

Annex A

Recommendations from case studies in Mali, Mozambique, Peru and Uganda

This annex summarises key conclusions and recommendations drawn from each case study (Mali, Mozambique, Peru and Uganda). These will help provide practical ideas to guide future programming and in-country implementation to accountability.

Insights from Mali: Improving accountability support to education and decentralisation

The Mali case study focused on aid and accountability in the budget cycle, decentralisation process and the delivery of education services. The study found that for the most part, many opportunities for linking accountability institutions have been overlooked. Donors continue to provide targeted support to specific institutions, rather than grouping accountability actors to strengthen “communities” of accountability. There is a lack of understanding about what accountability means, and of the different roles and responsibilities of state and non-state actors in the accountability landscape. As a result, the impact is still unclear and monitoring of accountability is difficult to grasp. This is particularly poignant in Mali, where informal accountability actors and traditional norms are particularly strong, silently shaping power structures and behaviour.

Nevertheless, the Mali case offers innovative and important lessons in how development partners can foster co-ordination and partnership among different accountability actors. Key recommendations include:

- **Build citizen demand in the decentralisation process by taking a long-term transformational view**, bringing together civil society, communal authorities, local state services and Regional Assemblies. Empowering citizens to be heard in the decision-making process requires a long-term, context-sensitive approach and consideration

of the traditional, cultural environment that inevitably shapes Mali's governance system.

- **Mix top-down and bottom-up approaches:** donors should continue to use a bottom-up approach to develop capacity and foster trust between citizens and elected officials at the local level. At the same time, it is important for donors to work at the centre and national level where ministries develop policies and where the legal framework can be influenced to create a more enabling environment for accountability.
- **Link and mix aid approaches:** there is a clear role for budget support in Mali, but this should be structured using disbursement indicators of accountability practices. However, budget support is not enough for building capacity and institutional change – these are better served by project aid and technical assistance.
- **Work with national financial systems rather than around them:** the introduction by donors of special procedures to ensure adequate financial management of the *Agence nationale d'investissement des collectivités territoriales* (ANICT) has weakened internal accountability. Instead of asking government to use exceptional budget procedures, donors should look to strengthen those financial systems and institutions believed to be the weak points in the programming and expenditure chains.
- **Integrate accountability measures into monitoring and evaluation systems:** Public perception surveys can be one important source of information to measure the demand side of accountability and the responsiveness of public services. Another useful tool is the PGP's local governance capacity index: a participatory score card with which citizens and local councillors can assess local government performance against a clear set of criteria with concrete indicators. The results help develop a common vision of success, inform capacity development needs and set steps for action.
- **Clarify the institutional accountability framework:** Mali has numerous external accountability institutions, but their roles, responsibilities and linkages are at times unclear. This makes it difficult to enforce anti-corruption measures and address accountability concerns, despite efforts from the government to make information publicly available.

- **Assess and take stock of legal accountability mechanisms in order to better use them:** Spaces of accountability do exist, such as city hall audit sessions in the *collectivités territoriales*. However, CSOs and others rarely attend, partly due to a lack of understanding of the legal recourse available to them. Taking stock of all legal texts would allow CSOs to better target their advocacy for and control of public action.

Insights from Mozambique: Improving accountability support in budgeting and health

The research in this case study was dedicated to accountability in the budget cycle and health sector. Like many countries with a high dependence on foreign aid, there are concerns that the government's accountability to its donors trumps its responsibility to domestic stakeholders. Trust, political pluralism and inclusiveness are gradually eroding, with past elections giving rise to violent conflict. In addition, the distinction between state and political party is not always clear, raising perceptions of political discrimination within the civil service. Analysts are concerned that the space for political dialogue is usurped by donors' increasing role in sector-based working groups and general budget support (GBS) reviews. Donors need to recognise the impact of GBS on the country's political economy and work towards transforming the aid dialogue into a unique platform to bring civil society and parliamentarians to challenge policies and hold government to account. Key recommendations include:

- **Balance performance assessment frameworks (PAFs)** between donors and governments, and extend them beyond PAPs to include vertical funds and non-DAC donors. This requires changes in the behaviour and practices of international partners and increased confidence and capacity within government to use PAFs and to take the lead in co-ordinating aid.
- **Empower parliament and civil society** to participate in the aid dialogue and play more important roles in calling both government and donors to account. For example, donors should provide civil society organisations with types of aid and grants that enable them to fulfil their accountability roles and optimise their place and specific functions in Mozambican society.
- **Recognise the power and political dimensions of each type of aid.** GBS has a significant impact on the state's ability to respond to citizen needs, but is not the only aid modality available. Understanding patronage systems within the state structure could

help donors shape their country programmes and balance the accountability impacts of each aid modality.

- **Do more to strengthen how information is provided, analysed and acted upon.** Local councils are an important mechanism for transparency in Mozambique, but they require more support to be able to provide citizens with accessible and understandable information on local services, plans and budgets. By working with local councils and assemblies, CSOs could help citizens access more information and improve the flow of questions and answers between them and the government.
- **Strengthen Mozambique's numerous dialogue and consultation platforms so they become accountability mechanisms** for building trust and common understanding among state representatives, local government officials, parliamentarians and citizens. The Development Observatories, for example, could become accountability structures with clear rules for engagement between state and non-state actors so that government not only consults, but also responds to citizens.
- **Increase political dialogue and programmes to support political parties** to create a more level playing field for political parties. In addition, the separation of party and state is an important part of an accountability system. The African Peer Review Mechanism review notes that recruitment in the public sector needs to be more merit-based and apolitical (APRM, 2009).
- **Ensure civil society organisations engage with government and stop working in isolation on discrete projects.** This increases the risk of duplication. By developing better co-operation and more aligned action plans, CSOs could increase their impact as accountability actors and promote a more critical and constructive dialogue.

Insights from Peru: Improving accountability support in budgeting and child nutrition

The Peru case study examined the role of donors in promoting domestic accountability through the budget cycle and the health sector. Peru benefits from strong laws and mechanisms to support accountability, including its transparency and access to information (TAI) laws, participatory spaces and a strong *Defensoría* (ombudsperson). But these institutions have had limited success in practice, particularly at the local level. The majority of donor support focuses on activities like helping public agencies publish more

information on their websites (to comply with the TAI), but do little to combat local-level realities. Donors have had success in using reporting and procurement mechanisms to generate a culture of accountability and in supporting domestic reform movements and reform-minded state actors. Future challenges include respecting the decentralisation process in the selection of partners and working through country systems. Key recommendations include:

- **Move beyond one-actor support and increase the systems-wide approaches some donors are already implementing.** Use leverage with state actors to encourage a better engagement by the state with its citizens. In particular, improve support to how state entities respond to recommendations made by the two control entities, the *Defensoría* and the *Contraloría*.
- **Expand support for missing actors as part of a systemic approach.** Support to Congress should be increased, especially as part of a greater focus on horizontal accountability. Civil society and the media are also under-supported. Overall a greater emphasis on the demand-side of accountability is needed. This means developing citizenship and combating political apathy as important foundations upon which later accountability work can build.
- **See “harmonisation” as not only about co-ordination among donors, but also about co-ordination among donors and other state and civil society actors.** Identify domestic actors already engaged in change practices and use donor leveraging, capacity and resources to increase their success.
- **Focus energies not only on how laws are written but also on how laws are implemented, especially at the decentralised level.** This includes recognising the great diversity in terms of language, culture, and access that exists between one community and another, and encouraging state actors to do the same. Overall, focus more on “enforceability”.
- **Respect the decentralisation process** and the areas of responsibility of different government levels when choosing partnerships with state actors. Continue to co-ordinate with the national level but enter into direct relationships with regional and local actors, recognising the areas in which they have autonomy to operate and the control they should exercise over decision making within their locality.

- **Improve donor co-ordination in the specific area of accountability.** The Peru case shows relatively high donor co-ordination within sectors, but little co-ordination around the specific issue of accountability. Donors seem to treat accountability as a cross-cutting issue, but this requires more donor co-ordination mechanisms and strategic impetus if it is to have a real impact.
- **Promote the continued use of other types of aid, such as basket funding and direct budget support.** Basket funding in Peru and the donor co-ordination it promotes is improving the impact of work to strengthen a key accountability institution. Direct budget support has involved establishing specific accountability mechanisms, such as regulations for the transfer of funds. These seem to be responsible for the ability of this type of aid to promote accountability. The funding is also widely seen as providing an “extra” to reform-minded state actors who are pushing for accountability on their own.
- **Recognise the growing role of private firms as development actors and include them in co-ordination mechanisms.** Expanding the use of donor-private sector partnerships is one harmonisation option. Similarly, NGOs receiving private foundation funding are also very prevalent in Peru and should also be included in harmonisation efforts.

Insights from Uganda: Improving accountability support in budget processes and service delivery

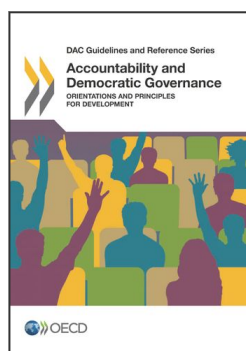
This study explored aid and accountability in Uganda’s health sector and budget process. Findings suggest that accountability does work as a system around budget processes and service delivery. For budget processes and the health sector alike, there have been significant improvements made to the capacities and capabilities of some key actors – including the Office of the Auditor General (OAG), the Ministry of Finance, Planning and Economic Development (MoFPED), the Public Accounts Committee in Parliament, and CSOs. However, donors supporting accountability in Uganda have tended to work in isolation and focus on specific accountability areas (such as public financial management, citizens’ voice, elections) and particular actors (state or non-state). This approach does not always take account of the wider system, or facilitate links between actors or the sharing of information. Adopting a systems-approach does not, however, necessarily mean providing support in a single, unified programme – instead it means ensuring a systems-wide analysis and then supporting links between actors and areas of support, where feasible. Transparency and access to

information continue to lie at the heart of aid and accountability issues. Key recommendations include:

- **Conduct a “systems-wide analysis”** to gain a more realistic understanding of the “reform space” for key aspects of accountability, including the role of donors and aid flows. Looking at the dynamics and links among accountability actors would improve engagement with the local reality and the incentives at work, instead of approaching reform with fixed, ideal models. Understanding how aid flows and modalities can shape and weaken citizen-states relationships, notably by excluding to some extent a strong fiscal contract, is crucial.
- **Foster collaboration and co-ordination among donors, governmental institutions, and accountability actors** (political parties, the media and CSOs) as well as professional associations to identify entry points for reform and strengthen reporting processes, availability and sharing of information, especially budget information with the Parliamentary Budget Office.
- **Understand the diversity of budget aid and its implications for accountability.** There is an increasing diversity in the types of both on-budget and off-budget aid. Particular challenges, especially in the health sector, are posed by high levels of off-budget aid. One possible solution is to require support for recurrent expenditures on service delivery inputs (which are particularly problematic if provided intermittently) to be funded through either general budget support or sector budget support. Project support would then be channelled towards one-off expenditures such as constructing infrastructure (though not recurrent maintenance). This would ease some of the constraints posed by volatile aid flows, in a context where project aid is likely to continue to be an important part of the aid landscape.
- Refocus support so that it does not encourage the “projectisation of accountability”, but instead treats it as a process in which multiple actors need to interact. To aid in this process, donor support could be tailored to encourage collaboration and reduce competition among actors, in particular among CSOs. This could involve changes to funding modalities and support to develop common standards and approaches to monitoring.

References

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