

# Accountability: Why, what and how



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## Why does SDC care about accountability?

Accountability is one of SDC's guiding principles of good governance that are based on Swiss constitutional values and the international human rights framework. Promoting democratic governance, participation and accountability is also one of the key

priority areas as outlined in the SDC's Guidance on Governance (2020). This short note explains why accountability is important for SDC, what its approach to accountability is, and how it might be strengthened as part of its development work.

### Why?

#### Accountability is highly relevant for the effectiveness and sustainability of development cooperation

Without accountability of key partners, bilateral and multilateral cooperation is neither effective nor brings sustainable results.

#### Accountability addresses key development challenges

Development requires effective institutions that can deliver. Accountability ensures that power is not misused; formal mandates, responsibilities and roles are duly observed and respected; and the opportunity space for corrupt practices is diminished.

#### Accountability is a core component of empowering excluded groups

It enables them to demand and ensure that development is inclusive and gender sensitive.

#### Accountability is key for building trust, particularly in fragile and conflict-affected situations

Mutual accountability is the glue between the rulers and the ruled, and the basis for building confidence in the public sphere.

#### Accountability is part of SDG 16

The 2030 Agenda explicitly mentions the relevance of providing access to justice and building effective, accountable and inclusive institutions for sustainable development in all countries.

## What is accountability?

Accountability refers to the responsibility of power holders for meeting their obligations, to be answerable and liable for their decisions and actions based on **duties enshrined in the local, national and international legal frameworks**. Accountability is essentially political as it focuses on the relationships between the powerful and the powerless, between the state and society at large.

Accountability involves **three main dimensions**:

**1. Information:** The responsibilities and commitments of the power holders are clear and transparent to other authorities as well as citizens. Factual and usable information is available about whether and how the authorities have effectively met their responsibilities.

**2. Answerability:** There are processes by which power holders are required to explain and justify their activities and their results, and by which the public or other institutions can scrutinise the answers provided.

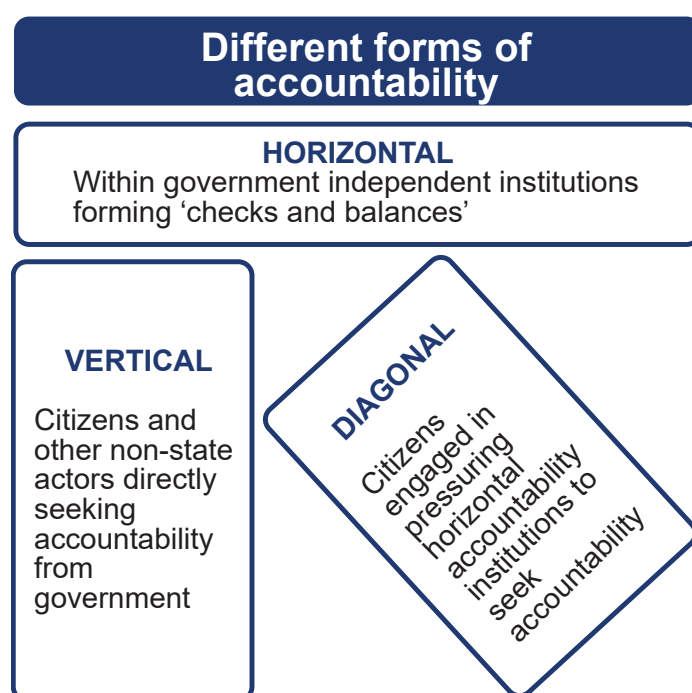
**3. Enforceability:** Powerholders can be sanctioned if they fail to meet their obligations, and/or measures are taken to prevent future disregard of standards.

Different accountability mechanisms may place particular attention onto one of the three dimensions, or onto all of them.

**Accountability is one of the key principles of good governance.** It is linked and overlaps with other good governance principles that jointly contribute to a more legitimate, responsive and inclusive public authority.

**Accountability is about relationships between power holders and those holding them accountable.** The accountability landscape includes a multiplicity of actors in a variety of relationships at local, subnational, national and international levels. Parliaments, political parties, independent bodies such as human rights or anti-corruption commissions, courts, the media, civil society and the private sector all shape and animate the relationship between the state and society and are part of the accountability landscape. Non-governmental and international actors can play an important role and may be particularly influential in fragile and conflict-affected contexts.

Accountability can take **different forms and dimensions**: horizontal or vertical, internal or external.



There are also **internal and external** forms of accountability: while internal forms refer to mechanisms with accountability functions within public institutions or an administration (e.g. the ethics commission of a parliament, or the internal financial audit), external forms imply accountability actors that are outside the institution or system at stake (e.g., independent auditing of government accounts, international monitoring of human rights).

Accountability can relate to a **variety of areas of social life**: political relations, financial or administrative responsibilities, professional behaviour, legal, contractual or constitutional frameworks.



# How can SDC strengthen accountability?

## 1. Entry points for SDC to strengthen accountability

**First, SDC can help strengthen the international accountability frameworks.** Today, international obligations and rights frameworks exist in many areas that are highly relevant for development cooperation, from human rights to climate change and natural resources management, from the prevention of corruptive practices to water and health. The 2030 Agenda is an example of a universal framework for development. Many donors (including SDC) help national stakeholders use international accountability mechanisms (such as reporting procedures in the field of human rights, sustainable development or climate change) to hold domestic powerholders responsible for fulfilling their international obligations in their own countries.

**Second, SDC can help strengthen domestic accountability systems.** Along with other donors, SDC was confronted with and has addressed, explicitly or implicitly, governance and accountability challenges and gaps in partner countries for many years, in a variety of forms, modalities and contexts. A range of approaches, entry points and priorities can be distinguished. For SDC's work, the following areas are particularly important:

### *Societal dimensions*

**Promoting 'Social accountability':** Traditional forms of political accountability such as elections and institutional checks and balances often fail (particularly in fragile and authoritarian contexts) to ensure an effective watch on the use of public authority. In response, citizen groups have emerged that directly demand accountability from power holders and service providers – what is now being called 'social accountability'. While such civil society has a key role in holding state institutions to account, it can be politically partisan, impacting its interest and focus on accountability work.

**Independent media:** In their function as intermediary, independent media collect and disseminate critical information that is necessary to hold authorities as well as private power holders accountable and ensure democratic decision-making processes. On the other hand, media can also be used for misinformation and manipulation, with a possible counterproductive impact on accountability.

### *Institutional dimensions*

**Supporting parliaments and their oversight functions:** In a democratic state characterised by the separation or balance of executive, legislative and judicial powers, parliaments have an important

accountability role at the level of law and policy making, budgeting, financial accounting and oversight on the executive and judicial authorities. On the other hand, parliamentarians are themselves accountable to their constituency.

**Supporting independent oversight institutions:** They are part of the state machinery and (in principle) funded by the public budget but not under the direct control of any authority. Under a variety of names and in differing shapes they have specific mandates to ensure accountability of state power holders in specific sectors of public services (such as security, public finance, or health) or around specific issues and standards (such as corruption, human rights, or professional ethics). Important examples of oversight institutions are the national human rights institutions (NHRI).

**Supporting elections and electoral oversight:** Democratic election processes can contribute to holding elected individual power holders and political parties to account for their performance in office, and sanction abuses of power by removing power holders from office. The risk of losing power and legitimacy and being sanctioned through elections is an important incentive for power holders to be transparent, justify their actions, and respond to the interests and needs of their constituencies during their term.

**Promoting judicial reform and access to justice:** With its mission to ensure and enforce the respect for existing legal standards the judicial system is at the core of domestic accountability, directly addressing all three dimensions (information, answerability, enforceability). It establishes facts around litigated issues in individual cases, relates these cases to the legal standards in place, establishes breaches of the legal norms, and lastly sanctions misbehaviour. To be effective on accountability, the judiciary must be independent, impartial, competent and accessible for those who claim to be victims of power abuses. Media plays an important role in making justice systems visible and effective.

### *Financial dimensions*

**Supporting transparent financial management and oversight mechanisms:** Making public budgeting and spending processes transparent and asking for justification of expenses (answerability) is a first step for holding authorities accountable. It contributes to improving the effectiveness of public funding, making it more responsive to the needs of the population, and avoiding corrupt practices.

**Combating corruption:** Corruption can take countless forms and often particularly affects the poor and powerless. Careful mapping and understanding of the full spectrum of accountability relations in each context is central to identify locally relevant drivers of corruption. To be effective, anti-corruption strategies will, explicitly or implicitly, address broader governance and accountability gaps.

## 2. Lessons learned: Strengthening accountability in a context sensitive manner

**Ensure conflict sensitivity:** In fragile settings state institutions are often inexistent or instable, weak, fragmented or personalised, lack capacity and integrity. Citizens may not have the agency or desire to demand accountability and they may trust alternative mechanisms for redressing their grievances. Confrontational forms of accountability may not be appropriate and will put vulnerable groups at even greater risks of reprisal and violence. Formal accountability initiatives may contribute to making conflicts even more visible and acute. Women face particular risks of backlash for challenging traditional gender norms. Thus, accountability support needs to be carefully designed, implemented and managed in a conflict sensitive manner, working across state institutions and civil society, fostering inclusion and mutual trust, supporting links and collaboration between different actors. Particular attention is needed to ensure that excluded/minority/vulnerable groups are included in accountability processes. It is equally important to consider informal power relations and non-state actors that often have strong power and legitimacy in fragile situations.

**Mind the power dynamics:** Experience has shown that donor support is most successful when it seeks '**best-fit practices**', addressing concrete and substantive accountability problems and gaps instead of establishing formal institutions and processes that may lack influence. Looking behind formal structures and procedures and identifying power relations, social norms, incentives and values (**political economy factors**) that actually shape behaviour of accountability actors, is important.

**Take a systemic, long-term approach:** Instead of looking for quick results, SDC should take a **long-term view** of accountability initiatives which looks at **accountability systems** and their functionality - instead of individual actors and institutions. The seeds of accountability are often more likely to be sown at

the subnational level, where there may be efforts to nurture solidarities, empower people and build trust.

### **Be realistic about the role of civil society:**

Evaluations have emphasised that in many cases, development cooperation made too simplistic assumptions on the **role of civil society** and the feasibility of effective participation of citizens, particularly in the context of social accountability. In many societies, citizens are not expected to question authorities and express grievances, and due to their low status, women may not be in a position to challenge power. Information and 'voice' of citizens alone is not enough to bring change.

**Manage political risks:** Dealing with power relations – and challenging power abuses - also implies political risks, since power holders may question the legitimacy of international actors to support critical domestic voices or even political opponents. This risks undermining the legitimacy of the criticism expressed by local actors and possibly to destabilise civil society movements. Coalitions and cooperation among donors and referring to common international obligations (such as the various human rights conventions, or the UN Convention against corruption) that are the basis for international accountability, are important mitigation strategies. Investing in the powerholders' capacity and willingness to respond to citizens' needs and grievances can also help mitigate this risk. In addition, donors should uphold impartiality and engage with a multitude of actors and partners in a professional way, to avoid the impression of taking political sides.

**Do no harm:** Issues of safety and the protection of actors who are challenging power should never be underestimated when working on transparency and accountability, and appropriate training to staff and partners must be provided.