

## Mutual Accountability

### *Donors and partners are accountable for development results.*

The Paris Declaration recognizes that for partner countries and donors to enhance mutual accountability and transparency in the use of development resources helps strengthen public support for national policies and development assistance.

In the Paris Declaration, partner countries commit to strengthen the parliamentary role in national development strategies and budgets and involve a broad range of development partners; donors commit to provide timely, transparent, and comprehensive information on aid flows; and together they commit to assess mutual progress in implementing commitments on aid effectiveness.

Mutual accountability means that donors and partner governments are accountable not only to their respective publics for the use of resources to achieve results, but also to each other for better aid management. It means creating and reinforcing commitment to and ownership of a shared agenda by:

- building trust and understanding
- shifting incentives towards results in achieving shared objectives
- embedding common values
- deepening responsibilities
- strengthening partnerships
- being open to external scrutiny for assessing results in relation to goals and objectives.

In the context of the Paris Declaration, and development assistance in general, developing and sustaining mutual accountability requires consistent reinforcement and investments on the side of donors and partners. Tensions are likely to arise between the requirements of domestic accountability and aid effectiveness commitments; however, processes that contribute to greater harmonization between the partners can mitigate these tensions and differences.

### Findings from the Evaluation of the Paris Declaration

Mutual accountability was the area of thinnest reporting and progress registered in the evaluations. This may suggest that the arrangements for ensuring mutual accountability are less advanced and slower to develop than work in other areas. Some of the evaluations argued that this commitment was less understandable than others, but the sensitivity surrounding it is also likely to be a factor in many instances. The findings also suggest that, because this work is fairly new, where country-level agreements on aid effectiveness have been created, reviews of these commitments have often yet to take place.



It appears, however, that some aspects of mutual accountability are already in place: for example, establishing forums for debate, improving parliamentary engagement and civil society voice, strengthening the evidence base, and increasing the transparency of aid.

Looking beyond the scope of the evaluation study, several countries have in place mechanisms and platforms for mutual assessment of progress:<sup>1</sup>

- Periodic (usually annual) consultations around major national strategies: development strategies, programs of action,; poverty reduction strategies (for example, the Bangladesh accountability forum);
- Dedicated comprehensive mutual review mechanisms: the Independent Monitoring Team in Vietnam, a wide-ranging mechanism in the Philippines, or the task force to monitor the Harmonization Action Plan in Bangladesh;
- Consultative Groups, Round Tables, or their equivalent in many countries;
- Consultations on Joint Assistance Strategies in a large number of countries;
- Joint reviews of sector strategies and sector or other major funding programs; and
- Inclusive “cluster forums” – discussing clusters of linked activities cutting across departments and sectors.

### Accra Agenda for Action

The AAA calls for partner countries and donors to renew their efforts to hold each other accountable for achieving concrete development results. It focuses specifically on increasing transparency of aid, better aligning conditionality with country strategies, and making aid more predictable.

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<sup>1</sup> Additional examples are found in the Paris 2008 Survey on Monitoring of the Paris Declaration.

