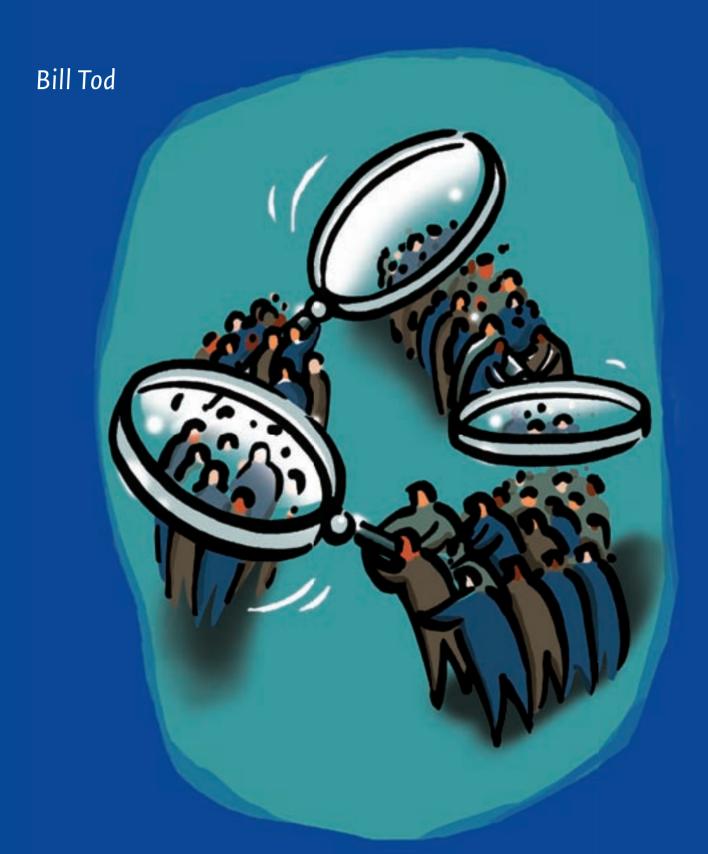
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Strengthening accountability for improved service delivery

SNV's local capacity development approach



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Bill Tod²

Summary

Better accountability improves service delivery performance. But how does this work? Based on more than twenty-five case studies in over twelve countries, this paper describes one organisation's attempts to strengthen the accountability capacity of citizens, government and service providers. Breaking accountability down into five actions, it examines a number of strategies that have produced good results. It finds multi-stakeholder approaches particularly valid and highlights the critical need to empower citizens, especially marginalised groups. Greater investment in developing the accountability capacity of local actors can produce significant improvements in service delivery.

Accountability and performance

'Successful services for poor people emerge from institutional relationships in which the actors are accountable to each other.' (World Bank, 2004, p. 46)

In 2004 the World Bank's annual World Development Report (WDR) focused on the need to improve service delivery for poor people and highlighted the central role of accountability.

Today this issue is still on the agenda. In the run up to the Third High Level Forum in Accra, Ghana, in September 2008, donors and partner governments debated priorities for strengthening aid effectiveness. This focused on the need to extend the principles of ownership and mutual accountability laid down in the 2005 Paris Declaration to include domestic accountability to parliaments, civil society and citizens.

Dutch development cooperation policy is already actively engaged in this debate. In 'Taking responsibility and demanding rights: Accountability in service delivery', Floris Blankenberg

- SNV Netherlands Development Organisation is an international NGO, currently active in 33 countries worldwide.
- This article was written by Bill Tod, SNV's regional MDG Adviser for Asia. The author gratefully acknowledges valuable contributions from colleagues around the world, including Brigitte Dia, Lieve van Elsen, Kees de Graaf, Margriet Poel, Maureen Roell, Silvia Salinas, Wilbert Schouten, Jean Mark Sika and Bertram van der Wal.

reviews the experience of development cooperation around the world. He concludes that the delivery of public services to poor people in social sectors such as education, health, water and sanitation fails as a result of a lack of accountability (Blankenberg, 2007). One of his proposals for future action is that the Dutch government and NGO's should strengthen cooperation and coordination to provide local governments and service providers with capacity development support in order to secure better service delivery through stronger accountability mechanisms.

SNV has responded to this call for action. In seven countries, SNV and Dutch embassies are working together to develop new, high-potential initiatives to strengthen domestic accountability. This review of SNV's wider experience aims to share what we have learned so far.

Using the accountability framework developed in the WDR 2004, this paper analyses more than twenty-five case studies from over a dozen countries to offer practice-based solutions to accountability failures. In keeping with SNV's mandate, the solutions are largely based on capacity development at sub-national level. This, after all, is where policy is implemented and poor people live.

Box 1. SNV

SNV is dedicated to a society in which all people enjoy the freedom to pursue their own sustainable development. It contributes to this by strengthening the capacity of local organisations.

SNV provides advisory services in five geographical areas: Asia, the Balkans, East and Southern Africa, West and Central Africa, and Latin America. Its activities aim to improve access to basic services and increase the income, production and employment of poor people.

In 2007 SNV served over 2,500 government, civil society and private sector clients in 33 countries through 809 advisers, subcontracted local capacity builders and external consultants at a cost of 97.6 million euros (Annual Report, 2007).

After briefly explaining SNV's concept of accountability relationships, this paper explores ways to strengthen accountability by supporting key actors in service delivery and key accountability actions. We look at why accountability is so important in improving service delivery performance, and at the need to give service consumers comparable purchasing power to that enjoyed by consumers in more competitive markets. The main thrust of the paper is to demonstrate to a wider audience the many possible ways to successfully strengthen accountability. It highlights approaches that:

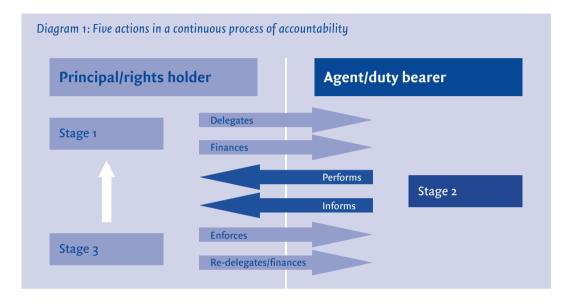
- · favour the empowerment of citizens, the weakest actor in accountability relationships
- · bring actors together rather than focus on exclusively supply-side or demand-side initiatives
- recognise that accountability relationships are circular, iterative and made up of a number of 'features' or actions
- · address policy environments that enable or disable stronger accountability

Analysing accountability

SNV situates accountability within a governance framework that emphasises the empowerment of poor and marginalised people, so that they can fully engage with and influence governance and accountability systems.

Although the concept of accountability is often reduced to 'answerability' or 'enforceability', a more complete definition includes the actions that take place during the earlier stages of an accountability relationship. We use a model of accountability adapted from the WDR 2004 (see diagram 1). This model:

- shows how the initiative for taking action passes from one actor to another (accountability is iterative)
- · shows how accountability is continuous and circular rather than having a beginning and an end
- combines a rights-based and an economic perspective by recognising that principals are rights holders and agents are duty bearers



The five accountability actions (referred to as 'features' in the WDR 2004) are performed in the following three stages:

Stage 1: The principal/rights holder **delegates** to and **finances** the agent or duty bearer to carry out specific roles, responsibilities and tasks

Stage 2: The agent/duty bearer **performs** these roles, responsibilities and tasks and **informs** the principal/rights holder of the progress made

Stage 3: The principal/rights holder then **enforces** performance through control over sanctions or rewards, and through further **delegation** and **financing**

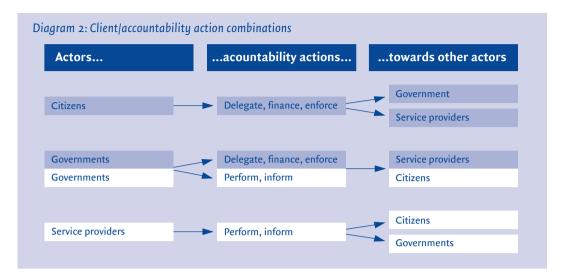
These five actions are carried out by the three main actors involved in service delivery:3

- · citizens (including users)
- service providers (private and public)
- · government (politicians and policy-makers)

The WDR 2004 describes two accountability 'routes' or relationships: the short route, between citizens and service provider, and the long route, between citizens and government and then

Especially in aid-dependent environments, donors and other external development partners are a fourth important actor in accountability relationships. Our concern here is how external development partners can help strengthen domestic accountability relationships in service delivery. We will therefore not evaluate the accountability relationships between donors and the three domestic actors.

between government and service provider. It is important for practitioners who wish to strengthen accountability relationships to clarify which actors perform which actions (see diagram 2).



As diagram 2 shows:

- Citizens delegate to and finance both service providers (short route) and government (long route); then they enforce, through the electoral process in the case of government and through consumer choice, feedback and management in the case of service providers.
- **Government**, having been delegated to and financed by its citizens, delegates to and funds service providers and then enforces performance. Government has a dual role as it also has to perform for and inform its citizens, in terms of what they have delegated to it and what it has done with the financing (long route).
- Service providers have to perform and inform in two directions: towards citizens as service users (short route) and towards government, which has been entrusted by citizens to organise public service delivery (long route).

The following two sections analyse SNV's experience of providing capacity development services to the three actors. On the basis of case studies, they examine the accountability actions that have been strengthened and the results achieved. The cases show that the actors and actions that need strengthening depend on the environment, and that there already exists a wide variety of approaches and initiatives that could potentially be scaled up. Breaking down accountability relationships into actors and actions helps to identify entry points for capacity strengthening and to understand what needs to be addressed in the enabling environment. We first identify the critical actors in service delivery and then the accountability actions that each actor performs.

An actor-based approach to accountability

An actor-based approach to accountability means identifying whether the client is a civil society, government or service provider organisation. To facilitate this, SNV developed a mapping tool which provides a better insight into the complex relations between different actors at different levels in a sector. The key criterion for taking on a specific assignment is the organisation's potential to have an impact on service delivery if its capacities were strengthened. SNV applies an

advanced concept of capacity development that goes beyond technical/professional training and organisational development; it also covers activities that strengthen network and partnership capacities and that develop a more enabling institutional environment (see box 2).

How this works in practice, and some of the results that have been achieved, is described here.

Citizens' organisations

SNV provides services to a wide range of citizens' organisations (referred to here as civil society organisations, CSOs) to strengthen their capacity to hold governments and service providers accountable. Examples include:

- In Albania, a comprehensive capacity development programme for CSOs and CSO regional networks across the country has improved citizens' capacity to analyse and assess development progress and policy, and to articulate local needs and priorities. This joint SNV/ UNDP programme has presented significant new opportunities for citizens to contribute to the policy-making process. In addition, the main national watchdog CSO, Mjaft! (Enough!), which carries out high-quality public opinion polling has strengthened its claimmaking power for better service delivery (Metaj et al, 2007).
- · In Benin, a national branch of Social Watch, comprising some 120 CSOs, has been set up with the support of the Dutch Embassy and UNDP. Social Watch's ability to provide an alternative, civil society perspective on MDG progress reporting and national development strategy priorities (including budgets) has been accepted by local and national governments (Social Watch et al, 2007).
- After 15 years of collaboration with SNV Nepal, the Nepal Chepang Association (the CSO that represents the Chepang indigenous minority) is now capable of negotiating with local and national policy-makers. The NCA has secured significant income and basic service benefits for the Chepang, and paved the way for new work with CSOs representing Dalits and other minority and marginalised groups (SNV and NCA, 2008; van Keulen, 2007).

Box 2. SNV's capacity development services

- Diagnosing and learning: Enhancing action-based learning and knowledge development on poverty in general and on the specific development problems our client-organisations face, through diagnosing, benchmarking, impact assessments and innovative research together with our clients and other actors
- **2 Organisational development:** Increasing the capacity of client-organisations to perform effectively, and to learn and adjust, based on a thorough understanding of their broader context.
- **3 Partnership building:** Enhancing the capacity of organisations to interact, collaborate, negotiate and build partnerships furthering common anti-poverty objectives
- 4 Institutional Change: Supporting client-organisations in their efforts to influence policies and institutional change in order to improve their enabling environment

Government

SNV helps local governments to improve their performance, be accountable to their citizens, and hold service providers accountable. Examples include:

- In partnership with the Dutch Embassy, SNV is developing the capacity of elected officials in 21 districts in Tanzania, as part of a national decentralisation support programme. This has led to improved control over the executive and increased central budget allocations for service delivery improvements (Ndlovu and Ngenda, 2007).
- In Bhutan, one of the world's youngest democracies, a programme of capacity development for newly elected local leaders has helped to clarify their roles and responsibilities, and built their capacity to perform their functions and respond to local development priorities (Tod, 2007).
- In Niger, in collaboration with UNDP, strengthening local government capacity in participatory planning and budgeting has resulted in local revenues doubling in the space of two years. The revenue has been used for new and improved services (Sofa and Irrichid, 2007).
- The capacity of local governments in Cameroon to conduct public hearings has been improved and hearings have become more widespread and more productive. They involve both service providers and local officials, and mainly address issues of governance and service delivery. In addition, together with the Impact Alliance, SNV has been supporting the development of a Local Governance Barometer in Cameroon and other countries as a tool to measure, compare and discuss local governance performance (Besong, Galamo et al, 2007; Besong, Fok and Mbonteth, 2007).

Service providers

SNV works with public and private sector organisations to develop the capacity of service providers in order to improve service delivery and accountability towards government and citizens. For example:

- · Capacity building support for the Public Health Engineering Division of the Bhutanese Ministry of Health has resulted in an increase in drinking water coverage from 45% in 1990 to 85% in 2005. The service provider has adopted and institutionalised participatory approaches to community operation and maintenance, and to hygiene education, which communities have enthusiastically supported (Dorji, 2007).
- In collaboration with the Water Resources Development Bureau in southern Ethiopia, SNV designed and supported a comprehensive governance and service delivery assessment of household access to safe water. The survey motivated the Bureau to rehabilitate 16 water schemes in two months and improve water access for 1,600 households. It also generated long-term, institutional momentum for continuous improvement (Wandera, 2008).
- SNV has been working with municipal water companies in Ecuador, Honduras and Nicaragua to enhance efficiency, quality of services and sustainability through organisational development, integrated management and improved local water governance. This has helped to establish the conditions for sustainable and improved service delivery for about 355,000 people in urban areas and has created opportunities for improved livelihoods for about 210,000 rural dwellers (Hernandez et al, 2007).

An action-based approach to accountability

While an actor-based approach identifies the best client organisation to work with and its accountability relationship with other actors, an action-based approach focuses on the specific accountability actions that each actor performs.

Box 3. Examples of interventions to strengthen accountability actions:

Delegation: democratisation, decentralisation roles and the assignment of responsibilities, agenda setting, participatory planning...

Financing: taxation policy, ability/willingness to pay for studies, user fees and pricing policy, allocation norms...

Performing: organisational development, standards and benchmarks, leadership, professional/technical skills...

Informing: M&E systems, disaggregation of data, public hearings, Local Governance Barometer, self-assessment tools, citizens score cards, public expenditure tracking surveys (PETS)...

Enforcing: networks/associations/platforms, complaints mechanisms, oversight and scrutiny mechanisms, management authority, electoral processes, media engagement, re-negotiating delegation and financing...

This section presents some of the many activities that can strengthen an organisation's capacity to delegate, finance, perform, inform and enforce (a more complete list of possible interventions is shown in box 3).

Delegation

The first step in the accountability relationship involves citizens delegating responsibility to service providers directly, and indirectly through the politicians they elect, for the services they want and expect. Many problems arise at this stage, especially at local level. Research by SNV on the effectiveness of decentralising health service delivery in Burkina Faso identifies 'disrupted mechanisms of accountability', including the ambiguity of relationships between the main actors and the weak power of the beneficiaries to articulate their needs (van der Wal et al, 2007). The difficulty for citizens (especially the most marginalised) to adequately communicate their priorities to politicians and to service providers is well-known. It can be successfully addressed at local level through participatory poverty analysis, planning and budgeting processes resulting, for example, in consensual local development plans. SNV has extensive experience of supporting CSOs and local governments in this area, which is the cornerstone of collaboration between UNDP and SNV.

Service providers and local politicians also highlight the need to clarify delegation from government to service providers. This is addressed in a number of cases.

• Civil servants in Tanzania reportedly do not take councillors seriously. They consider them ignorant and tend to exercise control over them, compromising the councillors' oversight role. Councillors, for their part, seem to forget their promises to the electorate once they are elected. They do not understand their roles and responsibilities, while laws, regulations and guidelines have not been institutionalised. Through training, self-assessment, support for planning processes and promoting linkages with non-state actors (CSOs), councillors obtain a clearer idea of their roles and responsibilities and are able to exercise their oversight function on plans, budgets and staff (Ndlovu and Ngenda, 2007).

Service providers in Ghana are delegated huge responsibilities which can only be fulfilled through better coordination and collaboration with all stakeholders. In the northern capital of Tamale, the service provider can only guarantee water supply for two to three days a week. A multi-stakeholder consultation process facilitated by SNV agreed that the key to improvement lies in a new water governance system. This will involve delegating some of the service provider's responsibilities to decentralised and non-state local providers. Similarly, a national school feeding programme receiving major donor funding and capable of feeding half a million children daily, is seriously underperforming, in part because of confusion at local level and a lack of coordination on roles and responsibilities. The lesson learned is that, even within a weak institutional environment at national level, it is possible to improve performance at local level through better leadership, partnership and coordination (Pul and van Klinken, 2008; Arens, 2007)

Financing

In the accountability relationship, delegation and prioritisation has to be matched by funding. All too often, however, the financing arrangements are inadequate. At local level, participatory planning often becomes an academic exercise resulting in a wish list of priorities from communities without resources being allocated to carry them out. Participatory planning and budgeting therefore have to be performed together. Making full budget information available is also frequently an issue.

- Communities in the Central Region Livelihoods Improvement project in Vietnam, which
 is funded by ADB and DFID and receives technical support from SNV, are organising
 themselves and developing grassroots organisations to promote decentralisation and better
 delivery of resources and services. However, although bottom-up planning is becoming
 more accepted, communities and local authorities currently have to plan without any
 knowledge of budget resources and limitations. (Duiker and Jacquemain, 2007).
- Niger is trying to decentralise and is conducting experiments in participatory planning and budgeting. This has led to significant increases in local tax revenue, and the mobilisation of external resources from central government and development partners, resulting in improved implementation of communal development plans. Success is attributed to the leadership of elected mayors and the sensitisation and accountability of all actors in the committee responsible for resource mobilisation (Sofo and Irrichid, 2007).

Service providers cannot provide accessible, good quality services if they are not adequately financed. SNV supported water utility companies in predominantly urban municipalities in three Latin American countries (Ecuador, Honduras and Nicaragua) to enhance their performance and sustainability through better management, water governance and financial mechanisms.

• Brokering experience from other countries and facilitating multi-stakeholder dialogue, SNV supported the municipal water company in Cuenca, Ecuador, in seeking an effective mechanism to establish the economic value of water. It also assisted with setting up a trust fund to encourage more stakeholder involvement in protecting and managing water resources. In Puerto Cortes, Honduras, after an initial phase of organisational development, SNV designed a financing mechanism and coordination structure for participatory management of the watershed. In Rio Blanco, Nicaragua, it cooperated with the water company to secure financing through a system of payment for environmental services, a strategic investment plan and an appropriate tariff structure and revenue collection system (Bastemeijer et al, 2007).

Performing

The capacity of the organisation to perform is at the heart of supply-side approaches to improving service delivery. A typical capacity development package negotiated between SNV and a client organisation consists of one or more of the following services: process facilitation, support in programme and financial management, specialist sector-based advice, training and coaching, networking and linking, knowledge facilitation and development, advocacy and lobbying support, and leadership development. Leadership development is perhaps one of the most crucial components, and addresses the common constraints of political will, commitment to change and improved organisational performance.

• In West Africa and Asia SNV has established innovative leadership development programmes for local government and service providers. The programmes have several common features that contribute to their success: they are adapted to the local context, they last 6 to 12 months, they combine on-the-job coaching with periodic workshop training sessions, and they address individual, team, organisational and community leadership issues. The results show improved motivation, delegation, team-working, morale and organisational performance. The director of a district health service in Mali reported significant improvements in planning processes and new approaches to service delivery. In Laos, a post assessment of the National Tourism Authority found a significant change in organisational performance compared with an earlier baseline assessment (Burke, 2007; Siliphong and Baran, 2008).

Informing

Particularly in contexts with a history of centralised planning and patrimonial power structures, or where service providers have enjoyed an un-criticised professional or technical status, the challenge of reporting back to citizens is immense. However, partnerships with local governments and service providers indicate that they are increasingly willing to improve reporting mechanisms.

Information and transparency can help to improve service delivery. The introduction of public hearings in Cameroon and the Local Governance Barometer in several African countries have already been mentioned. In Tanzania, SNV support for a new reporting mechanism of Participatory Service Delivery Assessments led one local government to increase budget resources to the priority area of agricultural extension. However, it also became clear that commitments made in public forums can easily be broken (SNV/UNDP Tanzania, 2008). Transparent information and reporting mechanisms therefore need to be institutionalised. SNV is supporting this process with regard to public decision-making in Latin America. A system of 'inverted markets' has been established in Bolivia, Nicaragua and Ecuador. Local governments publicise their procurement needs and local small and medium enterprises submit open bids to supply them. This significantly boosts the local economy and produces savings on budget spending. In Bolivia (through Surveillance Committees) and Honduras (through Civic Transparency Commissions), SNV has developed the capacity of over 200 municipalities to ensure accountability for public sector decision-making (Hernandez, 2007; Salinas, 2008a and b).

SNV is working with local governments and service providers in a number of countries to strengthen accountability by improving the monitoring and evaluation of service provision and local development plans.

 In Ethiopia, household access to clean water has been dramatically improved through a water governance survey designed and supported by SNV. The survey made a number of accountability failures transparent: delegation-related problems in the Water Department (WRDB), inadequate utilisation of financing and inaccurate official reporting that overestimated service performance. Confronted with the hard facts, actors responded first with disbelief and by apportioning blame, but then took positive action to improve service delivery (Wandera, J. et al, 2008).

- Local elections in Burkina Faso in March 2006 heralded the progressive transfer of responsibilities for basic service delivery to regional and local government. However, these levels know no tradition of monitoring and evaluation. Hardly any municipalities collect and analyse local statistical data. Working with the Ministry of Decentralisation SNV has helped develop and pilot a self-assessment tool focused on basic health care and education. The tool will provide information for planning and policy-making and for accountability at local and central levels (van der Wal and Bonzi, 2007).
- In Laos, Nepal and Vietnam, local development plans have been elaborated but monitoring and evaluation mechanisms are weak. Together with UNDP, SNV is working with planning ministries in these countries to establish participatory mechanisms to monitor the progress and results of these plans. In Laos, for example, a monitoring and reporting system linked to the overall M & E system of the national development strategy is being developed, piloted and operationalised at district and village level. In the second stage the capacity of provincial and district governments to train and coordinate villagers in monitoring and reporting will be strengthened. This will ensure that the process is participatory and that the information is accurate and well aligned with provincial and national planning systems. Importantly, the capacities of communities to monitor, collect statistical data and report on development activities will also be strengthened (SNV/UNDP Laos, 2007)

Enforcing

The above example of strengthening participatory monitoring and evaluation of local development plans and service provision points to one potential strategy for empowering citizens. As citizens are typically in a weak position due to information asymmetry and a lack of alternatives in the face of monopoly service provision, strengthening their 'enforceability' is a critical step in improving accountability. Citizens often cannot be certain that public servants genuinely understand the meaning of public service, nor can they rely on underdeveloped internal performance management systems to ensure quality service delivery. Some groups are particularly disempowered in this respect, which makes gender equality and social inclusion key strategies for supporting enforceability. The following examples illustrate the importance of demand-side interventions to empower citizens.

· SNV has been promoting the empowerment of the Chepang ethnic minority community in Nepal for 15 years by supporting the Nepal Chepang Association (NCA). After a period of community development programming, the emphasis shifted to a more rights-based approach and advisory support on organisational development, advocacy for citizenship, access to land and education, and influencing policy-making at local and national levels. The NCA is now a leading example of how to establish and operate an indigenous people's organisation. Livelihoods have been strengthened and a comprehensive system for obtaining citizenship certificates established. This has already benefited 7,549 people of the total Chepang population of around 55,000. In the words of the NCA's chairperson: 'We are no longer isolated from other parts of the society. SNV gave us confidence and dignity which were the most precious assets to us.' (SNV and NCA, 2008).

- Public Expenditure Tracking Surveys (PETS) conducted by civil society organisations can empower citizens to demand accountability. A review of five district-level PETS in Tanzania, however, found that this only happened where citizens were actively involved in the process rather than delegating the whole process to an NGO. Furthermore, if citizens did not demand better financial reporting, leaders were unlikely to voluntarily provide it. However, in all cases, PETS did empower elected officials to demand better accountability from service providers in their locality, and this in turn resulted in improved services. Given the reluctance of service providers to share information about performance, PETS' contribution to the empowerment of local governments and its potential contribution to empowering citizens are important for 'enforceability' in the accountability relationship (De Graaf, 2005).
- A joint SNV and UNDP programme has enhanced the ability of citizens in Albania to make stronger claims on their government. The programme strengthens the capacity and voice of CSOs. It also introduces new dialogue mechanisms with local and national government. In six of the country's twelve regions civil society networks (Civil Society Development Centres CSDC) have signed formal partnership agreements with local governments to provide inputs in budget processes, setting investment priorities and service delivery. In the Kukes region, for example, the CSDC has facilitated community discussions to prioritise infrastructure projects. These discussions will lead to a redefinition of priorities and resources in coming years. The CSDCs have also used citizens score cards and other methods to evaluate service delivery and highlight areas for improvement. At national level they have been invited to facilitate multi-stakeholder consultations for sectoral and cross-cutting strategies. They will also participate in the consultation process and drafting of the new National Strategy for Development and Integration (Metaj et al, 2007).

Mutual accountability revisited

How can accountability be strengthened to improve service delivery? Four key lessons can be learned from this review of SNV experience:

- Donors and external development partners should target their interventions by analysing
 the capacity of all three actors (citizens, government, service providers) in relation to the five
 accountability actions (delegating, financing, performing, informing and enforcing). This
 will enable them to identify the weakest link in the relationship in any given context. The
 case studies showed that:
 - Improved delegation and financing helps clarify what government and service providers
 are accountable for. It also addresses issues of relevance, prioritisation, roles and
 responsibilities, and, crucially, resourcing, which is too often not taken into account in
 delegation discussions.
 - Direct, supply-side capacity development clustered around the organisational development of local governments and service providers is at least as important as individual professional and technical training. In addition, leadership development programmes can be important internal drivers for change.
 - Improved reporting by governments and service providers must be combined with stronger enforcing powers for citizens (over both government and service providers) and government (over service providers) in order to make sure that corrective action will take place.

- Reliance on supply-driven strategies to improve service delivery is usually insufficient in the long run (i.e. not sustainable) because these do not take into account the demand from users, citizens and more particularly marginalised groups. Citizens are the primary principals or rights holders. Governments and service providers exist to serve them. This is often not well enough understood by the different stakeholders. Strategies to empower citizens, especially the poorest, are therefore essential to enforce the 'answerability' of service providers and government (rather than relying on their goodwill) and to give citizens a stronger voice to express what they do and do not want (through delegation and financing decisions). Well over half of the cases reviewed in this paper identified the weak position of citizens/CSOs (and in some cases, elected local government) as a constraint to accountability and service delivery.
- Accountability is often best strengthened by working through a multi-stakeholder approach involving citizens, government and service providers. Given the complexity of the social and economic problems societies are faced with and the range of actors with a stake in finding and managing solutions, approaches are required that recognise and strengthen systems of mutual accountability and partnership not just at international level but also at local level. Joint responsibility for service delivery runs the risk of everyone's responsibility becoming no-one's responsibility. That risk, however, can be managed by devoting attention to internal governance and accountability arrangements.
- Aid effectiveness policy should reflect more concrete commitment to strengthening the domestic accountability of actors, actions and institutions. SNV's experience in strengthening accountability has implications for aid effectiveness policy. The outcome document of the 3rd High Level Forum on Aid Effectiveness, the Accra Agenda for Action, recognises that 'greater transparency and accountability for the use of domestic and external development resources is a powerful driver of progress' (3rd High Level Forum on Aid Effectiveness, 2008, p. 5). It also calls on donors and developing country governments to increase the capacity of 'all development actors – including parliaments, local governments, universities, trade unions, non-government organisations, research institutes and the private sector – to take an active role in dialogue on development policy' (p. 2). The cases presented in this paper provide a range of examples of the kinds of investments in accountability that governments and donors could be making, particularly at local level. But it also challenges governments to recognise more explicitly that signatories are not only 'accountable to each other and to our respective parliaments and governing bodies' (p. 2), but primarily to citizens; and to commit not only to strengthening accountability systems but also the weaker actors, actions and institutions that are necessary to make those systems work.

In conclusion, while accountability is not a silver bullet, it is a powerful driver of change and improved performance. To really improve service delivery, it needs to be accompanied by other elements (such as increased resources, improved infrastructure and equipment, better technical capacity and internal reforms), which all are complementary to building capacity for greater accountability. Service delivery performance could be significantly enhanced by three strategies that strengthen accountability: empowering citizens, facilitating multi-stakeholder processes and increasing investment in the capacity of local level actors to delegate, finance, perform, inform and enforce.

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