

**Taking Account of Accountability:
A Conceptual Overview and Strategic Options**

Derick W. Brinkerhoff
Abt Associates Inc.

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Fundamental to governance is how power and authority are allocated and applied in a variety of public realms: selection of leaders, provision of basic public goods and services (e.g., health, education, transportation and communications infrastructure), maintenance of law and order, revenue generation and allocation, economic and social policy-making, and so on. In all of these realms, public officials, by virtue of the authority accorded the roles and positions they occupy, exercise varying degrees of power as they carry out their functions. What, however, assures that public officials will use their power and authority properly and responsibly? The answer lies with systems, procedures, and mechanisms that impose restraints on power and authority and that create incentives for appropriate behaviors and actions. These all fall within the conceptual and operational boundaries of the term, accountability, which is the topic of this paper.

Concerns with limiting power, subjecting authority to a set of rules, and curbing abuses have preoccupied societies for centuries. In today's world, accountability has taken on a high degree of importance for two main reasons. First, the size and scope of the administrative state in modern economies is large, according governments broad and significant power to intervene in people's lives. Second, democracy has emerged as the pre-eminent and most aspired-to form of governance system. Thus, the sense that government's power is dominant, coupled with the desire to see that power exercised according to the will of the citizenry, puts accountability front and center on the stage of current governance issues. In fact, along with transparency and responsiveness, accountability constitutes one of the core components of the definition of democratic governance (Center for Democracy and Governance, 1999a; World Bank, 1992, 1997; March and Olsen, 1995). Yet despite its centrality to notions of democratic governance and the surface simplicity of the idea of checks and restraints on power, accountability is a "complex and chameleon-like term" (Mulgan, 2000: 555). As Schedler (1999: 13) notes, "accountability represents an underexplored concept whose meaning remains evasive, whose boundaries are fuzzy, and whose internal structure is confusing."

This paper seeks to clarify the meaning of accountability, to elaborate its basic elements, and to offer options for increasing accountability. The focus of the discussion is on countries that are transitioning to, or consolidating, democratic governance systems. The audience consists of democracy/governance officers in the U.S. Agency for International Development (USAID) and in other donor organizations, and host country policy-makers and public managers. Civil society organizations may also find the paper useful. The first section of the paper defines the essential features of accountability and develops a typology. The second section examines accountability in relation to democratic governance, and looks at the different dimensions of accountability, which answers the question, accountable for what? The interconnections among the different dimensions of accountability are discussed. The third section specifies the various categories of actors involved in accountability by asking two questions. Who is accountable? And, accountable to whom? The fourth section discusses issues and options for increasing accountability. It looks at facilitating conditions, and offers targets and strategies for strengthening accountability. The emphasis is on feasibility and fit with politico-bureaucratic realities. Throughout the paper, examples are cited.

I. Defining Accountability

Before proceeding further, it is necessary to be more specific about what accountability is. This section examines the components of a definition and provides a simple typology of accountability, along with illustrative mechanisms.

A. Answerability

The essence of accountability is answerability; being accountable means having the obligation to answer questions regarding decisions and/or actions (see Schedler, 1999). Two types of accountability questions can be asked. The first type asks simply to be informed; this can include budget information and/or narrative description of activities or outputs. This type of question characterizes basic monitoring and implies a one-way transmission of information from the accountable actor(s) to the overseeing actor(s). In democratic governance terms, the informing aspect of answerability relates to transparency. The second type of question moves beyond reporting of facts and figures, and asks for explanations and justifications (reasons); that is, it inquires not just about what was done but why. Justification questions incorporate information transmission, but go beyond to dialogue between the accountable and the overseeing actors. This dialogue can take place in a range of venues, from internal to a particular agency (e.g., staff members answering to their hierarchical superiors) to more public arenas (e.g., Congressional hearings where departmental secretaries and agency directors answer to legislators, or city hall meetings where local officials answer to city residents). The justification aspect of answerability, and its expression through public dialogue and debate, links to democratic governance in its contribution to government responsiveness and to the exercise of voice by citizens.

B. Enforcement/sanctions

The availability and application of sanctions for illegal or inappropriate actions and behavior uncovered through answerability constitute the other defining element of accountability. The ability of the overseeing actor(s) to impose punishment on the accountable actor(s) for failures and transgressions gives “teeth” to accountability. Answerability without sanctions is generally considered to be weak accountability. Most people equate sanctions with requirements, standards, and penalties embodied in laws, statutes, and regulations. Legal sanctions are certainly at the core of enforcing accountability, but sanctions can be thought of more broadly. They include, for example, professional codes of conduct, which do not have the status of law. They also include an array of incentives that are intended to reward good behavior and action and deter bad behavior and action without necessarily involving recourse to legal enforcement. One category of such incentives relates to the use of market mechanisms for performance accountability. For example, if public health clinics are required to compete for clients on the basis of publicly available information on quality and performance, accountability is enforced through the ability of clients to switch from low quality/performing clinics to high quality/performing ones. The ability of health clinic users to hold clinics accountable by exercising their exit option creates incentives for responsiveness and

service quality improvement (see, for example, Paul, 1992). Health sector reform in many countries seeks to establish these types of incentives. Another category of “softer” sanctions concerns public exposure or negative publicity. This creates incentives to avoid damage to the accountable actor’s reputation or status. For example, investigative panels, the media, and civil society watchdog organizations use these sanctions to hold politicians and government leaders accountable for upholding ethical and human rights standards.

It is important to recognize that sanctions without enforcement significantly diminish accountability. Lack of enforcement and/or selective enforcement undermine citizens’ confidence that government is accountable and responsive, and contribute to the creation of a culture of impunity that can lead public officials to engage in corrupt practices. Enforcement problems arise in particular where the judiciary is subject to political influence or control. Accountability sanctions and their effective enforcement are intimately connected to democratic governance. Responsiveness and respect for the rule of law are enhanced when sanctions are applied and enforced.

C. Locus of accountability

Significant to thinking about accountability is identifying where the accountable and overseeing actors are located within a particular governance system, and what their relationships with each other are. One broad categorization that is often made distinguishes between institutions and actors located within the state, and those located outside. Accountability within the state refers to state institutions that curb abuses by other public agencies and branches of government. O’Donnell (1999: 38) terms this category, horizontal accountability, which he defines as, “the existence of state agencies that are legally enabled and empowered, and factually willing and able, to take actions that span from routine oversight to criminal sanctions or impeachment in relation to actions or omissions by other agents or agencies of the state that may be qualified as unlawful.” This category of accountability is a core feature of democratic governance, which institutionalizes restraint over the exercise of state power and authority (see Schedler et al., 1999).

These state agencies comprise the classic separation of powers, but also include a variety of oversight entities, such as audit offices, ombudsmen, courts of accounts, electoral commissions, and so on. The effectiveness of these entities depends both on their autonomy, which is required to effectively pursue their control and sanctioning functions, and on their links to other institutions within the government system. An important link is to the judicial system, which has the authority to pursue prosecution if needed. Also, these agencies link to accountability actors outside the state in that a) they derive some of their power from the weight of public opinion, and b) the outcomes of their inquiries, investigations, or prosecutions can influence voting, assuming citizens make retrospective assessments of government performance part of their voting criteria.

The other category concerns accountability from outside of the state. This refers to overseeing actors located outside the state that play a role in holding state actors

accountable. A number of analysts call this category, vertical accountability (see O'Donnell, 1999; Schedler, 1999). The classic expression of vertical accountability is through periodic elections, which, as discussed further below, is an imperfect instrument for punishing or rewarding governments. Besides elections, this category involves citizens, media, civil society organizations (CSOs), and the private sector in various activities that seek to articulate demands, investigate and denounce wrongdoing, enforce standards of conduct, and provide commentary on the behavior and actions of public officials and agencies.

The ability of these actors to play an effective role in accountability is influenced by three factors. First, they need to be connected to some degree to the accountability agents within the state. For example, if journalists expose corruption via the press, they will have little impact unless the judicial system follows through with investigations and prosecutions (see, for example, Brinkerhoff and Fox, 1999). Second, the quality of democracy in the country influences what they are able to accomplish. If basic freedoms, such as access to information, freedom of expression and of association, are absent or circumscribed, or if criticism of government actions is treated as grounds for harassment or physical violence, then accountability from outside the state will be severely constrained. Third, the capacities of these actors must be sufficient to allow them to engage in accountability activities. For example, the media need basic investigation and reporting skills, as well as agreed-upon reporting standards so as to be credible (see Waisbord, 1996). Civil society needs to be sufficiently developed in order to aggregate demands, exercise voice, take advantage of freedom-of-information and sunshine laws, and be taken seriously by public officials (Coston, 1995).

D. A typology of accountability

These definitional elements of accountability can be combined into a matrix that helps to bring some order to the concept and adds clarity in terms of where various kinds of accountability mechanisms fit within the schema. Table 1 presents the matrix with an illustrative, not exhaustive, set of examples. A couple of preliminary observations emerge from an examination of the matrix. First, it is apparent that accountability that is initiated by civil society has, for the most part, limited enforcement and sanctions capacity. This reinforces the point made above about the need for linkages with state accountability actors. Second, the strongest accountability institutions and mechanisms lie within the state. This suggests the importance of capacity and political will on the part of public officials to use these institutions and mechanisms for the enforcement of sanctions. It also suggests the importance of having in place a supportive legal and institutional framework that CSOs and private sector actors can utilize to exercise accountability functions successfully (see the discussion of facilitating conditions below).

Table 1: Typology of Accountability with Illustrative Examples

	Accountability within government (horizontal)	Accountability outside government (vertical)
High enforcement/sanctions capacity	<ul style="list-style-type: none"> ? Supreme audit institutions ? Courts ? Comptrollers general ? Law enforcement agencies ? Parliamentary hearings ? Legislative committees ? Administrative review councils ? Anti-corruption agencies 	<ul style="list-style-type: none"> ? Elections ? Professional codes of conduct ? National/international standard-setting bodies ? Accreditation agencies ? Referenda ? Public interest law
Low enforcement/sanctions capacity	<ul style="list-style-type: none"> ? Advisory boards ? Interministerial committees ? Ombudsman offices ? Blue ribbon panels ? Citizens' charters ? "Sunshine" laws ? Freedom of information laws 	<ul style="list-style-type: none"> ? Citizen oversight committees ? Service delivery surveys ? Civil society watchdog organizations ? Policy research (e.g., by think tanks or universities) ? Investigative journalism (media)

II. Democratic Governance and Accountability

Within systems of democratic governance, there are various aspects of the governance enterprise that contain accountability dimensions. First and foremost is democratic/political accountability, which is a core feature of democracy itself, where societies select their leaders via periodic elections. This dimension of accountability is a measure of democratic quality, and is necessary for democratic systems to be sustainable. Democratic/political accountability extends beyond holding leaders accountable through elections, to touch upon the administrative machinery of government that elected leaders direct to achieve public purposes. Second is financial accountability, which deals with the control and monitoring of the resources that fuel the administrative machinery of government. The focus is upon assuring that resources are used for intended purposes according to proper and transparent procedures. The third dimension is performance accountability, which connects resource use with the achievement of mandated and/or expected results. This dimension encompasses effectiveness and goal attainment.

Table 2 summarizes these three dimensions and offers some illustrations of the links among them. Subsequent sections discuss each of the three in more detail below, and address their interconnections. The discussion begins with a brief consideration of some of the cultural and legal underpinnings of the accountability concept.

Table 2: Accountability Dimensions, Definitions, and Links

Accountability Dimension	Definition	Links to Other Dimensions
Democratic/political	Oversight of public officials and agencies in terms of their responsiveness to political leaders and to citizens, and of fulfillment of the public trust.	<p>To financial: officials and agencies budget and spend resources to discharge their public mandates, dialogue and deliberation on budgets are a core feature of democratic discourse and policy-making.</p> <p>To performance: delivering services and results is a concrete manifestation of responsiveness to citizens' interests and societal needs. Judgments about performance influence voter behavior.</p>
Financial	Examination of compliance of officials and agencies with laws, regulations, and procedures for the transparent allocation, expenditure, and reporting of financial resources.	<p>To democratic/political: financial accountability assures that resources are used for agreed-upon public purposes. Transparency in financial accountability enhances citizens' ability to participate in oversight.</p> <p>To performance: goods and services cannot be produced without financial resources. Many accountability systems join financial and performance accountability.</p>
Performance	Scrutiny of the actions of officials and agencies related to the production of outputs, delivery of services, accomplishment of objectives, and/or achievement of results and impacts.	<p>To democratic/political: politicians and citizens look at performance to determine whether government is responsive, trustworthy, effective, and democratic. These determinations can affect citizen satisfaction with government and the outcome of elections.</p> <p>To financial: performance links allocation and spending of financial resources to achieving desired results.</p>

A. Cultural and legal foundations of accountability

Modern notions of accountability owe much to the 18th century Enlightenment political philosophers who argued for the ascendancy of individual rights over those of the state. They posited that state-society relations should be characterized in terms of a “social contract” whereby citizens cede their natural right of self-governance to the state in exchange for the societal benefits derived from state sovereignty. The idea of the social contract shifted the balance of power away from the absolutist state, where the state, embodied in a monarch or authoritarian leader, ruled over citizens as subjects, toward government by consent of the governed. Further, the Enlightenment principles of universal individual rights, such as liberty and freedom of association, formed the basis for the conception of civil society as a societal entity distinct from the state (see Coston, 1995). The emergence of civil society as an autonomous, countervailing force in the dialectic relationship between the state and the citizen contributes importantly to the nexus of checks and balances that is essential to accountability, both conceptually and operationally.

These Enlightenment principles are embodied in constitutions, which establish and legitimize the legal and institutional framework for accountability. Constitutions delineate the rights and responsibilities of citizens, clarify the roles and functions of the state, and create the separation of powers that structures checks and balances between the different branches and levels of government. Under the constitutional umbrella, laws, codes, decrees, statutes, and regulations establish the rules for collective societal action. Most countries derive their legal frameworks from either English common law or Roman civil law. Civil law countries (e.g., francophone, lusophone, Spanish-speaking) tend to accord more primacy to the state in the management of public affairs and to place more faith in civil servants as impartial decision-makers. English common law countries, on the other hand, tip the balance more in favor of the individual citizen and of external checks and balances. As a result, to oversimplify, accountability structures and processes in civil law countries tend to be internal to particular agencies (thus, accountability is assured through various kinds of informal or formal oversight and appeals within an agency, usually with few external procedural safeguards), and when external tend to be upwardly-oriented toward agencies within the state administration. Accountability in common law countries, combined with checks-and-balances constitutionalism, looks both upward to higher authorities and downward toward the citizen.¹ Public agencies in common law countries are subject to internal oversight mechanisms that rely more on procedural safeguards, and to external judicial review (to limit abuse of administrative discretion).

Not all countries share the political philosophical tradition that characterizes the governance systems of the United States and other industrialized Western countries, where accountability is an important feature of governance. In the developing world, those countries with a colonial legacy have governance systems that reflect the upward accountability to the colonial metropole and the reinforcement of authoritarian structures. Colonial powers tended to reinforce executive agencies while neglecting legislatures, parties, and local councils (Smith, 1996). For example, in the Sahel, the British system of

indirect rule and the French system of “association” coopted traditional chiefs as instruments of central control, and instituted new laws on the selection and powers of chiefs. At independence, many of these chiefs were absorbed into the civil service as local administrators. Thus, local government, rather than looking to village communities as constituents to whom it was accountable, looked upward to central authority (see Ribot, 1999).

Other countries trace their administrative heritage to the Russian, Chinese, or Ottoman empires where elaborate bureaucracies developed. These bureaucracies were not designed on principles of a social contract with citizens, but to enable rulers to maintain, protect, and extend their domains (Riggs, 1997). Although many of these countries have subsequently made the transition to more democratic forms of governance, their administrative structures and cultures retain elements of these earlier functions, which can inhibit the development of accountability mechanisms and of a strong civil society. In these transitioning countries, the veneer of modern governance is thin, and public officials’ and citizens’ behaviors and attitudes often owe more to their long autocratic histories than to their relatively short experience with democracy.

So it is important to keep in mind that even when new constitutions and laws are promulgated as part of democratic transition, a country’s socio-cultural, economic, and political relations shape how constitutions and laws are interpreted and applied, and how public administration functions are exercised. These, in turn, influence how accountability figures in governance. In countries with an authoritarian past, whether colored by a background of colonialism or traditional empire, political leaders often operate with a wide latitude to ignore and break laws intended to enforce accountability, creating what some call a “culture of impunity.” For example, in several of the Central Asian Republics, traditional autocratic relations between rulers and the ruled have been perpetuated, despite the selection of rulers through nominally democratic processes. In other countries, elite groups may exercise power and influence that result in government “capture.” In this situation governments are accountable only to a narrow range of special interests, leaving others marginalized and disadvantaged. The ethnic politics in Africa and its influence on governance is a case in point.

B. Democratic/political accountability

As mentioned earlier, democratic/political accountability lies at the heart of democracy and democratic governance. Democracy theorists, political scientists, constitutional and legal scholars, as well as public administration analysts and practitioners, have explored this dimension of accountability at great length.² The discussion here touches on only a few basic points, and cannot do justice to the richness and complexity of the topic. In essence, democratic/political accountability has to do with the institutions, procedures, and mechanisms that seek to ensure that government delivers on electoral promises, fulfills the public trust, aggregates and represents citizens’ interests, and responds to ongoing and emerging societal needs and concerns.

The political process and elections are the main avenues for democratic accountability. While decisive in the sense that a government's continuation in office is subject to the will of the people as manifest at the ballot box, these are in practice relatively blunt accountability instruments for several reasons. First, elections are periodic, thus attenuating the link between government's actions and the expression of citizen approval or dissatisfaction. Second, it can be unclear to those in power whether votes are taken on the basis of retrospective voter assessment of past government performance or of prospective appreciation of promises made for the future. This muddies the accountability message voters send to incumbents. Third, the characteristics of the political process in developing and transitioning countries constrain democratic/political accountability. As O'Donnell (1999: 30) summarizes, "under the conditions that prevail in many new polyarchies (inchoate party systems, high volatility of voters and parties, poorly defined public policy issues, and sudden policy reversals), the effectiveness of electoral accountability tends to further diminish."

Beyond elections, there are several other important aspects of democratic/political accountability. Democratic/political accountability encompasses citizen expectations for how public officials act to formulate and implement policies, provide public goods and services, fulfill the public trust, and implement the social contract. Here, accountability relates to building trust among citizens that government acts in accordance with agreed-upon standards of probity, ethics, integrity, and professional responsibility. These standards reflect the values inherent in democratic governance, and bring ethical and moral issues into the accountability equation at both agency and individual levels.

Policy-making and service delivery relate to aggregating and representing citizens' interests, and responding to ongoing and emerging societal needs and concerns. In this context, a key issue for democratic/political accountability is the connection between a) the government in power and executive agencies, and b) legislatures and executive agencies. Both of these connections concern what institutional economists call the principal-agent problem, where the dilemma is how to assure that agents (in this case the executive arm of government) act in the interests of their principals (heads of state, ministerial cabinets, parliamentarians) given that the agents have much greater access to information about government resources, actions, and performance (see, for example, Toye, 1995). Democratic governance adds an additional layer of principals and agents to this equation in that the executive agencies' principals are themselves agents, acting as representatives of the citizens who elect the government. Because of the importance of addressing the information asymmetries between principals and agents, democratic accountability in this context emphasizes mechanisms for gathering information, reporting on plans and actions, and informing constituents, as opposed to mechanisms of control and punishment.

One of the challenges for accountability is that as government has grown in scale and complexity at all levels, policy-making and service delivery have become expert-driven enterprises. Specialized knowledge is a prerequisite to enable principals to make sense of what agents report. The increased requirements in technical and policy expertise have contributed to a gap between citizens and government in many areas. Particularly for

poor and marginalized societal groups, their ability to provide informed feedback and expression of demand, as input to democratic accountability is limited.

C. Financial accountability

Financial accountability concerns tracking and reporting on allocation, disbursement, and utilization of financial resources, using the tools of auditing, budgeting, and accounting.³ This dimension of accountability deals with compliance with laws, rules, and regulations regarding financial control and management. Financial accountability rests upon an appropriate legal framework, which in many cases includes constitutional provisions, laws, and regulations. Generic examples include the finance law, laws on the institutional structures mandated for executing and monitoring the budget, the budget law, laws on public procurement, regulations on accounting and bookkeeping, procedures for property management, and so on. The operational basis for financial accountability begins with internal agency financial systems that follow uniform accounting rules and standards.

Beyond internal executive agency financial systems, public sector financial accountability involves public entities in all three branches of government. Within the executive branch, finance ministries, and in some situations planning ministries, exercise oversight and control functions regarding line ministries and other executing agencies. Since many executing agencies contract with the private sector or with non-governmental organizations (NGOs), these oversight and control functions extend to cover public procurement and contracting. Legislatures pass the budget law that becomes the basis for executive agency spending targets, for which they are held accountable.

Obviously, a critical issue for the viable functioning of financial accountability is the institutional capacity of the various public and private entities involved. If internal audit departments are unable to track funds, if executive agencies cannot report on their budgets and expenditures, and if external review bodies do not have the technical capacity or the resources to conduct financial reviews, then financial accountability is weakened. Another issue has to do with linking the use of financial resources to the achievement of results. Some systems are structured on the assumption that proper procedure is a sufficient proxy for appropriate use of resources to generate desired outcomes. This is where financial accountability needs to connect to performance accountability. Increasingly, national audit institutions in industrialized countries have expanded their scope to include questions of performance (PUMA, 1996). A related issue is the planned versus actual allocation of financial resources to executive agencies. If agencies fail to receive allocations in a timely manner and if what is received constitutes only a small proportion of planned budgetary envelopes, then it can be difficult to talk meaningfully about accountability that links financing to performance.

D. Performance accountability

Performance accountability refers to demonstrating and accounting for performance in light of agreed-upon performance targets. Sometimes termed managerial accountability, its focus is on the services, outputs, and results of public agencies and programs.

Performance accountability is linked to financial accountability in that the financial resources to be accounted for are intended to produce goods, services, and benefits for citizens, but it is distinct in that financial accountability's emphasis is on legal procedural compliance whereas performance accountability concentrates on results. It is connected to democratic/political accountability in that among the criteria for performance are responsiveness to citizens and achievement of service delivery targets that meet their needs and demands.

The concerns around the world with the size, cost, and efficiency of government, and with the role of the state versus the market in national economies have placed performance issues—including performance accountability—at the forefront of governance reform agendas. Improving performance is a major emphasis of administrative reforms, along with state downsizing and realignment of functions, away from direct service provision to financing services through the private sector and assuring an enabling regulatory environment. Industrialized countries have pursued these reforms, beginning in the 1980s.⁴ The World Bank and the International Monetary Fund have built these performance-based models into their structural adjustment and administrative reform programs for developing and transitioning countries, and into their approaches to conceptualizing good governance (see World Bank, 1997).

On the surface, performance accountability appears deceptively simple: public officials should be accountable for outputs, results, and impacts. However, a number of methodological issues arise in thinking about performance accountability and governance reform. One has to do with the setting of performance targets and their measurement (see, for example, Cook et al., 1995). As both analysts and practitioners have noted, these tasks are easier for service delivery agencies than for organizations whose outputs are policy-related and less tangible. It is also easier for service users to assess performance directly and to hold agencies accountable when the service provided is straightforward and concrete. Another issue has to do with shared accountability and attribution of responsibility for outcomes. For activities that cut across several government departments or involve public-private partnerships, how to determine who has done what, and thus to ensure accountability is often unclear (see PUMA, 1999). Further, when government downsizing leads to contracting out of service delivery to the private sector or NGOs, or to the wholesale transfer of public functions to other sectors, what happens to the locus of performance accountability?

Efforts to improve performance accountability focus on resolving these methodological problems. Many of these efforts share some common strategies: clarifying chains of accountability to determine more precisely who is responsible for what, shortening the chains to make feedback on performance more direct and more timely, and/or making the chains more powerful to increase incentives for responsive performance (e.g., the discipline of the market). A major tension related to performance accountability is the pull between agency discretion to determine the best way to reach performance goals and following predetermined rules and standards.

Beyond these methodological considerations are more fundamental questions relating to the link between performance and other forms of accountability. The performance-based public sector reform models inject business management concepts into governance, both via the emphasis on contracting out and on turning public managers into motivated and entrepreneurial problem-solvers instead of rules-minded bureaucrats (see Endnote #4). According to some analysts, these concepts and practices have given primacy to market-based accountability, in which citizens become consumers and customers (see Blanchard et al., 1997; Wood 1997). The concern is that treating citizens as consumers downplays the democratic aspects of accountability; the risk is that governments become accountable only to those citizen-consumers who “vote” with their dollars. What then happens to equity if citizens without dollars do not have a voice? And what happens to compliance with standards and due process if the accountability metric favors responsiveness to citizen-consumers?

Therein lies one of the debates about performance-based accountability: does the entrepreneurial mindset that it encourages lead public officials to downplay the traditional compliance-based dimensions of accountability (see Moore, 1993)? More fundamentally, as Behn (1998: 158) asks, “is it possible to permit empowered, responsive civil servants to make decisions and be innovative and still have democratic accountability?” Some in the World Bank, for example, are concerned that the emphasis on achieving performance via the creation of new entities and processes is undercutting the checks and balances that operate within parliamentary systems because many of these new mechanisms operate outside of the regular channels of government (personal communication).

E. Interconnections among Types of Accountability

Depending upon which dimension of accountability is being considered— financial, performance, or democratic/political— the components of the accountability equation shift. A major source of the complexity associated with accountability derives from the interconnections among all three of these dimensions, and the actual and potential tensions and conflicts that those interconnections engender. Further complexity is added when the issue of level at which accountability operates is introduced. Decentralized governance systems distribute different public functions across levels of government, and the specifics of which functions are delegated to local levels and which are retained by central authorities have strong implications for accountability relationships, particularly in terms of financing arrangements.⁵ For example, one study finds that in general, decentralization financed through user fees, as opposed to financing through local taxes, enhanced responsiveness and accountability to poorer citizens because it restricted the ability of local governments to finance service provision for elites by taxes on the less well-to-do (Bardhan and Mookherjee, 2000).

Democratic/political accountability centers on two main factors: responsiveness and due process. These factors lead relatively quickly to performance accountability. As already mentioned, the essence of responsiveness in a democracy is selection of government via periodic, fair, and open elections. However, administrative responsiveness (that is,

performance accountability), rather than elections, has a stronger impact on citizen's lives on a day-to-day basis. The traditional administrative chain of democratic/political accountability reaches citizens only indirectly. It flows from ministries or agencies to the cabinet and the parliament, and through parliament, whose members are the duly elected representatives of the people, to the citizenry. This chain's links consist of the obligations of ministers to provide answers and explain administrative decisions; provide an accounting of the resource utilization, activities, and achievements of their ministries/agencies; investigate and remedy deficiencies and problems; and if required resign.

Service delivery, in contrast to citizen oversight mediated through representative bodies, brings citizens in direct contact with government. Here, democratic and performance accountability overlap in that they encompass responding to citizens' needs and demands while remaining within the legal boundaries of the particular agency's mandate and of the administrative and legal due process requirements governing service delivery. This relates as well to public trust; democratic accountability sees responsiveness within a framework of equitable and open access by all citizens to government services. Citizens' expectations of fairness (or lack thereof) strongly influence their level of trust in public officials. In many countries, service delivery is reserved for those with access, economic power, and political clout. In such settings, responsiveness degrades into cronyism, capture by special interests, and to the extent that illegal activities take place, corruption (see IRIS, 1996; Stapenhurst and Kpundeh, 1999).

Financial accountability can help to combat cronyism, capture, and corruption, which can enhance fairness and transparency. This illustrates how financial and democratic accountability are connected. An example comes from Uganda, where budget information on government's sectoral disbursements is published in the newspapers. At the local level in the education sector, this information is posted on school bulletin boards, so that citizens can verify whether what they see happening in their schools reflects what local government says it is spending (Robb, 1999). This increased accountability of budgetary processes has increased citizen participation and equitable use of resources.

Financial accountability is not only about assuring that funds are allocated and spent according to appropriate accounting standards and following legally mandated procedures, it can contribute to assuring that resources are targeted for socially equitable purposes to meet the needs of a broad range of citizens, rather than benefiting a privileged few (see Çagatay et al., 2000). For example, in the city of Porto Alegre, capital of the state of Rio Grande do Sul in Brazil, the municipal government has taken a participatory approach to preparing the budget, beginning in 1989. At that time the city's population had increased dramatically due to rural in-migration, municipal services were severely strained, and the budget was stretched to the breaking point. To address this crisis, the municipal government set up an innovative inclusionary process that involved citizens from all social groups in establishing budget priorities, allocating investments, and monitoring results. The process worked remarkably well, and not only did city services become more responsive to citizen needs and desires, but tax collections

improved dramatically, providing more resources for further public investment (Navarro, 1998).⁶

While the paths of financial accountability for the most part are internal to government, either within a single agency or connecting several public entities, as the Uganda and Porto Alegre examples show, they also can link citizens to government. As with democratic/political accountability, financial accountability paths are strongly influenced by the extent of decentralization of a country's governance system. In countries that have decentralized both spending and revenue raising authority to sub-national levels, the possibilities for financial accountability that results in responsiveness to local needs and desires increase significantly (see Blair, 2000; Adamolekun, 1997). In this way, improved financial accountability contributes to better government performance.

III. Accountability Actors

The preceding discussion has dealt with what public entities are accountable for. It provided some specifics according to three broad categories: democratic/political, financial, and performance accountability. Two other questions add more specifics; these have to do with the organizations, groups, and individuals with a role in accountability relationships. First, who is accountable? In other words, which actors in the governance system are answerable for their actions and behaviors, and are subject to accountability sanctions? Second, to whom are they accountable? That is, which governance actors have the power, authority, and right to ask for answers and explanations, to engage with the accountable parties in discussion of those answers and explanations, and to impose and enforce sanctions?

A. Who is Accountable?

Three broad categories of actors are held accountable for policy and program decisions, actions, and outcomes: politicians and politically appointed leaders, public officials, and non-governmental actors. Contributing to the complexity in thinking about accountability is the fact that accountable actors in these same categories, and sometimes the very same actors, also exercise oversight functions.

1. Politicians and politically appointed leaders

In a democracy, politicians are accountable first and foremost to the citizens who elect them, though often the links are tenuous. First, as noted previously, elections can be a rather distant and limited accountability mechanism. Second, politicians elected under systems where citizens vote for party lists rather than individual representatives tend to be accountable first to their party leadership, and only secondarily to citizens. Third, officials appointed to leadership positions by the government in power may feel they owe their allegiance to political decision-makers, with only a distant or diffuse sense of accountability to citizens. For this category of actor, the primary accountability emphasis is on democratic/political accountability, but with important links to performance

accountability, since judgments about the government's commitment and ability to deliver on promises and implement policies usually, but not always, incorporate some kind of performance assessment. The constitutional framework is central to structuring accountability arrangements for politicians, for example by determining whether governments are established by plurality elections or proportional representation (party lists), or whether the executive governs through single-party or coalition cabinets (Lijphart, 1996). Decentralization can be another factor here, influencing the extent to which elected officials at sub-national levels (regional and/or local) are subject to accountability demands, and where those demands originate (see Agrawal and Ribot 1999).

2. Public officials and agencies

This large category of actors is the major target of public accountability. It includes the civil service and the various ministries, departments, and agencies they work in. It encompasses all levels of government from the central to the local. Day to day, the accountability dimensions emphasized for public officials and their agencies are financial and performance accountability. However, democratic accountability shapes this operating environment in that civil servants are ultimately upwardly accountable to politically appointed leaders and downwardly accountable to citizens via responsive and transparent policy implementation and service delivery. Already noted are two challenges in strengthening accountability for public officials and agencies: the specialization and complexity of the various functions of government, and the many problems associated with performance measurement. There are, however, other challenges as well. One is the power of the state bureaucracy to dilute and/or resist oversight. Another is that some constituencies are more powerful than others in influencing officials and their agencies to respond to their needs and desires; this reduces accountability to disadvantaged and marginalized groups, with negative impacts on equity.

3. Non-governmental actors: NGOs, CSOs, private sector, citizens

Non-governmental actors are increasingly important in accountability relationships. The reasons for this are varied: the rise in contracting out for public service delivery, increased numbers of public-private partnerships, and NGO/CSO participation in policy networks (see Cornwall et al., 2000). Further, the conceptual and operational boundary between civil society and politics is both fuzzy and permeable, which introduces more complexity into the accountability equation. When NGOs or private sector firms are engaged in service delivery, the major focus is on financial and performance accountability. Cross-sectoral service delivery arrangements create ambiguities and possible conflicts for accountability, as discussed previously (see Edwards and Hulme, 1996; Leazes, 1997; PUMA, 1999). A key source of ambiguity has to do with whether these actors should be more accountable to the funders of services (that is, to government), or more accountable to service users (citizens). When NGOs or CSOs are engaged in representing their constituents/members interests via lobbying and advocacy, then democratic/political accountability comes to the fore. This raises questions regarding

the extent of representativeness and legitimacy of these actors vis à vis their constituents/members, and the legitimacy of their actions as perceived by government.⁷ It also introduces confusion into accountability relationships because often NGOs simultaneously deliver services through grants or contracts with public agencies and engage in advocacy on behalf of constituents and service recipients.

This discussion shows that accountability relationships exist between civil society groups, apart from their connections to the state. As noted, democratic accountability issues focus attention on how CSOs are constituted, and how they operate. Do they function as legitimate representatives of their members? Do they operate internally according to democratic principles and values? As seasoned observers of civil society have cautioned, assumptions that CSOs are by definition democratic are overly simplistic (Ottaway and Carothers 2000, Judge 1996).

Financial accountability issues can emerge within CSOs to the extent that they have responsibility for managing their members' money. For example, in some countries, communities collect funds for various purposes, which are managed by local organizations that are then answerable to community members for the management of those funds. These include local health committees, rotating credit associations, burial societies, and so on. The existence of strong accountability relationships reinforced by social norms and community values is a well-recognized factor in the success of these local self-help organizations.

Within the category of accountable non-governmental actors are also individual citizens. Democratic/political accountability arises in thinking about the flip-side of citizens' democratic rights, namely, citizens' democratic responsibilities. These include such responsibilities as informed voting, obeying the law, respect for fellow citizens, civic engagement, etc. While some enforcement mechanisms are based on laws and regulations (for example, some countries have laws on voting), in many respects, accountability sanctions for individual citizens draw upon the diffuse and abstract power of social values and moral/ethical principles. The role of social relations in framing individual citizens' accountability networks has important implications both for the strength of civil society and democratic governance. For example, hierarchical patron-client social relations can constrain the emergence of a vibrant civil society by creating vertical accountability relationships that keep citizens isolated from each other and dependent upon powerful patrons (Putnam 1993).

B. Accountable to Whom?

Four categories of actors constitute those to whom accountability is owed. These include: state agencies of restraint, citizens and CSOs, special publics and marginalized societal groups, and international actors.

1. State entities

This category includes the array of state entities (agencies of restraint) that make up the institutional structure of checks and balances for all three types of accountability (democratic, financial, and performance). Among these entities are, for example: anti-corruption agencies, supreme audit institutions, electoral commissions, constitutional courts, and ombudsman offices (see Table 1). These agencies need to function together to have impact, e.g., enforcement backed up by the power of an impartial judiciary. However, they are also linked to citizens in that a) they derive some of their power from the weight of public opinion, b) the information they make public informs citizens regarding agency performance or abuses, c) they may rely to some degree upon citizen input to identify cases of performance failure or malfeasance, and d) the outcomes of their investigations/prosecutions can potentially influence voting. This latter link assumes that citizens make retrospective assessments of government performance part of their voting criteria.

Beyond specialized agencies of restraint, other state entities also exercise accountability functions through the separation of powers. For example, executive agencies are accountable to legislatures via oversight committees, hearings, etc. However, in many countries the separation of powers functions imperfectly, and a commonly found pattern sees a powerful executive branch tending to dominate a weak legislature, and exercising significant influence over the judiciary. Within the executive, decentralized sectoral agencies are accountable, to varying degrees depending upon the extent of decentralization, to central authorities.

Within a particular government agency, accountability for an individual civil servant is first and foremost to a supervisor within his/her agency, and only indirectly to an agency of restraint, or to citizens. So there can be a distinction between accountability to internal versus external higher authority. Within agencies there may also be informal systems of accountability related to patronage systems or political machines, where individual civil servants owe allegiance to the political actors who gave them their jobs and can influence their continued employment.

2. Citizens and civil society

As noted above, the notion of a “social contract” means that government is accountable to its citizens. In principle, democratization opens up the state to increased accountability to the citizenry, both through the political process and through governance systems that are more transparent and responsive (vertical accountability). However, operationally meaningful explorations of vertical accountability require a more disaggregated view of citizens, both as individuals and as members of civil society groups. Social, economic, and political factors are important in that differential access to power and influence plays an important role in shaping which citizens governments are more or less accountable to. These factors are central, whether in a well-institutionalized democracy such as the U.S. or in a newly democratizing country such as Mali. As discussed above, these factors

derive not simply from the political economy of the present in a given country, but also from the country's past historical and cultural legacy.⁸

As a large amount of experience and analysis has shown, the extent to which public agencies are accountable to citizens depends, among other factors, upon how citizens are organized to exercise voice and advocacy (see, for example, Paul 1992). Without sufficient aggregation, individual citizens are unlikely to be in a position to push for accountability when agencies may be disinclined to be responsive. Thus, the role of civil society organizations comes to the fore, along with issues of their breadth, depth, representativeness, and capacity (see Hansen 1996). The role of CSOs extends beyond interest aggregation and advocacy, though this is certainly an important one, which has received a lot of attention. CSOs are also critical for providing information on, and demystification of, government policies, regulations, and responsibilities so that citizens can become knowledgeable consumers of policies and programs, as well as informed voters. As discussed above, the complexity and specialized technical content of government functions are barriers to citizens' exercise of intelligent accountability, and CSOs can be critical to overcoming them. Here, CSOs often collaborate with the media to disseminate their message. Indeed, an active press is key to both generating and disseminating the information necessary for citizens to hold public officials and agencies accountable (Diamond, 1996).

There are numerous examples of CSOs fulfilling this information provision and interpretation function. For example, in the Philippines in 1994, a CSO called the Freedom from Debt Coalition launched a national tax campaign that focused on making the tax system more progressive. The CSO explained the impact of the current tax system and proposed tax exemptions for low-income groups, tax incentives for small and medium enterprises, and limitations on deductible expenses for corporations (Francisco 1999). A CSO in Gujarat State in India, Developing Initiatives for Social and Human Action (DISHA), works with tribal groups and the poor (Buhl, 1997). Among DISHA's activities, consistent with its goals of enabling the poor to fight exploitation and alter power relationships, is dissemination of information about the state budget and budgetary process, as well as its analysis, to policy makers, members of the community and the press. DISHA also organizes training programs to teach other CSOs about how the state government budgetary process works. In Argentina, Poder Ciudadano undertakes election monitoring and reporting on the financial assets of elected officials (Smulovitz and Peruzzotti 2000).

It is important not to ignore political parties as an organizational mechanism for aggregating citizen interests, though parties are usually excluded from definitions of civil society (see Center for Democracy and Governance, 1999c). Parties are among the classic mechanisms for democratic accountability via the ballot box, but they do much more in that party structures are a major avenue that citizens can pursue to engage in dialogue with government through their party representatives. Some CSOs are "pushing the envelope" of their NGO legal status in their countries to expand their development work into political arenas (see Endnote No. 7), while others are looking to the creation of

political parties as a means to pursue their agendas. For example, the leader of DISHA has recently formed a political party.

3. Special publics and marginalized/excluded groups

Societal groups that have a history of exclusion and marginalization can be seen as a subset of citizens and CSOs. Since accountability has a strong sociopolitical and economic power dimension, those who are relatively powerless and marginal to politics and the policy process are disadvantaged in obtaining accountability. So-called special publics face a number of issues in becoming stakeholders in accountable and responsive government. These include access to decision-makers, getting a place at the policy “table,” ability to exercise voice, plus resource and capacity constraints.

Recent donor initiatives, such as the World Bank’s Poverty Reduction Strategy Paper (PRSP) process, aim to place the concerns of marginalized/excluded societal members at the center of efforts to develop national consensus on a poverty-focused development agenda. Experience with so-called Interim PRSPs has revealed how difficult it can be for the poor/marginalized and their representatives to participate in policy dialogue—a necessary step for being heard and responded to— even in countries with ostensibly democratic systems. For example, in both Ghana (rated “partly free” by Freedom House) and Bolivia (rated “free”), CSOs representing the poor have experienced difficulties obtaining information, government criticism when they are perceived by public officials to be in the opposition, insufficient lead-times and preparation for consultation, and unreceptiveness to their input.

4. International stakeholders

Finally, there is a category of accountability actors that extends beyond national boundaries. Governments are also accountable to international actors above the level of the nation-state. An obvious member of this category is the international donor community, where particularly for the multilateral development agencies, accountability is a core aspect of grants and loans, formalized in conditionality.⁹ Economic globalization has added new actors that constrain government policies and behaviors, and that impose accountability requirements, e.g., the World Trade Organization and the North American Free Trade Association. Problems that transcend national borders— e.g., global warming, environmental degradation, human rights, etc.— have created another set of international stakeholders for various forms of accountability (e.g., Mohamedou, 1998; World Bank, 2000). Some of these actors are not individualized agencies but are international agreements and treaties, such as the Global Climate Convention or the Helsinki Accords on human rights. Others, however, are members of international civil society (see Florini, 2000). Increasingly, issues are being raised regarding the accountability and legitimacy of the civil society actors involved in these international policy areas (Edwards, 2000).

One way that international CSOs affect accountability is through the actions of national affiliates. For example, Transparency International combats corruption and seeks to strengthen government accountability through its support to a worldwide network of

national chapters that are active in individual countries. Another example comes from Eastern Europe where the Romanian Helsinki Committee's (RHC's) monitoring of the Romanian Parliament has influenced legislation and pressured the government to adhere to the Helsinki Accords. By producing honest and well-documented accounts of parliamentary activities, the RHC has gained the trust and respect of most legislators. In fact, RHC's documents were welcomed in both chambers of the Parliament, and in many cases members of parliament have sought the opinion of RHC staff to bolster their knowledge of certain human rights issues.

IV. Increasing Accountability: Options and Issues

What options can be pursued to increase accountability? This section offers some suggestions and raises a number of related issues. Strategies and options are influenced by some prerequisites and/or conditions that facilitate or, in their absence impede, reform efforts to increase accountability. These are addressed first.

A. Prerequisites/facilitating conditions

The status of three facilitating conditions is central to thinking about intervention options to strengthen accountability. The first concerns the structure of a country's institutions of governance in terms of the checks and balances that that structure establishes. The second addresses the level of corruption and the extent to which government actors operate within a culture of impunity. The third condition deals with the rule of law and the extent to which rules are enforced impartially, the judiciary operates with some measure of independence, and the legal framework allows space for horizontal and vertical accountability actors to operate effectively.¹⁰

1. Checks and balances

As the discussion of accountability presented above makes clear, unless governance arrangements provide for institutional checks and balances, accountability of any type will be either weak or non-existent. These checks and balances establish the governance framework within which answerability and enforcement of sanctions, the two defining dimensions of accountability, take place. The structure of governance begins with the country's constitution and the rules it establishes. Constitutions distribute power and authority among the executive, legislative, and judicial branches; and hierarchically, among national/federal, provincial/state, and municipal and local levels of government. The allocation of mandates for oversight, rule-making, representation, revenue raising and spending, and reporting among the three branches and the various levels creates a web of checks and balances that constitutes the basic framework for accountability.¹¹ In democracies, this web extends beyond the boundaries of the state to include citizens, non-state entities, and the media in these checks and balances. To the extent that the separation of powers is broad and allocates authority among a wide range of institutional actors such that no single actor or group of actors can monopolize power, the likelihood that rules will be followed and sustained over time increases. At the same time, however,

the number of governance actors grows, which increases veto points. The potential for conflict, gridlock, and stalemate arises. Thus, too many checks and balances can lead to a situation of over-accountability where government cannot act. As Diamond (1996: 117) notes, “there are trade-offs, for if power is too limited or too diffused, government may be hamstrung.”

In many developing and transitioning countries the operation of checks and balances in practice is weak, despite their formal establishment in the constitution, agency mandates, and legislation. How constitutionally-based rules and institutions function in practice is at least as important for accountability as how they are designed. For example, in some countries, strong presidents run roughshod over rubber-stamp legislatures and undermine the independence of the judiciary. In others, a dominant party holds power, and due to its parliamentary majority and control of executive agencies is able to act relatively unopposed and unchallenged.

2. Low tolerance for corruption and no culture of impunity

Practitioners and analysts agree that it is difficult to promote accountability in situations where high levels of corruption are tolerated and where the culture of impunity is strong (see, for example, Staphenurst and Kpundeh 1999; Doig and Riley, 1998). Corruption undermines the institutional and procedural foundations that accountability mechanisms are built upon, and particularly where corruption is systemic and widespread, efforts to increase accountability must fight an uphill battle. This is especially true for financial accountability, but performance and democratic accountability are also undermined when corrupt practices go unchallenged. Accountability, or lack thereof, is a key factor in the level of corruption, and for most people is integral to defining corruption. As Klitgaard says, corruption equals monopoly plus discretion minus accountability (1988). Thus increasing accountability and reducing discretion are at the core of most anti-corruption programs. However, as noted above, there is some debate about whether tightening accountability practices through the reduction of discretion actually produces gains for all three types of accountability. For example, without some managerial discretion, performance accountability is not possible.

A culture of impunity is highly significant for democratic accountability because it undermines the notion that politicians and bureaucrats should be responsive to citizens. Even if elections determine who is in office, if traditions of authoritarianism and impunity are strong, then leaders will not feel a strong obligation to be accountable to citizens, and citizens will not have expectations that their elected leaders should be accountable to them. In Namibia, for example, the “big man” culture and the personal popularity of the president (the former revolutionary commander who led SWAPO to victory) reinforce the feeling among the black population that government should be free to do what it wants to. This kind of situation reinforces monopolies on power, which undermine the operation of institutional checks and balances, and create the conditions that weaken democracy and increase the chances of corruption. A culture of impunity also contributes to low levels of political will to tackle corruption and accountability problems by creating an atmosphere of tolerance for non-responsive and corrupt

practices. In such a setting, government actors feel little pressure and face few incentives to change.

Even in countries with some degree of democratic traditions, a culture of impunity can develop with changes in political and economic circumstances. A number of analysts have examined the detrimental impact of large influxes of donor aid on accountability to citizens. Looking at Sri Lanka, for example, Hulme and Sanderatne (2000: 17) note that large amounts of aid beginning in the late 1970s, “fostered corruption amongst politicians and bureaucrats and financed policies and patronage networks that permitted a small number of politicians...to become exceptionally powerful.” Their control over these donor resources helped them to avoid the existing system of checks and balances.

3. Rule of law

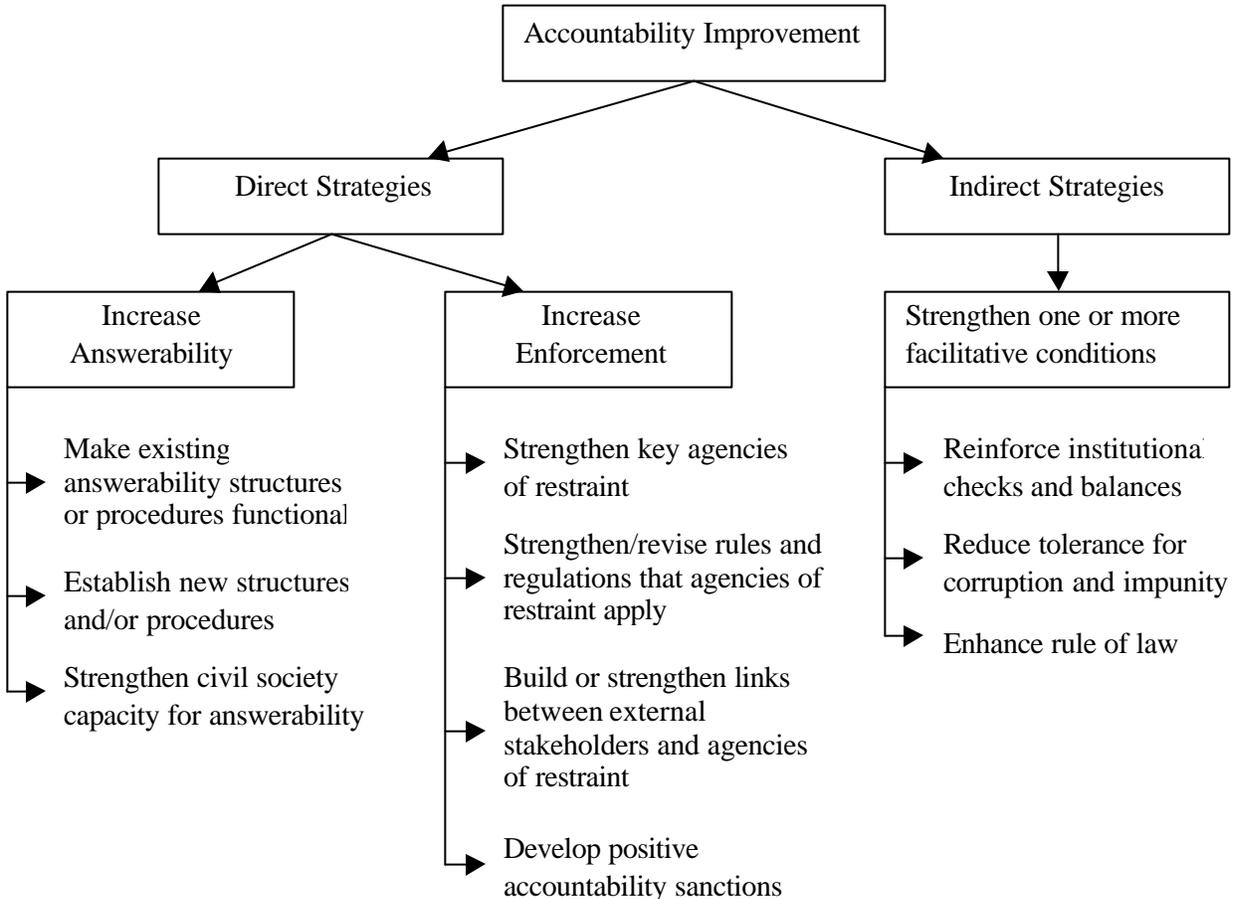
A functioning judicial system— with respect for the rule of law, judicial independence, and operational courts— is a necessary element for increasing accountability of any type: democratic, financial, or performance (see, for example, IIAS and UN, 1997). Agencies of restraint within the public sector, as well as the broad array of organizations and groups outside of government with a role to play in accountability (see Table 1), need the rule of law to operate successfully (see Blair and Hansen, 1994). Without this, accountability enforcement mechanisms are critically weakened. Beyond effective functioning, though, accountability depends upon a well-designed legal framework. For example, if the law does not empower CSOs to monitor government or private sector actions or provide concerned groups with legal recourse, then ensuring effective scrutiny, transparency, and oversight will be impossible or very limited. In Kenya, for example, NGOs have tried to use the courts to confront government on breaches of environmental law, but most cases are thrown out because of technicalities (no locus standi), not because of merit. Further if, as mentioned above, the rule of law does not provide basic protections for the right of assembly, freedom of speech, and so on, then the ability of CSOs and citizens to exercise accountability will be undermined. Leaders of the Kenyan environmental NGOs seeking redress through litigation have been harassed, beaten, and jailed by the authorities.

B. Strategies and Targets

This section offers some guidelines and discussion to facilitate strategy development and targeting for accountability improvement. It builds upon the typology summarized in Table 1. A sequence of strategic options can be identified. The first has to do with taking a direct approach to tackling a specific accountability issue versus a more indirect strategy that addresses one or several of the facilitating conditions reviewed above. Second, having selected a direct approach, is a choice among focusing on increasing answerability, increasing enforcement, or both. Third, for answerability or enforcement, there is a choice of targeting: a) the supply-side of accountability, that is, either internal to a particular agency of restraint or—more broadly— internal to government (horizontal accountability); or b) the demand side, that is external to government, namely civil

society and the private sector (vertical accountability). This choice is not either-or, but rather a question of relative emphasis. Experience indicates that successful interventions must consider both the supply and demand sides. Fourth, an element of all of these strategic choices is institutional capacity-building. Figure 1 illustrates these strategic options, which are then discussed in more detail, along with examples.

Figure 1. Accountability Improvement Strategic Options



1. Indirect strategy: address facilitating conditions for accountability

If it appears that a direct approach is unlikely to yield results due to constraints imposed by an unsupportive environment, then an indirect strategy that targets one or more of the facilitating conditions is called for (checks and balances, low tolerance for corruption and culture of impunity, rule of law). Improving all three of the facilitating conditions is obviously a long-term and resource-intensive undertaking. Any single donor or host country government is unlikely to command sufficient resources to address all these constraints. On the donor side, the World Bank's public sector reform efforts come

closest, though they are by their nature concentrated upon government entities rather than civil society groups. Donor collaboration has helped to leverage resources to improve democratic governance. Isolated, one-shot efforts have tended not to produce sustained results.¹² Governments and donors need to develop strategies in recognition of what all actors are currently doing and are planning for the future, as well as based on an assessment of the status of the facilitating conditions.¹³

A sharpened focus on accountability can help identify gaps in efforts to deal with the broader governance environment. For example, the Center for Democracy and Governance's rule of law program recognizes that the judiciary needs better accountability strategies itself in order to fulfill its role in enforcement of accountability of other agencies.¹⁴ Another example of governance interventions that help to create the conditions for greater accountability of all three types (financial, performance, and democratic/political) is decentralization. Decentralized governance structures and procedures open the door to increased citizen participation in the affairs of government, and set the stage for more accountability to citizens of both elected officials and service delivery personnel (see Blair, 2000; Crook and Manor, 1998; Manor, 1999; Shah, 1998).¹⁵

2. Direct strategy: increase answerability

One option for a direct strategy to enhance accountability is to increase answerability. As noted above, answerability has two facets: reporting on plans and actions, and justifying those plans and actions. For horizontal accountability (internal to government), routine answerability takes place via interactions among the legislative, executive, and judicial branches. Most legislatures, through committees, hold hearings where agencies are required to report on the uses of their resources. For example, in parliamentary democracies, Public Accounts Committees, often chaired by members of the opposition party, exercise ex post review of agency spending to assure conformity with intended uses of funds. Constitutionally mandated audit and review entities, reporting either to the legislature or the head of state, comprise the Office of the Auditor General, and of the Comptroller General. In Roman civil law countries, within the judiciary is a structure of financial reporting and auditing tribunals at various levels with a combination of administrative and judicial functions. These include, for example, in francophone countries, "chambres régionales des comptes" and "cours des comptes."

For external accountability (vertical) between government and citizens, answerability relates directly to transparency. In mature democracies, information about available services, eligibility, service delivery procedures, and standards is publicly available (e.g., most government ministries and departments have websites). New policies, changes in existing policies and procedures, and plans for the future undergo public comment and discussion, with citizen participation actively sought out.¹⁶ The media and CSOs (think tanks, interest groups) provide independent analysis and commentary on these policies and plans, and help interpret government actions and decisions to citizens (see McGann and Weaver, 2001).

New information technology figures prominently in expanding the frontiers of transparency and answerability (see, for example, PUMA, 1998). It can enhance government's ability to communicate with citizens. For example, the Bulgarian parliament created an e-mail distribution network where draft legislation is circulated for comment to associations and businesses. The network has about 180 addresses, about 60 percent are business associations, slightly over 30 percent are research institutes and think tanks, and the remainder is government officials and individual entrepreneurs. Information technology also helps civil society and individual citizens to exchange information, build constituencies, and support advocacy campaigns. A recent example is the citizen movement in the Philippines that led to the impeachment trial of President Joseph Estrada, where activists with cell phones used text messaging to mobilize "instant protests" calling for the President's resignation (Chandrasekaran, 2000).

Despite the promising inroads of information technology, however, as has been frequently documented, transparency in most developing countries is weak or nonexistent. Budgets and sectoral plans are treated as secret documents. Citizens, both as individuals and in CSOs, have difficulty getting access to basic information. Open meetings or hearings are rare, unannounced, and/or scheduled to minimize participation. However, in some democratizing and transitioning countries, governments have made changes in the direction of increased transparency and participation. The Porto Alegre municipal budgeting case, cited earlier, is one example. Another comes from Bulgaria, where as a predecessor step to passing a law on small and medium enterprise (SME), the legislature's Economic Commission, with USAID support, convened seven participatory town hall meetings around the country to bring together the private sector, government officials, and parliamentarians to discuss SME policy issues and strategy. A joint civil society-government working group managed these public forums and drafted a policy paper. This was vetted at a national summit, subsequently revised, submitted to and accepted by the Council of Ministers, and later voted into law by the National Assembly. The process was touted as one of the most democratic interactions between government and citizens ever in Bulgaria (Brinkerhoff et al., 1999).

The establishment of ombudsmen is a common government response to the need to increase answerability by creating a point of contact between government agencies and citizens with complaints or problems requiring investigation. Ombudsman offices have been created in most industrialized countries and are becoming more prevalent in developing and transitioning ones too (Giddings and Gregory, 2000).

Involving CSOs in monitoring performance is a potentially high-payoff approach to increasing answerability through the demand side. Service delivery surveys are an increasingly widespread mechanism that CSOs are employing, often with assistance from donors (see CIETinternational, n.d.; Paul and Sekhar, 2000; Uruena, 1996). Some countries have initiated court watch programs, where CSOs monitor and report on the actions of the judiciary, tracking basic indicators of due process and judicial efficiency. In countries where governments are shifting to private provision of public services, there is experimentation with delegating service quality monitoring to associations. For example, in Kazakhstan and Kyrgyzstan, among the functions of Family Group Practice

Associations is the monitoring of primary health care services provided by newly privatized health care providers (Brinkerhoff and McEuen, 1999). Involving the Associations has led to a closer link between identification of quality problems and their resolution.

In short, within this strategic choice there are three options:

1. *Make existing answerability structures and procedures functional.* Many countries have the structures, particularly in the judiciary and the executive, but they are moribund and feeble (see capacity-building below). Legislative committees and audit entities are weak and unable to perform their answerability functions. Improving effectiveness can be addressed through systems improvements, training, and technical assistance. Sometimes, small interventions can have solid impacts. For example, USAID/Nepal noted that the parliament's Public Accounts Committee was inactive. The Mission funded the Asia Foundation to take the committee members on a study tour of parliaments in the region, and upon the members' return to Nepal the committee almost immediately began holding hearings. Assistance to ombudsman offices is another appropriate target for increasing answerability.

2. *Establish new procedures and/or new structures.* New procedures are particularly useful for new legislatures, which often have legislators with a poor understanding of how to fulfill their functions, little knowledge of appropriate procedures and behaviors, and an absence of committee structures and analytic support. Shifting from a past role of rubber-stamping executive decisions to the exercise of answerability is important for accountability. USAID is assisting this transition in many countries through legislative strengthening programs. At the municipal level, increasing budgetary transparency and reporting to citizens on expenditures and programs are effective mechanisms for enhancing answerability.

The Porto Alegre participatory budgeting process illustrates the powerful impact of creating government-citizen forums and committees for budget review and oversight (new structures) and soliciting community proposals for service delivery improvements (new procedures). Such practices have resulted in documented increases in citizen satisfaction, government responsiveness, and taxpayer compliance. Another example comes from Madagascar, where USAID has supported a project ("Projet Rary") to help municipal authorities to hold open budget hearings and report to citizens on their activities. While initially resistant, local mayors saw that information sharing and reporting could help to build political constituencies, which has increased their motivation to be held accountable.

3. *Strengthen the civil society side of answerability.* As noted, donors can support CSOs to become more effective monitors of all three branches of government, for example, by conducting service delivery surveys, serving as election monitors, conducting voter exit polls and civic education, and so on. When combined with

professionalization of the media, these efforts can go a long way to increasing the availability of information and educating citizens, both as voters and as users of government services. Efforts to increase advocacy and lobbying capacity can also be helpful.

The India example of DISHA illustrates the power of CSOs to increase answerability and the positive results that can be achieved. The budget analysis briefs DISHA prepares have put pressure on public officials to report more transparently regarding government plans and expenditures. Allocations for tribal development projects have moved from rhetoric to reality. The media use DISHA's analyses in their reporting, which has led to more informed public debates on spending priorities. As part of its budget implementation monitoring, DISHA writes to village authorities in tribal areas about the status of construction projects and publicizes them to expedite progress. Budget data have also been used to write reports advocating policy change in areas such as forestry. Through comparative analysis of promised versus actual public expenditures for disadvantaged groups, DISHA has created an information network that is assisting local communities to articulate demands and create pressure for answerability. The Gujarat experiment has been replicated in 12 other states of India. In February 2000, these CSOs formed an umbrella organization called People's BIAS (Budget Information and Analysis Service) to analyze the national budget of India. DISHA has been a central influence and an important driving force behind the coalition.¹⁷

3. Direct Strategy: Increase enforcement

Besides answerability, the other defining element of accountability is the application of sanctions for inappropriate or illegal actions. A natural focus of accountability enhancement strategies, then, is on enforcement. Indeed, this is a predominant emphasis in both the practice and theory of increasing accountability. It is reflected, for example, in the "fry the big fish" approach to fighting corruption where prosecution of prominent lawbreakers is intended to convey the message that accountability applies to everyone. Enforcement looms large in efforts to increase the effectiveness of financial and performance accountability actors and mechanisms. Enforcement measures include, for example, increases in penalties for non-compliance or malfeasance; and reductions in administrative discretion, for instance, more or more frequent reporting, and/or lowered ceilings for approvals to spend funds or take actions.

As Table 1 shows, the majority of enforcement mechanisms lie within government, and in fact a significant number of donor efforts to increase accountability have focused on the agencies of restraint in the public sector. However, there is also the enforcement-related issue regarding external accountability of how external actors can play a role in accountability that moves beyond answerability. This highlights the connections between civil society actors and the agencies of restraint. As various observers have pointed out, the exposure and denouncing of wrongdoing, inequities, or inefficiencies by citizen review committees, watchdog CSOs, or the media will not have much impact on

increasing accountability unless these actions trigger some sort of sanctions (e.g., Smulovitz and Peruzotti, 2000). This offers a complementary avenue for donor programming to assuring that external actors have the capacity to exercise oversight and monitoring (answerability): fostering links between those actors and government institutions with enforcement functions.

Increasing enforcement does not deal only with negative sanctions imposed by formal agencies of restraint. Another, more positive, type of sanction is referred to as incentives-based enforcement. These sanctions set expectations for behavior, and provide various incentives for meeting the expectations. Implementation takes place largely through self-policing by public sector actors. Examples include codes of conduct, internal agency review boards, employee whistleblowing programs, professional associations, and accreditation agencies. An example of codes of conduct comes from the United Kingdom where the Committee on Standards in Public Life set out seven core principles: selflessness, integrity, objectivity, accountability, openness, honesty, and leadership. These principles have been incorporated into the codes of conduct of numerous government institutions, including the parliament (Nolan, 1998). In Madagascar in 1997, the Ministry of Justice issued a circular elaborating a code of conduct for judges in an effort to increase the credibility of the judiciary (Brinkerhoff and Fox, 1999). An example from Tanzania is the integrity pledges to avoid corrupt practices that civil servants have made publicly (Langan and Cooksey, 1995). These self-policing mechanisms are reinforced by laws, sanctions, and oversight bodies, both government agencies and civil society organizations. Besides accountability, an important adjunct to self-policing mechanisms is their contribution to building citizens' trust in government and to changing their perceptions of acceptable versus unacceptable (e.g., corrupt) practices and behaviors.

A thread running through the enforcement dimension of accountability, both on the conceptual and operational sides, concerns the issue of standards. What are appropriate standards to enforce for accountability? How are "good" and "bad" defined? How are they measured? Are these formal or informal, explicit or implicit, technical or political, etc.? Of course, a country's constitutional and legal framework, the legislative process, and the political structure determine many accountability standards. These standards are further specified within the public administration framework in terms of allocation of functions across agencies and to different levels of government (decentralization), and through their elaboration in administrative rules and regulations.

International standards play a role in setting rules and regulations within a particular country. For example, the rules and procedures of the International Accounting Standards Committee govern financial accountability. CSOs can play a role in standard-setting too. For example, Transparency International (TI) has been influential in establishing widely accepted standards for probity and ethical behavior related to corruption, and TI's Corruption Perception Index has served as an internationally available outcome measure for application of the standards. International donors can also contribute to standards through policy dialogue and conditionalities; for example, World Bank public sector

reform projects around the world have encouraged a relatively uniform set of standards for public accountability and integrity.

Citizens can have a role in determining standards. One method for such input is through service delivery surveys, which collect and report on citizens' views of service quality, availability, cost, and impacts. These surveys use a combination of focus groups, household questionnaires, key informant interviews, and community surveillance committees to gather information (CIETinternational, n.d.). The surveys provide feedback to service delivery providers and public policy makers, and constitute an accountability mechanism. The link to standard-setting comes from the use of the surveys in contributing to determinations of appropriate and desirable levels and quality of service, so-called benchmarking (see, for example, Paul and Sekhar, 2000). These surveys are often used in combination with government oversight and audit to set performance goals and standards (see PUMA, 1996).

However, not all of the standards relevant to enforcement can be precisely specified. This problem emerges most strongly with regard to performance accountability, where as highlighted above, the kinds of actions and behaviors that will reliably lead to high performance necessarily require discretion and cannot be completely specified by rules and regulations.¹⁸ This leads some analysts to suggest a broader role for standards founded on ethics, the public trust, professionalism, expertise, and responsiveness (see Uhr, 1998; Hondeghem, 1998). These constitute a democratic values-based accountability metric rather than a verification-based one, where actors seek to live up to a set of standards because they share a commitment to the values that set embodies. These standards are expressed in the codes of conduct and professional accreditation enforcement mechanisms cited above. This broader notion of accountability standards sees them as arrayed on a continuum from strict, formal accountability with close adherence to explicitly stated procedural rules and targets at one end, to discretionary judgment/responsibility with actions based on democratic values and professional ethics at the other (see Kearns, 1996). At this latter end of the continuum, enforcement takes place through social and professional sanctions, backed up by laws and regulations.

Four options can be identified for increasing enforcement:

1. *Strengthen key agencies of restraint.* Without functioning agencies of restraint, enforcement will be weak, selective, and partial. Credibility and effectiveness suffer as a result. In many countries, investigative agencies are starved for resources. In Madagascar, for example, field audit teams must rely upon the hospitality of the institutions they are auditing for transportation and lodging, which raises issues about impartiality and corruption (Brinkerhoff and Fox, 1999). Donor support can be helpful in providing audit and enforcement agencies with the resources and capacities necessary to fulfill their functions (see below). The targets for, and examples of, such assistance are numerous: election commissions, anti-corruption agencies, tax authorities, courts of accounts and other audit institutions, and the various elements of the judicial system.¹⁹

A common thread running through much of this institutional strengthening is insulating agencies from inappropriate influences. The argument for insulation is based on the assumption that often the most pressing accountability problem is too much access by outsiders, with the result being undermining of due process, undemocratic outcomes, and corruption.²⁰ Clearly, some degree of autonomy and insulation is necessary for effective enforcement, but the question remains, who watches the watchdogs? For horizontal accountability, this enforcement issue is addressed within the framework of the state's institutional and procedural checks and balances. For external accountability it leads to the third strategic option.

2. Strengthen/revise the rules and regulations that agencies of restraint apply. This option is distinct from the indirect focus on the rule of law in that it zeroes in on the specific laws, statutes, and regulations that a particular agency of restraint is supposed to apply. In some cases these rules are too weak, and need to be strengthened; this is a situation frequently found in public procurement and contracting practices in developing and transitioning countries. For example, in the town of Campo Elias in Venezuela, the rules governing procurements for public services were full of loopholes that gave local officials wide administrative discretion, and had few accountability or transparency provisions (AAA, 2000). Reformers seeking to reduce inefficiencies and corruption needed to strengthen the laws and regulations for contracting for public services. In 1998, the Campo Elias municipal government in collaboration with community groups, with funds and technical assistance from the World Bank, diagnosed the key constraints, developed an action plan, and implemented it. Administrative procedures were simplified, loopholes were closed, duplicative and unnecessary steps were eliminated, and new rules for both government and citizen oversight were devised. A study conducted a year later showed approximately a 50 percent improvement in a number of indicators of service delivery efficiency, accessibility, and transparency. The model has spread to 400 other Venezuelan municipalities.

In other cases, the rules are too strong, creating distortions and/or perverse outcomes. Here they need to be revised. An example of the latter comes from Bolivia, where prior to 1985 the Office of the Comptroller General exercised pre-review authority for all government contracts and payment orders, undertook ex post audits, judged whether any regulations or standards had been deviated from, and imposed sanctions (Sanchez de Lozada, 1999). The dysfunctional effects of these rules were: paralysis of government actions, serious corruption, conflict of interest, lack of internal controls, and political manipulation. Beginning in the mid-80s, with support from the World Bank, the United Nations, and USAID, Bolivia began to reform both the legal framework for financial accountability and its agencies of restraint. For the Office of the Comptroller General, an important change came with the passage of Law 1178. This law increased the Office's operational and technical autonomy, but at the same time narrowed its mandate, and eliminated the conflict of interest. Its jurisdiction over financial administration in public agencies and appeals of audits was transferred to the

judiciary, and its financial pre-review functions were eliminated. Implementation of these changes has been difficult, with some setbacks encountered, but reductions in corruption and increases in effective financial accountability have been achieved.²¹

3. *Build or strengthen links between external stakeholders and agencies of restraint.* For democratic governance, the enforcement dimension of accountability ultimately needs to connect to citizens. Thus, creating and reinforcing links between external actors and agencies of restraint is important for effective enforcement. Ombudsman offices, noted above in relation to answerability, can be a conduit for these connections, and support to these offices is often a component of donor-funded administrative reform. Though it varies depending on the country, in some places ombudsmen have both investigative and prosecutory powers, which increases their relevance for enforcement. For example, the Philippines 1987 constitution gives the Ombudsman a mandate to investigate and prosecute public officials and/or agencies for “any act or omission which appears illegal, unjust, improper, or inefficient.”²²

Anti-corruption agencies are another target for strengthening connections to external actors. Some agencies have set up volunteer watchdog programs and/or telephone hotlines. Others have conducted publicity campaigns to publicize the problem of corruption. On the demand-side, CSOs have undertaken similar sensitization campaigns and watchdog efforts. Donor support can be helpful for both supply- and demand-side interventions. The Center for Democracy and Governance has an ongoing program, for example, with Transparency International to strengthen civil society as an anti-corruption watchdog and mobilizer of public opinion against corruption.

A related strategy for performance accountability is to involve citizens in evaluating service quality and staff performance in service delivery agencies. Tendler (1997) provides an example from the health sector in Brazil. The state of Ceara’s health department designed a decentralized primary health care program for municipalities that created strong links between health care providers (community health workers) and citizens. The state health department served the function of an agency of restraint, exercising tight control over the hiring and payment of the large labor force of health agents, who worked under the direction of nurse-supervisors hired by the municipality. This oversight led to increased objectivity in hiring, a professional esprit de corps, and local accountability for performance. At the municipal level, the program established community monitoring of the workers and encouraged client-worker interchange regarding health problems and needs. As a result, over time the health workers voluntarily took on more tasks in response to their clients’ needs, clients came to trust the workers and their commitment, leading to further increases in program performance. The reasons for the program’s success stemmed from practices that reinforced accountability to clients, community participation in performance monitoring, commitment to service delivery, and transparency. This process of

embedding public agencies in their local environments is recognized as encouraging responsiveness to citizens and providing incentives for positive behaviors (see, for example, Evans, 1996).

4. *Develop positive accountability sanctions.* In many developing and transitioning countries, institutional weaknesses in agencies of restraint and the high cost of enforcement based mainly on negative sanctions can impose constraints on increasing accountability. As a supplementary strategy, the use of incentives-based enforcement is an option worthy of further exploration and application. The World Bank's support of civil servants making public integrity pledges, already noted above, is an example of this (see Langseth et al., 1999). The International Development Law Institute's (IDLI's) work on judicial codes of conduct is another. IDLI also supports the formation of professional associations of lawyers and judges in developing countries, using as a nucleus participants in IDLI seminars and training courses. The Brazilian primary health care case also illustrates how positive sanctions, such as the affirmative feedback clients give to health care workers, can support increased accountability.

External to government, professionalization of the media is an intervention option that can create positive sanctions for accountability. For example, USAID has supported a program for increased media independence and quality of reporting in Central and Eastern Europe, in cooperation with the U.S. Information Agency (see Biddle et al., 1998). CSO watchdog support programs can also fall into the category of providing positive sanctions because they sometimes include efforts to establish standards of ethics and equity as part of their performance monitoring of government actors.

4. Build institutional capacity

All of these strategic options involve institutional capacity-building. Without sufficient institutional capacity, the best-designed accountability systems will falter and institutional actors will fail to perform their intended functions. Financial accountability depends upon agencies having operational administrative and financial systems, at a minimum with the ability to track and report on budgets and expenditures. Audit institutions need the resources and skills to conduct audits and investigations, yet in many developing countries these institutions are resource-starved and poorly staffed. Performance accountability ratchets capacity requirements beyond the basics. Not only do agencies need basic financial and budget systems, but they also must be able to undertake programming, track activities and services delivered, carry out performance monitoring and evaluation, and solicit input from service users. As previously noted, the methodological challenges in documenting, measuring, and assessing performance can be substantial and resource-intensive. Government agencies at all levels need information systems and outreach mechanisms to provide citizens with information on services, legal rights, and responsibilities. Judicial systems need capacity to maintain and enforce the rule of law, and to serve as credible adjudicators of accountability cases.

For public officials and agencies, capacity improvement efforts range from administrative reform, with institutional redesign, public sector downsizing, pay-for-performance schemes, etc; to anti-corruption programs, with increased prosecution of misconduct and illegal actions, integrity and ethics campaigns; to decentralization, with delegation of functions downward and outward to more closely connect citizens and public officials. For example, donors, including USAID, are supporting Uganda's administrative decentralization with capacity-building for district governments in financial management, citizen outreach (including women), and participatory planning.

Capacity is central to democratic accountability for politicians and politically appointed officials. The fundamental capacity is, of course, the ability to hold a free and fair election, something that USAID has paid a high degree of attention to. But beyond that, elected representatives need a range of capacities too: capacity to consult with and report to their constituents, propose and analyze policies and laws, interact with the media, and conduct hearings with executive agency heads on budgets and performance. For example, USAID worked with the legislature and the finance ministry in Romania to undertake a joint review of the national budget. In Nigeria, USAID provided a training program for newly elected legislators to help them better understand and fulfill their functions. In Namibia, USAID supported assistance to the parliament to set up legislative review committees and hold public hearings, provide orientations to parliamentarians on their roles and responsibilities, streamline parliamentary procedures and communications, and become more proactive in seeking civil society input to the legislative process.

A sometimes-overlooked element in democratic accountability is the governance mechanism that links the elected political leadership to the machinery of government (Bratton et al., 1998; IPC, 1995). Cabinet Offices, Offices of the President, and Offices of the Prime Minister need the capacity to properly prepare and evaluate proposals, align policy proposals with budget constraints, reach and record decisions, and monitor implementation progress effectiveness. In Zambia, for example, USAID provided technical assistance to improve the cabinet's capacity in these areas (see Garnett et al., 1997).

On the demand side, capacity-building for CSOs is also necessary and important. Capacities for mobilizing stakeholders, lobbying and advocacy, conducting independent policy review and analysis, and fundraising are among those identified as central to enabling civil society to play an effective role in pursuit of accountability. Particularly important for giving civil society actors independent analytical capability is the development of think tanks (McGann and Weaver, 2001; Brinkerhoff et al., 2000). Donors have been active in civil society strengthening for over a decade, with USAID at the forefront in many countries.²³ As previously mentioned, political parties are key aggregators of societal interests and have a strong role in accountability relationships. Parties are another target for capacity-building to help them fulfill this role (see Center for Democracy and Governance, 1999c).

The nature and quality of the policy-making process is important also (see Pradhan, 1998). If the policy process is open, accessible, and transparent, it is more likely that

good decisions and implementable policies will emerge, ones that reflect a balance among the visions of elected officials, the desires of societal stakeholders, and expertise of technical specialists (see World Bank, 1997; Corkery et al., 1997). Necessary capacities for policy actors, besides technical/sectoral expertise, include management of participatory processes, coalition-building and political skills, negotiation and conflict resolution. An open and transparent policy process fosters clearer accountability and better responsiveness.

5. Combine supply-led and demand-driven implementation

Accountability improvement efforts are integral to civil service reforms, anti-corruption programs and administrative and budget systems strengthening. With these activities, the implementation strategy is supply-led and focused on public sector actors. Alternatively, demand-driven strategies can be pursued. These focus on identifying sources of pressure for improving accountability and mobilizing them to push for change (see Hansen, 1996). These strategies concentrate on civil society and private sector actors.

The DG Center's experience through its governance and civil society programs shows that a combined perspective that merges supply and demand strategies will facilitate effective implementation (Brinkerhoff 2000b). Many USAID Missions' DG programs incorporate this experience. For example, under USAID/Bolivia's strategic objective to increase citizen support for democracy was an activity to strengthen the accountability and responsiveness of "uninominal" (single-member district) representatives to their constituents. The Mission worked with 15 local representatives (out of 68 total "uninominales" in Bolivia) to build their outreach capacity, which increased their ability to respond to citizen demand. At the same time, citizens were encouraged to voice their demands to elected officials, thereby reinforcing the new capacity and enhancing accountability.

This joint demand and supply focus is also expressed in the Center's Implementing Policy Change Project (IPC), which found that policy outcomes are more successful when both supply and demand are included in an implementation strategy. Just like economic or sectoral reform, accountability improvement can be viewed as a policy intervention to be managed. IPC developed a framework that identifies six tasks that are linked to successful implementation. The framework suggests that host country reformers, and their civil society and donor agency partners, need to do the following to carry out accountability improvement efforts:²⁴

- ? Develop legitimacy for increasing accountability, and for the particular accountability improvement measures envisioned.
- ? Build supportive constituencies among both government actors and civil society, which means identifying and supporting stakeholders who can become champions for accountability.
- ? Mobilize resources (financial and technical) to develop an implementation strategy, which can be an important supporting role for USAID and other donors.

- ? Design structures, processes, and mechanisms that allow for actions to be taken, emphasizing joint structures that connect internal and external accountability actors, and that help build consensus.
- ? Allocate the resources that have been mobilized to keep the accountability improvement process on track. Design a sequence of results so that visible accountability improvement outcomes can be achieved within a reasonable timeframe.
- ? Monitor progress with a strong focus on responsiveness to stakeholders, and flexibility in the face of change.

V. Conclusions

Increasing accountability is a key element in a wide variety of reforms, from national-level public sector reform programs, to anti-corruption campaigns, to decentralized service delivery at the local-level. Ayeni (1998: 9-10), for example, in reviewing the “key accountability strategies prevalent in countries around the world today” cites a long list of actions, some of which are macro-level interventions such as redefining the role of the state and pursuing institutional pluralism. Others are more targeted, such as creating ombudsman offices and refining the legal basis of accountability instruments. One of the main reasons why this range is so broad relates to the interconnections among the various types of accountability (see Table 2). Financial accountability quickly leads to performance issues, and these two combined have implications for democratic accountability. Another reason is that horizontal and vertical accountability are closely connected. As the discussion has noted, accountability entities within government (agencies of restraint) derive an important degree of their power and effectiveness from their links to external accountability actors and mechanisms (e.g., watchdog CSOs, and the media). The reverse is also true; citizens and CSOs will not be successful in assuring accountability and responsiveness if they have no recourse to state actors, whether the courts, elected representatives, or service delivery agencies.

Some donors might see this complexity and interconnectedness as impediments to employing the accountability concept as a guide to strategy development and programming. However, an alternative perspective is that focusing on accountability can help to identify spread and multiplier effects of particular interventions that will generate synergistic outcomes. This orientation has begun to inform USAID programming in several sectors (environment and health, for example) where the links between democratic governance and sectoral policies and programs have been recognized as opportunities for increasing impacts (Brinkerhoff, 2000a).²⁵ Another benefit of explicitly incorporating accountability’s complexity and interconnectedness into donor programming is that it helps to avoid the bias toward looking for quick-fix solutions, something that Kaufmann (1998) cites as a weakness of many anti-corruption efforts.

Accountability is inseparable from democratic governance, both conceptually and operationally. Designing and implementing effective accountability enhancement strategies are, therefore, integral to sustaining democratization. As this paper has

demonstrated, the accountability landscape is filled with an array of institutional actors with multiple connections; in some cases these actors are both accountable to one set of actors while simultaneously exercising accountability with regard to another set. Given the complexities of these connections, many of which bridge horizontal and vertical accountability relationships, two additional challenges face accountability reform. First, where does the impetus for change come from? In many countries, donors are an important impetus, but reform experience is unanimous in demonstrating that sustainability depends upon indigenous constituencies. Within a country, potential accountability champions will be found among political elites, government officials and technocrats, and in civil society. Assembling and maintaining a reform coalition, as USAID's experience shows, is important to pursuing structural and/or procedural reforms to enhance accountability.

Second, how will reforms deal with the inevitability of conflict? Accountability relations are inherently conflictual and political. The day-to-day practice of accountability, as well as efforts to increase accountability, necessarily pit some institutional and societal actors against others, and more powerful interests will tend to prevail over the less powerful. Pursuing any of the strategic options proposed in this paper requires realism about who in the country is willing to support changes in accountability relations, and about the politics surrounding those changes.

VI. Endnotes

¹ It is interesting to note that the English word, accountability, in its democratic and performance dimensions, does not translate readily into French, Portuguese, or Spanish. In those languages the equivalent word for accountability refers only to the narrow financial concept of reconciling budget expenditures and auditing.

² See, for example: Ostrom (1997), Rosen (1998), Riggs (1997), Uhr (1999), Weber (1999), and the numerous references in Coston (1995).

³ This type of accountability is also referred to by some as administrative accountability. See the comparative review of country experience in Jabbara and Dwivedi (1988).

⁴ These reforms consist of a loosely bundled set of concepts drawn from the pioneering administrative change efforts in Australia, New Zealand, and the United Kingdom (the New Public Management), and later from the United States (the Reinventing Government movement). For an analytic overview of the New Public Management, see Ferlie et al. (1996). On Reinventing Government, see Osborne and Gaebler (1992) and NPR (1996). See also the website of the National Partnership for Reinventing Government: <<http://www.npr.gov>>. Regarding the application of the New Public Management in developing countries, see Polidano (1999) and Laking (1999).

⁵ This aspect of accountability is a major topic in the intergovernmental relations literature; for an interesting case study, see Radin and Romzek (1996). See also the decentralization literature, for example: Cohen and Peterson (1997), Crook and Manor (1998), Manor (1999), and Shah (1998).

⁶ The Porto Alegre experience has generated worldwide interest and has been presented and discussed in meetings and conferences on democracy, governance, and budget reform. See, for example, Avritzer (2000) and Baiocchi (1999).

⁷ In many countries, the legal statutes governing what purposes NGOs serve and what actions they may legally engage in preclude political activity. Governments that may be comfortable with NGOs as service delivery contractors sometimes become concerned when they perceive that NGOs are crossing over into the political realm. For example, the Kenyan government has launched an investigation of ActionAid/Kenya, a development NGO, because it released a document stating that its agenda includes human and economic rights, which the government interprets as a political platform.

⁸ For example, cultural influences on acceptable administrative behavior of African civil servants are discussed in Dia (1996). Regarding historical influences on accountability, Weber (1999) offers an interesting analysis focused on the United States and environmental policy.

⁹ Such international accountability is controversial. According to critics of the multilateral lending agencies, the accountability of national governments to lenders has superceded their accountability to citizens, which has detrimental effects on the poor. See, for example, the publications of Bread for the World, an NGO that monitors the World Bank's structural adjustment and poverty-based lending, available at <<http://www.bread.org/whoware/bfwi/debtanddevelopment>>.

¹⁰ This set of conditions can be seen as a variation on five key elements of democracy identified in the first step (Defining the DG Problem) of USAID's DG assessment methodology: consensus, rule of law, competition, inclusion, and good governance (see Center for Democracy and Governance, 1999a). The guidance in this document is useful for evaluating the facilitating conditions for accountability.

¹¹ Constitutional rules vary in how power and authority are distributed and separated. Modern governance structures fall into two broad categories: presidentialist and parliamentary (see Riggs, 1998). The details of checks and balances established by presidential and parliamentary systems have implications for governability and political stability.

¹² Pope (1999) argues that increasing accountability requires a holistic approach to administrative reform and anti-corruption programs.

¹³ A look at the current programs of the Center for Democracy and Governance reveals that attention to the three facilitating conditions discussed above is included in the Center's portfolio. Anti-corruption and rule of law are explicit programmatic emphases. Checks and balances are incorporated in elections, legislative strengthening, decentralization, and civil society.

¹⁴ The Center for Democracy and Governance, through the International Foundation for Election Systems, prepared a guide to judicial independence and impartiality.

¹⁵ However, decentralization and its potential contribution to improved accountability should be neither idealized nor overstated. Citizens, particularly the poor and marginalized, will not automatically have greater access to government or command increased responsiveness and accountability as a result of decentralization. For more details on this point, see Blair (2000). Crook and Manor's comparative study of decentralization in India, Bangladesh, Cote d'Ivoire, and Ghana notes that social and political factors play an important role in mediating the positive effects of decentralization (1998).

¹⁶ The dynamic created by debate around all sides of a policy issue by citizens, elected officials, and civil servants is a defining feature of what is called deliberative democracy (see, for example, Bohman and Rehg, 1998; Zifcak, 1999).

¹⁷ DISHA has received donor support through the International Budget Project, managed by the Center on Budget and Policy Priorities in Washington, DC. See the Project's website at: <<http://www.internationalbudget.org>>.

¹⁸ The notion that administrative discretion can be reduced or eliminated by the establishment of sufficiently precise procedural rules and performance measures has been challenged on a number of fronts.

The classic Wilsonian dichotomy between politics and administration, where public administrators faithfully carry out directives from the political leadership, is almost universally rejected as a fallacy (see Behn, 1998; Van Riper, 1984). Much of the literature points to the inevitability and the desirability of discretionary decision-making in administrative systems as a way to incorporate learning, innovation, and flexibility (e.g., Moore, 1993). For example, Lipsky (1980) argues that “street-level bureaucrats” exercise significant levels of discretion in the delivery of local services. For a discussion of discretion and accountability in the context of the New Public Management, see Elcock (1998).

¹⁹ The chapters in Schedler et al. (1999) provide interesting examples of strengthening agencies of restraint in these various categories.

²⁰ Regarding democratic/political accountability, the current debate over campaign financing and the impact of special interests’ “purchase” of political influence is a case in point of the need for insulation.

²¹ For further analysis on the role of Offices of the Inspector General in accountability, see Light (1993).

²² It should be noted that such broad powers, depending upon how they are interpreted and applied, can give rise to administrative gridlock and over-accountability. Finding the right balance is important.

²³ Ottaway and Carothers (2000) review donor assistance to civil society and make a number of critical observations regarding the impacts and modalities of this assistance. They cite the following as particular problems: CSO overdependence on external funding and issues of sustainability, bureaucratic rigidities in funding and resulting lack of flexibility, aversion to risk-taking, and ignoring of the political nature of civil society.

²⁴ The Implementing Policy Change Project developed a policy implementation toolkit to support these tasks. At the IPC website, under publications, see the Technical Notes Series: <<http://ipc.msi-inc.com/ipc.html>>. For a summary of IPC’s lessons, see Center for Democracy and Governance (2001).

²⁵ See the USAID studies on the topic of cross-sectoral linkages: Lippman (forthcoming), and Groelsema (2000).

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