 Accountability is a perpetual struggle when power is delegated by the many to the few in the interests of governability. To these perennial problems, globalisation and political liberalisation have added new ones. Powerful non-state actors capable of influencing the lives of ordinary people have multiplied, often act with impunity across borders and can evade the reach of conventional state-based accountability systems. (Goetz and Jenkins 2004: 1)

The idea that accountability is central to ensuring that political and market institutions respond to the needs of the poor has acquired the status of a 'given' in mainstream development orthodoxy. However, the popularity of the term in contemporary development debates, devoid of an analysis of the power relations that it assumes, will do little to help us understand the ways in which institutional and market failure and abuses of power impact upon the lives of the poor. Though it has some potential to identify and challenge the circuits of power that maintain and validate social exclusion and inequity, the way accountability is currently understood and promoted in development debates is as likely to reinforce hierarchy and marginalisation and miss important opportunities to generate change. Politicising the term, on the other hand, provides for a more fundamental set of conversations about power in development, for whom it is exercised, how and with what consequences. Such a shift brings to our attention how the webs of accountability that flow between dispersed and disaggregated decision makers and decision takers graft on to the changing relations between state, market and society. It allows us to ask:

- **what** is accountability for? (what broader political ends does it serve);
- **who** is it for? (who benefits, who articulates those claims, who bears rights to accountability);
• how is it practised? (through what means and processes);
• where is it practised? (in which sites and across what levels of political decision making).

Each of these questions is intimately connected to the others and implies a different set of strategies and claim making, as the discussion below reveals. At the same time, each allows us to explore different and volatile dimensions of the accountability debate. Goetz and Jenkins (2004: 4) argue, for example, that it is the dimension of the debate around 'for what' the powerful are being held to account that is being most dramatically reinvented, as expectations proliferate about the functions of governance and the standards by which performance of these obligations should be judged. As we see in the section of the book on corporate accountability, this is as true of corporate actors (amid claims about their broader responsibilities to society) as it is of the state. Impact upon a community's human development, rather than compliance with narrowly defined financial and technical rules, is increasingly relevant as a standard of accountability for judging the private sector. Posing these critical questions provides a starting point for reclaiming the transformative potential of ideas about accountability to change structures and relations of power, and not merely to consolidate the power of the already powerful through better systems of reporting and auditing that validate their actions and omissions.

The argument developed in this chapter is, first, that the ability to demand and exercise accountability implies power. The right to demand and the capacity and willingness to respond to calls for accountability assume relations of power. This seemingly obvious observation is at odds with much of the contemporary debate, which seeks to render accountability claims manageable by reducing them to improved systems of management and auditing. Second, these power relations are in a state of flux, reflecting the contested basis of relations between the state, civil society and market actors. These relations both create and restrict the possibilities of new forms of accountability by generating novel dynamics of power through material change and changes in the organisation of political authority.

Beyond these material and political shifts, at a discursive level we find that exercises of power are justified and advanced by prevailing constructions of accountability and the entitlements they presume. These narratives, which are the product of a particular set of historical and material circumstances, validate some forms of power and delegitimise others. The interaction between political action, material change and discursive practices is what helps us to understand the distinct expressions of
accountability politics explored in this book – in diverse settings and issue arenas, and as they are applied to different actors. These interactions also provide the basis for understanding the place of accountability in broader constructions of citizenship and discourses around rights, who gets to define these, and the implications of this for the poor. Challenging prevailing conceptions of accountability means engaging with change at the material, organisational and discursive levels that define the possibilities of alternative accountabilities.

Conceptualising accountability

In so far as an enquiry into the practice of accountability in development is an enquiry into how to control the exercise of power, we can view contemporary debates as a continuation of concerns that have driven political philosophy for several hundred years. Beginning with the ancient philosophers, political thinkers have been concerned to prevent abuses by restraining power within established rules. In contemporary usage, the notion of accountability continues to express this concern, attempting to apply checks, oversight and institutional constraints on the exercise of power. It implies both a measure of answerability (providing an account of actions undertaken) and enforceability (punishment or sanctions for poor or illegal performance) (Schedler et al. 1999). In its broadest sense, then, accountability is about the construction of a grammar of conduct and performance and the standards used to assess them (Day and Klein 1987).

During the last decade, the language of accountability has gained increasing prominence in development debates (Newell and Bellour 2002). Appropriated by a myriad of international donor and academic discourses, accountability has become a malleable and often nebulous concept, with connotations that change with the context and agenda. The widespread use of the term means that ‘its field of application is as broad as its potential for consensus’ (Schedler 1999: 13). It represents, nevertheless, ‘an under-explored concept whose meaning remains evasive, whose boundaries are fuzzy and whose internal structure is confusing’ (ibid.). For Brinkerhoff, the worrying implication of the lack of conceptual and analytical clarity is that ‘Accountability risks becoming another buzzword in a long line of ineffectual quick fixes’ (2004: 372). Its prevalent use in recent years can be explained by shifts in the strategic thinking of key development agencies with regard to the state, in particular, and the importance of creating mechanisms of accountability to citizens of the state (Goetz and Gaventa 2001). Though the term