the circuits of power that maintain and validate social exclusion and inequity, the way accountability is currently understood and promoted in development debates is as likely to reinforce hierarchy and marginalisation and miss important opportunities to generate change. Politicising the term, on the other hand, provides for a more fundamental set of conversations about power in development, for whom it is exercised,

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how and with what consequences. Such a shift brings to our attention how the webs of accountability that flow between dispersed and disaggregated decision makers and decision takers graft on to the changing relations between state, market and society. It allows us to ask:

- *what* is accountability for? (what broader political ends does it serve);
- *who* is it for? (who benefits, who articulates those claims, who bears rights to accountability);
- *how* is it practised? (through what means and processes);
- *where* is it practised? (in which sites and across what levels of political decision making).

Each of these questions is intimately connected to the others and implies a different set of strategies and claim making, as the discussion below reveals. At the same time, each allows us to explore different and volatile dimensions of the accountability debate. Goetz and Jenkins (2004: 4) argue, for example, that it is the dimension of the debate around '*for what*' the powerful are being held to account that is being most dramatically reinvented, as expectations proliferate about the functions of *governance* and the standards by which performance of these obligations should be judged. As we see in the section of the book on corporate accountability, this is as true of corporate actors (amid claims about their broader responsibilities to society) as it is of the state. Impact upon a community's human development, rather than compliance with narrowly defined

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financial and technical rules, is increasingly relevant as a standard of accountability for judging the private sector. Posing these critical questions provides a starting point for reclaiming the transformative potential of ideas about accountability to change structures and relations of power, and not merely to consolidate the power of the already powerful through better systems of reporting and auditing that validate their actions and omissions.

The argument developed in this chapter is, first, that the ability to demand and exercise accountability implies power. The right to demand and the capacity and willingness to respond to calls for accountability assume relations of power. This seemingly obvious observation is at odds with much of the contemporary debate, which seeks to render accountability claims manageable by reducing them to improved systems of management and auditing. Second, these power relations are in a state of flux, reflecting the contested basis of relations between the state, civil society and market actors. These relations both create and restrict the possibilities of new forms of accountability by generating new dynamics of power through material change and changes in the organisation of political authority.

Beyond these material and political shifts, at a discursive level we find that exercises of power are justified and advanced by prevailing constructions of accountability and the entitlements they presume. These narratives, which are the product of a particular set of historical and material circumstances, validate some forms of power and delegitimise others. The interaction between political action, material change and discursive practices is what helps us to understand the distinct expressions of accountability politics explored

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in this book – in diverse settings and issue arenas, and as they are applied to different actors. These interactions also provide the basis for understanding the place of accountability in broader constructions of citizenship and discourses around rights, who gets to define these, and the implications of this for the poor. Challenging prevailing conceptions of accountability means engaging with change at the material, organisational and discursive levels that define the possibilities of alternative accountabilities.

Conceptualising accountability

In so far as an enquiry into the practice of accountability in development is an enquiry into how to control the exercise of power, we can view contemporary debates as a continuation of concerns that have driven political philosophy for several hundred years. Beginning with the ancient philosophers, political thinkers have been concerned to prevent abuses by restraining power within established rules. In contemporary usage, the notion of accountability continues to express this concern, attempting to apply checks, oversight and institutional constraints on the exercise of power. It implies both a measure of *answerability* (providing an account of actions undertaken) and *enforceability* (punishment or sanctions for poor or illegal performance) (Schedler *et al.* 1999). In its broadest sense, then, accountability is about the construction of a grammar of conduct and performance and the standards used to assess them (Day and Klein 1987).

During the last decade, the language of accountability has gained increasing prominence

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in development debates (Newell and Bellour 2002). Appropriated by a myriad of international donor and academic discourses, accountability has become a malleable and often nebulous concept, with connotations that change with the context and agenda. The widespread use of the term means that 'its field of application is as broad as its potential for consensus' (Schedler 1999: 13). It represents, nevertheless, 'an under-explored concept whose meaning remains evasive, whose boundaries are fuzzy and whose internal structure is confusing' (*ibid.*). For Brinkerhoff, the worrying implication of the lack of conceptual and analytical clarity is that 'Accountability risks becoming another buzzword in a long line of ineffectual quick fixes' (2004: 372). Its prevalent use in recent years can be explained by shifts in the strategic thinking of key development agencies with regard to the state, in particular, and the importance of creating mechanisms of accountability to citizens of the state (Goetz and Gaventa 2001). Though the term accountability generally refers to holding actors responsible for their actions, questions such as accountability for what, by whom, and to whom immediately arise (Cornwall, Lucas and Pasteur 2000). This, indeed, has been the entry point of the contributors to this book, who pose questions about accountability in exactly these terms.

Rather than attempting to formulate another definition of accountability or to refine one of the many existing formulations, in this book we have sought to interpret the conflicts of power through multiple lenses of accountability which derive from the contexts in which they are situated. There is no global grammar of accountability that makes sense across settings. The diversity of struggles explored in this book demonstrates the different expectations, histories and values that people bring to bear upon understandings of the

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respective rights, duties and responsibilities of social actors. Even agreeing a common working understanding of the term among the contributors to this book was a difficult task: for example, the very term accountability does not exist in Spanish. It is clearly a malleable and evolving concept that has to be understood in relation to the conflicts and struggles it is being used to describe. The following section explores some of the macro manifestations of shifting understandings of accountability politics.

Shifting accountabilities

In so far as accountability implies practices of power, it is unsurprising that its ideas and ideologies are promoted, sustained and contested by competing political actors. These discourses generate expectations, duties and conduct that change the practice of accountability politics. The historical and material context in which they are produced ensures that they relate strongly to the structures and actors that generate them. In this sense the construction of accountabilities, the definition of the rights and duties that flow from relations of accountability, is fundamentally a political process driven by broader economic and political agendas. For example, the predominant focus on state accountability can be understood in the light of prevailing notions about the appropriate relationship between states and markets, and assumptions within neoliberal ideology about the inefficiency and lack of responsiveness of states to the needs of citizens, defined as consumers.

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From states...

From being the traditional subjects for the application of political and fiscal accountability measures, states are also becoming the principal targets for improving the responsiveness of services to the poor. In the case of health sector reform, Brinkerhoff notes that concern with accountability derives from 'dissatisfaction with health system performance ... costs, quality assurance, service availability ... financial mismanagement and corruption and lack of responsiveness' (2004: 371). This market rationale for accountability is apparent in the way state functions are often equated with 'service delivery', a move which makes it easier for market advocates to argue that private actors may be able to provide the same services more cost-effectively and efficiently. As state service delivery systems have become more complex and as providers' roles have changed, it has become more difficult to assign responsibility, however. With service provision being increasingly shared with other actors, the boundaries of state accountability are blurring, as we see in Chapter 4 on water provision.

Since initial conceptualisations of accountability have been derived from ways to improve state mechanisms, policies and processes, it is unsurprising that current debates should reflect and focus upon state-based notions of accountability. Indeed states remain the predominant reference point in debates about accountability and development despite the fact that accountability demands are increasingly made of non-state actors. The rhetoric of public accountability has grown with the increasing popularity of new public management approaches and renewed attention to state bureaucracy and administration

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associated with the 'good governance' agenda pursued by donors (Considine 2002). According to the United Nations Development Programme (UNDP), the concepts of responsiveness, accountability and transparency are among the core characteristics of good governance (UNDP 1997: 4). The turn back towards viewing the state as a key actor in development was in many ways led by the World Bank in its 1997 *World Development Report*, on 'The State in a Changing World' (World Bank 1997). Since then there has been repeated emphasis on enhancing accountability through increased state responsiveness.

Contemporary discourses of democracy have also highlighted the importance of state accountability to wider processes of democratisation (Luckham and White 1996). By promoting free and fair elections and mechanisms to hold governments accountable to their publics, international donors have emphasised themes of democratic governance (UNDP 1997: 3). While concepts of public accountability have long been associated with democratic theory and practice, the contemporary wave of transitions from authoritarian rule to democratic governance has highlighted the importance of answerability and enforcement mechanisms in new democracies (Oxhorn and Ducatzenzeiler 1998). These trends have shown that without systems providing 'credible restraints' on power, many democratic regimes remain 'low-quality'. If deficiencies in accountability structures are often more visible in new democracies, demands for public accountability in old and new democratic states share a core assumption that elections are, by themselves, no guarantee of good governance. The experience of many new democracies provides evidence of this, as many continue to be haunted by human rights violations, corruption, clientelism and

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abuses of power, despite universal suffrage and multi-party elections (Schedler *et al.* 1999: 2).

There has also been increasing attention to the potential of decentralisation to deepen democracy through democratic local governance (Blair 2000; Posner 2003). The rationale is that decision making is more likely to be responsive to local needs the more it involves those directly affected by decisions, and that embedding decision making within strong webs of accountability that flow in all directions increases the probability of governance that benefits the poor, making such a regime both ‘more responsive to citizen desires and more effective in service delivery’ (Blair 2000: 21). Manor reports, however, that despite the assumption that decentralising decision making serves to enhance state responsiveness to the needs of the poor and popular control over decision making, he has ‘yet to discover evidence of any case where local élites were more benevolent than those at higher levels’ (Manor 1999: 91). Where enforcement mechanisms complement processes for creating answerability, the situation may be different. In Bolivia, for example, vigilance committees are entitled to monitor local budgets and can wield a legal instrument called a *denuncia* against local councils. This means that there is a process by which central funds to the local council that has been denounced can be suspended. As with other strategies aimed at enhancing the accountability of public and private actors, the combinations of tactics that will make an impact depend, amongst other things, on the responsiveness of the state, the sensitivity of the issue in question and the prevailing political culture.

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... *To markets...*

Recent global trends, however, are bringing into question the appropriateness of this focus on holding governments to account for decisions and actions that result from bargains with, and the actions of, non-state and private actors. The rapid growth in cross-border economic transactions in trade, production and finance has brought about changes in political authority at national and international levels and, as a result, transformed many traditional arenas of accountability. In the wake of globalisation and associated patterns of deregulation and liberalisation, global corporate power has gained increasing sway, leading to greater corporate influence over activities that traditionally have been the prerogative of states. With revenues that often dwarf the gross domestic products (GDPs) of many developing countries, transnational corporations (TNCs) are often more powerful than governments, and the mobility that allows them to locate their business in the most favourable regulatory environment gives them sufficient leverage to play one government off against another. We see from the chapters in this book on the pursuit of labour rights in the United States and Bangladesh that capital mobility also strongly and negatively impacts upon the ability of trade unions to hold corporations to account over the recognition of labour rights. As a result, it often seems that TNCs wield power without responsibility: they are as powerful as states, yet less accountable. As Vidal notes, ‘Corporations have never been more powerful, yet less regulated; never more pampered by government, yet never less questioned; never more needed to take social responsibility yet never more secretive.... To whom will these fabulously self-motivated, self-interested supranational bodies be accountable?’ (Vidal 1996: 263).

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The imbalance between the rights and responsibilities of firms is also increasingly manifested at the global level where there is an imbalance between *regulation for* business rather than *regulation of* business (Newell 2001a). The entitlements and rights of corporations are enshrined in international agreements aimed at freeing up restrictions on investment. The attempt to negotiate a Multilateral Agreement on Investment, the conclusion by the World Trade Organisation (WTO) of the Trade-Related Intellectual Property Rights (TRIPs) accord and the General Agreement on Trade in Services (GATS) all provide evidence of this. Gill (1995) refers to this as the ‘new constitutionalism’, in which the rights of capital are affirmed, legally protected and upheld above those of states. Each of these agreements affords new rights to companies while circumscribing the powers of national and local authority over investors.

Not only has this brought about a renegotiation of relations between state and market, but there is also some evidence of a transformation of relations between actors such as TNCs, non-governmental organisations (NGOs), and international organisations. This has resulted in a more complex and dense set of obligations and responsibilities between different actors in development, creating both opportunities for the construction of new accountabilities and new *accountability gaps*. Accountability gaps can emerge where shifts of political authority take place, between state and market for example, without the creation of new accountability mechanisms. The way in which both the private sector and NGOs have become involved in the delivery of services that were traditionally the preserve of the state, such as health and education, has raised concerns about whether

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these new service providers have the same incentives, or channels of access, to respond to public demands and complaints in the way expected of states. When private actors perform public functions in this way, the issue of responsiveness to the poor is heightened, because they are working to a different mandate: profit maximisation and not service delivery for all (Whitfield 2001).

... to civil society

Just as the private sector plays an increasingly privileged role in service delivery, so civil society organisations are increasingly used by development agencies as aid deliverers because they are thought to provide more accountable, effective and equitable services, in many areas, than public or private agencies. As a result, large amounts of aid are channelled through NGOs. The very popularity of NGOs among donors and publics, which helps to explain their exponential rise, creates its own accountability gaps, however. Where NGOs have formed global alliances in order to enhance their effectiveness, questions arise about the identity of the constituency – if any – to which they are answerable. There are concerns, too, over the potential of NGO activity to become disembedded once groups become less dependent on a traditional support base and work instead to global donor or campaign agendas, set and negotiated with other partners.

Hence there has been a reappraisal of the role of NGOs, once the darlings of the

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development world, as service delivers and agents of democratisation (Najam 1996; Edwards and Hulme 1995). While NGOs do not necessarily perform less effectively than other public or private organisations, they often perform less well than the popular image suggests (Edwards and Hulme 1995: 6). NGOs can be as susceptible as other institutions to the problems of corruption, cooptation, opportunism and political manoeuvring. The issue here is not only accountability gaps, but also the potential for inconsistent standards and expectations regarding the conduct and degree of answerability of public and private actors. On these grounds, the World Bank has been criticised for demanding far higher standards of accountability from governments than from the NGO and private actors that increasingly also provide 'state' services.

The challenge of ensuring accountability is multiplied when political authority is shared, as it increasingly is, across a number of levels from the local to the national, the regional and the global. The term *multi-level governance* describes the layers of overlapping authority that characterise decision making in the current global system. The spectacular growth of supranational authorities and regionalism, with international regimes governing an increasingly broad spectrum of areas of social and economic life, add to this institutional complexity and potentially create further democratic deficits. The challenge, from a development point of view, is how to ensure that decisions that affect the lives of the poor, but are taken in arenas remote from those lives, remain responsive to local needs.

It is clear from this discussion that traditional definitions of accountability are being

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expanded to adjust to new realities. Indeed, many of the political and economic changes described in Chapter 1 have rendered increasingly permeable the categorisations of accountability described below. Blurred lines of authority, competing jurisdictions and shifting social expectations have produced messier and denser webs of accountability between states, market actors and civil society. The following sections explore *accountability types*: whether political, financial, social or civil, all are principally associated with a particular type of actor but also describe distinct approaches to, and practices of, accountability. For example, we see how financial accountability is increasingly demanded of private and civil society as well as state actors; how political accountability is no longer provided within the state but increasingly also by civil society actors acting as watchdogs of state action; and how civil accountability, traditionally pursued by pressure groups, is increasingly being sought by community-based groups in defence of their livelihood rights. Notions of accountability *to whom* and *for what* are continually evolving – a product of the coincidence of proliferating accountability gaps and an increasing sense in which, even if accountability is not a right, people have a right to claim it.

Political accountability

Traditional notions of political accountability are derived from the responsibilities of delegated individuals in public office to carry out specific tasks on behalf of citizens. It is this sense of accountability, in which rulers explain and justify actions to the ruled, that traditionally distinguished a democratic society from a tyrannical one. In the Athenian

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state, this meant holding officials accountable for their actions; more modern notions of political accountability have focused on ministerial accountability and the ability of parliament to call the executive powers to account. Thus democratic accountability is characterised not only by elections to determine who runs the affairs of society, but also by the continuing obligation of these officials to explain and justify their conduct in public. Though accountability is traditionally seen as a retrospective account of past actions (*ex post*), more radical constructions involve actors making public their intended actions before they are taken, promoting public engagement through consultation and deliberation (*ex ante*) (Day and Klein 1987).

In the modern state, with the growth of bureaucracies, the lines of political accountability have become more blurred, making traditional concepts more difficult to apply. Contemporary discussions of accountability have broadened to include both *horizontal* and *vertical* mechanisms of political accountability. Horizontal mechanisms amount to self-imposed accountability within the state machinery. Vertical accountability, on the other hand, is that which is demanded from below by citizens and civil society groups (Schacter 2000: 1). In this sense, horizontal accountability refers to the capacity of state institutions to check abuses by other public agencies and branches of government through checks and balances on the powers of the judiciary, executive and legislature. In reality it may also be exercised by anti-corruption bodies, auditors general, electoral and human rights commissions and other ombudsmen. To be effective, horizontal accountability needs to be buttressed by strong vertical accountability, in which citizens, mass media and civil associations are in a position to scrutinise public officials and government

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practice in the ways suggested by approaches to social accountability discussed below.

We noted above the centrality of mechanisms of enforceability to practicable notions of accountability. Different forms of accountability rely on different enforcement mechanisms, but accountability is only as effective as the mechanisms it employs, and ‘inconsequential accountability is not accountability at all’ (Schedler *et al.* 1999: 17). To deliver answerability effectively, sanctions are key. Sanctions can be both ‘soft’ and ‘hard’. Soft sanctions refer to tools aimed at bringing about change without the use of coercion. Moral appeals, expectations, exposure and embarrassment, and appeals to pride and responsibility are among these tools. Civil society scrutiny can play a key role here in exposing wrongdoing and non-compliance with commitments made by governments or industries. Without the ties to diplomatic routine and without having to face the costs of political fallout that prohibit public institutions from speaking out, NGOs can create and police accountability mechanisms that go far beyond what is conceivable in the realm of formal politics. As with all aspects of accountability, therefore, protest and exposure are key tools in enforcing compliance.

A great deal of importance is also attached to the law as a mechanism for enforcing political accountability. The law can be seen as a political mechanism for defining rights, allocating responsibilities and thereby helping to construct prevailing notions of citizenship. This form of accountability seeks answerability and enforceability through the courts, a process that we examine in relation to South Africa (Chapter 3), India (Chapter 8) and the United States (Chapter 12), where rights have been violated and/or

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compensation sought. Where the law governs access to key resources, determines economic entitlements and shapes the rules of participation in public life, it can be applied positively to create an enabling environment in which poorer groups can secure their rights.

Yet the law is not a neutral vessel and legal processes are not insulated from political pressures. Law creation is always for someone, for some purpose, responsive to state needs or the concerns of well-organised and well-resourced political groups. Attempts to use the law to hold corporations to account for their social and environmental responsibilities have often failed because of state support for the corporations that are the subject of the suit or discrimination against the communities trying to bring the case, as we see in Chapter 7. As an accountability tool of the poor, the law has limitations and opportunities depending on the system in question. Countries such as India have a strong tradition of public interest litigation, for example. It should be noted, however, that basic resource constraints, lack of legal literacy and distrust of legal processes often conspire to dissuade poorer groups from using the legal system to seek redress (Newell 2001b). The perceived limits of these and other strategies by which the state is meant to hold itself to account have resulted in increasing interest in broader forms of social and civil accountability.

Social accountability

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Related in many ways to political accountability is the notion of social accountability (Smulovitz and Peruzzotti 2000; Peruzzotti and Smulovitz 2002). Lent legitimacy by emerging rights-oriented discourses, social accountability explores the way in which citizen action, aimed at overseeing political authorities, is redefining the traditional concept of the relationship between citizens and their elected representatives. Social mobilisations, press reports and legal cases are the repertoires of protest that produce such forms of accountability. The targets are often election processes, government restrictions imposed on access to information and instances of police violence (Stanley 2005). The aims are variously to tackle issues of citizen security, judicial autonomy and access to justice, electoral fraud and government corruption (Peruzzotti and Smulovitz 2002; Dodson and Jackson 2004). The strategies provide, in effect, extra sets of checks and balances on the proper conduct of government in the public interest, exposing instances of corruption, negligence and oversight that vertical forms of accountability are unlikely or even unable to address. Social forms of political control intend to go beyond the limitations of relying upon traditional mechanisms of accountability: elections; the separation of powers; and the checks and balances that exist, in theory, between state agencies.

More radical notions of accountability might question the state-centred nature of such approaches, which (re)produce a reliance on the state as an agent of change. The emphasis is explicitly to explore the ways in which civil society ‘adds to the classic repertoire of electoral and constitutional institutions for controlling government’ (Smulovitz and Peruzzotti 2000: 149). To work, however, such strategies require a

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responsive state that demonstrates a level of concern for what citizens or voters think and is willing to implement reforms aimed at pacifying those concerns. Social accountability mechanisms often explicitly aim at activating or reinforcing the operations of other agencies of horizontal accountability, again assuming their existence, effectiveness and willingness to pursue public interest agendas. Their aim, for example, is to 'trigger procedures in courts or oversight agencies that eventually lead to legal sanctions' (Smulovitz and Peruzzotti 2000: 151), to catalyse state-based mechanisms of enforceability. Rather than being effective in their own right, therefore, societal mechanisms need to pull other levers of change through the law or media.

A problematic assumption in this regard relates not just to the limits of the law or of the critical capacity of the media to work in these ways, but to issues of the capacity of actors promoting social accountability to perform these watchdog functions on an ongoing and sustained basis. Besides issues of resourcing, there is an implied assumption that societal mechanisms provide a viable system for tracking and addressing instances of misconduct or acts of negligence. But what if the problems are systemic, deep-rooted, ingrained in the everyday administration of the state? The problem is then not one of temporary institutional failure, nor one of institutional failure at all, but of institutions working very well for those that benefit from prevailing concentrations of power, distributions of resources and institutional indifference or blindness towards the needs of poorer groups.

If the problem is more fundamental in nature, we can expect less to be achieved by single-issue campaigns targeted at particular abuses of power, well-intentioned as those

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may be, and in spite of their potential to draw attention to broader patterns of neglect. We see this in Chapter 9 of this volume, where environmental justice advocates claim that acts of environmental racism are not evidence of a breakdown in a decision-making process. Rather, they manifest a deliberate, state-endorsed strategy, one that works well for those who profit from the social and environmental externalities passed on to poorer groups. As Goetz and Jenkins claim more generally (2004: 7):

Many of the initiatives that profess to promote accountability target only very 'soft' aspects of accountability ... treating the structural difficulties of democratic systems as temporary glitches requiring the application of technical expertise. Such initiatives side-step institutionalised anti-poor biases that prevent accountability institutions from recognising and responding to injustices that disproportionately, or even exclusively, affect marginalised groups. (Goetz and Jenkins 2004: 7)

A further limitation of approaches to social accountability is their applicability to contexts in which the state tolerates and accommodates such forms of protest and criticism; where a free media exists, willing and prepared to engage in critical exposé journalism; and an accessible and functioning legal system operates, able to back citizen claims against the state with financial support and expertise. Such conditions could be said to apply to an increasing number of developed and developing countries, but in many settings they remain a distant prospect. Even in contexts where these basic conditions are met in theory, in practice barriers to accessing the media and the justice system continue to frustrate change. Hence, although Peruzzotti and Smulovitz claim that 'The politics of social accountability has taken place under authoritarian contexts', they do

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acknowledge that

Under authoritarianism, the struggle for access to information becomes a precondition for any initiative oriented at controlling government behaviour. Authoritarianism also weakens the politics of social accountability in so far as it reduces the repertoire of institutional tools available to the citizenry for the exercise of control. (Peruzzotti and Smulovitz 2002: 226)

Exploring the limitations of strategies of social accountability is not to undermine their importance in generating significant and much-needed checks and balances on the often arbitrary use of state power. Work on law and development, in particular, explores the conditions in which poorer and marginalised groups have been able to secure change through legal systems (Crook and Houtzager 2001; McClymont and Golub 2000) and this book cites a number of cases in which legal challenges have yielded important pro-poor outcomes. Similarly, the fact that social accountability is stronger on answerability than enforceability does not render it insignificant. As Peruzzotti and Smulovitz argue, ‘the fact that most societal mechanisms do not have mandatory effects does not mean that they cannot have important “material consequences”’ (2002: 227).

Rather, raising such concerns about the possibilities of social accountability forms part of a generic concern articulated throughout this book to look at accountability in terms not defined exclusively by state power. Many of the chapters in this book explore the crucial

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roles of community-based and civil society groups that plug accountability deficits in public institutions or address their lack of responsiveness to the needs of the poor by taking action directly, albeit sometimes in ways which invoke rights or entitlements in theory conferred by the state. The state is rarely absent in accountability struggles, therefore. The question is whether it always makes strategic sense for it to be the primary focus of campaign energies. Again, the answer has to depend on the goal of an accountability struggle and the extent to which change is contingent on reform in state practice.

Financial accountability

Managerial and financial approaches to accountability describe specific practices of accountability, traditionally applied to states but increasingly also to the private sector and civil society. Managerial accountability generally refers to the answerability of those with delegated authority for carrying out tasks according to agreed performance criteria. This less explicitly political form of accountability is concerned with inputs, outputs and outcomes; monitoring expenditure as agreed and according to the rules; and making sure that the processes and courses of action are carried out efficiently to achieve intended results (Day and Klein 1987: 27). If political accountability focuses on questions of institutional engineering, managerial accountability focuses on accountancy. Broader accountability challenges in such conceptualisations run the risk of being reduced to performative functions: institutional planning and the assembling of incentives to motivate rational actors. Hence, for health, standards, benchmarks, practice guidelines

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and compliance mechanisms are key to improving ‘service utilisation and client satisfaction’ (*ibid.*: 372). In a simple logical sequence between incentives and outcomes, ‘accountability is achieved through the application of the laws, standards and procedures these frameworks put in place, which shape the incentives for various actors to comply’ (*ibid.*: 372).

In its origins, financial accountability can be distinguished from political accountability by virtue of its proclaimed status as a neutral, technical exercise essentially concerned with keeping accurate accounts, with using the tools of auditing, budgeting and accounting to track and report on the allocation, disbursement and utilisation of financial resources. Current notions of financial accountability have expanded beyond the balancing of public books to the management of resources, shifting from economy to efficiency. Fiscal accountability mechanisms and auditing practices are continuing to evolve and expand, moving away from being strictly accounts-based to incorporating new indicators of financial integrity and performance. The recent emergence of social and environmental auditing practices, discussed below, represents this shift.

Managerial accountability has also expanded to include notions of *administrative accountability*. In the arena of public service delivery, new management approaches aimed at enhancing financial accountability can generate competing accountability demands and conflicting trade-offs. Efficient performance of services, demonstrated through ever more elaborate and transparent systems of accounting, may be at odds with the need to widen the access and availability of services to poorer groups. Such conflicts are most visible in those public services of greatest importance to the poor, such as

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health, education or the supply of water (Paul 1992). In this sense, while the purposes of accountability can overlap, they can also yield tensions. Brinkerhoff notes that ‘accountability for control, with its focus on uncovering malfeasance and allocating “blame”, can conflict with accountability for improvement, which emphasises managerial discretion and embracing error as a source of learning’ (2003: xii).

It is in the corporate sector, perhaps, that we see the clearest evidence of an audit culture taking root, combining elements of managerial and financial accountability. The range of indicators of corporate performance has been broadened, in some cases to include social and environmental factors. Clear performance indicators are difficult to quantify, however, stretching conventional auditing techniques that rest on the assumption that ‘what can’t be counted doesn’t count’, but their increased emphasis does indicate how auditing processes are responsive to evolving demands for the accountability of actors.

Increasing numbers of social and environmental reports and externally verified statements provide evidence of the attempt by corporate management to demonstrate a commitment to the public at large (Beloe 1999), though it remains the case that in global terms very few companies make such data publicly available. Similarly, though the indicators of social and environmental reporting are becoming more numerous and sophisticated, there are as yet few standard formats reflecting the type of information companies choose to report, or how that information is collected, analysed and presented. Because of this, a variety of organisations and initiatives are attempting to standardise social and environmental reporting procedures to enable stakeholders to compare companies more easily across sectors and regions. Standards such as SA8000 (established

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in 1997 by Social Accountability International), and AA1000 (developed by the Institute of Social and Ethical Accountability in 1999) incorporate frameworks to improve performance and the quality of assessments.

Heightened public interest in questions of corporate accountability and responsibility has forced (some) companies to go beyond declarations of good intent and the self-enforcement of codes of conduct and to involve third-party consultants and accreditation agencies in the verification of their commitments. There has been a role for consultancy firms such as Ernst and Young and KMPG, verifying company claims once site inspections and interviews with employees have taken place. But cross-checking of these assessments rarely takes place and questions have been asked about their thoroughness and effectiveness. When there is pressure for a speedy audit, companies are given notice of inspections and interviews with workers take place in the work environment, where they may be less free to speak out (O'Rourke 1997).

The involvement of private auditors in verifying compliance also raises the question of who audits the auditors. Questions have been asked about the independence and commitment of consultancy firms, such as KPMG, since they perform these roles for profit and are paid by the companies whose activities they are meant to be monitoring (Simms 2002). The recent corporate governance scandals in the US involving corporations such as Enron and WorldCom have served to focus attention on the unhealthy degree of collusion between companies and those they employ to oversee their accounts. In this context, second-order accountability is an important issue: 'how can we

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hold institutions of accountability accountable themselves?' (Schedler *et al.* 1999: 25).

Unsurprisingly, this emphasis on accountancy has extended to civil society groups in development, given their heightened role in aid delivery. With regard to development projects, often the simplest mechanism by which an NGO can be held to account is accounting for expenditure. To demonstrate this, measures and indicators are needed, yet few agreed performance standards are available. Indicators of quality of organisational performance are rare, with most assessments favouring short-term visible results and evaluations that emphasise control and fiscal responsibility. The types of appraisal procedures insisted on by donors favour 'accountancy rather than accountability', audit rather than learning (Edwards and Hulme 1995: 13). Given tendencies towards loose oversight by a board, periodic elections of officers, minimalist reports of activities and summary financial records, Scholte suggests such 'pro forma accountability mainly addresses the bureaucratic requirements of governments and donors.... Thus in civil society, just as much as in governance and market circles, formal accountability may well fall short of effective accountability' (2005: 107).

Towards civil accountability?

The conceptualisations above fail to capture an increasingly important type of accountability; civil accountability. Strategies of civil accountability are non-state, often informal and distinct in form from political, social and financial accountability (see Table

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1.1, page 00). They most closely resemble strategies of social accountability, but are less focused on achieving change in the state as an end itself and towards this end adopt different activist repertoires. Sometimes citizen action takes the form of problem solving as a self-help strategy, often in the absence of, or because of, a prior state intervention. Efforts to engage citizens in the management of water resources, explored in Chapter 4, are an example of this. At other times, the aim is raising awareness or improving consciousness about the ways in which accountability deficits frustrate the development prospects of the poor – as in the case of consciousness raising through theatre in Nigeria, discussed in Chapter 10. Innovative participatory methodologies bring new citizen knowledge to the fore to challenge existing approaches to regulation. Participatory health assessments or pollution monitoring by citizens in India, discussed in Chapter 8, provide examples of these types of strategy in practice.

Building on the argument of the previous chapter that accountability is often a means to an end, by specifying the aim of a struggle it becomes easier to comprehend the strategies groups adopt to secure those ends. The strategic use of accountability tools shifts with time, so that it is unsurprising to find groups employing simultaneously a diverse range of tactics. In Mexico we find evidence of groups moving from registering dissent through cutting off water supplies to more proactive engagement in water management alternatives (Chapter 4). In practice then, multiple and hybrid forms of accountability are sought and practised by social actors working within available spaces and beyond them to construct new arenas of engagement, fusing strategies in combinations that make sense in the pursuit of diverse and shifting goals. This partly reflects a reading of existing political

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opportunity structures. As Eckstein and Wickham-Crowley note (2003: 4): ‘State institutional arrangements ... can influence whether people turn to collective or individual, and formal or informal strategies to secure or protect social rights and to redress violations thereof.’

When such formal channels fail to operate or perform poorly, aggrieved citizens often resort to alternative mechanisms of redress. Arenas for the contestation of rights and duties can be created by movements and citizen groups where new spaces for accountability can be constituted. Indeed, as Goetz and Jenkins note, in many cases it is shortcomings in conventional accountability systems – secrecy in auditing, ineffective policy reviews in legislatures, the electorate’s difficulty in sending strong signals to decision makers between elections, excessive delays in courts and inadequate sanctions for failure to apply administrative rules or respect standards [that] have created pressure for better channels for vertical information flows and stronger accountability mechanisms between state agents and citizens. (Goetz and Jenkins 2001: 2–3).

Sometimes activists imitate official accountability procedures in order to raise issues and highlight the limitations of existing mechanisms. The public hearings described in Chapter 7 of the book are an example in this regard, where formal hearings are called for, but often not undertaken, and communities and activists have sought to construct their own hearings for dealing with accountability claims. While to some extent mocking state procedures by staging them in informal ways, such experiments can yield institutional

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change. Often accountability mechanisms are fashioned in ways that seek to engage state actors without mimicking state-based accountability tools. Strategies of citizen water management in Mexico described in Chapter 4 aim to secure water supply in a context of acute conflict without resort to state mechanisms of redress.

Such experiments in accountability politics are often aimed at challenging prevailing political cultures of secrecy, official arrogance and institutional unresponsiveness. In so doing, they often contest the very purposes for which accountability tools are invoked. The ‘new accountability agenda’ includes the use of such experiments, whereby disenfranchised groups are provided with ‘opportunities to operationalise rights and to shift the terrain of governance from technical solutions to a more immediate concern with social justice’ (Goetz and Jenkins 2004: 3). The challenge is to move from *accountability as spectacle*, as it is practised in these events, useful as they are, to *accountability as norm*, a routine and mundane feature of everyday decision making.

There is clearly a difference between accountability that can be created *passively* and that which is produced *actively*. Passive accountability implies that the authority to act on behalf of others is conferred on leaders of communities, heads of NGOs, and, of course, governments. A mandate is given such that continual approval is not required for each and every decision that is made on behalf of a broader political community. This is the minimalist notion of democracy described by the term ‘delegative democracy’ (O’Donnell 1994). It is best represented in notions of political and managerial accountability, described above, which emphasise the self-regulating ability of state,

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private and civil society actors. Active accountability, on the other hand, is that which is continually (re) negotiated, where demands have to be vocalised and where closure is not reached on how accountability should be exercised and on whose behalf. This assumes both a right and a capacity to articulate accountability demands. It resonates more strongly with the notions of social and civil accountability where the focus is respectively on monitoring the state's ability to self-regulate or attempting to reproduce, compensate for or mimic state action in its absence. There is an important balance to strike, therefore, between building citizens' capacities to articulate rights *and* the capabilities of political-economic institutions to respond and be held to account (Gaventa and Jones 2002).

Conclusion

This chapter has shown that while accountability is an increasingly crucial reference point in development debates, its use in diverse discourses remains loose and under-specific as a result of the essentially contested nature of the term and the broad range of political claims it can be used to advance. This, indeed, is the whole point of our enquiry into the relationship between rights, resources and accountability. In understanding these processes, we have placed power centrally: power to define accountability, and power to create and enforce the mechanisms of accountability. We have seen throughout the discussion how power operates at different levels, reinforcing itself through discourse, process and the actions of actors. We noted a complex interplay between the way narratives of accountability construct rights and obligations (and notions of citizenship in so doing) and the way strategies of accountability generate new expectations about the

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appropriate conduct of others, contesting or reinforcing prevailing notions of accountability. In understanding predominant applications of accountability, we emphasised the importance of the historical and material circumstances to the construction of rights and entitlements to accountability. It is to be expected, therefore, that future struggles for accountability will both reflect and help to redefine prevailing historical processes and material changes.

Inevitably, such a broad overview has raised as many questions as it has provided adequate answers to the key accountability questions we set out at the start of the chapter. Hard questions remain about whether accountability makes a difference, how much difference it makes, and for whom. As Chapter 7 on struggles over labour rights makes clear, there are social costs associated with accountability struggles. Despite claims to the contrary, they are neither win-win for all concerned, nor cost-free. In many of the contexts explored in this book, indeed, we have seen how people risk their lives in the face of violence and intimidation to protest abuses of power and advance accountability claims. More accountability may ultimately contribute both to the effectiveness and legitimacy of political institutions, but that hope must be demonstrated, not assumed. The question for many of the actors engaged in the accountability struggles described in this book is not what accountability does for those institutions that already wield power, but what it can do for the victims of institutional inaction, political oversight, economic marginalisation and overt repression.

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