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# Global Development Governance 2.0: Fractured accountabilities in a divided governance complex

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## Abstract

The proliferation of state and non-state actors, along with increasing institutional complexity, has led to a qualitative shift in Global Development Governance (GDG) towards what we term 'GDG 2.0'. Realising accountability in this context presents challenges due to growing actor diversity, institutional plurality and a lack of formalised accountability structures. Building on the introduction to this special section, we explore the potential of 'forward-looking' approaches to accountability, notably collective deliberation, learning and competition. Despite the importance of these mechanisms for GDG processes, conceptualising them as accountability tools may have limited gains and indeed reinforce the preferences of established actors, dilute useful monitoring approaches and divert attention from longstanding agendas. We argue that prioritising enabling environments for more circumscribed 'backward-looking' accountability—with a focus on standard-setting and monitoring—may be more feasible and effective towards holding decision-makers to account within the GDG 2.0 context.

## 1 | ACCOUNTABILITY IN GLOBAL DEVELOPMENT GOVERNANCE

Accountability—broadly understood as (powerful) actors taking responsibility for and effectively responding to inquiries about their actions—has long been a central concern in Global Development Governance (GDG) (Wenar, 2006; see Fox, 2022). Historically, GDG has been characterised by a division between wealthy Northern donors and poorer Southern recipients (Haug et al., 2021), resulting in distinct accountability dynamics. In the 20th century, GDG (hereafter GDG 1.0) was predominantly inter-state, with the OECD Development Assistance Committee (DAC) holding a 'de facto' monopoly on defining norms for development cooperation (Chaturvedi et al., 2021: 3). Accountability was supposed to be addressed through peer-to-peer mechanisms among Northern donors within the DAC, while Southern recipients lacked formal avenues to hold donors accountable.

Yet new actors and institutional forms have disrupted traditional GDG 1.0 structures, fundamentally altering the actor composition of the development cooperation field. Public actors now include countries engaged in 'South–South Cooperation' (SSC), such as Brazil,

China and India, as well as Mexico, Indonesia and Turkey (Haug, 2021; Mawdsley, 2012). Private actors include philanthropic foundations, investment and impact funds and contributions from national and transnational corporations (Mawdsley & Taggart, 2022). The proliferation of multi-stakeholder partnerships (MSPs) challenges the historically Northern state-led and donor-dominated nature of the field, offering Southern governments and non-governmental entities greater influence within GDG (Reinsberg & Westerwinter, 2021). The United Nations' (UN) 2030 Agenda highlights state and non-state collaboration within global MSPs as crucial for the implementation of the Sustainable Development Goals (SDGs), as reflected in SDG 17 (UN, 2023). These changes have ushered in a qualitatively new governance context: GDG 2.0, with distinct implications for holding providers to account.

GDG 2.0 is a highly divided 'global governance complex' due to actor diversity and institutional plurality (Eilstrup-Sangiovanni & Westerwinter, 2022). It is a hybrid institutional complex (Abbott & Faude, 2022) that includes both formal and informal institutions, and thus differs from traditional inter-governmental regime complexes. Although considerable delegation chains within and across donor and recipient countries have always

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provided a challenge to accountability in development cooperation (Martens et al., 2002; Reinsberg, 2019), the proliferation of institutional fora and actors beyond the traditional donor-recipient setup further complicates directions of accountability. While both Northern donors and SSC actors usually prioritise accountability to their domestic constituents, if at all, the latter also explicitly resist Northern accountability standards (Waisbich, 2023; see Lancaster, 2007). Corporate actors are primarily responsible to their shareholders but also express commitments to corporate social responsibility (Bendell, 2005). These accountability relationships across public/private and North/South divides are shaped by one-sided material resource flows—such as foreign aid, infrastructure investments and capacity building—creating additional challenges for GDG accountability due to mutual dependencies and expectations that complicate the establishment of common accountability mechanisms.

This article explores how actors collectively address accountability gaps in GDG 2.0 and what this means for broadening the conceptualisation of accountability more generally. Following the introduction to this special section (Eilstrup-Sangiovanni & Hofmann, forthcoming), we examine both ‘backward-looking’ accountability mechanisms and the potential benefits and drawbacks of ‘forward-looking’ approaches, notably collective deliberation, learning and competition. While global governance accountability scholarship has mostly focused on individual international organisations (Eilstrup-Sangiovanni & Hofmann, forthcoming), we examine GDG-wide dynamics through a key MSP, the Global Partnership for Effective Development Cooperation (GPEDC), which aims to unite all actors within a single institutional setting and develop shared standards and accountability measures. The empirical discussion in this paper builds on our decade-long engagement with the GPEDC and the broader GDG landscape. At different intervals between 2013 and 2022, both authors worked on GPEDC-related processes for either the OECD or the UN, observed GPEDC meetings and together conducted almost 100 interviews with representatives from all GPEDC stakeholder categories. While we provide more details on empirical processes elsewhere (Taggart & Haug, forthcoming), this paper engages with insights from the GPEDC to discuss accountability questions in GDG 2.0.<sup>1</sup> We argue that adopting ‘forward-looking’ approaches to accountability may have limited gains, reinforce preferences of established donors, dilute useful monitoring approaches and divert attention from longstanding agendas. While we doubt the ability of global governance complexes to provide comprehensive and centralised accountability regimes, creating conducive environments for effective ‘backward-looking’ accountability at (sub)national or (sub)regional levels is crucial.

## 2 | BACKWARD-LOOKING ACCOUNTABILITY IN GDG 2.0

Eilstrup-Sangiovanni & Hofmann (forthcoming) define ‘backward-looking’ accountability as standard-setting, monitoring, and sanctioning, which a focus on retrospective principal–agent relationships on either a hierarchical or pluralist basis (see Grant & Keohane, 2005). Below we evaluate how ‘backward-looking’ accountability has unfolded in GDG 2.0.

### 2.1 | Standard-setting

Common standards are crucial for accountability as they provide clear criteria for assessing and judging action (Grant & Keohane, 2005). Set up in the early 1960s, the DAC has been instrumental in establishing common standards for Northern donors, most notably through the ‘gold standard’ of foreign aid—official development assistance (ODA)—as a concessional and developmental public resource (Bracho et al., 2021). However, criticisms of the DAC’s closed standard-making led to its ‘aid effectiveness’ reform process in the 2000s, which aimed to expand GDG to include recipients, civil society organisations (CSOs), and private actors (Eyben, 2012). In 2012, this culminated in the multi-stakeholder Global Partnership for Effective Development Cooperation (GPEDC), which adopted four principles to guide development efforts, including country ownership, results, inclusivity, and transparency and accountability (OECD, 2011).

Yet SSC providers have resisted standards imposed by traditional Northern donors and view the GPEDC as DAC-dominated, while showing little interest in creating shared SSC frameworks (Bracho, 2017; Waisbich, 2022). Globally accepted common standards for private sector actors are also largely lacking. The UN Global Compact provides general principles for the conduct of businesses writ large, yet the GPEDC’s Kampala Principles focus mainly on improving the role of donor governments in promoting private sector engagement within the field (OECD, 2019; Williams, 2004). Although some guidance exists for specific subsets of actors, such as philanthropic organisations (e.g. OECD, 2022), there is a lacuna of generally agreed GDG standards across stakeholder groups. Moreover, growing polycentricity and deepening geopolitical tensions make it unlikely that such will be realised in the short-to-medium term, despite trends of convergence between North and South (Kragelund, 2015; Mawdsley, 2018).

### 2.2 | Monitoring

Transparency is vital for accountability in development partnerships because it enables monitoring actions against past commitments (Ghosh & Kharas, 2011;

Reinsberg & Swedlund, 2023). While GDG actors have emphasised transparency for some time, under GDG 2.0, more—but not necessarily better—data are available, including on funds, partners, processes and impact. Multiple entities, such as the DAC or the Aid Transparency Index, monitor these data and UN member states self-monitor their progress towards the SDGs (Beisheim, 2020). The GPEDC, in turn, has focused on monitoring the implementation of development effectiveness principles and facilitating recipient-led monitoring efforts. This agenda is characterised by the key principle of ‘mutual accountability and transparency’, which tries to correct the donor-dominated character of GDG 1.0 by allowing recipients to play a leading role in the monitoring process. However, the refusal of major Southern providers to participate in the GPEDC (see above) has resulted in a bifurcated system with DAC donors undergoing peer review within the OECD (Liverani & Lundgren, 2007), recipients scrutinising donors’ efforts via the GPEDC, and SSC remaining largely unmonitored (Bracho, 2017; Waisbich, 2023). This situation raises questions about the comparability of actors, potentially diluting and undermining established accountability regimes. Although efforts have been made to introduce reporting standards and collect more systematic data on SSC, a lack of common frameworks remains a significant obstacle to effective monitoring (Waisbich, 2023).

Efforts are also underway to address the reporting gaps surrounding the private sector’s involvement in development. The UN Global Compact engages private sector companies in reporting their progress towards meeting sustainability goals. Similarly, the GPEDC’s Kampala Principles outline a monitoring process for private sector activities in development. However, these ‘light touch’ initiatives are voluntary and lack comprehensive follow-up and enforcement mechanisms (Taggart, 2022a), often highlighting rather than addressing accountability challenges (see Williams, 2004). Overall, the monitoring regime under GDG 2.0 is fragmented, with limited mechanisms to scrutinise private sector actors and SSC providers.

## 2.3 | Sanctioning

While GDG 2.0 has made some limited progress in standard-setting and monitoring, it lacks hierarchical sanctioning mechanisms by design. Recipients can be de facto sanctioned for failing to meet donor conditions, but there is no corresponding process for them to sanction donors for poor behaviour. However, limited avenues for horizontal sanctioning do exist. For example, campaigns like the International Aid Transparency Initiative publish rankings that can pressure providers through reputational costs or at least make them adapt their strategies (Pamment, 2019). Additionally, if the DAC peer-review process reveals that a donor persistently

disregards official guidance on ODA spending or reporting rules, the OECD theoretically could expel this member. Countries that are no longer interested in joining the DAC, such as Mexico and Turkey (Haug, 2021), can also exert reputational pressure on the body by withdrawing their interest in becoming formal members.

Reputational sanctioning, however, faces challenges due to the diverse actors and fragmented audiences involved in GDG processes. Power differentials in development cooperation schemes make it difficult to hold providers accountable, as both Northern and Southern provider governments primarily focus on the concerns of their national constituencies (Lancaster, 2007; Waisbich, 2023). While Northern donors prioritise showing adherence to minimum standards to their donor community rather than addressing concerns of aid beneficiaries, the latter’s reputational sanctioning attempts usually have limited impact on donor actions (Macdonald & Miller-Dawkins, 2015: 431). Like UN entities, the GPEDC is unable to enforce sanctions for non-compliance with effectiveness principles; its capacity for reputational sanctioning is significantly limited by the non-engagement of major Southern providers, which has undermined its legitimacy and relevance (Taggart, 2022b).

Overall, the fragmentation of actor groups and audiences, along with the absence of institutionalised principal–agent relations, limits the prospect of sanctions in GDG 2.0. Despite group-specific standards and a few avenues for reputational sanctioning, backward-looking accountability faces significant challenges due to the diversity of actors and a lack of comprehensive monitoring and enforcement mechanisms.

## 3 | TOWARDS RESPONSIVENESS IN GDG 2.0? ‘FORWARD-LOOKING’ ACCOUNTABILITY

As a highly divided governance complex—between provider/recipient, North/South and public/private actors—GDG 2.0 presents formidable challenges to traditional backward-looking accountability. Eilstrup-Sangiovanni & Hofmann (forthcoming) suggest that collective deliberation, learning and competition can enable pluralist and process-oriented ‘forward-looking’ accountability in a more institutionally dense and interdependent world, wherein responsiveness unfolds beyond sanctioning logics. Below we examine the extent of these pathways in current GDG 2.0 and their potential to overcome accountability deficits.

### 3.1 | Deliberation

In governance complexes, deliberative governance networks supposedly facilitate accountability across

institutions by enabling ‘peer accountability’ through the communication of demands and opportunities (Eilstrup-Sangiovanni & Hofmann, [forthcoming](#)). In GDG 2.0, fora like the GPEDC allow for stakeholder consultations and cross-institutional meetings, enabling demands to be communicated across groups. GDG has also seen agents belonging to networks on both sides of entrenched GDG divides operate as ‘deliberation instigators’ (Eilstrup-Sangiovanni & Hofmann, [forthcoming](#)). Mexico, for instance, connects OECD and SSC spaces and has tried to promote its own reporting methodology as a step towards a common Southern reporting approach (Haug, [2021](#)). However, responsiveness to such deliberative engagement has been limited, as large Southern providers emphasise the sovereignty of their development activities and, thus, resist attempts at common standard-setting and monitoring deliberations irrespective of whether these are led by Northern or Southern actors (Waisbich, [2022](#)). Hence efforts to change the discourse on development finance responsibilities have yielded limited results in a context that remains divided both within and across North and South.

Our evidence suggests that CSO or recipient constituencies are often frustrated by the unsatisfactory response to demands voiced in GPEDC settings, also because deliberative encounters between stakeholders do not require formal commitments and thus limit opportunities for meaningful inclusion (Taggart & Haug, [forthcoming](#)). For CSOs, in particular, critically assessing the actions of major providers or private sector entities in GPEDC working groups or UN side events rarely leads to concrete action (Haug & Taggart, [forthcoming](#)). Similar to dynamics in the European Union (Moravcsik, [2004](#)), peer accountability seems more effective in institutionalised GDG 1.0 frameworks like the DAC (Liverani & Lundgren, [2007](#)), which have a limited and more homogeneous membership. Yet in GDG 2.0 at large, entrenched divisions—including limited membership overlap across groupings—and the lack of shared standards reduce the potential for peer accountability. Deliberation does occur across actor groups and institutions, but the potential for accountability through deliberation is limited due to the absence of meaningful responsiveness towards demands expressed by less powerful stakeholders.

### 3.2 | Learning

Accountability through learning is said to operate by generating responsiveness through the exchange of experiences and feedback (Eilstrup-Sangiovanni & Hofmann, [forthcoming](#)). Here, most GDG institutions engage in identifying best practices and conducting lessons-learned exercises. DAC donor and UN projects are often accompanied by evaluations that include quantitative data dissemination and stakeholder

feedback (see Cameron et al., [2016](#)). GDG venues such as the UN Development Cooperation Forum, regional platforms and OECD-coordinated knowledge-sharing exercises provide space for exchanging experiences among various actors. The GPEDC exemplifies attempts to focus on interactive learning across North/South and public/private divides. The joint definition of effectiveness principles highlights potential for identifying common ground to improve development cooperation performance. For instance, triangular cooperation, a GPEDC focus area, is presented as a key modality for coalitions of willing agents to engage in mutual learning and identify synergies across established divides (Zoccal, [2020](#)).

Despite exchanges across the GDG 2.0 landscape, however, our evidence from the GPEDC suggests that there are few spaces for meaningful interactive learning. Dominant players' responses to stakeholder feedback on the effectiveness of development initiatives or partnership inclusivity often remain at the rhetorical level, and given the lack of donor progress evidenced in successive monitoring reports, seldom reflect meaningful responsiveness (Taggart & Haug, [forthcoming](#)). GDG entities (regardless of their location, scope or public/private nature) typically lack the ‘openness and reflexivity’ (Eilstrup-Sangiovanni & Hofmann, [forthcoming](#)) necessary for interactive learning. Instead, they are often focused primarily on securing funding and legitimacy to ensure organisational survival. This can include ministries aligning with party politics and bureaucratic logics to allocate funding, NGOs pursuing grants or UN entities seeking to establish themselves as both service providers and guardians of multilateral values (Haug, [2022](#); Lancaster, [2007](#); Nunnenkamp et al., [2013](#)). While spaces like the GPEDC may offer opportunities for mutual learning, the lack of responsiveness to stakeholder interests—beyond those related to funding and organisational legitimacy—undermines the potential for ‘accountability through learning’.

### 3.3 | Competition

Accountability through competition, finally, is said to operate by stimulating agents to monitor and respond optimally to each other (Eilstrup-Sangiovanni & Hofmann, [forthcoming](#)). In the GDG landscape, various standards and third-party monitoring entities provide benchmarks for comparison and competition. Some have a global outlook, such as the International Aid Transparency Initiative (Pamment, [2019](#)); others - like the DAC - have a more limited focus on their restricted membership. They offer different approaches and compete with non-reporting practices or (limited) self-reporting of individual players, including Southern providers (Waisbich, [2022](#)). Non-state actors, particularly CSOs, engage in rankings and sometimes heated discussions on cooperation

approaches, creating opportunities for provider monitoring. While Southern governments advocate for monitoring DAC donors' adherence to the goal of spending at least 0.7 per cent of their gross national income as ODA (G77, 2019), Northern stakeholders closely monitor SSC, particularly in China-Africa relations (Chen & Chao, 2021) and at the UN (Haug, 2022). They not only demand more Southern funding but also scrutinise the contours of SSC.

Yet such competition has not motivated actors to be more responsive to recipient stakeholders, evidenced by limited progress on key agendas such as development effectiveness and recipient 'country ownership': a much lauded (yet fraught) principle that seeks to realign donor-recipient power dynamics (GPEDC, 2023). Although greater financing options from large Southern providers and private actors may have expanded the 'policy space' of recipient countries (Greenhill et al., 2015), neither Northern nor Southern providers have prioritised recipients' needs in a comprehensive and systematic manner. Rather, geopolitical tensions have amplified providers' national interests (Gulrajani, 2017; Mawdsley, 2018), contributing to the marginalisation of initiatives like the GPEDC, which aim to provide a technical and effectiveness-focused approach to development cooperation concerns.

Competition in GDG 2.0 is, thus, dominated by Northern donors, multilateral organisations and large (Northern based) NGOs; when they engage, private sector entities and Southern providers can also play dominant roles in spaces like the GPEDC. However, major Southern powers have shown no inclination towards establishing shared Southern frameworks that compete with the Northern status quo, instead emphasising national interests and accountability to domestic constituencies over responsiveness to recipients or global audiences (Waisbich, 2022). Southernisation dynamics, where Northern donors adopt similar economic rationales to SSC (Mawdsley, 2018), means that competition not only fails to enhance accountability in GDG but can also lead to a race to the bottom where geopolitical interests override established accountability practices.

## 4 | EMBRACING FRACTURED ACCOUNTABILITIES

Our analysis suggests that accountability in GDG 2.0 has achieved some limited success in standard-setting and monitoring. As a key initiative, the GPEDC has tried to address the diversity of GDG actors by establishing a least-common denominator of effectiveness principles and ongoing reporting rounds among a significant number of stakeholders. Together with similar fora, the GPEDC thus contributes to the development of a deliberative relationship between actors, allowing them to discuss and redefine standards, monitor each

other, and anticipate the consequences of action. Yet the GPEDC also epitomises major accountability challenges, as GDG actors remain linked to the logics of different spheres—across private/public and North/South divides—and generally do not jointly address accountability gaps. Collective accountability attempts are limited to more homogenous (sub-)categories of actors, and formal sanctioning tools are absent across the field. Standards have not been endorsed by all stakeholders, and divisions among actors impede the development of a common framework. Accountability in GDG 2.0 remains fractured, with divisions among agents and audiences; and despite shifts in the GDG landscape, the DAC remains the most sophisticated framework for formalised peer accountability.

Conceptually, insights from GDG suggest that attempts to broaden accountability through forward-looking mechanisms like deliberation, learning and competition present a key challenge: they risk diluting accountability ideals and standards in a field that has long struggled with effective accountability frameworks. While competition has been inherent in GDG, and some spaces facilitate deliberation and learning, these have little to do with how accountability has been traditionally understood and approached. Our research on the GPEDC and other GDG 2.0 processes over the past decade indicate that it is primarily Northern donors that are interested in broadening accountability approaches towards reframing questions of responsibility. Recipients and CSOs, in turn, tend to emphasise 'backward-looking' approaches as vehicles that enable them to hold power to account (e.g. Taggart, 2022b).

Indeed, the term 'backward-looking' may not fully capture how traditional accountability approaches work, especially from the perspective of less powerful stakeholders. Standard-setting creates a reference system to guide future behaviour and enable stakeholders to evaluate it collectively. Monitoring and sanctioning focus on past behaviour, but also inform future performance and decision-making. Broadening accountability through 'forward-looking' mechanisms risks diluting its original focus on institutional responses to individuals and stakeholder groups in GDG 2.0. Deliberation, learning and competition are undoubtedly important for more interactive and inclusive GDG processes, but our analysis suggests that they do not address responsibility and enforceability concerns and thus fail to contribute to meaningful accountability.

We therefore recommend prioritising standard-setting and monitoring as the fundamental principles of 'backward-looking' accountability within GDG 2.0 and accepting that global governance complexes are often unable to deliver significant accountability. Instead, we propose exploring how these complexes, also through 'forward-looking' approaches, can create environments that facilitate accountability at other levels. GDG mechanisms that provide space for regular deliberation,

focus on mutual learning or channel competition might not offer 'new forms of pluralist accountability' (Eilstrup-Sangiovanni & Hofmann, [forthcoming](#)) per se. But they can contribute to the development of joint references and practices that strengthen accountability prospects elsewhere, such as when global standard-setting and monitoring processes offer individuals and groups tools to hold national or local governments accountable (see Fox, [2022](#)). In deeply divided contexts like GDG 2.0, taking accountability seriously means to accept and embrace its fractured nature.

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The authors declare no conflict of interest.

## DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available from the corresponding author upon reasonable request.

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## ENDNOTE

<sup>1</sup> There is debate on whether initiatives like the GPEDC contribute to the meaningful inclusion of less powerful constituencies, while dominant actors might use MSPs to blur responsibilities (Taggart & Haug, [forthcoming](#); see Palladino & Santaniello, [2021](#)).

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