Disentangling Government Responses: How Do We Know When Accountability Work Is Gaining Traction?

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International Budget Partnership

ACCOUNTABILITY RESEARCH CENTER

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Cover photo: During a meeting between International Budget Partnership (IBP), the Peasant Farmers Association of Ghana (PFAG), and the Women in Agriculture Development (WIAD) of the Ministry of Agriculture, participants formed groups to discuss women farmers' access to information about their entitlements under government budget allocations.

Credit: Francis Kokoroko/International Budget Partnership

Contents

Acknowledgments

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Summary

Advocacy for public accountability aims to produce certain reactions from government officials or service providers. However, the reactions can be many and diverse, and it is not always clear to advocates how to interpret them and decide on next steps—whether to intensify efforts or back off; continue the same strategy or make adjustments.

This paper presents a framework to help accountability advocates and practitioners interpret government reactions to their efforts and move forward appropriately. The framework arises from learning and reflection in the context of the International Budget Partnership (IBP)'s Strengthening Public Accountability with Results and Knowledge (SPARK) program. SPARK seeks to bolster the collective agency of marginalized communities and coalitions to advance democratic and equitable fiscal governance systems[1] that channel public resources to services that address the priority needs of these historically excluded groups. The paper does the following:

- Unpacks the broad umbrella category of government responses to citizen-led accountability initiatives, discerning within it three overlapping categories of responses, responsiveness, and accountable responsiveness (RRA), and pinpointing what distinguishes them.
- Maps out the public financial management (PFM) system as the critical conduit for any public service to progress from non-response through these three categories, reflecting the terrain and priorities of the SPARK program and IBP more broadly. Looking at RRA in the context of this PFM map offers key insights for the twin tasks of tracing and unblocking bottlenecks in resource management systems that hinder responsiveness and accountability, as well as demanding specific reforms that make the fiscal governance system more open to citizen engagement.
- Discusses how the RRA framework can be used to take stock of partial or incremental responses and assess whether change is moving towards accountable governance by reference to the SPARK program and other IBP efforts.

The RRA framework supports accountability-claiming practice by facilitating close attention to the actions of and influences on key government stakeholders, careful interpretation of these, and consequential adjustments to advocacy strategies.

Its implications for monitoring, evaluating, and learning (MEL) from practice are also significant. MEL has been evolving in the accountability field in line with the thinking and practical challenges behind the development of the RRA framework. The framework adds to a range of emerging approaches that support the application theories of change, evidence-based adaptive programming, and politically aware systems thinking in the complex task of building accountable responsiveness towards constituencies historically excluded from public goods and services, and ultimately equitable development outcomes from an intersectional perspective.

1. Introduction

Rosie McGee

How do accountability advocates know whether the reactions they get from service providers or government officials mean they are achieving their aims? Sometimes, what initially looks like a win may later become a broken promise; what seems like a small procedural foot in the door may turn out to be much more important down the line. If the significance of today's reactions is unclear, how do they decide tomorrow's next steps—whether to continue to claim more of the same in the same way, or to adjust the approach to elicit a different reaction?

This paper introduces a conceptual device for helping accountability-claiming practitioners to assess whether they are gaining traction with government actors. In a field where terms such as 'government responsiveness' and 'accountability' tend to be loosely used, it offers ways to distinguish responses from responsive governance and responsiveness from accountable responsiveness. It also illuminates how accountable responsiveness relates to the bigger, broader, and more multi-faceted, multi-stakeholder project of strengthened public accountability. Clarity about these differences is key for accountability-claiming actors to assess what difference they are making and determine how to deepen and further this.

As long ago as 2011 the first large-scale review of impact and effectiveness of transparency and accountability initiatives noted that a lack of clear theories of change confounded the impact these initiatives were having (Gaventa and McGee 2013). This was true at the level of the initiatives' overarching aims—did they seek material gains in service coverage and quality, or deeper democracy, or citizen empowerment through accountability struggles, or what combination of these?—and at the level of the pathways that would supposedly lead from starting points to outcomes. Warning against simplistic assumptions, the review called for practitioners and funders alike to develop more fine-grained and complex understandings of what they set out to do, how they do it, and how they know what they're achieving.

Since then, progress has been made on recognizing and responding to the complexity of pro-accountability changes, and we, the authors of this paper, have played our roles in this. It is now widely recognized that context matters (Zinnbauer 2017; Grandvoinnet et al. 2015; O'Meally 2013). Blueprint approaches and context-blind attempts to scale up are increasingly questioned (Anderson et al. 2020), Simplistic, tool-centric, 'tactical' approaches have been distinguished from 'strategic' ones (Fox 2015; McGee et al. 2018) and a systemic perspective advanced via the notion of 'accountability ecosystems' (Halloran 2021). Theories of change have evolved to incorporate openings from above with mobilization from below in 'sandwich strategies' (Fox et al. 2023), differentiate causal assumptions from contextual assumptions (Guijt 2013; Aston et al. 2022), and account for the need for 'vertically integrated' civil society monitoring and advocacy (Fox 2016). Program monitoring, evaluation, and learning (MEL) strategies have started to respond to the need to continuously assess both kinds of assumptions as well as outputs and outcomes, and adapt accordingly (Shutt 2016; Scharbatke-Church and Chigas 2023). Philanthropic foundations, development aid donors, and international nongovernmental organizations (NGOs) have begun to invest significant financial and intellectual resources in developing methodologies, indicators, and appropriate ways of capturing results and tracking accountability work for both performance measurement and learning purposes (e.g., Davies et al. 2021; Lynn, Stokowiak, and Coffman 2022). Some recent academic sources and donor-commissioned studies show that practitioners and researchers are now confronting harder questions of what it actually takes to advance meaningful accountability bit by bit, and how to better assess and build on what is being achieved (Fox 2015; Lodenstein et al. 2016; Rudiger 2018; Westhorp et al. 2018).[2] Exactly what changes accountability initiatives seek and how to discern with any certainty whether these are forthcoming are questions that continue to animate contemporary

accountability debates (Aston 2021). Yet they are still not centered consistently or explicitly enough in program design and implementation.

This paper seeks to address that need. It arises not from theoretical preoccupations but from observations, analysis, and discussions undertaken as part of a practitioner learning process in response to very concrete needs, in the context of the 'Learning with SPARK' component of the International Budget Partnership's Strengthening Public Accountability with Results and Knowledge (SPARK) program, in which all four authors of this paper were involved. SPARK seeks to bolster the collective agency of marginalized communities and coalitions to advance democratic and equitable fiscal governance systems that channel public resources to services that address the priority needs of these historically excluded groups.

In early years of program implementation, SPARK country staff reported various government reactions to civil society actors' engagements with government actors. Less clear were the implications of these reactions for the program's goals of reshaping budget processes and service delivery outcomes. The social accountability literature did not seem to provide enough conceptual clarity or practical guidance on how to interpret such reactions in relation to program goals of instilling responsive, accountable governance. McGee and Halloran therefore identified the need for a framework to make sense of these reactions and tease out actual and potential connections between them and the program's longer-term aspirations. They worked with Fox and Fölscher to produce a framework that influenced thinking and assessment of change in SPARK efforts on the ground and generated internal think pieces on which the subsequent sections of this Working Paper are based.

The focus of this paper is not the analytical question of why governments respond the way they do: it is, rather, the strategic challenge of understanding what difference advocacy makes. The goal is to suggest practical, context-based approaches to interpreting different kinds of governmental responses so that we can clearly see whether we are making a difference and work out how to maximize impact.

In Section 2, Jonathan Fox addresses the challenge of distinguishing between responses and responsiveness and identifies the relationship between responsiveness and accountable governance. We then home in on the program context in which the framework was developed. A core underlying premise of SPARK is that advocacy efforts to improve service delivery have limited scope to advance meaningful government responsiveness unless based on an understanding of what this shift requires in terms of public finance management (PFM). PFM is thus a critical underlying conduit for progression from responses to responsiveness and to accountable responsiveness. In Section 3, Alta Fölscher focuses on what responses, responsiveness, and accountable responsiveness imply in PFM terms and actions. In Section 4, Brendan Halloran appraises the framework from the broader organizational perspective of the IBP and its mission of ensuring that public budget processes contribute to more meaningful resources and services for marginalized groups. The paper concludes with a summary of the range of the framework's practical applications.

2. When Do Government Responses Add Up to Responsiveness?

Jonathan Fox[3]

Civil society advocacy for accountability often gets some kind of government response, but how can we tell when those responses involve accountability? After all, accountable governance is just one kind of government response. Responsiveness may not involve accountability, and accountability may not involve responsiveness.[4] Like many other concepts in the accountability field, ideas like responsiveness can be malleable, ambiguous, and contested. When these big ideas get stretched, they can soften and get slippery.[5] Plus, who decides what 'counts' as a meaningful government response? For advocates and policy reformers committed to encouraging citizen voice, these real-world ambiguities pose everyday challenges. Indeed, if practitioners and analysts want to understand whether citizen voice is gaining traction towards lasting governance reform and power shifts, then treating government responses in general as a proxy for accountability may slow us down.

This section unpacks the broad umbrella category of government responses. The key issue is that many government responses are at the *discretion* of those in power, whereas delivering accountable governance is an institutional obligation. After all, policy-makers may respond to citizen voice with partial concessions that involve neither 'answerability' nor enforcement of standards. Even authoritarian regimes sometimes respond to protest, but that does not make them accountable. Benevolent monarchs or customary authorities may well listen to their subjects, but that does not mean that their subjects can hold them accountable in the sense of obliging answerability or imposing consequences for abuses of power.[6] Populist or technocratic governments may also respond to pressure from below with discretionary, partial concessions. Plus, the difference between government responses and accountable responsiveness also underscores the difference between discretionary favors and the consistent recognition of rights.[7] In brief, power-holders can be responsive to voice or pressure in ways that do not involve accountability.

Government responses to civil society voice and action can fall into *three overlapping categories*: responses, responsiveness, and accountable responsiveness. Officials may commit to changes—that's a response. Yet governments may or may not deliver on those promises. In contrast, when governments *meet* those commitments and recognize the legitimacy and relevance of social actor input into the policy process—that's responsiveness. The more consistent and inclusionary government actors are in terms of meeting their own commitments to citizens, the more responsive they are. Government agencies that go further, with officials who actually explain and justify their actions (or inaction), can be described as engaging in a third kind of response: *accountable responsiveness*.

This section first addresses the challenge of distinguishing between response and responsiveness, and then identifies the relationship between responsiveness and accountability. It concludes with a brief consideration of the implications for monitoring patterns of progress that are often partial and uneven (more in one district than another, more in one policy area than another, more for one social group than another). This focus on revealing varied outcomes differs from the conventional evaluation focus on identifying *average* effects, which renders variation invisible. Practical ways to identify both breakthroughs and bottlenecks are relevant for informing future advocacy and reform strategies.

2.1 The challenge of disentangling government responses from responsive governance

Let's say we are analyzing a citizen campaign for better access to medicine, water, or fertilizer. Conceivably the government could respond to voice and action by delivering on some of those material demands. Yet an agency could deliver more goods or services with a purely discretionary approach. 'Discretionary' here refers to governmental resource allocation decisions *that do not follow clear criteria or sets of rules*—with neither assurances of future consistency nor answerability (the process of duty-bearers being held to account for their actions).

Governments can respond to voice yet still abuse their power in the ways they distribute material concessions. In this category of 'responses,' there is the risk of repeating similar problems in the future because there are no changes in policy or practice to avoid them. In these 'discretionary response' scenarios, what may look like a policy win in the short term could be easily withdrawn at the government's discretion in the future.

Possible problems with government responses to voice abound. Discretionary responses leave the door open for certain officials to give preferential treatment to politically loyal clientele or to favored ethnic groups. This means that limited supplies of subsidized fertilizer may go to benefit large commercial growers (who may in turn quietly share kickbacks with government officials). If a government fertilizer program does reach poor farmers, officials may require votes or bribes in exchange for bags. In contrast, agencies that follow rules would deliver to small-holders regardless of their political or ethnic affiliation. Better yet, agencies that follow rules would also deliver actual fertilizer (with no filler) at the right time, before the planting season and ahead of the rains. Even better, the specific kind of fertilizer would be tailored to local soil conditions (rather than a one-size-fits-all chemical formula) and would include organic alternatives. That raises the question of what factors make it possible for government agencies to follow through.

The point here is that in a discretionary response scenario, external pressure could lead corrupt or partisan bureaucrats to deliver some of the medicines or fertilizer that they should—but they remain in power, ready to back out of those changes as soon as external pressure and public oversight subside.

Some government responses may be one-off and limited, yet may also reflect the best efforts of insiders who are constrained by weak institutions, insufficient resources under their control, or lack of political clout. Outsiders face the challenge of how to figure out *why* responses fall short, when the government looks like a black box that they cannot see inside. Is it because insiders want to deliver but can't? Or is the reason that officials prefer not to listen? In technical language, this would involve distinguishing between intrinsic motivation and capacity constraints.

To deliver on systemic changes, better policies or rules often are not enough; sustainable changes in practices may also require behind-the-scenes reforms to public sector financial management. For example, political will is necessary but not sufficient to ensure that governments can deliver enough fertilizer to all eligible farmers well before the planting season. Agencies also need both budgets and institutional capacity to follow through. Citizen voice can make that point—especially if advocates can ground their calls for accountability in evidence of whether the agency did what it committed to do. Section 3 follows up on this by addressing the importance of enabling internal governmental management reforms.

The proposition here about distinguishing between government responsiveness to voice and the broader set of possible government responses can be summed up in the following points:

Government responses can be *either* positive or negative. Both advocates and analysts in the field of transparency, participation, and accountability tend to look for positive government responses to citizen action campaigns, but we might also recognize that official responses to voice can include not-so-positive responses as well. If

our analysis of government responses only considers *positive* responses, then we might miss the full picture of how those in power determine how to deal with citizen voice. Some government officials may resent having to listen or fear losing power and therefore may respond in *negative* ways in order to demobilize active citizens. In other words, the category of 'government responses' to citizen voice is broader than the list of examples cited above—all of which involve at least potential steps towards greater responsiveness, if followed through.

For a few examples of possible government responses to voice that are very different from what citizens ask for, consider combinations of:

- one-off concessions, which could be minor or intangible;
- deflection with big promises that are not met;
- material concessions that may be tangible but require political subordination in exchange (e.g., clientelism);[8]
- use of selective concessions to divide social organizations; and
- reprisals, bribes, or threats.

Government responses can be *both* positive *and* negative. When an advocacy campaign faces a possible *mix* of positive and negative official responses, that may or may not reflect a coherent governmental strategy—different government actors can respond in different and possibly contradictory ways at the same time, to the same campaign. For example, the officials at the negotiating table may make commitments with the best of intentions, but may also lack leverage over other officials who influence the programs and budget allocation processes that advocacy campaigns want to change. For example, local government officials may want to be responsive, but their efforts could be blocked at higher levels—or vice versa. Governments can also include distinct factions, where some elements attempt to be responsive while others do not budge or may even respond negatively with backlash. For example, some governments may respond to claims from below by both delivering some benefits to the rank-and-file and bypassing or threatening overly autonomous social leaders.

Responsiveness involves follow-through by authorities. Keeping promises is a crucial indicator of anyone's intentions. If government actors respond to citizen voice by making commitments that that they later fail to keep—or deliver in very limited or biased ways—those responses do not qualify as responsiveness. Yet even broken promises may still turn out to be relevant for future advocacy campaigns insofar as they at least create a reference point or baseline for later accountability claims (as in "this time, do what you said you were going to do, *no more broken promises*"). In addition, failure to follow through may say more about the limited leverage of government counterparts than it does about their intentions. As noted above, sometimes the failure to deliver may signal the weakness of government counterparts and their institutions rather than their bad faith. From outside the black box of government decision-making, it can be difficult to tell the difference. Possible indicators of government counterparts who intended good faith yet were politically weak include evidence that those officials had actually invested their own political capital in efforts to influence their counterparts in government. Another indicator would be officials' willingness to give an account of their failure to deliver. That said, officials who fail to deliver on their commitments and do not recognize or explain their shortfalls do not earn the benefit of the doubt.

Government responses can change over time and follow different pathways. The effort to distinguish between this broad umbrella category of responses and actual *responsiveness* is also complicated by the need to address *change over time*. For example, what at first may appear to be one-off, partial concessions could turn out to be first steps in the direction of actual responsiveness—or vice versa. In other words, the same first steps (government promises and actions) could eventually become recognizable as the beginning of a pathway to change—or lead to a dead end. It may be difficult to tell the difference between the two possibilities in the short term.[9]

The challenge of distinguishing between responses and responsiveness as government actions evolve over time underscores the importance of using indicators to assess progress that key stakeholders regard as relevant. Yet documenting progress is often challenging, and stakeholders may have very different ideas about what counts as change and how to measure it. The process of constructing and sustaining criteria for assessing whether advocacy is making a difference underscores the importance of sustaining deliberative spaces for learning, debate, and assessment. Otherwise, the task of monitoring progress risks being perceived by frontline activists as an externally imposed and distracting burden, especially if the process involves extensive record-keeping without a clear rationale.[10]

Key indicators to look for include, as mentioned, authorities who keep their promises, commitments that are sustained over time, policy changes that institutionalize public participation and oversight by both government and civil society, as well as internal governmental changes in their budgets and management systems that enable the delivery of promised resources or rights—as spelled out in Section 3. Trust-building gestures from authorities, such as meaningful collaborative practices and sharing user-centered policy information are very relevant steps—perhaps necessary though not sufficient to constitute tangible progress.

The difference between government responses and responsive governance may depend on the internal clout of reform-minded insiders. At first, this focus on whether government authorities keep their promises could seem to rely too heavily on individual officials who may come and go, in contrast to the broader goal of system change. The reason for tracking the efforts of responsive officials is that system change often needs insider champions who are willing to push from the inside, especially if the changes can overcome numerous possible behind-the-scenes obstacles and become embedded and sustainable. Without responsive insider advocates, even system changes that look promising on paper may fail to be implemented in practice.

Lack of institutional capacity can also be a key constraint, even for the most well-intentioned insiders. Yet lack of capacity or funding can also be a convenient excuse for policy-makers not inclined to invest the political capital needed to bolster that capacity. A realistic assessment of the institutional capacity of the agencies where responsive insiders are located will help advocates to manage their expectations of responsiveness. Where such capacity is weak, it is worth monitoring which policy-makers are willing to invest the political capital needed to bolster the relevant institutions—as spelled out in the next section on the public sector financial reforms needed to deliver better services. There may be few short-term political incentives for policy-makers to invest resources in building institutional capacity that may only deliver results in the medium term—so advocates must consider how they can influence even supportive policy-makers' political calculations.

This question of how advocacy and officials interact recognizes that both have agency. Each may have some capacity to influence the other. Actors in society can offer specific government actors informal social rewards or sanctions—as suggested by both 'naming and shaming' and 'naming and faming'[11]—not to mention voting for or against specific candidates. Those approaches may be relevant for advocacy strategies that need to bolster specific allies or weaken opponents within the government, but they are likely to make the most difference when used as one of many tactics in a broader strategy that focuses on institutionalizing changes so that their fate does not depend on the rise or fall of specific officials. For example, community health defenders in Guatemala learned that even when their advocacy led to the removal of individual corrupt service providers, in the absence of institutional change these would either be replaced by equally problematic health workers or not replaced at all (so no more doctor in the clinic).[12] This would be an example of a government response without responsiveness.

This question of how outsiders can assess responsiveness suggests paying close attention to mapping where responsive insiders are located within the government, as well as the possible ebb and flow of their influence. For example, civil society campaigners—plus possible insider sympathizers—could initially have just enough leverage to win a few material concessions, or to extract promises of policy changes that some leaders may not actually plan

to deliver. Constituents may get some 'stuff,' but public sector decision-making processes do not change in ways that recognize the legitimacy and relevance of social actors and their propositions. Yet if the advocacy campaign is sustained, broadens its base, diversifies its allies, and finds the right pressure points, that combination of actions could bolster insider allies in ways that shift the balance of forces within the government. Sometimes insider champions of change go further, by taking tangible actions that reduce the costs or risks of collective action—thereby empowering external constituencies for change in a possible virtuous circle of mutual empowerment. This is why the sandwich strategy process of power-shifting can be triggered when authorities take tangible actions that lower the risks or costs of collective action by the socially excluded.[13] That in turn raises the question of what counts as tangible actions. For example, just calling a meeting for an official consultation would not be enough.

To step back to the big picture, a subset of governmental responses warrants being called responsiveness—where responses are sustained and where promises of change are kept (at least to some degree).

In brief, key characteristics of policy-maker responsiveness include the following:

- Building trust: sustained patterns of meeting commitments.
- Listening and power-sharing: inclusionary changes in policy processes involving recognition of social actors and their proposals for public sector decision-making.
- Paying it forward: investing resources in bolstering governmental capacity to deliver.
- Enabling collective action: tangible measures by authorities to reduce the risks and costs.

2.2 Disentangling the overlapping concepts of responsive and accountable governance

What 'counts' as accountability? Different understandings of the idea are ambiguous, malleable, and contested, and vary widely across cultures and institutions. Some understandings involve reporting upwards to power-holders, while others focus on holding authorities accountable to citizens. Checks and balances suggest mutual accountability. Some accountability initiatives target individuals, while others focus on institutions or seek systemic change. That said, one common thread that holds diverse understandings together is that accountability involves decision-makers explaining their actions. In the field of governance, that's called answerability. To hold an actor accountable involves holding them responsible (which may or may not mean that they take responsibility). Harder-edged definitions of accountability go further and build in ideas about consequences, sanctions, or redress.[14]

Responsive governance is widely treated as evidence of accountability. That seems intuitive; the ideas certainly overlap. Yet the key distinction between accountable and responsive governance is that "responsiveness is at the discretion of those in power, rather than an institutional obligation."[15]

Yet some kinds of responsiveness do involve accountability. The idea of accountable responsiveness suggests that powerholders respond to citizen voice with explanations, and possibly consequences—as with functioning grievance redress mechanisms.

In brief, accountable responsiveness is a subset of responsive governance, as depicted in Figure 1. Public-facing accountable responsiveness overlaps with a broader set of official accountability processes that may be more top-down and less public-facing (e.g., administrative oversight, public audits, ombuds agencies, judicial review).

Accountable governance includes both public-facing answerability and upwards reporting to higher level or checks-and-balances oversight. Accountable governance is understood here as involving both some kind of process or forum for answerability, where duty-bearers must explain or justify their actions—possibly including some kind of tangible consequences, such as rewards or sanctions. Yet sanctions and rewards for public sector officials mainly come from within the government itself, from above, and may not be public-facing.

Policy changes could also be responsive without necessarily involving public answerability—so in Figure 1, responsiveness appears as distinct from *accountable* responsiveness. For example, the government could deliver subsidized fertilizer effectively to small farmers with a consistent, rules-based, pro-poor targeting approach—without necessarily involving any public process in which government officials explain or justify their actions. A lack of open government reforms or official oversight may limit the information that civil society stakeholders can access to confirm that policy-makers are following rules. In that scenario, policy-makers may be responsive, but following rules is done at their discretion, relying on a 'trust me' approach. That would be evidence of responsiveness without accountability. Put another way, consider when officials respond to citizen voice by resolving specific service delivery problems. Yet if officials do not also address the underlying *causes* of those problems, then they are likely to happen again, meaning citizens have to call over and over for problem-solving. For a third example of substantive responsiveness that may not add up to accountability, consider a small farmer organization that proposes a policy shift to favor social inclusion or environmental sustainability—such as reforming a pro-poor fertilizer subsidy program to include organics, in contrast to the usual exclusive support for agrochemicals. Officials could respond by offering the farmers' organization a local project to produce their own organic fertilizer. While such a response would certainly be welcome, a small-scale project falls dramatically short of the scale involved in changing national *policy*.[16] Plus, project support could also be temporary. Another kind of government responsiveness could involve election campaign promises that are actually delivered in practice but left to the discretion of politicians. To sum up, government responses to voice can be substantive and meaningful without necessarily adding up to accountable responsiveness.

In contrast, accountable responsiveness would also involve processes of public-facing institutional answerability, such as power-sharing or effective grievance redress. For example, policy changes that involve official forums that recognize the legitimacy and perspectives of social actors, or where officials explain their actions to social actors with user-centered information, would be in this overlapping zone of accountable responsiveness. So would grievance redress mechanisms that actually function to redress grievances.[17] Even more accountable responsiveness would address the underlying factors that produced those grievances, thus reducing the likelihood of their repetition.

Other kinds of accountable responses can include government audits that are triggered by citizen voice. Around the world, the official discourse of government audit agencies is increasingly recognizing the relevance of engaging with civil society, to inform both agenda-setting and information-gathering in the field. Yet so far, few of these enlightened-sounding changes in official audit policies have been put into practice (Mendiburu 2021). Such promises of accountable responsiveness would constitute more responses than responsiveness, as distinguished above.

2.3 What does accountable responsiveness look like?

The idea of accountable responsiveness is all about institutional change, rather than just positive responses by specific officials. That raises the question of how to embed power-shifting in sustainable ways. This involves institutional change—but what kinds of changes distinguish responsiveness from specifically accountable responsiveness?

When officials keep their promises to citizens, that is evidence of responsiveness—yet it does not necessarily add up to answerability. For another example, electoral competition is widely recognized as providing incentives for political elites to respond to constituencies. Whether or not they become answerable to those constituencies is a

different story. While free and fair electoral competition makes it *possible* for voters to sanction politicians who do not deliver, that does not necessarily mean that voters are primarily motivated by such retrospective assessments. Voter choices can also be primarily forward looking, based on comparing alternatives. Plus, the many links in the chain between elected officials and key government service providers may weaken the relevance of elections for citizens who want to hold service providers accountable.[18]

Figure 1 illustrates both overlaps and differences between these three genres of governmental response to citizen voice. Here, accountable responsiveness is distinctive because of its emphasis on institutional processes of answerability and open government. These innovations can include hybrid power-sharing bodies where government officials and organized citizens can jointly decide how to solve problems or allocate public resources.

Making governments more open is also directly relevant to reach accountable responsiveness. Proactive disclosure of relevant, reliable, and timely information that allows the public to see whether the government is delivering on its promises is needed to enable answerability. This involves much more user-centered and demand-driven approaches to open government—in contrast to the usual approaches, which are more 'supply-driven' (when the agenda for deciding what kind of data to disclose is limited to what government officials and technical experts prefer). This user-centered idea is captured by the remarkably little-known term 'targeted transparency,' which emphasizes proactive disclosure of the kinds of information that citizens need to inform their decision-making (Fung, Graham, and Weir 2007; Fox 2022).

The distinctions between these three categories—responses, responsiveness, and accountable responsiveness—can be summed up as the RRA framework.

Figure 1. Unpacking Government Responses to Voice: The RRA Framework
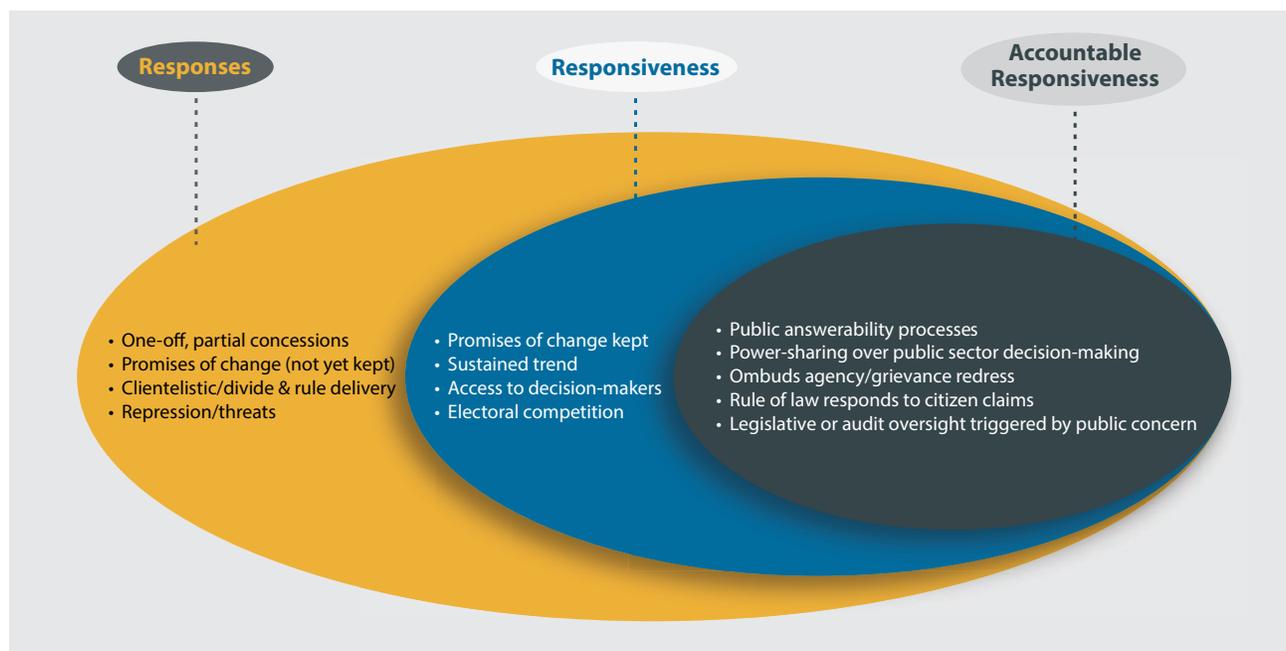
Source: Fox (2022).

2.4 Tracking traction: How to identify the difference between responses, responsiveness, and accountable responsiveness?

So far we have focused on different ways of interpreting government responses to citizen voice—a necessary but not sufficient step towards explaining whether and how advocacy initiatives are making progress towards accountable governance.

Consistently tracking these distinctions between responses, responsiveness, and accountability is easier said than done. It is worth taking on this agenda with eyes open, recognizing the multiple and conflicting factors that can get in the way of consistent assessments of whether advocacy campaigns are getting traction. Few want to admit that years of hard work have not paid off. If promises of change are not delivered, what looked at first like advocacy wins may turn out to be thinner than expected. Plus, diverse stakeholders are likely to have different criteria for assessing uneven degrees of change, especially if partial or biased official concessions separate winners from losers. This may be no accident, if government officials begrudgingly deliver partial concessions with 'divide and conquer' in mind. In addition, advocates may differ over how to weigh changes in official decision-making processes and the significance of the sometimes symbolic official recognition of claimants' standing, as well as the importance of tangible material gains. After all, formal changes in policy processes put forth in the national capital don't put food on the table—at least not in the short term. What look to some like the first steps to more ambitious change may look to others like a dead end. In addition, there are also strong incentives for civil society organizations (CSOs), funders, and others invested in advocacy to claim to be further along than may be the case. Where one stands depends on where one sits.

The technical and organizational challenges for 'tracking traction' also loom large. The task is labor-intensive, with uncertain results. In practice, the thresholds that mark the difference between responses, responsiveness, and accountable responsiveness may be blurred, especially if patterns of change are partial and uneven. If policy changes are modest, different observers may also vary in their assessments of their significance. The questions of 'what counts' are political as well as technical. For some stakeholders the partial delivery of material concessions may be sufficient to 'count,' while others may seek policy *change*. It may be more relevant to track a small number of clear-cut, tangible indicators than a long 'wish list' of perhaps harder-to-apply indicators.

In the world of civil society policy monitoring, the risk of burdensome gathering of data for data's sake is ever-present. Yet it may be difficult to predict in advance which indicators will turn out to be most worth measuring. These issues raise the question of how to determine the most appropriate indicators for tracking whether and how patterns of responsiveness begin to get institutionalized. Such indicators are relevant both for *tracking progress* and *identifying bottlenecks*.

Tracking dimensions of responsiveness. Tracking responsiveness provides a necessary baseline for assessing which elements add up to accountable responsiveness. Though each change initiative will need its own tailor-made set of criteria, ideally it may be relevant to track degrees of responsiveness by monitoring whether and how authorities

- tangibly deliver on their commitments (one-off vs. in a sustained way);
- deliver open government reforms that allow outsiders to follow the money, see how policy-makers make decisions, and learn from official oversight efforts;
- show evidence of investing their political capital to deliver on those commitments (evidence of intent); and
- institute policy changes that could make government services more equitable and effective in the future. This would include making the policy process more open and inclusionary, to avoid repeating performance failures, and bolstering the open government processes' need to identity progress in large-scale programs.

Such combinations of reform efforts offer the possibility for power-shifting insofar as the whole could be greater than the sum of the parts. Here the concept of 'accountability ecosystem' is relevant because it spotlights how different change initiatives fit together and can be mutually reinforcing (Halloran 2021; Aston 2021).

Taking into account subnational variation: Why more traction here than there? It is also very relevant to track progress and bottlenecks by taking into account subnational variation across national territories. For example, if an advocacy target involves a government program that is active in numerous districts, then it would be useful to track and compare progress at the district level. There could be breakthroughs in some districts, with bottlenecks in others. For example, if district-level authorities have responsibility for distributing subsidized fertilizer, or for ordering medicines for clinics, some may be more open than others to engaging with grassroots organizations. If so, to capture varying degrees of inclusion and responsiveness, what kinds of indicators would those grassroots organizations consider to be reasonable?[19]

Multi-level monitoring and the 'missing middle.' Tracking government responses across different communities, districts, and provinces reveals varied terrain but does not necessarily spotlight why such responses may be uneven. To use a pollution control metaphor, the widely hailed focus on the local situation limits advocates' ability to see how an entire system functions, from the decision to use toxic materials in the production process to their emission at 'end of the pipe'. Seeking explanations for varied government responses to voices involves getting inside the system's black box, which will be explored in more detail in Section 3. One step forward is to complement an overview of territorial variation in service delivery with a systemic approach that monitors each link in the 'supply chain' of service delivery.

This points to multi-level monitoring, to shed light on how systems work. Identifying where public sector decisions are really made is key for guiding advocacy efforts—to be sure to knock on the right door. When independent monitoring is coordinated across more than one level of decision-making, one can speak of vertical integration of monitoring and advocacy (Aceron 2018; Fox 2022).

While multi-level monitoring may sound like a common-sense advocacy tool for campaigners, the dominant way of seeing among international development agencies divides projects into local, national, and international categories. This renders vertical integration difficult and therefore hard to learn from. This a key finding of a recent meta-analysis of 10 cases of health rights advocacy work—which also found a 'missing middle'. Multi-level monitoring tends to be stronger at local and national levels and weaker when it comes to tracking what middle levels of service delivery systems do (Gebremedhin 2023).

Monitoring insiders' responsiveness. One challenge for independently monitoring governmental responses, responsiveness, and public accountability is that if commitments are unfulfilled, it is very relevant to know what *caused* those broken promises. Were commitments unfulfilled because decision-makers tried and failed, perhaps because of obstacles elsewhere in the system? Or did decision-makers decline to invest any of their political capital? Did insiders credibly explain why they delivered only partly or not at all? Did they respond publicly? This puzzle underscores the importance of understanding the inner workings of the public sector and following the money. To determine whether and how government actors have the capacity to deliver on their commitments, one needs to understand what goes on behind the scenes—as discussed in the next section. This goal of pulling back the curtain is especially challenging in very hierarchical social and political systems, where elites may reject the principle that they should answer to the socially excluded, or open-minded officials may want to avoid public recognition when they attempt to be responsive.

Summing up: How to see inside the black box of governmental decision-making? As one analyzes advocacy strategies, this question about the role of responsive insiders points to a fork in the road. How do advocates interpret partial or uneven progress towards advocacy goals? Can they identify well-intentioned but insufficiently

influential authorities who need to be bolstered? Is there any evidence that insiders invested political capital to improve responsiveness? Or did they decline to stick their necks out? Does it look like authorities chose to break their promises? The challenge here for independent, civil society monitoring is that all government responses to advocacy efforts may *look* the same from the outside, whether or not there are insiders pushing for change. Yet from the point of view of advocacy strategy, it matters enormously whether what looks like broken promises from the outside is caused by governmental counterparts' weakness inside the system—or unreliability, which makes them unworthy of trust.

This dilemma underscores the relevance of figuring out what is going on inside the black box of the state. If a campaign goal is to ensure that fertilizer or medicines are delivered, one needs to understand the delivery system beyond monitoring *whether* they are delivered. Pinpointing the underlying cause of the problem is key to identifying the entry points for future advocacy efforts. To understand what happens at the last mile, one needs to understand the rest of the system. To sum up: to guide outsider strategies, one needs to know what exactly the insiders are doing.

3. Response, Responsiveness, Accountable Responsiveness, and Fiscal Governance Systems

Alta Fölscher

3.1 What is the fiscal governance system?

The fiscal governance (or public resource management) system can be defined as the formal and informal government structures, processes, and rules that determine how money is raised and from whom and how the resulting resources are used to deliver public goods and services and to whom. Although fiscal governance systems are often equated with public financial management (PFM) systems, a broader perspective is helpful for service delivery advocacy, and for measuring progress towards accountable responsiveness.[20]

Such a broader perspective includes three overlapping but distinct elements of fiscal governance. First, it comprises the 'core' government PFM system, consisting of the budget systems that plan, raise, and allocate public resources to activities, and the financial management systems that distribute cash, control and internally audit budget execution, procure and pay for goods and services, and account for the resources used. Second, it includes the oversight systems that undertake the external audit and ex post oversight of how a government uses resources by legislatures, public auditors, and other accountability actors, including media and civil society. These first two elements are prominent in the annual budget cycle through which resource availability is determined and resources are allocated, used, and accounted for.[21] Third, the resource management system also includes the sectoral systems that co-determine, alongside the PFM and oversight systems, the parameters and channels for the delivery of public services. Some of these complementary systems, such as human resource and performance systems, are applicable to all services in similar ways. Critical for service delivery, however, are the sector and service-specific policies, plans, and delivery systems that determine who gets what public services—where, when, and how—and with what co-payments. For example, the distribution of a fuel subsidy to artisanal fisherfolk could be through cash allowances or fuel stamps to qualifying fishers to be used anywhere via a few government fuel stations or via government and designated private stations covering all coastal towns. Each of these choices poses different bottlenecks and risks and would have different outcomes regarding who is able to access subsidies.

The fiscal governance system is also influenced by the political system, formally (through policy, decision, oversight, and accountability points in planning and PFM systems) and informally (through the influence that political authorities have in resource management systems, whether well meaning or rent seeking). Because of the formal and informal power of political officeholders in directing public resources to services, pro-accountability advocates often focus their efforts on politicians. The interface between political power systems and the management of public resources leads to a diversity of responses—positive, negative, or mixed—as already discussed in Section 2.1. This can imply detrimental outcomes for fiscal governance systems in terms of responsiveness and accountability.

The fiscal governance system is important for distinguishing between response, responsiveness, and accountable responsiveness. It can either enable the translation of commitments to enduring service improvements or hinder the necessary concrete actions that should follow indications of support by government decision-makers. Therefore, Section 3.2 discusses how pro-accountability actors from outside and inside government can trace key technical bottlenecks in resource management systems that prevent responsiveness and accountability.

Addressing such bottlenecks, however, while necessary to unblock public resource flows to services, is not sufficient to ensure responsive and accountable public governance. For this, shifts in the fiscal governance system itself are necessary; this is discussed in Section 3.3. Such reforms should be aimed at enabling open and inclusive fiscal governance that provides real, systematic opportunities for citizens to participate in and monitor fiscal decisions and services to advance their service delivery needs and priorities. Understanding and influencing the fiscal governance system from both of these perspectives is important if efforts to improve service delivery are to advance meaningful and accountable government responsiveness.

3.2 Unpacking the role of fiscal governance systems in RRA

The fiscal governance system is at the core of translating any commitments made by public actors, elected or appointed, to enduring and accountable provision of services on the ground. It connects all public actions to the flow of public money needed to finance services. Conversely, dysfunctionalities in the system often lead to a failure to follow through on promises, even formal decisions, because they create bottlenecks that constrain or stop resource flows, weakening accountability through lack of service delivery. However, the three connected domains of the public resource management system are complex and often characterized by gaps and weaknesses. Even when taking a sectoral focus, fiscal governance challenges are likely to be found from initial budget allocations through execution and delivery, particularly in the 'last mile' of reaching citizens and communities.

When citizens and pro-accountability actors inside and outside government advocate for improved service delivery, it is therefore essential they undertake careful analysis to inform where in the fiscal governance system they aim their engagement to trigger or unblock resource flows. Similarly, if advocates want to assess progress towards accountable responsiveness, they can track the status of promises made *and* the system changes that are needed to deliver on those commitments. This system perspective is sometimes overlooked, with accountability efforts focusing on either securing commitments for improved service delivery from political actors and providers or monitoring efforts on end-of-line service availability and quality.

What does this mean for targeting and assessing progress towards responsiveness and accountability for public services? The paragraphs below set out how an understanding of fiscal governance system bottlenecks, transversal or specific to the service, can help pro-accountability actors work out whether service delivery system changes are needed, how to target their efforts at appropriate state actors to facilitate change, and how to track progress in the necessary shifts.

First, if there is no policy or plan commitment in the broader public resource management system to deliver the required service to the population group in question, advocating for a policy shift should be central to efforts. Most public services are governed by policies and laws. Understanding policy in terms of which group of currently under-served citizens should be receiving services is a necessary anchor for any system-based strategy. It would be difficult for citizens and other advocates to secure changes in the fiscal governance system to deliver services if there is no formal policy commitment to the service in the first place.

Second, budgets—managed in the PFM system—finance service delivery. This makes budgets a key target for government response and responsiveness. For government response to be more than just listening or empty commitment, a resource flow (financial or non-financial) is a key requirement.

Of course, such a flow may not be at the level of budget that is allocated by the finance ministry and passed into law, but at the discretion of lower-level managerial or operational decision-makers within a public institution. For example, when citizens see one-off, local 'actioned' responses, such as the re-stocking of a rural clinic with

drugs or the fixing of the water supply to an informal settlement, it may have been because of a decision by a lower-level bureaucrat or other service provider to direct *already available* money or inputs towards that response, rather than somewhere else (potentially leading to unresponsiveness to other demands or priorities). This level of decision-making about resources is usually not visible as a matter of budgetary allocation and reporting, even if it could or should be traceable in fiscal systems. Targeting this type of official when advocating for a service to be delivered is often helpful to secure at least a one-off response. But understanding what is preventing all officials at that level from directing resources to the service issue all the time, across the relevant geography and for all eligible constituents, is a helpful entry point to identifying the systemic bottlenecks to service delivery—and therefore advocating a shift towards more meaningful and sustained responsiveness.

Often the issue is simply resource availability. More durable responsiveness—i.e., responses that are sustained beyond individual discretionary decisions—on services that are not provided, under-provided, or under-funded, usually requires increased resource flows to the service. This means that checking the resource allocations associated with the service should be the first step in a systemic strategy. This would involve questions such as, were sufficient resources allocated for the service given demand and service standards? If not, why not? Is it because there is no basis in law or policy for resources to flow to the service, and is establishing this basis the first point of advocacy? If it should be financed, does the target institution/unit (the primary health directorate, the water and sanitation unit, or the extension services office, for example) lack internal clout in the budget process, and what can be done to strengthen their influence or make the process more inclusive and responsive? If the issue is fiscal space, can budget constraints be addressed by illustrating savings to be had elsewhere?

Even clearly designated additional allocations, however, are not always a sufficient condition for service responsiveness. Budget allocation is only one step and may not turn into spending for several reasons. In fact, budget allocations may be one way in which governments appease citizens. In PFM systems where budgets are merely permission to spend rather than a hard commitment to do so (as the real budget is made continuously during the spending year as cash is allocated), budget allocations may represent cynical, negative responses.[22] Furthermore, the actual use of allocated funds for the service could still be at the discretion of central or sector managers who may privilege other services for funding due to diversity of incentives, pressures, and their own norms and ideas. This means that service advocates should look beyond budget allocations to budget execution and service delivery systems to track responsiveness.

Third, a functioning PFM and service delivery chain downstream from the budget is essential to responsiveness, and signals from these systems are important for reformers to assess whether they are making progress. Functioning downstream PFM systems are required to translate responses into better services. Conversely, even when citizen priorities or advocacy has achieved commitments, and even when these are formalized as budget allocations, various PFM bottlenecks can prevent service responsiveness from being realized. Before campaigning for additional funds, citizen advocates would be well served by mapping the PFM and service delivery chains downstream from the budget. This would allow diagnosis of blockages and inefficiencies that hinder service delivery to the target population and tracking whether they are being addressed.

Citizens, civic actors, and state actors seeking to improve services should first investigate whether cash reaches the point mandated to purchase inputs for the service. A stumbling block may be that the allocated/appropriated funding is not being released to the responsible unit by the treasury office or the associated ministry. This may be because sufficient cash is not available to cover all appropriations and the service lost out in the ensuing cash rationing process, or because it was directed to another ministry, unit, or action for a purpose that was not budgeted.[23] Civic or government actors seeking to improve service delivery should first seek to understand whether cash is released to the right point in time for the service to be delivered, and if not, ask why. This would allow

systemic drivers of non-delivery to be identified. This may mean asking for more predictable and transparent cash management systems, highlighting how units that are critical to delivering a budgeted service are starved of cash, and how weak internal controls undermine funds reaching approved purposes; or it may mean reforms enabling a more direct path between the budget and the service unit, thus reducing opportunities for cash to be withheld.

Service delivery advocates should also investigate whether inputs for the service are routinely purchased in the right quantity and delivered to the right populations and done so on time. Even when budgeted funds are released all the way down to the designated institutional point where service inputs are purchased, the promised supply of teachers, drugs, water, or fertilizer may still not be delivered, as supply chain and service delivery management systems fail, are skewed to more powerful groups, or are subverted via rent-seeking behaviors. Key questions about system actions at this point include whether procurement and staff appointments were initiated in time; whether processes were regular and delivered value; whether staff, contract management, and monitoring systems are sufficient for staff to be in place and performing and for service providers to deliver on time and to standard with full coverage; and whether internal payment control systems ensure that bills are paid on time and for the correct services and goods. When these processes are not functioning well enough for routine delivery of services, responsiveness is still out of reach.

Fourth, a functioning, institutionalized process must be in place to enable the accountability of those in power for delivering on budget commitments. Accountability for resource allocation and use is central to responsive fiscal governance systems. This accountability formally plays out first in managerial oversight within institutions, and second, through political oversight between officials and ministers and between the executive and parliament. However, if following the rules to use money and inputs in accordance with budgets and regulations were dependent on the good intentions of public servants and office holders only, responses would remain at the discretion of these actors and occur only if they are well-intentioned. Independent, external audit checks and functional oversight are required so that discretion is restricted and public decision-makers are accountable for following the rules and implementing plans and budgets as committed. When external audit and oversight systems function, the realization of budgeted commitments is much more likely to be an institutional obligation for which decision-makers are held accountable. It also enables sanctions of unlawful, wasteful, and fruitless spending and signals that the formal mechanisms of accountability for services as they have been budgeted for are in place.

Figure 2 (next page) illustrates the dimensions of response, responsiveness, and accountable responsiveness for a given local priority for a given group of citizens and a service—in this case, residents of urban informal settlements asking for shared access points for clean water. It reflects stylized engagement actions and responses, and adds a PFM lens. It shows why systemic changes are needed to progress from discretionary response to accountable responsiveness.

Achieving these systemic changes, particularly for a service delivered to a historically excluded constituency, is by no means a straightforward task. In reality, many fiscal governance systems are opaque, closed to the influence of ordinary citizens—particularly marginalized groups—and tolerate (or enable) much side-stepping of meaningful accountability. In such systems, low interest in real responsiveness and accountability manifests in many ways. Requirements for broad public participation are often reduced to compliance exercises with few meaningful outcomes; fiscal and budgetary transparency is low; the systems for managing money, tracking expenditures, and reporting on expenditures relative to service delivery commitments are weak; efforts to develop these systems come to nothing, time after time; supreme audit institutions are under-funded or not independent in practice; and parliaments are beholden to party lines and unable to exercise their oversight obligations and apply sanctions. Even where audit institutions themselves can apply sanctions, there may be little room in the contextual political economy to use these powers without fear or favor.[24]

Figure 2. Moving from response to responsiveness in informal settlement water services: A fiscal governance systems perspective
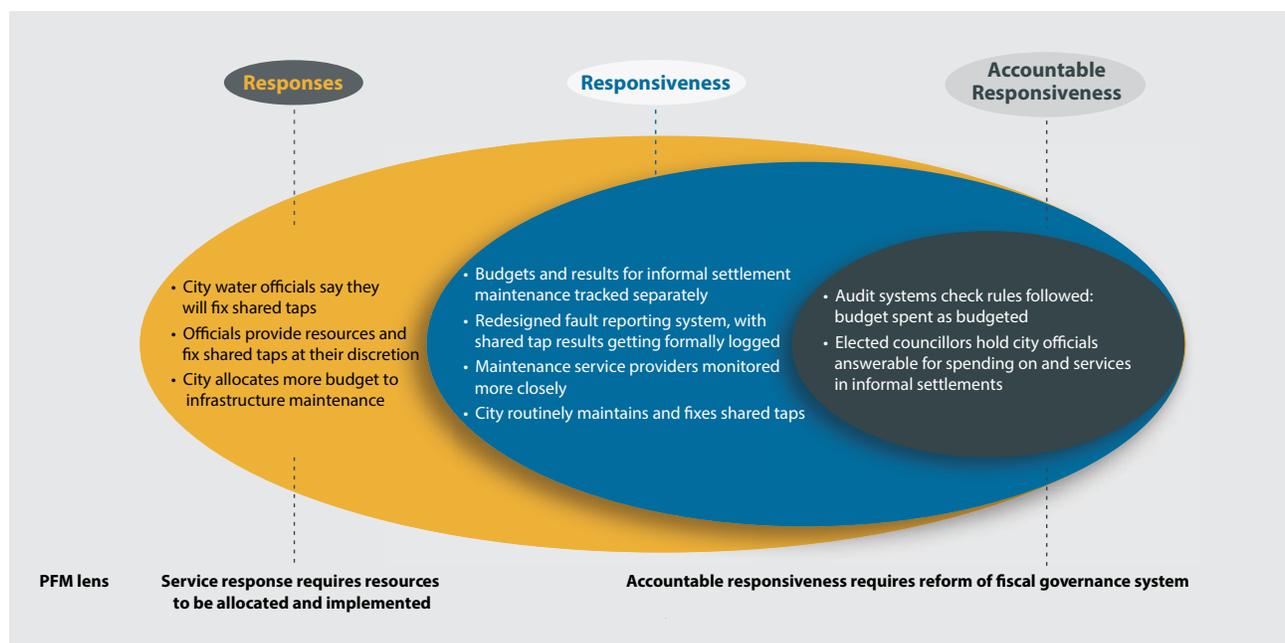
Source: Authors.

Such cases usually signal that the public resource management system itself may not be the primary culprit when responsive public actors fail to turn their genuine good intentions into responsive services. System deficiencies may manifest as technical weaknesses but are in fact symptomatic of a political economy where accountability for the use of public resources would not serve those in power. Even when formal technical reforms of the resource management system are engineered, they may still have only limited effects, turning out to be temporary and sensitive to changes in leadership and political power.

As such, public governance theory and practice have increasingly paid attention to how to build states' responsiveness and accountability to citizens. The levers to promote such accountable responsiveness do not all sit in the domain of the public resource management system. As noted in Section 2.1, changes are needed in the rule of law, power relations in society, and norms and discourses around public accountability. However, a necessary complementary approach is to ensure that the fiscal governance system itself is designed to promote openness, responsiveness, and accountability to citizens, with specific mechanisms to ensure the inclusion of marginalized groups. This is the second way in which the public resource management system is important for distinctions between response, responsiveness, and accountable responsiveness, as unpacked in the next section.

3.3 Building an accountable, responsive fiscal governance system

A public resource management system that is open and accountable to all citizens is essential to inclusive and responsive governance because it is so central to the workings of the state. As long as fiscal governance is the exclusive domain of public officials and elected office holders, responding to the needs and priorities of citizens will remain at the discretion of these actors, with no recourse for citizens to exact accountability.

An inclusive, responsive, and accountable fiscal governance system would have institutional mechanisms in each of its component parts to enable access for citizens and ensure state actors' responsiveness to citizens for resource management decisions taken. In the core PFM, accountability, and oversight components of the resource management system, this would require the following:

- A participatory and inclusive approach to budgeting, with structured, well-publicized, and inclusive opportunities for citizens to provide inputs into budget preparation processes, as well as an obligation for government to provide feedback on how information had been used.
- Adequate fiscal and budget transparency and access to additional information on request so that citizens can engage meaningfully on budget decisions and track implementation.
- Participatory approaches to public expenditure and service delivery monitoring and to external audit. There are many examples from across the world where citizens play active roles in monitoring cash releases to service delivery units, monitoring procurement processes and decisions, monitoring service delivery, and/or working with supreme audit institutions to identify high-risk contracts for auditing or confirming service delivery to standard.
- Open legislative oversight processes, fully transparent audit reports, and accessible coverage of reports and parliamentary oversight by the media. Here, too, there are examples where audit and oversight systems include appropriate mechanisms and a set of actors (including media and other civic actors) working together to realize accountability and responses to audit findings and recommendations.

Citizen engagement in transversal and sector-specific complementary systems would also be needed. Service-specific policies and delivery systems should not be designed without input from service users or accessible mechanisms for feedback on access to and quality of services. National and sectoral planning systems should also provide structured and open opportunities for citizens to articulate their needs and priorities; performance management systems should similarly ensure that the voices of those benefiting from services count in targeting and assessing the performance of individuals and institutions.

There are examples of systems in which such reforms to public resource management cycles have been institutionalized. These include constitutional shifts (as in Kenya 2010), shifts in framework legislation (e.g., South Africa's Municipal Systems Act, which requires public participation in local resource allocation decisions, and the Procurement Reforms Code of the Philippines, which opened procurement processes to citizen observers), and shifts in the formalized processes of the finance ministry (e.g., efforts by the Government of Uganda to engage citizens in budgeting and implementation monitoring processes).

Experience has shown, however, that formalizing responsive governance in the public resource management cycle may be necessary but not sufficient to ensure the cycle enables accountable responsiveness. It is beset by many issues and problems: changes may be small or amount to tokenistic concessions to placate citizens' demands for more open budgeting systems; or politicians and officials may comply with the letter but not the spirit of laws, often because of mindset and lack of skills to manage participatory processes, in addition to potential disincentives.

On the other hand, citizens often do not have the information, skills, or collective organizing capacity to participate effectively in processes intended to hold public actors meaningfully to account, and incentives are not created for public actors to develop meaningful responses. Citizens and their groups may be fragmented and make competing demands or, worse, be captured by factional and/or party-political interests, thereby undermining trust on both sides. These experiences show that meaningful accountable responsiveness requires both sophisticated and strategic demand for accountable responsiveness by citizens, and the supply of information and inclusive mechanisms to enable their participation in time to influence decisions in the PFM cycle. In this way, functioning accountable responsiveness is in effect co-created by authorities and citizens.

From this perspective meaningful accountable responsiveness will be achieved when citizens become actors in resource allocation, monitoring, audit, and oversight systems, with real collective agency to influence public resource management decisions. Bringing about such open and responsive fiscal governance systems is a long-term and collaborative effort, involving not only civic actors (especially citizens adversely impacted by poor services) but also government reformers and oversight actors. It requires not only the establishment of open and participatory processes but also attention to how capacities for engagement and the implementation of participatory mechanisms influence the incentives for meaningful participation faced by citizens and government actors.[25]

One approach to advancing accountable responsiveness sees civic efforts to improve specific services through addressing fiscal governance system bottlenecks as concrete starting points of such collaborative and systemic efforts, discussed further in Section 4. This is because such an approach encourages the development of relationships of trust and capacities for engagement on both sides. This is not the only avenue to building a responsive fiscal governance system; complementary avenues would include leveraging existing initiatives such as the Open Government Partnership, working with external actors like the international financial institutions with influence over government reform paths, or maximizing the windows of opportunity, when state reform actors initiate top-down fiscal governance reforms, to advocate for more transparency and openness.

3.4 Looking ahead: What is needed for accountable fiscal governance systems?

Looking at response, responsiveness, and accountability through a fiscal governance system lens, therefore, is primarily about ensuring that the system functions well enough to enable rather than constrain responsiveness and accountability. Detecting the technical reasons why service delivery failures occur (despite commitments), collecting evidence on shortcomings, and advocating for change is necessary to facilitate sustained delivery of public services prioritized by citizens. None of these technical 'fixes' for the public resource management system, however, are sufficient to ensure that the fiscal governance system itself is the vehicle for accountable responsiveness to citizens for all services. In fact, each instance of technical change can be seen as a one-off, bounded response to citizen efforts to engage, insufficient on its own to ensure enduring responsiveness and accountability to citizens.

A more complete understanding of the distinctions between response, responsiveness, and accountable responsiveness would include efforts to build a fiscal governance system that is routinely responsive to citizens' engagement, and in which governments are accountable for this responsiveness. Such a system requires formalized mechanisms for citizen participation across the resource cycle, government incentives, norms, and capacities to make these mechanisms count, as well as citizens who can leverage the formalized access opportunities to articulate their priorities and hold government accountable. It is only in such a fiscal governance system that responsiveness becomes less discretionary and more publicly accountable.

Such full-scale change is a tall order. Experience has shown, however, that the capability of the state and citizens to co-produce a responsive, accountable fiscal governance system, as well as their confidence and trust in the system, can start with undertaking state-citizen engagement for a specific service. This can build capacities and trust for collaboration and generate 'early wins' in service delivery improvements. This is a good starting point for civic actors, which would support government-led reform approaches and the influence of global initiatives and actors. Even so, there are dynamics of responsiveness and accountability that are outside public resource management systems—but it is unlikely that these dynamics will shift significantly without meaningful openness and inclusivity in public resource management.

4. Working towards Responsive and Accountable Fiscal Governance at the International Budget Partnership

Brendan Halloran

4.1 RRA and its relevance to IBP

IBP seeks to ensure that public budget processes contribute to more meaningful resources and services for historically marginalized groups. This involves bringing together grassroots organizations, other civil society organizations, media, and government reformers and oversight actors to advance more inclusive and responsive budget and service policies and processes. However, as discussed above, these actors engage with often opaque and exclusionary fiscal governance systems. This manifests itself in diverse contexts, from informal settlement residents in Dakar seeking to engage with state actors around sanitation to fisherfolk in Indonesia seeking state support and resources to improve their livelihoods and their coastal communities.

In seeking to support citizens and reformers to engage and shift fiscal governance systems, IBP and other organizations in the field of fiscal justice and governance have had to ask ourselves tough questions and abandon optimistic assumptions about linear pathways to change, and reconsider what it takes to move fiscal governance systems towards responsiveness and accountability, particularly as the broader global context has become more challenging.[26]

IBP has begun to better understand the fiscal governance systems in which we are engaged, but this process is ongoing and incomplete given the opacity, complexity, and contextual shifts in these systems. Our learning is still evolving, but one of the clear lessons from both IBP and broader efforts to shift governance systems towards responsiveness and accountability is that isolated approaches have limited impact.[27] Key questions remain: What kinds of actors and coalitions, with what capacities and relationships, are best suited to advance systemic reform and accountability? What kinds of strategic approaches can advance meaningful and sustainable systems change over time? What kinds of incremental changes are most likely to add up to be 'greater than the sum of their parts' in terms of more systemic outcomes? In 2018, IBP launched a new program—SPARK—to explore the answers to these questions.

In our efforts on the ground in SPARK and other programs, IBP and our partners seek to engage with a diversity of actors, particularly those in government responsible for making decisions, shaping processes, and implementing policies and services. Making sense of the reactions of these actors to the engagement of civil society is an ongoing challenge. We must interpret whether seemingly promising responses—for example, a commitment to open up a process or address a service delivery problem—can be sustained and built upon as responsiveness or may have reflected a particular moment and time-bound set of incentives. Similarly, when we work to advance reforms and practices to ensure more transparency, public participation, and oversight, do they contribute more specifically to more government responsiveness to citizens' priorities and needs, particularly those from marginalized communities?

The RRA framework offers a lens for actors and coalitions seeking to understand and strengthen fiscal governance to distinguish between positive but potentially isolated government actions and those formal (e.g., policies and resources) and informal (e.g., power, incentives, and relationships) shifts that are essential for longer-term systemic change. It also suggests what elements of the public resource management system that civic actors and other

reformers must engage to contribute to meaningful incremental progress towards responsiveness and accountability, as Fölscher discusses in the previous section. The RRA framework can contribute to IBP's ongoing strategic learning as we seek to understand and shift the fiscal governance systems in which we and our partners are embedded. In particular, it can support ongoing reflection by IBP and partners on questions such as the following:

- What actions are we seeing from government actors and processes in response to our engagement?
- What enabling (or constraining) factors does this suggest are shaping government (in)action? What does this tell us about our approaches going forward? How should we balance efforts to influence individual actions vis-à-vis investing in more systemic changes in fiscal governance responsiveness, accountability, and policy reform dynamics?
- Given what we know about the fiscal governance systems in which we are working, what are we learning about how the reforms we are promoting (for example, budget transparency or public participation) contribute to responsiveness and accountability?
- How can our efforts to strengthen accountability be leveraged to contribute to government responsiveness, particularly to historically excluded groups?

In particular, it is important to understand why shifts towards more responsiveness and accountability have happened or not. The RRA framework encourages such reflections and can support sense-making around how to interpret what we are seeing (or not) on the ground. Drawing on these questions at periodic moments of reflection can help IBP and partners explore progress and change in more diverse programs, contexts, and fiscal governance systems. In the next section, the RRA perspective is applied to two cases of IBP-supported work in India and Nigeria, to demonstrate the kinds of insights it can generate on changes we have observed and their implications for change strategies.

4.2 Cases of IBP's work through the RRA lens

4.2.1 Rural employment program in India
In an earlier example from India, IBP supported Samarthan, a CSO based in Madhya Pradesh, to work to ensure that resources from a national rural employment program (National Rural Employment Guarantee Act—NREGA—in place since 2005) would benefit rural workers in the state.[28] The NREGA program is subject to politicization and corruption involving local elites, political actors, and its own bureaucracy and is thus not fully responsive to its intended beneficiaries. The accountability ecosystem related to NREGA includes actors and processes that stretch from the village up to the national level and include a range of formal and less formal accountability actors and processes. Given the multi-dimensional pressures and constraints on NREGA implementation, Samarthan believed that only through strengthening accountability could responsiveness—and meaningful benefits—to marginalized groups be ensured.

The NREGA program is mandated to include a state-led (but formally autonomous) social audit function. This existed in Madhya Pradesh, with social audits being undertaken of NREGA projects and funds at the local level, but generally this mechanism was insufficient for meaningful oversight of the program.[29] According to a case study of Samarthan (Halloran 2017a: 10):

"Problems are often corrected by the social audit process and actors guilty of wrongdoing must account for their actions. However, in relatively few of these cases were the perpetrators meaningfully punished. While the root causes of these problems—a lack of meaningful accountability driven by deep power inequalities at the local level—have been exposed, by no means has the social audit process dealt with those causes. Generally, the fixes have only treated the symptoms."

In other words, social audits, even when undertaken rigorously, were still only generating one-off responses from NREGA actors. Underlying accountability was still weak, undermining more consistent and systemic responsiveness. To address these shortcomings, Samarthan worked closely to strengthen social audits and the social auditing mechanism. Going beyond that, Samarthan worked to strengthen the accountability around the NREGA program, linking organized rural workers, media, local councils, local CSOs, and the social audit monitoring mechanism.

Samarthan brokered engagement between the Auditor General and the social audit agency, incorporating the NREGA social audits into the formal financial audit system, with social audits randomly selected for follow-up financial audits. The involvement of formal oversight actors was not a silver bullet in this case, but it was another strand being woven together alongside the roles and influence of other actors to incrementally strengthen the accountability ecosystem to ensure more responsiveness in the NREGA program.

Samarthan has also been cognizant of the need to engage with media and has helped local and district-level media cover social audit processes more effectively, leading to widespread dissemination of findings that have contributed to responses from authorities. Over time, work with media may help to raise broader awareness of rights and responsibilities and may shift norms and expectations with respect to responsiveness and accountability.

The final, but perhaps more critical, set of actors in this NREGA accountability ecosystem are those people who depend on the program for their livelihoods, but who find themselves in a precarious position vis-à-vis local elites, NREGA bureaucrats, and political actors. Recognizing this reality, Samarthan worked from the beginning to build a membership-based NREGA workers' union to bring together the collective voices of laborers that would be otherwise isolated and fragmented. The NREGA labor union is federated in order to engage directly in communities but also at higher levels of government. It is active in mobilization and advocacy and has also helped members run for—and win—election to local *panchayats*, thus bringing the interests of workers into the formal governance system to enhance responsiveness. The union does not guarantee effective bargaining power in the face of deeply entrenched power asymmetries; however, it does represent a powerful expression of collective engagement by NREGA workers that is a necessary complement to the efforts by Samarthan and other CSOs, as well as the Auditor General and the media, in the struggle for a more accountably responsive NREGA program.

The critical reflection by Samarthan about the failure of positive responses triggered by social audits to evolve into more consistent responsiveness contributed to shaping a more robust approach to strengthening the accountability ecosystem around the NREGA program. Samarthan is still a single organization (albeit with extensive partnerships and networks) working in a challenging context to realize the potential of a transformative social program whose responsiveness is undermined by the structural weaknesses in accountability. The RRA perspective encourages exploration of how to connect ongoing citizen social audits to broader accountability-strengthening efforts, thus promoting more promising shifts towards accountable responsiveness.

4.2.2 Gender equity in Nigerian agriculture

Through the SPARK program, IBP began a partnership with SWOFON, a large membership-based federation of women smallholder farmers in Nigeria. The SPARK strategy with SWOFON focused on leveraging the influence of the federation's significant membership to shift government's priorities for agriculture to better address the needs of women smallholder farmers. Generally, agricultural investment and support in Nigeria was insufficient, and the few available resources targeted men.

SWOFON had been advocating for women smallholder farmers for a number of years already, but IBP strengthened the group's capacities to generate evidence and produce stronger analysis to back their demands. SWOFON employed a variety of advocacy tactics from Charters of Demands at the state and national level to a 'Drop the Hoe' national event highlighting the inadequacy of the equipment used by women smallholder farmers. IBP and

SWOFON engaged with a diversity of traditional and social media platforms and channels to amplify their messages. SWOFON's evidence-based advocacy generated positive gains, generating numerous commitments from the diverse elected and appointed officials they targeted at the national level and in five focus states.

SWOFON's ability to generate evidence and analysis seems to have played a role in being granted greater access to decision-making spaces, including state and national fora to inform the budget process, with state actors commenting on the credibility of SWOFON's proposals. The opening of meaningful channels of participation is one important element of government responsiveness. However, it was unclear whether access and engagement in these spaces led to greater responsiveness in practice, as budgets for agriculture increased at the national level, but decreased in the five focus states.

The government adopted a National Gender Policy on Agriculture, committing to allocating 35 percent of the agriculture budget to women, which suggests a high degree of responsiveness in formal policy. SWOFON was invited to the national committee to support implementation of this policy. However, in practice, particularly at the state level, agricultural budgets for women remained far short of the 35 percent target, despite numerous state policy commitments for improved agricultural services for women. Thus, the responsiveness meant to be enshrined in the gender policy did not translate into budgets.

SWOFON members themselves have noted that government actors generally responded positively and made commitments in response to SWOFON's engagements, but follow-up was uneven. At the state level, SWOFON's engagement did contribute to a variety of direct responses from government in terms of the provision of agricultural inputs, ranging from access to subsidized credit to seeds and fertilizer to farming equipment. However, these clearly fall into the category of discretionary responses and may even represent efforts to use state patronage to win political influence with SWOFON's membership.

Thus, after the initial efforts of IBP and SWOFON, analysis suggested that there were positive responses but they fell well short of the commitments made by the government actors and the formal policies adopted. There were some small indications of responsiveness, including relatively consistent access by SWOFON to fiscal governance spaces and formal policy commitments to gender-inclusive agriculture. However, these formal shifts often didn't translate into budgets, much less consistent service provision. In fact, agriculture budgets decreased in the states in which SWOFON was most active, painting a muddy picture of the responsiveness of state-level authorities to the priorities of women smallholder farmers.

The gaps between response and responsiveness prompted further analysis of the fiscal governance system for agriculture. This pointed to a continuing failure of government to sufficiently prioritize gender-equitable agriculture with sufficient public resources, as well as to underlying challenges in the fiscal governance system. In particular, IBP and SWOFON's evolving strategy for equitable and accountable agricultural budgets and resources is now focusing much more on gaps between policy, allocation, and execution, including significant weaknesses in procurement, as well as a stronger emphasis on accountability through more targeted audits. A key agricultural program implementing unit at state and local levels was also identified as a target for more direct and consistent engagement. While the strategy will continue to seek government responsiveness in greater budget allocations, there will also be a focus on ensuring those resources in the budget are more consistently used to fund services for women smallholder farmers so that constant advocacy campaigning isn't required to see tangible gains.

In addition, the strategy going forward will continue to strengthen SWOFON's strategic capacities and partnerships, broadening a coalition for agricultural reform that can engage with the diverse challenges and gaps that have been identified, including further strengthening the bargaining power of women smallholder farmers.

Overall, after a grassroots-led advocacy campaign on more equitable agricultural budgets and services, IBP and SWOFON experienced mixed responses, only very modest gains in responsiveness, and continuing gaps in accountability. After reflection and deeper analysis of the fiscal governance system for agriculture, an updated strategy more explicitly targets underlying bottlenecks to responsiveness and accountability, both related to technical challenges and the broader political economy of support to agriculture.

The India and Nigeria cases reinforce the usefulness of the RRA perspective to efforts to ensure public resources translate into improved services for marginalized groups. In both cases, citizen evidence and engagement through social audits and advocacy campaigns were generating responses from government actors. However, in neither case was it immediately clear how to go beyond those responses and progress towards longer-term goals of more accountable responsiveness. Framing questions of whether response is moving towards responsiveness, how to move more consistently in that direction, and how to bolster accountability that complements efforts to secure responsiveness were part of reflections to deepen the strategic approaches of civic actors and coalitions in both contexts.

4.3 Strategic implications of RRA—working towards accountable responsiveness

IBP has been seeking to promote responsiveness and accountability in fiscal governance systems for 25 years, leveraging multiple entry points and approaches—from supporting CSOs to undertake budget analysis and advocacy to engaging with Ministries of Finance to inform budget practices and reforms. Many lessons have been learned along the way and these shaped newer approaches, such as the SPARK program, with more explicit engagement with grassroots organizations and coalitions as the focus of accountability efforts. The introduction of the RRA framework encouraged further strategic reflection about what it takes to shift fiscal governance systems towards responsiveness and accountability. The four strategic elements that have emerged are as follows:

1. **Civic mobilization.** Coalitions that draw together diverse civic actors, especially strong and representative citizen organizations and movements, are necessary to move the state towards responsiveness and accountability. Principally, strong and strategically informed grassroots mobilization is needed to generate the power to shift the incentives of government actors, both to directly act in ways that respond to citizen priorities and to reform institutions to be more responsive and accountable. This requires collaboration with other actors, such as more technically sophisticated CSOs and government actors interested in advancing reform and accountability.[30] It also requires a range of strategic capacities, from citizen organizing to strategic adaptation to understanding fiscal governance systems and reform processes.

2. **Meaningful and inclusive participation.** Collective citizen action faces many barriers and cannot be sustained indefinitely; thus, spaces and channels for citizens to engage government are necessary. These may be more informal (created by civic actors themselves or government actors reaching out directly), more formal and institutionalized by the state, or more likely, a combination of both. In any case, spaces for engagement need to be explicitly designed for inclusiveness, meaningful participation, and to influence government decisions and actions. Furthermore, relevant government information needs to be available so that participation, deliberation, and decision-making can be evidence-based.

3. **Accountability ecosystem.** Meaningful accountability that can reinforce responsiveness must draw on multiple aligned and mutually reinforcing actors and efforts, both from state oversight actors and civic efforts. An ecosystem of accountability must be both strengthened and oriented towards creating the enabling environment for responsiveness to historically excluded groups. This entails more general institutional responsiveness

and oversight for public resources and services and more support specifically for citizen accountability priorities and demands.

4. **Effective PFM systems.** As Section 3 highlighted, even when government motivations, citizen mobilization, or effective participatory channels produce decisions that are responsive, these can be undermined by diverse PFM bottlenecks. Significant responses, like important changes to policy, face constraints in effective implementation that must be addressed if the impacts are to be experienced by citizens. Effective, responsive, and accountable PFM systems are an important, if incomplete, element of fiscal governance systems that meaningfully address the needs of citizens, particularly from marginalized groups.

IBP has worked within and to a lesser extent across these four dimensions for a number of years, and thus we know that progress in these areas is challenging. However, we have generated important evidence and lessons related to all four of these areas,[31] and more insights exist in the broader field[32,33] that suggest how to make progress within each of these domains. The above cases and IBP efforts like SPARK suggest that we need more learning about how to link efforts across these multiple strategic elements. Ongoing reflection around RRA can help IBP and its partners understand how incremental shifts within and across these dimensions can most effectively contribute to more coherent and sustainable advances in accountable responsiveness.

Reflections on responsiveness and accountability in IBP have led to insights around concrete areas of our efforts with local partners to strengthen fiscal governance systems.

- Like the work in Nigeria, the SPARK program going forward will seek to further advance meaningful, if incremental, shifts in fiscal governance systems, both formal policies and processes and informal power dynamics, relationships, and norms towards inclusiveness, responsiveness, and accountability.

- In IBP's international efforts, particularly around the Open Budget Survey (OBS), we recognize that although the OBS's global influence has significantly contributed to improved budget transparency, the contribution to responsive budgets is less clear. Thus, IBP and our partners have moved towards leveraging the OBS not just to advocate for a specific set of recommendations but as a catalyst for informing and convening diverse government and civil society stakeholders to work towards openness that enables responsiveness to more targeted civic priorities.

- The RRA framework reinforces the need for IBP's work on public audits and other oversight efforts to strike the right balance between strengthening accountability in its own right and linking it to responsiveness to tangible citizen priorities. This includes encouraging auditors to further strengthen and institutionalize engagement with citizen groups (particularly from marginalized communities) and CSOs across the audit cycle, ensuring oversight connects to citizen priorities, linking accountability to responsiveness more directly.

- IBP's research and other engagements have revealed that there are diverse challenges and bottlenecks in the fiscal governance system that prevent public resources from targeting and reaching excluded groups and communities. These include inequitable budget policies, skewed allocations, diverse implementation blockages, and ineffective oversight—often a combination of these, as discussed in the previous section. Leveraging more sophisticated understanding and analysis has been most effective when we have connected tangible responsiveness gaps—particularly in services or resources to excluded groups—to specific weaknesses in the fiscal governance system.

In conclusion, the RRA framework aligns well with IBP's long-standing interest in shaping more responsive and accountable fiscal governance systems to enable more equitable budgets, services, and impact. Reflecting on response, responsiveness, and accountability can offer a clearer focus for exploring how incremental progress

can contribute most effectively to this long-term goal. Particularly for ambitious and multi-dimensional change approaches like SPARK, RRA offers a way to make sense of reactions from individual actors, as well as encouraging reflection on broader shifts in a particular fiscal governance system around a priority service delivery area and constituency group. However, there are opportunities to leverage the RRA framework for strategic sense-making across a diversity of programs. Bringing together the strategic implications of RRA with the reflection and sense-making it encourages can sharpen IBP's efforts to contribute to more responsive and accountable fiscal governance systems over time.

5. Conclusion and Practical Application

The preceding discussion of the RRA framework suggests both strategic and practical considerations for actors and efforts seeking to promote and strengthen accountable responsiveness from government actors, policies, and/or services. As discussed in the overview of the RRA framework, monitoring for accountable responsiveness entails attention to actions of and influences on key government stakeholders. The discussion of RRA from a fiscal governance perspective underscores the importance of looking at the underlying fiscal policies and systems that enable and/or constrain decision-makers and service providers' ability and incentive to be responsive and accountable. Thus, pro-change actors can use the RRA framework to reflect on what they are seeing from government actors and systems, why they are seeing (or not) the kinds of responses and responsiveness that is manifesting itself, and what might be the entry points for shifts towards more accountable responsiveness over the long term.

5.1 Tracking, assessing, and reflecting on response, responsiveness, and accountable responsiveness

As noted in the initial discussion of the RRA framework, interpreting response or responsiveness requires monitoring the actions of key stakeholders, shifts in key spaces and mechanisms, and broader policy or institutional shifts. As discussed throughout the paper, responsiveness—and particularly accountable responsiveness—is the product of multiple actors, spaces, and mechanisms in a defined governance system. Discussion of budgets and services highlights the complexity of responsiveness and accountability in fiscal governance systems in particular.

Some actors and spaces are critical because of their relevance to decision-making, implementation, and oversight. Pro-reform actors need to monitor the specific actions and shifts over time in order to understand whether individual responses (including access by citizen constituencies to relevant spaces) are being sustained as responsiveness. It is also important to monitor underlying shifts in capacities, power dynamics/incentives, mindsets, and opportunities that help an understanding of why individual or collective actors are acting in ways that would suggest responsiveness and, if not, what the constraints on their actions might be.

In general, the RRA framework suggests the need for a systemic perspective on change efforts, looking at visible actors, actions, policies, and implementation but also understanding underlying governance systems (including power dynamics) that enable and/or constrain responsiveness and accountability. With respect to public resources and services, the RRA perspective suggests a need to understand the fiscal governance systems required for public resources to be used effectively and accountably to deliver responsive services to constituents. Numerous PFM or other fiscal bottlenecks can undermine the response and responsiveness of decision-makers and service providers, suggesting the need for assessment approaches that unpack the 'black boxes' in the fiscal governance system. One example would be the need to understand deviations from approved budgets in order to know whether allocated funds are being used as intended, aiding understanding of where to focus engagement, oversight, and reform efforts. Thus, in addition to monitoring more visible aspects of the fiscal governance system, such as government actions, policy change, and 'end of pipe' service delivery, pro-responsiveness actors must seek out potential bottlenecks deeper in the fiscal governance system.

This aligns well with the evolution of monitoring, evaluation, and learning (MEL) tools and approaches over the past decade. MEL practitioners are increasingly exploring 'real time' monitoring of incremental changes (not just activities and outputs but actions of key stakeholders, for example). Furthermore, evaluation practice has more

seriously taken on a systems and complexity perspective, thus focusing on combinations of methodologies that help understand what is happening, why and how in complex systems, like those of fiscal governance. Finally, reflection and sense-making have become essential organizational practices, exploring both tangible progress (e.g., positive responses from government actors or incremental advances in policy reform) and less tangible shifts in power, incentives, and/or relationships that may suggest a deepening of responsiveness. Furthermore, periodic reflection on the wider systems in which change efforts are embedded allows for a 'helicopter view'[34] of whether the defined system that is being targeted is shifting incrementally towards responsiveness and accountability.

Furthermore, the practice of political economy analysis (PEA) has continued to evolve over the past decade and now offers a set of 'everyday PEA' for regular sense-making of the kinds of incentives and power dynamics inherent to understanding responsiveness and accountability that can be integrated into the kinds of MEL tools and approaches described above. However, many organizations (including IBP) are still developing and refining their MEL and PEA tools and approaches. MEL practices and PEA can still be quite general, failing to align with or contribute to more-nuanced change strategies. RRA can help focus and ground MEL and PEA efforts to understand and assess shifts (and contributions by diverse actors and factors) towards responsiveness that can inform tactical and strategic adaptation by local actors.

5.2 Strategic implications of RRA

A clear strategic implication of the RRA perspective is the need to approach accountable responsiveness from a systemic perspective. Diverse and interrelated actors, policies, spaces, and mechanisms are involved in achieving accountable responsiveness, even in relatively bounded and local contexts. For example, even in relatively decentralized political systems or service delivery sectors, public resources are often collected centrally and then distributed, leading to potential bottlenecks or deviations at higher levels of governance, as well as at the 'front lines.' Some services might have a combination of locally and nationally controlled provision. Even for responsiveness from local actors, pro-accountability actors may need to connect to national-level allies and oversight actors to promote incentives for responsiveness.

Understanding a system, however, is far different from changing it.[35] Ultimately, accountable responsiveness will come from multiple, incremental actions rather than any one central effort. As noted, analytical and MEL tools in the governance space have evolved significantly over the past decade and now provide reformers and practitioners with a good basis for assessing incremental change in relatively more-complex systems, such as those relevant to achieving accountable responsiveness. Theory of Change (ToC) practice has evolved over the past years and offers a way to think about what it takes to advance systems change for accountable responsiveness more broadly, acknowledging the various structural and other constraints that present themselves. Broader ToCs for strengthening accountable responsiveness in a given context or for particular service and constituency can inform collective alignment and learning while providing the framework for individual organizational strategies.[36]

Similarly, there are a number of strategic frameworks that point towards more promising approaches to advancing accountable responsiveness. 'Strategic social accountability,' 'vertical integration,' 'sandwich strategy,' 'accountability ecosystems,' and IBP's SPARK program are some of the approaches to which the authors of this paper have contributed that seek a more systemic approach to accountable responsiveness. Generally, these suggest that isolated, exclusively technical or tool-led and/or short-term project-based approaches are unlikely to make meaningful gains towards accountable responsiveness. Longer-term, multi-actor, multi-level, politically informed and systemic approaches could make more sustained and meaningful—if still incremental—progress, with the RRA framework potentially providing input to more strategically oriented monitoring, reflection, and assessment.

Overall, pro-reform strategists and governance practitioners have a set of analytical, MEL, and strategy tools and practices well-suited to monitoring, assessing, and reflecting on the kinds of changes in actors, spaces, mechanisms, and systems that could constitute accountable responsiveness around a particular issue, geography, or institution, sector, or program. In particular, those approaches aligned with the needs of adaptive strategies and programming can incorporate an RRA perspective to provide relevant evidence and insights to strategists and practitioners on the front lines of reform and accountability efforts.

Notes

1   'Fiscal governance' refers to "the politics, institutions, policies, and processes that govern the use of public funds and how they are utilized and implemented accountably to provide services" (International Budget Partnership 2021, 1).

2   In particular, Lodenstein et al.'s (2016) realist review of cases of collective action and advocacy in the health sector identified key mechanisms of provider responsiveness, including usefully disaggregating this into 'receptivity,' 'responsiveness,' and 'relations.'

3   This section was informed by discussions with Brendan Halloran and Rosie McGee in the context of the International Budget Partnership's Learning with SPARK program. An earlier version was prepared in 2020 as a policy brief for IBP.

4   For literature reviews on government responsiveness, see Speer (2012) and Grossman and Slough (2022), among others. Much of what is called 'social accountability' focuses more on an open-ended understanding of responsiveness than on the conventional dimensions of accountability, such as answerability, sanctions, and redress of grievances (Aston 2020; Fox 2022).

5   For further discussion of the many ways in which accountability is understood, see Fox (2022). Some influential field experiments that claim to measure whether citizen voice leads to government accountability use 'slippery indicators' that actually have little to do with responsiveness (Fischer-Mackey and Fox 2022). In addition, notable studies of community monitoring, community policing, and voter education have concluded that those failed to deliver—when in practice those experiments failed to deliver the promised interventions in the first place. These two measurement problems make it difficult to interpret null results of interventions.

6   For contemporary African perspectives on responsible leadership of customary authorities associated with the concept of Ubuntu, see the Keywords blog by Msoro and Ngulube (2021). On the long medieval tradition of royal advisors who advise monarchs to preempt possible dissent and threats to their rule by listening to their subjects, see Chayes (2015).

7   See, for example, Schaaf, Topp, and Ngulube (2017).

8   The academic literature on clientelism is often narrowly focused just on one-off vote-buying during election campaigns (perhaps because that is easier to measure). For analysis of how clientelism can affect public sector resource distribution more broadly, see Fox (2012).

9   Pathways of citizen voice–government response may reach forks in the road, and which path an advocacy process takes could depend on the nature of the campaign, the actions of potential sympathizers in the government—and the actions of their opponents. After all, in contrast to the many optimistic theory-of-change diagrams that populate our field, the pathways of advocacy campaigns do not necessarily follow straight lines. They can involve the back-and-forth involved in strategic interaction—as in games of go or chess—or the metaphor of sailboats vs. trains, as suggested by Kleinfeld (2015). Strategic interaction also informs the 'sandwich strategy' framework. See https://accountabilityresearch.org/sandwich-strategy-research/ and Fox, Robinson, and Hossain (2023).

10   If frontline rights defenders participate in the definition of the indicators of government responsiveness that need to be monitored, then everyday data collection is more likely to make sense. Thanks to Cathy Shutt for suggesting explicit attention to this point.

11   'Name and shame' sums up a classic, widely used accountability strategy, which is to identify, stigmatize, and shun perceived transgressors. The CSO Accountability Lab flipped this script and brought an inverted alternative version of the phrase to the accountability field, with their emphasis on 'naming and faming' officials 'doing the right thing.' See Glencorse and Parajuli (2015) and Fox (2022).

12   Thanks to Walter Flores for sharing this observation.

13   See https://accountabilityresearch.org/sandwich-strategy-research/ and Fox, Robinson, and Hossain (2023).

14   For further discussion of accountability concepts, see Fox (2022). For blogs on diverse understandings of accountability ideas in different cultures and languages, see: https://accountabilityresearch.org/accountability-keywords/.

15   See Fox (2007, 28–29) and Goetz and Jenkins (2005, 12).

16   These illustrative examples reflect a Mexican peasant movement experience with monitoring and advocacy to improve a federal program that provides subsidized fertilizer to smallholders in the state of Guerrero. Organized smallholder constituencies successfully advocated for broader coverage and reduced leakage, though policy-makers improved delivery but did not take up their proposals for policy reforms or independent oversight (Fox and García Jiménez 2023; García Jiménez 2023). The result was more chemical fertilizer for rainfed smallholders—increasingly delivered in time for the planting seasons—but only chemical fertilizers, and no institutional answerability.

17   See Pande and Hossain (2022).

18   This is the distinction between the 'long and short routes' to accountability, made famous by the 2004 *World Development Report* (World Bank 2003). While this report emphasized the 'short route' of citizen voice vs. the 'long route' via politics, a later World Bank research report found that the short route is unlikely to work if the long route is broken (World Bank 2016).

19   For an example of a monitoring method for comparing degrees of governmental responsiveness to health rights advocacy campaigns across districts, see the "heat map" described in Bailey and Mujune (2021) and the comparison of Guatemala municipalities in Hernández et al. (2019).

20   This aligns with broader calls to go beyond a narrow understanding of PFM; see, for example, Miller, Hart, and Hadley (2021).

21   Annual budget cycles appropriate resources for a single fiscal year but may do so with multi-year planning horizons. In many countries, some public resources are appropriated in standing legislation, and in a few countries some resources may be appropriated for use over more than one year.

22   For example, governments may consistently overestimate revenue and, when these resources fail to materialize, assign those resources available with more discretion than is implied by budget allocations. See de Renzio and Cho (2020).

23   Cash-rationing systems that match spending to realized cash from revenue and borrowing is often the reason why budget allocations are not released as approved in law to spending institutions. Cash-rationing systems may be needed because of optimistic revenue projections and in-year budgeting that allow governments to avoid tough choices transparently in budgets and/or because governments in power are not willing to make the hard choices to fit spending to fiscal space upfront in the budget they announce. Countries can address these issues by strengthening fiscal forecasting and policy systems and instituting proper and transparent cash management. Discussions of these issues can be found here.

24   See International Budget Partnership/Intosai Development Initiative (2020).

25   See Halloran and Khan (2019).

26   See Rudiger (2018). For a broader view on transparency, participation, and governance, see Mills (2021).

27   For an early dialogue highlighting this lesson, see Fox and Halloran (2017).

28   For the full case study, see Halloran (2017a).

29   For more discussion of formal and less formal oversight of NREGA, including the Madhya Pradesh case, see Halloran (2022).

30   See Bellows (2020).

31   A partial set of learning resources includes: "You cannot go it alone"—case study synthesis; "Meaningful Openness"—internal OBI discussion note; "Strengthening Audit Accountability Ecosystem"—AAI synthesis note; "SPARK learning to practice note," case studies and webinar synthesis blog; "Response, Responsiveness and Accountability and PFM," Learning with SPARK note, and SPARK learning notes.

32   For example, on meaningful and inclusive participation, see Gaventa and Barrett (2010, 1–72), Cornwall and Coelho (2007), and Malena (2009).

33   For overall strategies to shift accountability, see Fox and Halloran (2017).

34   A practical approach to assessing systems change; see, for example, Posthumus, Kessler, Miehlbradt, and Shah (2020).

35   For example, see Halloran (2017b) for further discussion.

36   For more information, see Halloran, Florez, Jarahsadeh, Khan, and Rasul (2020).

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