

# Improving Transparency and Accountability in the Budget Process: An Assessment of Recent Initiatives

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*In recent decades budget transparency has come to be seen as a pillar of good governance. This article reviews budget-related transparency and accountability initiatives (TAIs) to analyse their impact. While there are many examples of success in terms of budget processes around the world being opened up to greater participation and scrutiny, there is no single recipe for creating a successful initiative to enhance transparency and accountability in the budget process. A consistent set of factors does, however, appear across those TAIs defined as successful in various ways. These include building horizontal and vertical alliances between stakeholders, the production of legitimate information, legal empowerment and international support.*

**Key words:** Budget accountability, budget transparency, impact, effectiveness

## 1 Introduction

The past two decades have witnessed development practitioners, donors and academics taking an increasing interest in promoting openness in government budget-making. Whereas budget transparency was once considered arcane or even undesirable, it has more recently come to be seen as a pillar of good governance. This new perspective has led to a raft of initiatives that seek to promote transparency, accountability and public participation in the budget process. To date, however, such initiatives have not been systematically assessed. Given the ongoing momentum in development circles to support budget-related transparency and accountability initiatives (TAIs), it is important to take stock and determine whether such initiatives are likely to achieve their stated goals. With this motivation, this article synthesises existing assessments of budget-related TAIs that have been conducted by academics, non-governmental organisations (NGOs) and donors evaluating their own interventions. It begins with an explanation for the rise of interest in budget-related TAIs as well as a brief overview of existing initiatives. It then outlines the expected impacts and assumptions that underlie these initiatives before presenting evidence of their effectiveness and impact. Section 3 presents evidence of these initiatives' effectiveness and impact, and Section 4 highlights factors that contribute to the impact. Section 5 identifies key gaps in the evidence, and Section 6 concludes and suggests directions for future research.

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### 1.1 *Rise of interest in budget-related TAIs*

The trend towards greater openness in public budget processes has resulted from the confluence of several factors. These include pressures from ‘above’, reflecting increased interest in transparency by international financial institutions, as well as from ‘below’, as the number of civil-society ‘budget groups’ has mushroomed since the early 1990s. The best-known civil-society actor to promote engagement with government budgets is the International Budget Partnership (IBP). Formed in 1997 within the Center on Budget and Policy Priorities, a Washington-based tax and budget-policy advocacy organisation, the IBP collaborates with civil-society groups around the world to undertake budget analysis and advocacy in order to improve governance and reduce poverty. The range of actors involved in civil-society budget work has grown from a few groups in a handful of countries in the late 1990s to hundreds of organisations in over 100 countries actively involved in government budget processes today.<sup>1</sup>

Civil-society interest in publicising and analysing government budgets parallels the spread of fiscal transparency norms more broadly. Philipps and Stewart (2009) argue that the emergence of such norms is linked to two broader developments: a ‘neoliberal’ turn in economic policy in the 1990s, emphasising fiscal discipline, and a renewed focus on reforms that promote good governance. They posit that the link to fiscal discipline helps to explain why international financial institutions such as the International Monetary Fund have taken up the mantle of transparency. Following the Asian financial crisis, the IMF formalised its guidance on fiscal transparency by releasing its *Code of Good Practices on Fiscal Transparency* in April 1998. It has subsequently published revised versions in 2001 and 2007, along with a manual to assist governments with practical implementation. The Code exerts normative pressure on policy-makers via the IMF’s fiscal Reports on the Observance of Standards and Codes (ROSCs). While fiscal ROSCs are voluntary, developing countries have an incentive to participate, since credit-rating agencies and private analysts use ROSCs to gauge investment risk. In addition, budget transparency has been adopted as an important principle by a number of other influential actors, including the World Bank, financial regulators, private-sector investment analysts, the Organisation for Economic Co-operation and Development, foreign aid donors and international NGOs.

The international development community’s interest in improving transparency and accountability in the budget process also reflects broader commitments to good governance and anti-corruption reforms. Such reforms have attempted to encourage greater transparency of government decision-making across the board, in part through the creation and encouragement of civil-society watchdogs (Persson et al., 2010: 7). Concerns about aid effectiveness – or more generally, about the (in)effectiveness of government spending – may also play an important role. A number of studies have shown that government expenditures are not having the desired effect on health and education outcomes (Gupta et al., 2002; Filmer and Pritchett, 1999; Castro-Leal et al., 2000; Canagarajah and Ye, 2001). This has led to important reflection on the part of donor agencies and private foundations as to how to make foreign aid more effective. Improving accountability in the budget process may be one avenue whereby donors can be assured that their money will not be wasted.

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1. For more information on the IBP, see [www.internationalbudget.org](http://www.internationalbudget.org)

Finally, we can attribute increased interest in open budgets to political momentum around participatory budgeting, with its origins in Porto Alegre, Brazil (Robinson, 2006a). Participatory budgeting fits in with a broader range of initiatives that aim to strengthen citizens' participation in government accountability, or what Ackerman (2004) terms 'co-governance'. This notion of inviting citizens to participate in the core activities of the state is at the heart of many of the TAIs discussed in this article and the others in this volume.

### ***1.2 Overview of main budget-related TAIs***

Budget-related TAIs take a variety of forms and relate to various phases of the budget process, from the planning stages to budget execution to audit and *ex-post* oversight. This review primarily considers citizen-led initiatives and also examines some state-convened processes that rely heavily on citizen engagement. These latter initiatives are typically designed and implemented by national, regional or local governments. Relevant examples include establishing mechanisms for participatory budgeting, publishing citizens' guides to the budget and conducting Public Expenditure Tracking Surveys (PETS). Citizen-led initiatives typically emanate from civil-society organisations (CSOs) or social movements, and may operate in concert with the state (for example, publishing popular versions of government budget documents) or in confrontation (naming and shaming public officials found guilty of misallocating public funds).

Participatory budgeting (PB) in its various forms represents one of the most prominent state-led initiatives. Goldfrank (2006) defines PB as a process by which citizens, either as individuals or through civic associations, may voluntarily and regularly contribute to decision-making over at least part of a public budget through an annual series of scheduled meetings with government authorities. He notes that the PB literature typically presents it as an invention of the Partido dos Trabalhadores (PT, Workers' Party) in Porto Alegre, Brazil in 1989, though he cites earlier instances of PB initiatives in the 1970s and 1980s in other parts of Brazil, and also notes that the PT implemented PB in municipalities other than Porto Alegre. While one may dispute its origins, PB has without a doubt become a wide-reaching, global phenomenon. Depending on how strictly one defines it, PB has expanded from about 12 cities mostly in Brazil to between 250 and 2,500 locales in Latin America alone (Goldfrank, 2006). In addition, a number of European municipalities are implementing PB initiatives.<sup>2</sup> It is worth noting, however, that the majority of scholarly research on PB focuses on Brazil and Latin America.

In addition to PB, a number of smaller-scale initiatives have also encouraged greater public participation in determining budget priorities around the world. These include gender budgeting initiatives, children's budgets and other efforts by marginalised groups to develop 'alternative' budgets that highlight their priorities.<sup>3</sup> Decentralisation has also led to a range of opportunities for participation in local budget processes.<sup>4</sup>

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2. See Sintomer et al. (2005) for a review of PB initiatives in Germany, Belgium, Finland, France, the UK, Italy, the Netherlands, Portugal, Spain and Poland. Participedia.net features case studies of PB initiatives in the UK and Germany.

3. For more information on gender budgets, see Budlender and Hewitt (2003). The Institute for Democracy in Africa (IDASA) in South Africa has also done a significant amount of work on children's budgets, and the organisation formerly included a Children's Budget Unit.

4. See Devas and Grant (2003) for a useful review of initiatives in Uganda and Kenya.

The past two decades have also seen tremendous growth in monitoring public expenditure by citizens or CSOs in order to promote the efficient delivery of stated government policies and priorities. Notably, such monitoring presupposes the availability of budget information. However, in many countries, budget information is not forthcoming, which has led many groups to advocate greater budget transparency as a first step. The IBP has been the most prominent civil-society actor working to promote budget transparency, particularly through its Open Budget Index (OBI). The OBI is based on the results of a survey, completed by civil-society researchers based in each of the surveyed countries, which focuses on the content, accessibility and timeliness of eight key budget documents.<sup>5</sup> OBI researchers have engaged in related budget demystification activities in their home countries, producing ‘citizens’ guides’ to the budget, and other simplified popular versions of government budget documents. They have also used the OBI results to lobby for greater public availability of budget information. Once they obtain access to budget information, these groups have begun to analyse budget allocations and ‘follow the money’ in a variety of ways. Groups around the world have produced independent analyses of national, state and local budgets; some also engage in sector budget analysis.

Expenditure monitoring activities have taken a variety of forms. Perhaps the most prominent is the social audit scheme developed by the Indian social movement *Mazdoor Kisan Shakti Sangathan* (MKSS, Association for the Empowerment of Workers and Farmers). In an effort to stamp out corruption in the state of Rajasthan, the MKSS launched a participatory process through which citizens could monitor the implementation of government programmes in their communities. The social audit process culminates in dramatic but infrequent public hearings (Goetz and Jenkins, 2001) at which the relevant details of questionable public works are read aloud to a largely illiterate assembly. Individual local residents are invited to give relevant testimony, and local officials are invited to attend. The MKSS model has since been replicated in many other States of India and has contributed to a broader discourse on the right to information (RTI) in India and the enactment of RTI laws, first in Rajasthan and a number of other States in the country, and finally, nationwide (Sarangi, 2012:150).

The Concerned Citizens of Abra for Good Governance in the Philippines and Muslims for Human Rights in Kenya have also engaged in participatory audits, while groups in South Africa and Tanzania have monitored and publicised the results of official government audits.<sup>6</sup> Other groups, inspired by the success of a government-led PETS in Uganda, have conducted their own public expenditure tracking exercises.<sup>7</sup>

Citizens have also begun engaging with the revenue side of budgets. While there are fewer examples of TAIs in this area, and they tend to be concentrated in higher-income countries, existing initiatives show the promise of this type of work. For instance, state-level groups in the United States have successfully pushed for progressive tax reforms and

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5. The averages calculated from the responses to the survey questions form an index, which scores countries on a scale from 0 to 100. The first OBI was released in 2006 and covered 59 countries; it has subsequently been updated every two years and coverage has expanded. The 2010 OBI covered 94 countries. For more information see [www.openbudgetindex.org](http://www.openbudgetindex.org).

6. See the website of the International Budget Partnership (IBP) for more information on these initiatives: [www.internationalbudget.org](http://www.internationalbudget.org)

7. See Sundet (2008) for more background information on government- and civil-society-led PETS, as well as a detailed discussion of the Uganda experience.

adequate revenue levels. Groups in some lower- and middle-income countries have expanded public understanding of revenue issues and influenced government revenue policies. In Kenya, for instance, the National Taxpayers' Association, an initiative of the Centre for Governance and Development, is working to strengthen public understanding of existing tax burdens and of the connection between taxes and public spending (Prichard, 2010). International 'tax-justice' efforts have been launched to ensure that multinational corporations pay their fair share of revenues, and that information on these payments is made public.<sup>8</sup>

## 2 Expected impacts and assumptions

Assessments of budget-related TAIs involve multiple layers of impact. Namely, we can distinguish between the more immediate impact on budget processes, such as enhancing public access to information or participation and the consequential impact on various outcomes, from shorter-term changes in spending priorities to longer-term impacts on service delivery and well-being.

### 2.1 Assumptions underlying budget-related TAIs

The majority of budget-related TAIs cannot be characterised by a single theory of change, though most tend to be motivated by the assumption that enhancing transparency and accountability in the budget process will lead to improved democratic and developmental outcomes. The link between transparency and accountability derives primarily from principal-agent theory, which grounds a host of political-agency models that consider the difficulties associated with citizens ('principals') delegating authority to elected officials (their 'agents').<sup>9</sup> In these models, incomplete information can lead to 'adverse selection' (electing incompetent officials) and 'moral hazard' (shirking by politicians). Budget transparency facilitates citizen monitoring of government, enabling better selection and more targeted punishment via electoral mechanisms. Hence, budget transparency and accountability can serve to empower citizens and strengthen democracy. Such democratic effects may spill over and make an impact on economic outcomes as well. As Islam notes (2003: 4): 'Even in non-democratic countries policymakers may feel bound to produce better economic policy because they are monitored more effectively and they care about their reputations'.

Enhancing budget transparency may also be a means of enhancing the *efficiency* of government spending. Foster et al. (2002) claim that in order for public expenditure to reduce poverty it needs to be linked with more effective public-expenditure management and appropriate incentives for government bureaucrats. They argue that transparency helps to keep government honest, and that wider publicity on the nature and extent of the problems faced by the poor will help to secure an increased focus on policies that benefit them.

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8. For more details on these examples, see IBP (2006a: Ch. 6).

9. The baseline political-agency model and various extensions are well explicated in Besley (2007).

## *2.2 Limitations and caveats*

The benefits of increased budget transparency are not automatic and may in some cases lead to negative outcomes. Persson et al. suggest that the principal–agent framework is inherently flawed since it presupposes the existence of ‘principled principals’ (2010: 3), willing and able to hold their governments to account. These authors highlight the collective-action problems in societies with high levels of corruption, noting that people will likely choose to act corruptly as long as they expect most other people to be corrupt (ibid.: 12). Kolstad and Wiig (2009) emphasise the insufficiency of transparency to realise the positive outcomes with which it has been associated. First of all, they argue that, in addition to access to information, people need the ability to process and act on it, as well as the incentives to do so. Given the low education levels in many countries where TAIs have been implemented, such capacities may be in short supply. Kolstad and Wiig also highlight the need for institutional capacity to realise the benefits of transparency, including mechanisms to punish corrupt public officials. Furthermore, they argue that the type of information provided matters. Highly aggregated information can equally well lead to collective-action problems.

Some scholars have even put forward arguments against transparency in the context of government budgets. For instance, Kolstad and Wiig (2009) note that transparency has the potential to reveal to unscrupulous actors how to best direct their bribes. (Persson et al. (2010) make a similar argument.) Prat (2005) presents a theoretical argument against transparency, which demonstrates how it can skew incentives. In the context of government budgets, for instance, fiscal transparency could create incentives for governments to falsify budget information. Indeed, budget credibility remains a significant challenge in many developing countries (Dabla-Norris et al., 2010; Gollwitzer, 2010). On the other hand, the act of making budget information public should facilitate greater accountability than would total opacity, by allowing the public to check the information against actual outcomes and demand accurate information or explanations. NGOs in India and Kenya have used precisely this approach to conduct social audits, as noted above.

Other scholars have highlighted the challenges associated with realising genuine public participation in the budget process. In the context of participatory budgeting initiatives, Heimans (2002) notes that CSOs can feel conflicted about the extent to which they engage with government. He distinguishes between incrementalist groups, which attempt to build sustainable relationships with the administrative apparatuses of government, and those which pursue more radical methods and thus may find themselves at odds with the government. De Sousa Santos (2005) also highlights the risk of co-optation. In addition, Heimans (2002) notes that CSOs engaged in PB do not always represent society at large. Making meaningful contributions to the budget process requires a certain amount of technical knowledge. De Sousa Santos explains how technical criteria constitute one of the limits of participation in the Brazilian context and are sometimes the object of debate and conflict themselves. Furthermore, Goldfrank stresses that PB is ‘never a neutral political act but rather always a form of “competitive institution building”’ (2006: 2) in that it necessarily challenges existing state structures and the status-quo power relations that they embody. This runs contrary to what many development agencies seem to suggest by presenting PB as part of a ‘toolkit’ for development.

Robinson (2006a) cautions that the potential impact of citizen-led initiatives is somewhat constrained, given that structural and procedural limitations built into the budget process may make it unrealistic to expect major changes in budget priorities. Advocacy efforts to revise budget allocations or introduce new budget lines are also likely to have limited traction outside electoral or budget cycles. Heimans (2002) also cites institutional and capacity constraints affecting governments, citizens and legislatures that can limit the scope for impact.

Olken (2007) highlights the limits of increasing monitoring to reduce corruption, noting that, in practice, the very individuals tasked with monitoring and enforcing punishments may themselves be corruptible. He also notes that monitoring public projects is a public good, which can lead to free-rider problems. That is, individuals lack the incentive to engage actively in monitoring themselves, knowing they can just 'free ride' on the monitoring efforts of others. However, such a scenario can lead to the under-provision of monitoring. Grassroots monitoring may also be prone to capture by local elites.

Academics have also voiced concern about the *efficiency* of enhanced participation and monitoring. For instance, Kaufman (cited in Ackerman, 2004: 458) argues, 'although some forms of inclusion, such as partnerships with NGOs, may enhance capacity, others, such as popular assemblies, may be a step backward in terms of the efficiency, effectiveness and even the accountability of state organisations.' This tension highlights the diverse change narratives underlying budget-related TAIs and their expected impacts on developmental and democratic outcomes. Whereas Kaufman may see popular assemblies as inefficient, others would argue that their very existence represents a success, by opening up a previously closed process to popular participation.

This tension also manifests itself in the aims and claims made for initiatives like social audits. Whereas some favour constant monitoring as a means of involving citizens in previously closed processes, others support monitoring from an instrumental perspective that can help to spur reforms to improve the functioning of government.

### **3 Evidence of effectiveness and impact**

In order to assess the impact and effectiveness of budget-related TAIs, we ought to consider two principal strains of research. First, a number of academic studies have examined the consequences of budget transparency, documenting correlations between greater budget transparency and various governance and development outcomes. A related set of studies looks at the relationship between countries' tax systems and their quality of governance. Secondly, a range of case studies and donor-led reviews demonstrates more explicitly the impact and effectiveness of budget-related TAIs to date.

The academic studies documenting correlations help to frame the *potential* impact of initiatives that aim to boost budget transparency. However, such studies may mask a number of intervening or country-specific factors that are associated with both transparency and accountability (or other desirable outcomes). Furthermore, even if a causal relationship exists between transparency and accountability, the direction of causality is not immediately clear. In addition, these studies do not shed much light on the potential for budget transparency to enhance citizen participation or lead to other democratic outcomes.

There are a number of case studies that make a clearer attempt to isolate the impact of budget-related TAIs. The most useful studies synthesise the findings of comparable cases,

in order to identify the most important factors for determining success and pinpoint common challenges.<sup>10</sup> Donor-led reviews of interventions expand the universe of cases studied, which allows for more general conclusions. However, there is a risk that evaluations published by donors or implementing organisations might exhibit a bias in the direction of positive impact.<sup>11</sup>

### ***3.1 Academic studies on the consequences of budget transparency***

A growing body of research tests the notion that transparency facilitates accountability and leads to a host of developmental outcomes. Islam (2003) finds that countries with better information flows have better quality governance. Kaufmann and Bellver (2005) find that transparency is associated with better socio-economic and human development indicators, higher competitiveness and reduced corruption. They show that, for countries with the same level of income, a country with a more transparent environment tends to have more effective government agencies, particularly when it comes to providing public services. They also decompose their measure of transparency, and show that government effectiveness is influenced more by institutional transparency (which includes budget transparency) than by political transparency. Hameed (2005) analyses indices of fiscal transparency based on IMF fiscal ROSCs and shows, after controlling for other socio-economic variables, that more transparent countries tend to have better credit ratings, better fiscal discipline and less corruption.<sup>12</sup> Significantly, the universe of countries he studies does not represent a random sample, since fiscal ROSCs are voluntary. Hameed (2010) analyses the OBI and finds that more transparent countries tend to have higher credit ratings and lower spreads. Glennerster and Shin (2008) find that countries experience statistically significant declines in borrowing costs when they choose to become more transparent. Finally, Benito and Bastida (2009) find evidence of a positive relationship between political turnout and transparency.

### ***3.2 Case studies and donor-initiated reviews***

*Impact of participatory budgeting.* The Porto Alegre PB process, and similarly structured PB initiatives, provide the greatest evidence of impact – both in terms of more immediate,

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10. For instance, Robinson (2006a, b) employs a variety of methods to measure impact in his synthesis of six case studies of civil-society budget groups. Wampler (2007) is even more systematic in his comparison of eight cases to generate explanations for PB's origins, internal processes, and outcomes. He explicitly selects cases to allow for variation in political history, economic development and civil society.

11. The fact that successful initiatives have been examined in greater detail than unsuccessful ones can make it difficult to draw conclusions about the factors that lead to impact. This represents an instance of 'selection on the dependent variable'. This phenomenon occurs when researchers examine cases with similar outcomes (e.g. successful PB experiences) and then attempt to identify the common factors across various cases, which account for their success. However, if researchers fail to examine unsuccessful cases, they may risk identifying spurious factors – if indeed the same factors were present in the unsuccessful cases. Furthermore, any selection rule correlated with the dependent variable tends to attenuate estimates of causal effects on average.

12. The IMF fiscal ROSCs are narrative reports, but they are organised in a standard way such that Hameed creates a comparable scoring metric and defines four sub-indices of fiscal transparency: data assurances, medium-term budgeting, budget execution reporting, and fiscal risk disclosure. Hameed is careful not to make causal claims, and also notes the very partial nature of his data.



process-related impacts and longer-term democratic and developmental outcomes. For example, de Sousa Santos (2005) documents how PB in Porto Alegre led to greater access to public sanitation, paved roads and expanded granting of land titles. Goldfrank (2006) reviews a number of studies that demonstrate evidence of PB's success in redirecting public resources towards poor neighbourhoods, extending service provision, democratising existing civic associations and spurring the creation of new ones, and increasing transparency and accountability, while reducing clientelism and enhancing democratic representation for the formerly excluded. However, he notes that PB by no means guarantees these outcomes, and that even well-regarded cases show some contradictory results.

Schneider and Goldfrank (2002) document successful scaling-up of PB initiatives from the municipal to the state level. They show that the PB process did not hurt efficiency of public spending, and may have even improved it. They also find evidence that PB contributes to effective planning, enhanced participation and redistribution.

Gender budgeting initiatives (GBIs) appear to have been less successful. As Goetz and Jenkins (2005) note, the parallel gender-aware budgets produced by most GBIs are typically supplied to parliamentarians too late during the budget cycle to have an impact on spending allocations. As such, most of these initiatives are, at best, efforts to improve the answerability of office-holders for gender equity. However, government responses to questions raised by gender budgets are rarely followed up. Furthermore, GBIs do not produce evidence that can be used for the enforcement dimension of accountability. Norton and Elson (2002) note that successful GBIs are often facets of a broader popular political movement or project.

*Impact of expenditure monitoring.* The Uganda PETS has by far the most documented evidence of the impact of initiatives to monitor expenditure. Once the initial survey findings became known, the Ugandan government responded forcefully, conducting a public information campaign and taking other measures to reduce leakages. These efforts proved successful, as a follow-up survey showed that leakages had been dramatically reduced from 74% to less than 20%. However, a more recent review of the Uganda PETS (Hubbard, 2007) suggests that a number of other elements, such as concurrent reforms, played a greater role than the PETS in accounting for the reduction in leakages.

Sundet (2008) further notes that the Uganda success is a special case. For instance, the impact of PETS in Tanzania has been much more limited. PETS conducted in 1999, 2001 and 2004 succeeded in revealing significant leakages and unnecessary complexities in the system of financial transfers. However, the government did not accept the findings or address the problems the PETS revealed. More broadly, Sundet notes that most PETS are not being conducted in participatory ways and do not typically provide a process or strategy by which the technical recommendations provided can be implemented or trigger a public debate, which tends to limit their impact.

A range of more targeted citizen-led expenditure-monitoring initiatives and social audits can boast greater success. In a number of cases, the discovery of specific missing funds has led to the recovery of funds and/or disciplinary action against officials found to be diverting funds. There is also evidence of formal co-operation between national authorities and citizens in audit processes, as well as legislative reform such as the enactment of Freedom of Information Acts in India and a Procurement Law in the

Philippines. In one significant development, the government of the State of Andhra Pradesh has recognised the importance of social audits in curbing corruption in the implementation of National Rural Employment Guarantee Act programmes. It is collaborating with a number of civil-society groups to expand the use of the social-audit methodology (IBP, 2008).

*Impact on process vs. impact on outcomes.* In general, there are many more studies documenting immediate process-related impacts than effects on longer-term outcomes. These process-related impacts reflect the extent to which budget-related TAIs are often both a means to achieving developmental outcomes and an end in themselves, by opening up previously closed spaces to ordinary citizens. For instance, a 2005 DFID review of 87 initiatives that aimed to strengthen domestic accountability on public expenditure found only a small number of instances where changes have occurred in the incidence of corruption and in financial management as a result of DFID interventions (Bosworth, 2005). More frequently, intermediate changes are mentioned, for example, the generation of methodologies and experiences to inform national debate, improvements in the quality of participation, and the availability of information or levels of awareness.

Similarly, a 2008 review of DFID ‘citizens’ voice and accountability’ (CV and A) initiatives suggests that their impact on development outcomes is neither direct nor obvious (Rocha Menocal and Sharma, 2008). The authors state that no evidence could be found of a direct contribution of CV and A interventions to poverty alleviation or the achievement of the Millennium Development Goals within the sample.

That said, there is a growing body of evidence that suggests the potential impact of budget-related TAIs on development outcomes. Robinson (2006a) finds that the most significant impacts achieved by independent budget groups lie in improving budget transparency and budget awareness. He also finds evidence that groups have enhanced budgetary resources for existing programmes and improved the efficiency of expenditure utilisation. Enhancing resources for development and ensuring that funds are spent well is clearly an important step towards achieving various development outcomes.

Some recent IBP case studies point to evidence of successful civil-society budget advocacy. For instance, the *Omar Asghar Khan Development Foundation* in Pakistan (IBP, 2010a) documented mismanagement of earthquake reconstruction funds and conducted a broad campaign that spurred improvement in the rate of reconstruction. The Foundation’s campaign includes an element of co-governance: in addition to conducting analysis, outreach and advocacy, it made a strategic decision to become an executing agency for the Earthquake Reconstruction and Rehabilitation Authority (ERRA) in one union council – the lowest tier of local government – which gave it insights into the government’s implementation policies, greatly benefiting decisions about the campaign’s strategies and tactics. In South Africa, a range of CSOs’ persistent campaigning has contributed to expanded eligibility for the Child Support Grant and a six-fold increase in the budget for this grant between 2001 and 2008 (IBP, 2010b).

## 4 Factors contributing to impact

This review finds no single recipe for creating a successful initiative to enhance transparency and accountability in the budget process. In part this speaks to a diverse understanding of ‘success’ in this context. As noted above, assessments of budget-related TAIs involve multiple layers of impact. In addition, measuring success depends on whether the focus is in terms of impact on developmental outcomes (via enhanced spending allocations and budgetary efficiency) or democratic outcomes (via increased participation in the budget process). Furthermore, it can be difficult to link a particular initiative to these broader outcomes. That said, a consistent set of factors appears across ‘successful’ initiatives, as measured in various ways.

The first factor that stands out is the importance of building alliances – whether horizontally, through civil-society coalitions, or vertically, through partnerships with government officials. Horizontal alliances can help groups stand up to governments that may be concerned about losing popular support. If advocacy groups can make the case that they represent a significant portion of society, governments are likely to take their demands more seriously. Furthermore, broad bases of support can help to mobilise resources and strengthen capacity. Civil-society capacity ensures that groups produce quality analysis and engage in a timely manner, which helps to establish their legitimacy. Robinson (2006a) cites legitimacy – stemming from quality analysis disseminated in a timely and effective manner – as a key factor accounting for successful civil-society budget analysis and advocacy.

Vertical alliances can help to build political will for governments to respond to TAIs and implement changes sought by citizens’ groups. At the same time, the ease with which groups are able to build vertical alliances may depend on the stock (‘supply side’) of political will already in existence. Gaventa and McGee (2010) characterise the supply side in terms of ‘political opportunities’ and ‘policy spaces’ and identify the factors that allow such spaces to arise. In the developing-country context these include: a history of democratic opening, the existence of functioning state institutions and a history of civil-society action. For instance, the MKSS’s success might be traced to sympathetic governments as well as India’s history of democratic institutions and social activism.<sup>13</sup> In his review of TAIs in Latin America, Spink (2010) also cites historical and institutional factors that account for the way such initiatives have evolved and the type of impact they have had.

The most successful initiatives appear to represent the confluence of demand- and supply-side factors. For instance, the well-known Porto Alegre PB process was a combined product of community associations and the PT municipal administration. Heimans (2002) also notes it may be important that the government can implement PB without alienating middle-class or other key constituencies. He also suggests that legislatures must be open to PB and that successful implementation of PB may also correlate with a country’s degree of economic development.

Groups can also work to build up the demand for more transparent and accountable budget processes (increasing the stock of ‘principled principals’) by disseminating their findings widely. For instance, a broad information-dissemination campaign also helped the

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13. Drèze and Sen (2002) provide a detailed discussion of India’s history of democratic institutions.

South African civil-society coalition to increase access to the Child Support Grant, mentioned above. Working through the media has been another key strategy for many groups – often making use of multiple media platforms to garner attention (Malena et al., 2004: 13). Some CSOs have even employed specialist media agencies to assist them with their media strategies (Robinson, 2006b: 21; de Renzio and Shultz, 2006: 19).

Another way to understand the confluence of demand- and supply-side factors is in terms of the broader context in which budget-related TAIs take place. Groups that demonstrate an awareness of context often boast the greatest success. One way in which this awareness is reflected is in choices about the timing of interventions. For instance, involving citizens in the design and implementation of TAIs can help to ensure their sustainability (as in the case of successful PB initiatives or social audits). Pollard and Court (2005) present evidence that groups seem to have more success engaging at the formulation stage; Sundet (2008) suggests that PETS are more likely to be successful when there is a strategy in place to act on the findings of the PETS, before the survey itself is conducted. Relatedly, the degree to which an initiative is ‘organic’ (bottom-up and homegrown) also appears to be an important factor in determining its success. For instance, despite the attention they have received on the world stage, the MKSS and its allies in the Indian right to information movement do not accept any institutional funding (Puddephatt, 2009: 25). This contrasts with attempts by external actors to promote domestic accountability that have served to displace or weaken local initiatives (Sundet, 2011).

Another factor that seems important is formal or legal empowerment, which can protect groups taking unpopular stances, as well as help to institutionalise participation and guarantee access to relevant information. The significance of access to information is fairly self-evident: in order for citizens to analyse and monitor budgets, they need budget information. A number of case studies also suggest that the impact of budget-related TAIs is strengthened when the right to information has been codified into law.<sup>14</sup>

International support also seems to play a role, both in terms of providing groups with the resources they need to conduct successful initiatives, and enhancing political will. Indeed, Gillies’ (2010) discussion of reputational norms suggests that the support of the international community has made a number of countries at least wish to appear more transparent. That said, international support is not always necessary, as the experience of MKSS and PB initiatives in Brazil have shown. Furthermore, international support can undermine legitimacy and distort the motivations of budding local movements (Sundet, 2011).

## 5 Gaps in the evidence

Given the emerging nature of this field of study, it is not surprising that there are a number of gaps in the literature. Below we discuss some of the gaps identified in our preliminary analysis, along with suggestions about how to fill them.

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14. The efforts of the MKSS in India illustrate this most clearly. Other examples include attempts by the Mexican civil-society organisation Fundar to track resources meant to reduce maternal mortality (IBP, 2006b) and a campaign by the Civil Association for Equality and Justice (Asociación Civil por la Igualdad y la Justicia, or ACIJ) to pressure the government of Buenos Aires, Argentina, to acknowledge a legitimate unsatisfied claim related to school vacancies for initial-level education and commit to making significant policy changes (Basch, 2011). IBP (2008) compares the efforts in these three countries.

As noted above, the link between transparency, accountability and longer-term development outcomes has yet to be clearly established. There are a variety of ways in which we might proceed to fill this gap. First of all, additional case studies could show exactly how citizens make use of budget information once it becomes available. There is also a need for more studies comparing successful and unsuccessful cases that share many common characteristics, in order to isolate what led to success in some cases and failure in others. IBP will contribute to this gap with a forthcoming volume on budget transparency, as well as a planned series of case studies of four IBP partners in South Africa, Mexico, Tanzania and Brazil. IBP's plans for these forthcoming studies explicitly recognise the weaknesses of previous studies, which were retrospective, included only successful cases and focused on organisations as the unit of analysis. In the light of this, the forthcoming round of case studies will be prospective and long term, with clear, *ex-ante* hypotheses; they will focus on interventions that could fail; and will examine specific initiatives and campaigns, rather than organisations. IBP has consulted with a number of experts in order to improve its case-study methodology, and has devised a rigorous framework to assess impact. While not focusing primarily on budget-related initiatives, *Twaweza* (a citizen-centred organisation in East Africa) is taking a similarly prospective approach, making a concerted effort to document its successes and failures and learn from them.

The lack of time series data on accountability and transparency further constrains our ability to make meaningful comparisons across countries. The variation in accountability and transparency performance across countries may be driven largely by country-specific factors or omitted variables, which are hard to control for without time-series data. The Open Budget Index (OBI) will begin to address this issue, since it now provides observations for three points over six years. In addition, Hameed's methodology for creating a transparency index based on fiscal ROSCs can be replicated as more of these reports become available.

Various methodological innovations can help to strengthen the evidence base for the impact of budget-related TAIs. These include the identification of instrumental variables for accountability and transparency, in order to address omitted-variable bias or endogeneity problems.<sup>15</sup> Researchers could also consider a randomised control trial (RCT) approach, of the sort that has been used in evaluations of other development initiatives. Olken's (2007) study, cited above, represents one variant of this approach. At the same time, it embodies many of the concerns that have been raised about RCTs, such as a potential lack of external validity or an inability to test the precise mechanisms of interest.

There is also a clear need for more and better qualitative research to show how open budgets may empower citizens and further democratic outcomes. Even the literature on participatory budgeting and social audits tends to focus more on quantitative outcomes than on the experience of participation and the ways in which citizens use budget information that had previously been beyond their grasp. Detailed studies in the style of Goetz and Jenkins' (2001) analysis of the MKSS social-audit experience in India could help to fill this gap.

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15. Instrumental-variable analysis involves the use of new variables to proxy for the explanatory variables of interest, if there is a concern that the explanatory variable of interest is correlated with the dependent variable through channels other than the one being studied, a phenomenon that is also called feedback. Instrumental variables should be chosen because they are correlated only with the explanatory variable of interest and not the dependent variable through any other channel than the relationship being studied.

In addition, much less attention has been paid to the revenue side of the budget process than to the expenditure side. As Bräutigam notes, ‘participation focused on the social expenditure side of the budget may neglect the revenue side; this might miss opportunities to strengthen the sustainability of pro-poor spending as well as accountability’ (2004: 654).<sup>16</sup> The Institute of Development Studies is addressing this with a three-country study of the political economy of taxation and its relationship to political accountability. Prichard (2009) examines Ghana’s recent experience and finds that conflicts over taxation helped fuel the movement for political liberalisation. He also documents a connection between political openness and a greater willingness of citizens to accept new taxes. Prichard (2010) attempts to translate the findings of existing research into a practical agenda for action, focusing on how governments could strengthen the state-building role of taxation. As evidenced by campaigns like Publish What You Pay and the Extractive Industries Transparency Initiative, there are clear links between transparency and accountability in the budget process and improved natural-resource governance. Given the relative lack of attention to revenue in most budget-related TAIs, this might represent a particularly interesting synergy, since the campaigns mentioned above focus on natural-resource revenues.

Other potential synergies to explore include the nexus between budget-related TAI and the Freedom of Information (FOI) and Open Data movements (for more on the FOI movement, see Calland and Bentley, this volume). Beyond the case studies cited above, there has been limited work on the relationship between FOI laws and budget transparency. Preliminary analyses of Open Data initiatives (which advocate government data being made available online in such a way that it can be freely copied, shared, combined with other material or republished) suggest that end-user take-up has not been a key driver of these initiatives’ design and implementation (Hogge, 2010). They also highlight the need to stimulate use of the data once they have been made available.<sup>17</sup>

Finally, there is a need to move beyond analyses that attempt to isolate particular factors accounting for the success or failure of budget-related TAIs and to look more broadly at ‘what works’ beyond targeted interventions. Researchers should be encouraged to conduct meta-analyses and employ outcome-mapping methodologies to tease out the interactions between various factors that create an enabling environment for successful budget-related TAIs. Such efforts would also help to open the black box of ‘political will’. They could also provide insights into the politics of the budget process, which may vary dramatically from country to country, based on various historical and institutional factors.<sup>18</sup>

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16. Chapter 6 of IBP’s 2006 Guide to Tax Work for NGOs examines the tax work of groups in the US that work at the state level. The chapter also reviews how tax work is being adapted in developing and transitional countries. It examines the efforts of civil-society groups in Croatia, Ghana and South Africa, as well as a growing international movement around monitoring the extractive industries and fighting tax evasion.

17. Access Info Europe and the Open Knowledge Foundation (2010). This report cites the example of ‘Where Does My Money Go?’, created by the Open Knowledge Foundation, which gives the UK public an interactive overview of how their taxes are spent through use analysis and visualisation techniques. In the US, the Obama Administration created *recovery.gov* to provide easy access to data related to the Recovery Act (the US government’s stimulus package passed in 2009 in response to the recession) spending and allow for the reporting of potential fraud, waste and abuse. Given the recent vintage of these initiatives, there have been limited efforts to document their impact.

18. For instance, some scholars have examined the trade-offs between ‘hierarchical’ and ‘collegial’ budgetary institutions. More hierarchical budget institutions delegate more decision-making power to the executive,

## 6 Conclusion

The preceding review shows that budget-related TAIs are beginning to bear fruit. Once the exclusive domain of finance ministers and technocrats, budget processes around the world have been opened up to greater participation and scrutiny. In and of itself, this may be seen as a democratic public good. Though still limited, there is also evidence that greater openness in the budget process can have an impact on pro-poor spending and development outcomes. Participatory budgeting initiatives and social audits can boast the most dramatic results. These include not only shifting allocations in public funds, but also greater access to public sanitation, paved roads and land grants.

This review also illustrates the need for more rigorous research to draw firm conclusions about the impact and effectiveness of budget-related TAIs. Many of the assumptions that underlie donor support for such initiatives have yet to be proved satisfactorily. In particular, the major issue of the link between enhanced access to budget information and improved government accountability stands on rather shaky ground. In addition, other than some of the studies of participatory budgeting, few if any studies have demonstrated how enhanced transparency and accountability in the budget process might have an impact on people's well-being. This speaks to the need to ground budget-related TAIs in clearly defined theories of change.

This latter point reflects the fact that budget transparency and accountability alone will not solve the most pressing democratic and developmental challenges. Rather, efforts to promote budget transparency and accountability should be considered in concert with some of the other areas considered in this volume. Social audits highlight the link between budget-related and service-delivery TAIs. Campaigns such as the OBI place budget transparency in the broader context of initiatives to secure freedom of information. Many of the issues discussed in this article are also relevant to efforts to improve transparency and accountability in the natural-resource sector. On the flip side, natural-resource revenue transparency initiatives can also inform broader revenue transparency efforts. Finally, in the context of general budget support, budget transparency is increasingly important to facilitate aid transparency and accountability. Greater transparency around the timing and magnitude of aid disbursements can also help recipient governments make their own budget processes more predictable and open.

At the same time, evidence of the impact and effectiveness of budget-related initiatives also helps to make a case for TAIs in these other arenas. Access to budget information and budget processes clearly has the potential to empower citizens and make their governments respond in ways that may improve their lives. As budget-related TAIs multiply around the world, development practitioners and researchers should keep a close watch, documenting the experiences of individual initiatives and mapping out the broader impact of this work.

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which may facilitate greater fiscal discipline, but perhaps less direct accountability to the needs of citizens. On the other hand, more collegial institutions devolve decision-making authority to multiple players (e.g. cabinet ministers), and thus may be more accountable.

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