

## **Roundtable 2: Mutual Accountability**

### **Mutual Accountability Concept**

- Mutual accountability should be carried out in two levels: the international –that connects donors and partner countries– and the national –that associates governments, parliaments, and other government instances with citizens–.
- It is convenient make the mutual accountability concept more precise and wide, and even if the new definition will not satisfy all criteria and positions, it is important to note that the concept of “accountability” is not limited to “responsibility” but must include reporting on activities and results.
- A more precise definition will clarify not only what is, but also why it is important and which are the implications for all partners, specially donors, governments and civil society. This effort is pertinent, since mutual accountability often is linked with pure technical issues and it deep political content is skipped.
- Lack of political content in the mutual accountability concept in noted in, but limited to, the civil society omission in the Paris Declaration, especially in its active development partner role. Finally, it is important to define in the more precise way how it is monitored and evaluated.

### **Relationship among Agents in the Mutual Accountability Arena**

- A change of approach should be considered for the relationship between donors and receivers from a vertical to a horizontal link and towards establishing agreements on how to execute the cooperation and cause impact.
- Promotion for the creation of a forum for controversies solution is suggested, which should work based on a mutual accountability framework of all partners.
- Balance in the mutual accountability distribution among donors, governments and civil society, is a key factor.
- It should be recognized that donors, government agencies and civil society have different levels of commitment on mutual accountability.
- Civil Society is not mentioned in the Paris Declaration, but should be included as a development agent, taking in account its experience in programs and projects execution, on monitoring and evaluation, and accountability and management based on results. Civil society inclusion as an active agent among the international cooperation community architecture, should recognize its diversity, and based on it, determine which the responsibility degree which corresponds.

### **Measurement of the Principle of Mutual Accountability**

- Mutual accountability monitoring and assessment should entail the definition of clear and objective commitments and action plans. In this context, result-oriented agreements play an important role.

- An additional issue is the necessity to measure the effects of south-south cooperation.
- The indicator associated with mutual accountability may turn to be insufficient if we consider a definition wider than that included in the Paris Declaration. The purpose of that indicator is essentially to measure the results of applying the Declaration but not necessarily the mutual accountability principle, the results and the degree of efficiency achieved.
- Results should be measured to assess advances in mutual accountability, include the wider reach of the new definition. To assess advances in results reporting, the analysis should go beyond the financial aspects, reaching the impact of aid and the new balance on accountability.
- The access to and quality of the information related to the aid is key for the Governments to properly exercise their responsibilities and for the monitoring & evaluation processes to be carried out. Governments and donors should be open to provide the information necessary to perform the monitoring & evaluation.