

Helpdesk Research Report

Budget accountability and participation

Becky Carter

15.07.2013

Question

1. *Is there evidence that the following factors lead to improved budget accountability and participation: a) transparent budgets and budget processes; b) civil society organisations (CSOs) engaged in budget accountability activities; and c) the international policy community actively promoting budget transparency, accountability and participation?*

2. *Is there evidence that improved government budget accountability and participation leads to more efficient, effective and equitable budgets?*

Contents

1. Overview
2. State of the evidence
3. Transparent budgets and budget processes
4. CSO budget accountability activities
5. International policy community
6. Efficient, effective, equitable budgets
7. Annex: International Budget Partnership CSO Case Studies
8. References

1. Overview

Budget transparency, accountability and participation¹ is a relatively young sector and experts agree that the **evidence base is limited and underdeveloped**. However, there are a growing number of case studies and meta-analyses covering a wide geographic scope and diverse contexts, with a variety of methods and gender sensitivity.

Here are the **key findings** from the evidence identified by this rapid research:

¹ For definitions of these terms, Carlitz (2010, p 1-3) provides a useful glossary.

- There are **examples of significant success thanks to budget transparency, but positive impacts remain far from systematic or definitive**. Budget transparency is necessary but not sufficient for improved accountability; it leads to greater accountability and participation under certain conditions. Four main factors stand out as **contributing to improvements** in transparency, accountability and participation (Khagram et al, 2013):
 - *processes of political transition* towards more democratic forms of political contestation and alternation;
 - *fiscal and economic crises* that force governments to put in place enhanced mechanisms for fiscal discipline and independent scrutiny;
 - widely publicised *cases of corruption* that give reformers political space to introduce reforms that improve public access to fiscal information; and
 - *external influences*.
- Evidence on civil society budget work is growing; case studies show how **CSO budget activities have been able to improve fiscal accountability and participation**, but experts caution that it is premature to reach generalisations. **Success factors** include the capabilities of citizens and CSOs and whether initiatives are linked to broader forms of collective action and mobilisation. CSO work can be impeded by structural factors (whether there are formal and informal opportunities to engage in the budget process) and cultural factors (e.g. low levels of education and male dominance).
- To date there is **little systematic evidence tracing the impact of the international policy community's activities**. Case studies are starting to record the impact of the International Budget Partnership and the Extractive Industries Transparency Initiative on improved transparency, accountability and participation.
- Evidence on longer-term outcomes (such as budgetary outcomes that involve changes in government policies and service delivery) is much harder to come by. Some experts caution there is no guarantee that improved accountability and participation will result in more developmental policies. Others highlight that there is a **growing body of evidence that supports the relationship between public sector transparency and better economic and social outcomes**, proving that the best way to manage funds effectively and equitably is through accountable and participatory budget processes.

2. State of the evidence

Budget transparency, accountability and participation is a relatively young sector, having risen in prominence in the last two decades. Experts agree that the **evidence base is limited and underdeveloped**. There is a large and diverse literature on transparency and accountability initiatives that is descriptive or conceptual, but little 'meta-literature' on their impact and effectiveness (McGee and Gaventa, 2010). Further, there are few studies that examine empirically how transparency, accountability and participation relate and contribute to each other. There are improved metrics to measure transparency reforms², but rigorous analysis of the causes and consequences of fiscal transparency

² The evidence base has been aided by increasing number of efforts to measure budget transparency over the last decade. These include indexes that combine advocacy in their approach (e.g. Open Budget Survey produced by the International Budget Partnership <http://internationalbudget.org/what-we-do/open-budget-survey/>; Revenue Watch Institute's Resource Governance Index <http://www.revenuewatch.org/rgi>) and more academic efforts (Bellver and Kaufmann's (2005) transparency index; Hameed's (2005) indices of fiscal transparency; Dabla-Norris et al's (2010) indices of the quality of

remains limited (Khagram et al, 2013). Most studies focus on single cases; a few analysts have synthesised the findings across comparable cases while donor-commissioned reviews scan multiple interventions. Most use qualitative methods; a couple of single-case studies use alternative methods (such as randomised control trials and methods of statistical control), while cross-country regressions establish correlations with financial and broader developmental outcomes (Carlitz, 2010). The gender-sensitivity of the evidence is mixed: some studies focus specifically on improved accountability and participation for who, and the power dynamics that inform this.

Experts identify a number of **challenges and gaps with the evidence base on budget transparency**, cautioning against drawing generalised conclusions. Many of the studies focus on only one initiative in one locality. Many studies focus on successful cases. Many references look at whether initiatives were implemented as planned, not at the broader budgetary and developmental outcomes. There are methodological challenges in assessing complex initiatives that have causal mechanisms and dynamics with multiple actors, while taking into account context-specific political economy factors. This is compounded by the tendency for budget transparency initiatives to have under-developed or unarticulated theories of change. Moreover there needs to be more comparative and holistic analysis of interactions between the different types of transparency and accountability Initiatives such as service delivery, budgets, information, natural resource and aid (McGee and Gaventa, 2010; Carlitz, 2010; Khagram et al, 2013).

McGee and Gaventa (2011) argue that given the realities of unproven accountability programming and uncertain evidence of impact, there is **a need to re-think what impact means in relation to accountability initiatives**, and to governance and social change efforts more broadly. They call for a learning approach to evaluation and final impact assessment that puts power and politics at the centre of monitoring and evaluation, continually tests and revises assumptions about theories of change and ensures the engagement of marginalised people in assessment processes (p. 3).

3. Transparent budgets and budget processes³

Findings

The evidence challenges two previously common assumptions: the conflation of transparency with accountability (the idea that the right to information is in itself accountability) and the assumption that budget transparency will automatically generate improved accountability. The evidence shows **that while there are examples of significant success, the positive impacts of fiscal transparency remain far from systematic or definitive** (Khagram et al, 2013). There is a growing consensus that budget transparency is an instrument that can lead to greater accountability under certain conditions; that is, **transparency is necessary but not sufficient for improved accountability and participation** (Khagram et al, 2013; McGee and Gaventa, 2010).

budget institutions) (Carlitz, 2010, p. 3-4). Of these, in particular the bi-annual Open Budget Survey is thought to provide 'a reasonably objective measure of how different countries are progressing with transparency reforms (Carlitz, 2010, p. 15).
3 Budget-related transparency initiatives can take a variety of forms, related to various phases of the budget process, and can be state-led or citizen-led (Carlitz, 2010, p. 4). For descriptions of the range of initiatives see Carlitz (2010) and Fölscher (2010).

Key evidence

- Khagram et al (2013) conclude that the **use and impact of available fiscal information is mostly limited to some of the better-performing countries** (e.g. Brazil, South Korea). In most of the other cases studied, transparency did not lead to broad demands for increased participation or to more robust engagement and oversight. Moreover potential users of information such as journalists, CSOs, ordinary citizens and even politicians often failed to take advantage of budget data put in the public domain. While many countries have improved the transparency of their budgets, in only a relatively small proportion of those have organisations and individuals used the information to participate in budget decision-making process, and in even fewer countries has this resulted in increased public accountability.
- In a comprehensive literature review of the evidence on budget transparency and accountability initiatives, Carlitz (2010) cautions that **outcomes are by no means guaranteed, and even well-regarded cases show some contradictory results**. Nevertheless, she highlights **evidence that a number of budget initiatives have improved accountability and participation**, including:
 - Numerous studies on participatory budgeting that opens up budgets in Porto Alegre (synthesised by Goldfrank, 2006). It is noteworthy that there is a wealth of material on this formative experience that inspired many spin-offs, in Latin America in particular but also globally.
 - The success of Uganda Public Expenditure Tracking Survey on galvanising the government to reduce leakages (*see discussion in section 5*).
 - The impact of more targeted citizen-led expenditure monitoring initiatives and social audits leading to recovery of funds and/or disciplinary action against officials found to be diverting funds, and improved participation and link to legislative reform – such as the enactment of Freedom of Information Acts in India and a Procurement Law in the Philippines.
 - The success of a Ugandan local government in introducing bottom-up participatory revenue mobilisation, leading to less harassment of community members because tax collectors have more accurate data and citizens who perceive over-assessments have greater opportunities for redress.
- Shah (2007) reports **mixed findings from experiences with participatory budgeting** around the world:
 - In Latin America, national legal mandates for participatory budgeting have not created widespread local success in improving transparency, participation and accountability, in part due to local obstacles (such a weak or reluctant local government and CSOs). Nevertheless participatory budgeting has succeeded in some remarkably diverse locales where there is support from external donors, weak political opposition, revenues for public works or programmes, and a tradition of civic participation.
 - In Central and Eastern Europe, participatory budget activities are new and fairly weak but show some potential for increasing participation. The activities are hampered by issues with local government autonomy, local resource availability, citizen organisation and interest, and undeveloped political party systems.
 - In Asia, case studies offer evidence that civic participation mechanisms can improve budgetary and development outcomes while improving the quality of the citizen/state

relationship, particularly in terms of local responsiveness to citizens, improved accountability of public officials and elected representatives, and more trust in government.

- In Central and Southern Africa, case studies show that participation often remains limited, but most stakeholders believe civic participation has increased local projects that have a direct impact on communities and improved relations between citizens and local authorities.
- In a strategic review of budget transparency and monitoring activities, Fölscher (2010, p. 5) reports that **several case studies of impact have documented the positive changes in budget institutions, policies, allocations and the quality of expenditure**. She notes that there is stronger evidence of widespread change in middle-income countries, but there are also important examples of meaningful impact in low-income and challenging environments, such as Chad, India, Malawi and Pakistan.

Factors affecting improved accountability and participation

Khagram et al (2013) find that **four main factors stand out as contributing to improvements in transparency, accountability and participation**. These are: (a) processes of *political transition* towards more democratic forms of political contestation and alternation; (b) *fiscal and economic crises* that force governments to put in place enhanced mechanisms for fiscal discipline and independent scrutiny; (c) widely publicised *cases of corruption* that give reformers political space to introduce reforms that improve public access to fiscal information; and (d) *external influences* that promote global norms and empower domestic reformers and civil society actors. In their eight case study countries, Khagram et al find that the key factors associated with higher levels of transparency were political transitions and competition, and fiscal or economic crises. Other 'windows of opportunity' such as corruption scandals were also often important catalysts in many countries (even in difficult environments like China and Vietnam).

4. CSO budget accountability activities

Findings

De Renzio and Krafchik (2007) note that civil society budget work started under two decades ago; **evidence on its impact is quite limited but growing**. Some of the evidence is quite anecdotal (see caes reported in Development Initiatives et al, 2013). However there are other more in-depth sets of case studies, covering diverse countries and contexts. Khagram et al (2013) highlight that the **growing evidence base shows how CSOs have been able to improve fiscal accountability and participation, but caution that it is 'premature to reach universal generalisations'** (p. 43).

Key evidence

- Robinson (2008) finds that in six country cases⁴, **civil society budget groups 'had 'a major effect'** (p. 178) in interpreting and disseminating budget information to enable broader society and other actors to engage with the budget process in more meaningful ways (Khagram et al, 2013, p. 43). He finds improved accountability, including through support to enhanced legislature

⁴ Brazil, Croatia, India, Mexico, South Africa, Uganda

oversight (in India, Mexico, Gujarat, South Africa and Uganda). From the same six case studies, De Renzio and Krafchik (2007, p. 6-7) concluded that the groups worked closely with legislatures and the media, improving their capacity to engage in the budget process. Challenges included reaching remote or rural citizens and expanding their influence over a greater proportion of the government budget.

- Shah (2007) presents seven country case studies⁵ on civil society's role in participatory budgeting. There are **mixed findings on the effects of these activities, with some successes** (e.g. civic forums have increased trust in local government in Thailand) **and some challenges** (e.g. in Russia activities were hampered by the lack of a clear division of responsibilities between regional and local governments).
- Authors (IDEA et al, 2011) from civil society organisations in Indonesia present case studies on their budget work to fight against corruption and improve the allocation of government resources. The cases include **successful examples of CSOs' budget transparency activities leading to improved budget accountability and participation**. One of the case studies looks at advocacy around local school budgets which led to improved engagement between civil society and government, and ultimately an increase in the allocation for school budgets.
- McGee and Gaventa (2010) find that transparency and accountability initiatives (including budget focused ones) driven by **civil society have, under some conditions, resulted in increased state or institutional responsiveness, the building of new participatory spaces for citizen engagement and the empowerment of local voices**.
- In the last few years the International Budget Partnership⁶ (IBP) has started to **document a series of cases of civil society campaigns**, across diverse contexts, using a 'more rigorous methodology'⁷ (Khagram et al, 2013, p. 43). A summary of 18 IBP impact case studies is provided in section 7. Khagram et al (2013) conclude that while this is an important evidence base, it requires further systematisation. Some overall points on this diverse set of case studies are:
 - Some of the case studies are about general budget transparency and accountability (for example, Schouten and Samolia Monamoto (2013) looking at the impact of the open Budget Initiative in the Democratic Republic of Congo). Others are about single issue campaigns that have used budget analysis of a critical part of their advocacy strategy (for example, Cedujo (2012) investigates the impact of a campaign on agricultural subsidies in Mexico). The CSOs use a broad range of tactics, covering broad communications campaigns, government engagement and pressure, coalition-building, litigation.
 - Most if not all the cases report some **impact on intermediate success indicators such as improved accountability and participation**. Indeed all appear to have achieved at least some success; it is not stated if this is a criteria for inclusion in the case study series.
 - Common success drivers are: **taking advantage of political circumstances ('windows of opportunity'), support from external donors and building on pre-existing broad networks**.
 - Many of the studies discuss the difficulty in attributing impact to one individual actor in contexts where multiple stakeholders and factors influence budget transparency and participation.

⁵ Bangladesh, India, the Philippines, Russia, South Africa, Thailand, and Ukraine.

⁶ http://internationalbudget.org/ibp_publication_categories/impact-of-civil-society-on-budgets/

⁷ See van Zyl, 2011.

- ONE (2013) presents synopses of **various case studies that link open budgeting initiatives by civil society to better development results**. These case studies include some by the International Budget Partnership (mentioned above) and some by other stakeholders (e.g. Oxfam UK's (2012) case study of Kenyan community action strengthening local government budgeting in Turkana and the World Bank Institute's (2007) case study on a budget transparency movement challenging local budget misappropriation in Indonesia).
- The Revenue Watch Institute (2013) provides snapshot anecdotal case studies of impact from Peru, Ghana and Indonesia on how **civil society interventions and collaboration with other stakeholders led to increased resource revenues and benefits from extractives** that positively affected spending decisions and outcomes.

Factors affecting improved accountability and participation

McGee and Gaventa (2010) find that on the **citizen voice (or demand) side of the equation, success factors include**: a) the capabilities of citizens and civil society organizations to access and use information made transparent/accessible and to mobilize for greater accountability; b) the extent to which transparency and accountability initiatives are linked to broader forms of collective action and mobilization; and c) the degree to which accountability, transparency and participation initiatives are embedded throughout all stages of the policy cycle, from how decisions are made to whether and how they are implemented'.

Fölscher's (2010) conclusion concurs. She stresses that the **impact of civil society budget transparency and accountability work is constrained by a paucity of information and of formal and informal opportunities to engage in the budget process**. Moreover weak formal oversight institutions – legislators and supreme audit institutions – deprive civil society actors of an important route to influencing state actions and ensuring accountability (Fölscher, 2010). Shah (2007) finds that structural budget processes (such as who can make budget decision when) and cultural factors (including low levels of education and male dominance) sometimes hinder participation (e.g. in Bangladesh); conversely institutionalisation of civil society participation in local budgeting and planning processes, supported by law, can enhance civic participation especially when starting from a low or non-existent base (e.g. in the Philippines).

5. International policy community

Findings

To date there is **little systematic evidence** tracing the impact of the international policy communities' activities on outcomes. The little evidence available tends to be anecdotal, covering ongoing campaigns which have not yet led to impacts, and/or stops at the level of adoption of formal laws and regulations, and does not explore the impact on actual practice.

The prevailing civil society view on global initiatives such as the Extractive Industries Transparency Initiative (EITI) are that **they are work in progress, yet to fully prove their worth in terms of accountability and participation** (expert comments). With some of the more recent initiatives (e.g. the Open Government Partnership that launched in September 2011, or donors' moves to incorporate fiscal transparency criteria in their lending policies), it may be too soon to measure impact. Moreover, it can be difficult to separate out the impact of the international policy community's activities from the activities of local implementing organisations: research and experience on the ground by the International Budget

Partnership (IBP) suggests that changes in budget transparency is often due to a combination to domestic and external pressures that allow reformers within government to push through transparency reforms (expert comments).

The international policy community is **starting to commission more in-depth impact case studies to track the impact** of the international policy activities. For example, Publish What You Fund is working with Development Initiatives on collecting case studies on the impact of aid transparency (expert comments). At present, there appears to be most evidence available on the Open Budget Initiative and the EITI, and some from the Revenue Watch Institute.

Key evidence

There is **evidence that the international policy community has invested in developing an increasingly cohesive and focused approach** on budget transparency, accountability and participation (through initiatives such as the International Budget Partnership and its Open Budget Index; the global civil society Budget Transparency, Accountability and Participation movement⁸ and the Global Initiative for Fiscal Transparency (GIFT)⁹; and related broader initiatives – the Open Government Partnership¹⁰, and the Freedom of Information and Open Data movements. There are also the related initiatives in the natural resources sector (Extractive Industries Transparency Initiative¹¹ and Publish What You Pay¹² campaigns) and aid transparency (Publish What You Fund¹³ and the International Aid Transparency Initiative¹⁴).

However, Fölscher cautions that because the budget movement grew from the ‘bottom up’, driven by country-based CSOs, **budget transparency has still not captured global attention in the way that other related movements have**, and it has yet to galvanise a coherent international movement (though bottom-up dynamics mean there are strong institutions in a wide range of countries on which to build international cooperation).

Most of the limited evidence focuses on whether the initiatives have led to improved transparency, rather than improved accountability and participation.

- Some experts find that external pressure and promotion of best practice from donors has, in some cases, **led recipient governments to improve budget transparency**, often to signal good governance practices (International Budget Partnership, 2012; Khagram et al, 2013, p. 34).
- There has been limited work to date on whether and how broader open data initiatives have facilitated budget monitoring and advocacy (Carlitz, 2010). However the IBP has documented how **groups in Argentina, India, Mexico and have used Freedom of Information laws** to conduct budget monitoring (Carlitz, 2010 citing Ramkumar, 2008).
- The IBP has documented various case studies where it has worked with civil society partners, donor agencies and directly with key reformers within government to support changes. **Examples of positive impact** include in Afghanistan (with an increase in its Open Budget Index score from eight in 2008 to 21 in 2010) (Bizhan, 2013), Honduras (starting to publish key budget

⁸ <http://www.globalbtap.org/>

⁹ <http://fiscaltransparency.net/>

¹⁰ <http://www.opengovpartnership.org/>

¹¹ <http://eiti.org/>

¹² <http://www.publishwhatyoupay.org/>

¹³ <http://www.publishwhatyoufund.org/>

¹⁴ <http://www.aidtransparency.net/>

reports) (Noe Pino, 2013), and the DRC (publishing its Executive's Budget Proposal and a budget timetable for the first time) (Schouten and Samolia Monamoto, 2013) (expert comments).¹⁵

- There are a number of resources documenting the **impact of the EITI**:
 - ONE (2013, p. 1) has brought together a comprehensive synthesis of case studies. It concludes that the EITI (while voluntary and only partially applied) has had a positive impact in Africa through highlighting resource leakages, identifying opportunities to increase revenues and making information available to citizens to hold governments to account. The document links results in extractive resource governance to EITI activities in: the improvement of Burkina Faso parliament's oversight of extractives; civil society action in the Democratic Republic of Congo that lead to a review of mining contracts; Ghana's new national EITI transparency law and tax rate revisions; Liberia's overhaul of its Social Development Fund; Nigeria's closure of loopholes highlighted by EITI leading to revenue savings, improved credit rating and sizeable increases in foreign direct investment; Sierra Leone's online publication of mining contracts; Tanzania's revision of its mining policies; and Zambia's sector reforms and tightened controls.
 - EITI (2012) has produced a case study on the impact of EITI in Nigeria, which finds that in 2010 Nigeria became one of the first countries to achieve EITI Compliant status, even though there is still a long way to go before rampant corruption is reigned in. Translating this improved transparency into greater accountability is the next step.
 - EITI has also produced some news stories on the impact of EITI in Liberia which details some of the improvements made.¹⁶
 - A review of EITI in Peru is less positive, finding little discernible impact so far in promoting transparency, public debate and accountability for the revenues obtained from extractive industries. Issues have included inadequate outreach, stakeholders' desire for local level information that is more relevant to their lives; insufficient attention given to the local context (where views tend to polarise) or to the different audiences of the EITI reports; and few links made to other initiatives, such as wider investment and tax regimes, government development planning or environmental issues (Tearfund et al, 2013).
 - O'Sullivan (2013) reviews EITI in Timor Leste, Liberia and Nigeria, concluding that EITI could be seen as a potentially useful catalyst for governance reforms, not as a transformative or automatic one. Given that transparency can only achieve so much on its own, he calls for the EITI to maximise its influence by enabling its reports to be used more widely as tools for locating and delineating governance problems, and using its own institutional voice to support reforms of these problems (p. 37).

¹⁵ See section 8 for further details of these case studies.

¹⁶ <http://eiti.org/news/liberia-eiti-report-includes-first-eiti-should-be-paid-audit> and <http://www.boston.com/news/world/africa/2013/05/03/audit-contracts-awarded-liberia-violate-law/PYCrMMgzlVjOvoEuaWfncN/story.html>

6. Efficient, effective, equitable budgets

Findings

Most budget transparency initiatives are motivated by the assumption that enhancing transparency and accountability in the budget process will lead to improved budgetary outcomes that are linked to governance and development outcomes. However, **evidence on longer-term outcomes (such as budgetary outcomes that involve changes in government policies and service delivery) is much harder** to come by (Khagram et al, 2013). Most studies tend to look at immediate process-related impacts or intermediate changes, such as improved accountability and participation (Carlitz, 2010, p. 12; Bosworth, 2005). Other studies will link transparency with longer-term outcomes but often do not establish the middle step of improved accountability and participation.

Some experts warn that there is **no guarantee that budget transparency will result in more developmental policies**, especially when activities are focused on formal budget documents and may not take account of the politics of the contract among elites that underlies any budget (Simson, 2013). A 2008 review of DFID's Citizen Voice and Accountability (CV&A) initiatives, which include budget activities, finds the effect on development outcomes is neither direct nor obvious, and no evidence can be found within the sample studied, of a direct contribution of CV&A interventions to poverty alleviation or the meeting of the MDGs (Rocha Menocal and Sharma, 2008, p. xi).

However, others highlight that there is a **growing body of evidence that supports the relationship between public sector transparency and better economic and social outcomes**, proving that the best way to manage funds effectively and equitably is through accountable and participatory budget processes (expert comments; Carlitz, 2010; Bastido and Benita, 2007).

Still, Khagram et al (2013, p. 8) caution that **success cases may indicate isolated impact**, concluding that 'even with more robust fiscal transparency and participation systems in place, there is no guarantee that these will produce ... downstream, substantive effect'. This is because of the complexity of fiscal information and the paucity of strong reasons for potential users to act on that information when the main benefits are public goods, and openness and inclusiveness does not necessarily translate into citizen influence on policy decisions.

Key evidence

Statistical cross-country analyses

Academic statistical cross-country studies help 'frame the potential impact' of budget transparency initiatives (Carlitz, 2010, p. 9) in relation to various governance and development outcomes. However, these tend to investigate 'budget transparency' rather than participation or accountability, because budget transparency is often used as a proxy for harder-to-measure accountability and there is a lack of cross-country data-sets on budgetary participation. These studies find that more transparent governments are less corrupt (Bastido and Benita, 2007); have better credit rating and fiscal discipline (Hameed, 2005, 2011); lower borrowing costs (Glennerster and Shi, 2008); have better quality governance (Islam, 2003); more efficient and effective government agencies (Bellver and Kaufmann 2005); and better socio-economic and human development indicators (Bellver and Kaufmann, 2005; Fukuda-Parr et al, 2011)(studies taken from Carlitz, 2010 and expert comments).

However there are **challenges in establishing the direction of causality and the methodology precludes deeper investigation** of the changes in transparency over time (Khagram et al, 2013). Further, while Hameed (2011) has focused on the Open Budget Index (OBI), the use of proxy indicators (e.g. media freedom) in other studies may not give much insight on other dimensions of budget transparency, participation or accountability (Carlitz, 2010). Khagram et al (2013) also point out that while OBI is a solid measure of budget transparency it does not cover all of a government's fiscal position (e.g. natural resource and aid revenues, other extra-budgetary operations). Moreover there is not a comparable data set on participation in budget processes (Khagram et al, 2013).

Case studies

Resources collected and allocated in line with country strategies (efficient budgets)

While there are mixed results, **a growing number of case studies find a link between improved budget accountability and participation and efficient budgets:**

- A 2005 DFID review of 87 public expenditure accountability initiatives in 27 countries finds it difficult to ascertain clear impacts on public expenditure, with 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, p. ii, reported in Carlitz, 2010).
- In Indonesia, Olken's (2007) random control trial examines the effects of participatory approaches such as accountability meetings and anonymous feedback forms and, on the other hand, greater probability of governmental audits. He finds that the participatory approaches had little impact, due to free rider and elite capture problems, while the increase in government audits led to an 8% decline in missing expenditures. (McGee and Gaventa, 2010)
- However a range of other studies have found, under certain conditions, positive effects of citizen monitoring and advocacy on corruption issues (McGee and Gaventa, 2010; Robinson, 2008). Examples include the MKSS¹⁷ campaign and later social audit approaches in India, and work by the Omar Asghar Khan Development Foundation in Pakistan to document mismanagement of earthquake construction funds (McGee and Gaventa, 2010, p. 23). Robinson (2008, p. 173) cites firm evidence from civil society activity for the benefit of tribal communities in Gujarat and poor rural communities in Uganda. The International Budget Partnership has also gathered evidence of where transparency has helped shine the light on leakages and improve efficiency in public expenditures (expert comments). One case study is in India where the National Campaign for Dalit Human Rights used budget tracking and analysis to expose how the government had diverted funds for programs for poor and marginalised Dalit communities to finance the 2010 Commonwealth Games, resulting in the government returning some of the funds (Ramachandran and Goel, 2011; and see section 7 for further details on this case study).
- DFID promotes the practice of public audits – a form of community monitoring of aid where beneficiary communities review the design, delivery and financial management of aid-financed projects. ICAI (2011, p. 10) report that in Nepal a community user group confirmed that, through their monitoring, they had successfully avoided any instance of

¹⁷ Mazdoor Kisan Shakti Sangathan, translated as translated as Movement for the Empowerment of Peasants and Workers.

fraud or corruption over a period of many years. The Government of Nepal is now introducing public audit requirements for a range of public services in rural communities.

Improved service delivery and revenue collection (effective budgets)

There is **some evidence linking improved budget accountability and participation with improved service delivery**:

- McGee and Gaventa (2010) find that transparency and accountability initiatives driven by civil society have, under some conditions, resulted in better use of the budget and more effective delivery of services.
- The International Budget Partnership reports that there is evidence that transparency can improve the effectiveness of budget programs (expert comments). For example:
 - In Mexico, CSO monitoring of government farm subsidies revealed that a small group of wealthy farmers had captured the vast majority of subsidy funds over time. The government responded to the publicity generated by implementing important reforms, including capping individual payments and increasing the amount provided to the smallest farmers (expert comments; Cedujo, 2012; and see section 7 for further details).
 - In Ghana, a financial audit and CSO publication of a series of reports on weak governance of the school feeding program resulted in the government instituting major reforms. It turned school feeding into a very successful programme that is providing unprecedented opportunities for children in formerly neglected regions of the country to access schooling (expert comments; Dogbe and Kwabena-Adade, 2012; and see section 7 for further details).
- There is an emerging body of evidence on the impact of Public Expenditure Tracking Surveys (PETS). A well-known case is the Uganda PETS conducted in the 1990s which showed that only 20% of the primary education grant programme reached their intended target (Chêne, 2012). The government's resulting action has been widely held up as proof that PETS can reduce leakages in public expenditure and improved service delivery. However, others suggest that different factors (such as concurrent reforms) played a greater role than the PETS in accounting for the reduction in leakages (McGee and Gaventa, 2010, p. 21). Other studies have also shown some positive effects of PETS in both Malawi and Tanzania, sometimes due to civil society advocates taking up their findings (McGee and Gavaenta, 2010). Others emphasise that the impact of PETS in these other cases has been more limited than in Uganda.
- Joshi's (2010) assessment of the impact of transparency and accountability initiatives on service delivery covers budget-related work and other types of initiatives. Most available evidence of impact is based on collective rather than individual action. Several studies highlight that citizen-led initiatives have an impact when there is willingness from the public sector to support attempts to improve accountability. Accountability or transparency mechanisms that have the potential to trigger strong sanctions are more likely to be used and be effective in improving responsiveness by providers. Information is a necessary but not sufficient condition for desired outcomes to be realised. Without corresponding support for increasing the capacity to respond, accountability and transparency initiatives can lead to inaction and frustration on the part of providers.

Turning to look at effects on revenue collection, Carlitz (2010) notes that less attention has been paid to the revenue side of the budget. Nevertheless, in a comprehensive study charting the relationship between taxation and state-building, Pritchard (2010) finds ‘compelling’ evidence that measures to increase dialogue, transparency, equity and bargaining are essential to building a culture of tax compliance, and thus to maximising revenue and minimising political conflict. He notes that the potential benefits of greater transparency in publicising tax information appear substantial, particularly when linked to efforts at broader community mobilisation (p. 30).

Budget policies that more effectively address poor and marginalised people’s needs (equitable budgets)

Evidence suggests that **improved budget accountability and participation can lead to more equitable budgets but it is not automatic**. The key evidence includes:

- From his review of six country case studies, Robinson (2008) finds that civil society activities are most likely to improve resources for existing programmes and in budget efficiency, but are less likely to result in major changes in policy priorities and legal frameworks as these emanate from political decisions (p. 171-172). Examples of increased allocations for social welfare expenditure priorities due to increased budget analysis and advocacy include increased allocations for reproductive health in Mexico, child support grants in South Africa and tribal development expenditures in Gujarat. Caveats include that in Mexico and South Africa the additional resources generated were relatively small in relation to the government’s overall budget, and it was not possible to test whether there were major changes in budget policies through this reallocation of spending. A key finding is that advocacy efforts to revise allocations or introduce new budget lines have limited room for manoeuvre outside electoral or budget cycles (p. 175).
- A 2003 study by Devas and Grant investigating decision-making about the use of resources in a sample of municipal governments in Kenya and Uganda finds no guarantee that decentralised decision-making will be inclusive of the poor. Factors like committed local leadership, central monitoring of performance, articulate civil society organisations and the availability of information are critical.
- Khagram et al (2013, p. 8) note that various researchers (citing five studies spanning from 1998 to 2011) ‘have documented how participatory budgeting processes contribute to extending service provision and redirecting public resources toward poor neighbourhoods, while also reducing clientelism and spurring the creation of new civic associations’.
- There are examples where evidence-based budget advocacy has resulted in more attention and funding for poor and marginalised people; the International Budget Partnership provides evidence of where transparency fosters equity by matching national resources with national priorities (expert comments).
 - For example, in South Africa, the national government resisted funding HIV/AIDS treatment programs arguing they were unaffordable. In response, the Treatment Action Campaign took the government to court and presented evidence showing that there was money in the health budget to fund the programs. TAC won its case, and the government increased spending on HIV/AIDS treatments by US\$6 billion, providing lifesaving ARVs to 1.6 million people who were not receiving medicines before. (expert comments; Overy, 2011; see section 7 for further details)

- In Argentina, the Civil Association for Equality and Justice (ACIJ) pressured the formerly reluctant government of the city of Buenos Aires to acknowledge an unsatisfied claim related to school vacancies for early childhood education and commit to making significant policy changes. ACIJ succeeded in its campaign by implementing a complex litigation strategy that involved “freedom of information” requests, budget analysis, and media dissemination. (expert comments; Basch, 2011; see section 7 for further details)
- Schneider and Goldfrank (2002) find that successful scaling up of participatory budgeting initiatives from the municipal to the state level in Brazil may have improved the efficiency of public spending and contributed to effective planning, enhanced participation and redistribution (Carlitz, 2010).
- Norton and Elson (2002) find that successful work to take forward social goals in budget processes often involves networks of actors (CSOs, legislatures, government officials, political parties), donor support (through support to civil society groups, sometimes through support to building capacity in government, and sometimes through the provision of extra funding). Successful initiatives (such as the participatory budgeting movement in Brazil, or the gender budget initiative in South Africa) have often been facets of a broader popular political movement or project.

There is a set of evidence on combining **gender budget analysis with advocacy**. There are examples that this can be effective. For example the International Budget Partnership reports that in Mexico gender evidence-based budget advocacy resulted in more funding for reproductive health services and a governmental process to debate women’s health issues. This has helped ensure that funding is sustained and that women in the poorest Mexican states benefit from it.¹⁸ However, from her literature review Carlitz (2010) concludes that gender budgeting initiatives (GBIs) appear to have been less successful than other budget initiatives. 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 (Carlitz, 2010, citing Goetz and Jenkins, 2005). Moreover such efforts focus largely on answerability of officials but are not often followed up or linked to demands for the enforcement side of accountability (McGee and Gaventa, 2010, citing Goetz and Jenkins, 2005).

Broader literature on participation and accountability initiatives

Budget transparency activities are one component of wider set of demand-side social accountability activities. A sub-set of this broader literature examines **the effects of participation**, with relevant findings for understanding the link between improved budgetary participation and development outcomes.

This literature explains that while the normative belief that citizen participation can contribute to improved governance and multiple development outcomes has been mainstreamed in development policy and discourse, **evidence of the impact has been hard to establish**, with findings tending to be mixed, even from studies based in the same country (Gaventa and Barrett, 2010). Further, little is known on how best to foster ‘a more engaged citizenry’ (Mansuri and Rao, 2013, p. 1). Gaventa and Barrett (2010) argue that variations depend on whose perspective is privileged, which methodologies are used, how the meaningfulness of changes is determined, and how the contextual and multi-directional nature of change is dealt with.

¹⁸ <http://internationalbudget.org/budget-analysis/sectors-issues-demographic/gender-equity/>

Key evidence includes the following:

- Gaventa and Barrett (2010) undertook a meta-case study analysis of nonrandomised sample of 100 research studies of four types of citizen engagement in 20 countries. They found that, of almost 830 outcomes in 100 cases studied, some 75 per cent were positive, in that they contributed to the construction of citizenship, strengthened practices of participation, the building of responsive and accountable states, or more inclusive and cohesive societies.
- J-PAL summarised randomised controlled trials on the impact of participation initiatives (expert comments). Evidence from randomised evaluations provides very mixed results about community participation. Successful cases tended to happen when the community had more direct control over service providers and when people getting involved in participation were given specific tasks and training. A common finding across all the studies was that community participation at the start of the evaluations was weak, even though in all cases mechanisms for community participation existed on paper.¹⁹
- Mansuri and Rao (2013) review almost 500 studies on the impact of large-scale, policy-driven efforts to induce participation (and not organic participation – the endogenous efforts by civic activists to bring about change). They find that: ‘greater community involvement seems to modestly improve resource sustainability and infrastructure quality. But the evidence suggests that people who benefit tend to be the most literate, the least geographically isolated, and the most connected to wealthy and powerful people. Participation thus appears to affect the distribution of benefits in ways that suggest that capture is often not “benevolent” or altruistic’ (p. 6). They distil the findings into three key lessons: 1) Induced participatory interventions work best when they are supported by a responsive state; 2) Context, both local and national, is extremely important; and 3) Effective civic engagement does not develop within a predictable trajectory (p. 12).

¹⁹ Taken from: <http://www.povertyactionlab.org/policy-lessons/governance/community-participation?tab=tab-cost>

7. Annex: International Budget Partnership CSO Case Studies²⁰

Case study	Civil society organisation / initiative	Activity	Results (process and intermediate)	Results (efficient, effective, equitable budgets)	Lessons learned
1. Afghanistan (Bizhan, 2013)	Open Budget Survey (OBS): IBP and partner, Integrity Watch Afghanistan (IWA)	Preparation and publication of the Open Budget Survey 2008; advocacy campaign; training for government officials.	<ul style="list-style-type: none"> • Attention generated by the 2008 OBI release provided some momentum, and the government used the OBI indices as an easy guide for improving its reputation in the area of budget transparency • Government made important progress increasing its OBI score from 8 in 2008 to 21 in 2010. In 2011 published a Citizen's Budget. 		<ul style="list-style-type: none"> • Drivers of improvements in transparency: a desire on the part of the government to improve its international image; technical assistance provided by donor organizations; international pressure; and small but effective campaigns by CSOs and the media. • The OBI focus on the government budget is problematic as the budget only represents a small percentage of resources. Meanwhile donors have paid little attention to increasing transparency among 'off-budget' projects. • There is need for country-specific approach to deal with limited access to the Internet and the low level of literacy in Afghanistan that have made the measures to improve transparency less effective than they should be.
2. Argentina (Basch, 2011)	Civil Association for Equality and Justice – campaign for children's right to early education	Complex litigation strategy that involved "freedom of information" requests, budget analysis, and media dissemination	<ul style="list-style-type: none"> • A high-profile public hearing hosted by the city's highest court that raised awareness of the issue. 	<ul style="list-style-type: none"> • A legally binding agreement from the government to address the shortage of pre-schools and kindergartens 	<ul style="list-style-type: none"> ▪ ACIJ was an experienced actor in public debates; it had well-established contacts with the education community and journalists; and its staff includes attorneys who were more willing to negotiate and were experienced in both class-action litigation and budget analysis. ▪ The litigation strategy succeeded because of the incorporation of budget analysis — an innovative approach for

²⁰ Source: International Budget Partnership <http://internationalbudget.org/library/publications/ibp-impact-case-studies/>

					Argentina's legal practice that no organization in either the legal or the education community had pursued before.
3. Brazil (Salvador, 2012)	Institute for Socioeconomic Studies (INESC) and its partners formed a coalition movement to defend social rights under threat by tax reform	Dialogues with government officials and parliamentarians; petitions; audience with lawmakers; analysis.	<ul style="list-style-type: none"> • Brought unprecedented attention to the role of the tax system in fostering social justice. • Built a network of organizations that is far more capable of taking on tax issues than ever before 	<ul style="list-style-type: none"> • Blocked a regressive tax reform bill 	The technical capabilities of INESC were crucial for 1) mobilizing such a broad swath of civil society against the bill, and 2) persuading decision makers. Separate from INESC's campaign, governors were also lobbying against the proposal
4. DRC (Schouten and Samolia Monamoto, 2013)	Open Budget Initiative (OBI): IBP and partner, the Réseau Gouvernance Economique et Démocratie (REGED)	1) Training and research of the Open Budget Survey in 2008 and 2010, and consistent and constructive engagement with government on survey results; 2) Evidence-based advocacy for specific transparency reforms in the context of broader PFM reforms; 3) Training of media and legislature to use the information for wider economic governance reforms.	<ul style="list-style-type: none"> • For the first time, the government published a range of budget documents, including the Executive's Budget Proposal and budget timetable, and also included transparency provisions in several new public finance laws and regulations. • The DRC's overall OBI score rose from 0 out of 100 in 2008 to 28 out of 100 in 2012. While the information provided is still limited it is a notable improvement over 2008. 		<ul style="list-style-type: none"> • Donors also played a significant role (e.g. the IMF and World Bank demanded fiscal transparency under the HIPC initiative; multiple donors support the government's PFM reforms; the Public Expenditure and Financial Accountability (PEFA) study funded by the European Commission and IMF mission reports encouraged budget transparency and accountability). • However, donors' own practices may not promote transparency, and some donors (China) don't call for transparency. • The government is also influenced by, and attempts to imitate, budget transparency as increasingly highlighted in various international forums.
5. Ghana (Dogbe and Kwabena-Adade, 2012)	Social Enterprise Development (SEND-Ghana) Foundation, one of the IBP's partners	From 2007 to 2010, budget monitoring of the Ghana School Feeding Programme (GSFP), engaging with district assemblies, CSOs, and District Highly Indebted Poor Countries (HIPC)/Citizens Monitoring Committees (DCMC) in seven regions. Used the	<ul style="list-style-type: none"> • The work done by SEND-Ghana and its partners to monitor the GSFP is widely acknowledged. Nonetheless, it is still difficult to directly attribute the changes at the GSFP National Secretariat to SEND-Ghana's campaign • After the release of SENDGhana's first report, for example, the leadership of the GSFP was 	<ul style="list-style-type: none"> • IBP identify the following outcomes from the campaign: improved infrastructure, agricultural services, health services and education services. 	<ul style="list-style-type: none"> • SEND-Ghana was able to capitalise on its experience, network, capacity and diverse funding. • It benefited from good timing: there was already debate and agitation from previous analysis by Pricewaterhouse Coopers that has unearthed rampant malfeasance with the programme.

		monitoring information to promote improvements in the program with district assemblies and officials from collaborating ministries, departments and agencies at the national, regional and district levels, and through the media.	<p>changed, and a five-member GSFP Review Committee was established</p> <ul style="list-style-type: none"> • Government cooperated with SEND-Ghana to host a National Policy Dialogue on the GSFP and various government commitments emerged from this gathering that aimed to resolve problems identified in SEND-Ghana's reports. • Most important: improved local capabilities to monitor the GSFP. 		
6.Honduras 7.(Noe Pino, 2013)	Open Budget Survey (OBS): IBP and partner, the Fundación Democracia sin Fronteras(FDsF)	Preparation and publication of the Open Budget Survey 2010; advocacy campaign; training for government officials.	<ul style="list-style-type: none"> • Increased awareness of Honduras' budget transparency problems • In 2011 the government formulated a Plan to Improve Fiscal Transparency and Management, drawing on findings of PEFA and OBI reports. 		<ul style="list-style-type: none"> • IBP's technical assistance to the government of Honduras played an important role in the recent publication of budget documents but ultimately these documents would not have been published without strong government will. • After 2009 troubled financial situation, new government keen to fulfil international donor transparency requirements (e.g. Millennium Challenge Corporation) to secure funding. At same time citizen-led efforts to increase transparency are growing. • While some government sectors are reforming, others are resisting.
8.India (Awasth, 2011)	Samarthan's campaign to make real the right to work	Social audits, budget tracking technique, community organisation, government engagement, media outreach	<ul style="list-style-type: none"> • Assisted government in identifying a number of blockages in the process of managing and budgeting for National Rural Employment Guarantee Act (NREGA). It also played a significant role in mobilizing the population to demand work in terms of NREGA. 	<ul style="list-style-type: none"> • Publicly available figures on the NREGA suggest that the campaign had an initial but unsustainable impact. In the villages where Samarthan was active, there was a marked increase in the percentage of workers getting employment through the program. 	<ul style="list-style-type: none"> • Some of the hard won gains do appear to have been eroded by persistent challenges.

				Once the campaign had ended, however, that surge tapered off as workers became reluctant again to demand their entitlements.	
9. India (Rama-chandran and Goel, 2011)	National Campaign for Dalit Human Rights (NCDHR)	Working together with the Centre for Budget and Governance Accountability to develop a methodology that involved budget analysis and the tracking of expenditures intended for a fund earmarked for Dalits (the Scheduled Caste Sub-Plan). Strategies: right to information petition; multi-pronged communication strategy; held rallies; litigation against the State of Delhi; parliamentary outreach; citizen engagement; government engagement	<ul style="list-style-type: none"> • Access to detailed budget information and the ability to analyze that data provided the evidence that civil society advocate NCDHR needed to pressure government in India to keep its promise to target resources to benefit one of India's most deprived social groups. • The campaign has certainly contributed to making an important component of government expenditures more transparent and accountable. • Government admitted that misdirection of funds was wrong, implemented budget rules and set up task-force. However, there is still long way to go: the government has not yet returned diverted funds. • The campaign contributed to a shift in the public mood. In the year following there have been several protest marches, hunger strikes, and sit-ins to demand more effective laws and systems to punish corrupt politicians and administrators 		<ul style="list-style-type: none"> • Other factors played key roles: India's democratic institutions (e.g. independent judiciary); vibrant civil society; political climate created by scandal around Commonwealth Games. • NCDHR able to capitalise on many years' experience on the issue, drew from its established method of budget tracking, able to use its networks.
10. Kenya (IBP, no date)	Muslims for Human Rights (MUHURI)	Working to bridge the Constituency Development Fund's accountability gap by conducting "social	<ul style="list-style-type: none"> • Demonstrated the significant role budget transparency plays in improving accountability and how public engagement in the budget 	<ul style="list-style-type: none"> • Demonstrates how public engagement in the budget process can lead to improved public 	<ul style="list-style-type: none"> • MUHURI's impact has been restricted by the lack of a Freedom of Information (FOI) law • A MP got involved because it helped him

		audits”—a participatory process in which CSOs and communities evaluate the use of public resources and identify how best to improve outcomes of public programs and policies.	process can strengthen oversight.	service delivery.	win an election.
11. Mexico (Cedujo, 2012)	Subsidios al Campo campaign	Using Mexico’s freedom of information laws to obtain official data on the recipients of agricultural subsidies, and then publishing the data online.	<ul style="list-style-type: none"> It brought a large amount of new information into the public domain, and managed to shift the debate about agricultural subsidies from a focus on their overall size to a discussion of how equitably they were being distributed, challenging a powerful agricultural industry in the process. 	<ul style="list-style-type: none"> The Mexican Ministry of Agriculture reacted by reforming the system to ensure that subsidies were flowing only to those that needed them. 	<ul style="list-style-type: none"> One of the lessons of this campaign is that gathering all available evidence and building a powerful argument is not enough in a context of ineffective accountability institutions The coalition quickly understood that access to information alone would not change policy, so it drew upon a network of researchers to deepen analysis of the problem. One important lesson from the success of this manoeuvre was that discoveries and insights produced might have been dismissed as propaganda had they not been carried out by reputable researchers and backed up by official data. Early efforts to work with journalists generated mostly sensationalist headlines. It was only after several efforts to engage with journalists that the campaign finally elicited in-depth reporting on the root causes of the problem. None of the achievements would have been possible without the diversity of the coalition. Bringing together activists, a peasant farmer’s organization, information and communication experts, and academics required an especially adept networker that the coalition was fortunate to count upon.
12. Pakistan (Tahir, 2011)	Omar Asghar Khan	Coalition building, research and analysis, outreach and		<ul style="list-style-type: none"> Rapid increase in activity in the sectors of housing 	

	Development Foundation's Campaign on earthquake reconstruction	advocacy, engagement with government.		<p>compensation, health, water supply, and sanitation: a broad positive trend of improvement in the rate of reconstruction that corresponded with the timing of the Foundation's campaign.</p> <ul style="list-style-type: none"> • Creation of a central structure that was established to oversee the reconstruction effort, and is able to spend more effectively than the prior decentralized structure. 	
13. Tanzania (Bofin, 2012)	Sikka – campaign to curb unnecessary expenditure / use of government slush funds	Providing consistent, comparable, and reliable budget analysis to media and decision-makers, principally through annual Health Sector Budget Analysis (one of the few CSOs in Tanzania to provide such information).	<ul style="list-style-type: none"> • Considerable activity and coverage: undoubtedly helped to keep the matter in the public eye • Assisted other CSOs in making evidence-based claims. • Helped MPs to analyse budget proposals and proposing budget revisions to the Ministry of Health and Social Welfare 	<ul style="list-style-type: none"> • Important reductions in government training budgets attributable in part to Sikika's efforts 	<ul style="list-style-type: none"> • Hard to directly attribute results to Sikka as one of multiple actors (donors, the offices of the President and the Prime Minister, and other CSOs) seeking a more rational allocation of government funds • A focus on media outreach and raising public awareness may not be enough to bring about changes in contexts where budget allocation processes are closed and there are strong internal pressures to maintain the widespread patronage and rents that can be drawn from recurrent expenditures in the budget • More persistent issues may require an approach that integrates analysis with targeted advocacy of key decision-makers and public mobilization.
14. South Africa (Overy, 2013)	Social Justice Coalition (SJC): Clean and Safe Sanitation Campaign	Broad communications campaign; protests and creative demos; limited amount of budget analysis; working with researchers and policy experts.	<ul style="list-style-type: none"> • Release of the service contracts • Budgetary tools and analysis played a significant factor in demonstrating the feasibility of the proposal for a janitorial service. The SJC is aware that 	<ul style="list-style-type: none"> • Instrumental in getting approval and funding for the janitorial service for public toilets in informal settlements. • A number of other 	<ul style="list-style-type: none"> ▪ A number of external factors contributed to the pressure on the City of Cape Town to implement these measures. In a sense the CSSC could be seen as a beneficiary of good timing. Sanitation, and toilets in particular, became a political issue after

			budgetary analysis will continue to be an important tool for holding the City of Cape Town to account for its promises and so it has recently sent its staff (along with staff from NU) to a series of IBP budget training workshops	immediate sanitation improvements within Khayelitsha	<p>a row between political parties.</p> <ul style="list-style-type: none"> ▪ The SJC's legitimacy with its members, its ability to garner support from a broad swath of civil society groups, and its exceptional communication skills are all credited for its achievements. ▪ The SJC itself has also highlighted the importance of working both on the inside, as a collaborator with government, and as an independent agitator for change from the outside.
15. South Africa (Overy, 2011)	Treatment Action Campaign (TAC), an advocacy group run by people living with HIV/AIDS	Budget analysis to prove the money was, in fact, there to address the HIV/AIDS crisis. Funding research and formulating well-evidenced policy recommendations, mobilizing protesters, and using the media to raise awareness and fight stigma. Eventually, the TAC also sued the South African government, relying in part on budget analysis to make its case.	<ul style="list-style-type: none"> • The TAC's advocacy efforts could be credited with bringing HIV/AIDS issues to the political fore in the first place • The TAC's use of budget analysis was critical for overcoming the government's inertia on HIV/AIDS. By creating its own cost estimates and by pointing to the government's record on health expenditure, the TAC was able to dismantle the technical and de-politicizing defense the government had constructed around cost and affordability • Perhaps the clearest indication of the TAC's influence, however, is that the final spending plan was drawn up with substantial consultation from the organization. • The TAC's advocacy is now seen globally as an inspiring model for how to win a human rights victory. 	<ul style="list-style-type: none"> • As a result of the TAC's efforts, hundreds of thousands of HIV/AIDS-related deaths have been prevented. • The TAC's advocacy and lawsuit directly forced the South African government to implement a program to prevent mother-to-child transmission of HIV • The TAC's precise contribution to the passage of a national treatment program, however, is less clear because a number of other factors also added pressure on the South African government to formulate a large-scale response to the epidemic 	<ul style="list-style-type: none"> • Another factor that clearly assisted the TAC in its struggle for access to treatment was the constant decline in drug prices during the same period • The TAC benefited tremendously from the dynamic leadership of its first chairperson; his principled stand earned him international humanitarian awards and this high-profile attention bolstered the TAC. • TAC's success also stemmed from its reimagining of anti-apartheid activist strategies, so that many South Africans associated the struggle for the right to healthcare with the anti-apartheid struggle for freedom. • Sophisticated use of strategies that positioned it alternatively as both constructive proponent and radical activist, and as ally and adversary of the government. • The TAC also was exceptional at both mobilizing grassroots support for its objectives while concurrently courting international solidarity. • Successful extensive use of mass media opportunities through radio, newsprint, television and the Internet, framing its argument as a human rights issue and

					benefiting from its networking skills.
16. South Africa (Overy, 2010)	A range of civil society organizations and coalitions	Litigation, supporting research, and media campaigning	<ul style="list-style-type: none"> Has kept this important issue moving for more than a decade and shows no sign of flagging. 	<ul style="list-style-type: none"> Contributed to significant budget and policy changes over the last decade, such as the expanded eligibility for the Child Support Grant. Litigation and recommendations seen to directly impact on reforms with the CSG. 	
17. South Africa (Hickey Tshangana, 2013)	Legal Resources Centre – campaign for adequate education facilities	Litigation; budget analysis a core component of the legal strategy; support to schools against government backlash; monitoring progress on commitments	<ul style="list-style-type: none"> Effective use of budget research and analysis to refute government arguments related to ‘limited resources’ and ‘progressive realization.’ 	<ul style="list-style-type: none"> Obtained budget allocations and work plans for addressing poor infrastructure in schools. Established new legal mechanisms for holding national and provincial governments to account. Improvement of conditions at a few of the schools represented in the cases. 	<ul style="list-style-type: none"> Litigation alone is often insufficient. A comprehensive campaign that includes grassroots mobilization and community ownership, a plan for obtaining high level political support, and a deliberate strategy to harness the media is often necessary to convert court victories into meaningful policy changes. CSO preparation was a consequence of their previous efforts in the field of educational justice, efforts that included budget monitoring and evaluation.
18. Tanzania (Roba and Budlender, 2010)	CSO - HakiElimu	Budget analysis and advocacy to improve education. Media strategy a key component.	<ul style="list-style-type: none"> Government instituted several reforms that addressed some of the key issues highlighted by HakiElimu’s campaign. Stakeholders think HakiElimu created greater awareness and helped generate public debate. 	<ul style="list-style-type: none"> Stakeholders link changes (particularly in teachers’ welfare) to HakiElimu’s campaign 	<ul style="list-style-type: none"> Support by media and wide CSO network critical for HakiElimu’s success. Also timely general election and use of enrolment as a campaign issue. While acknowledging HakiElimu’s impact, government respondents expressed strong reservations about HakiElimu’s general approach. Some government officials and politicians felt that HakiElimu was a “donor-driven” organization that sought to disparage government in its campaign. They complained that HakiElimu was always “negative”

8. References

- Awasthi, R. (2011). *Samarthan's Campaign to Improve Access to the National Rural Employment Guarantee Scheme in India*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/LP-case-study-Samarthan.pdf>
- Basch, F. (2011). *Children's Right to Early Education in the City of Buenos Aires: A Case Study on ACIJ's Class Action*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/LP-case-study-ACIJ.pdf>
- Bastida, F. and Benito, B. (2007). Central Government Budget Practices and Transparency: An International Comparison. *Public Administration* 85, no. 3: 667-716. <http://onlinelibrary.wiley.com/doi/10.1111/j.1467-9299.2007.00664.x/abstract>
- Bellver, A. and Kaufmann, D. (2005). *Transparenting Transparency: Initial Empirics and Policy Applications*. http://papers.ssrn.com/sol3/papers.cfm?abstract_id=808664
- Bizhan, N. (2013). *Budget Transparency In Afghanistan: A Pathway To Building Public Trust In The State*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/OBI-case-study-Afghanistan.pdf>
- Bofin, P. (2012). *Freeing Funds to Meet Priorities and Needs: Sikika's Campaign to Curb Unnecessary Expenditure in Tanzania*. Study No. 8, September 2012. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/LP-case-study-Sikika.pdf>
- Bosworth, J. (2005). *Citizens, Accountability and Public Expenditure: A Rapid Review of DFID Support*. DFID Working Paper 17, July 2005. https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/67850/wp17.pdf
- Carlitz, R. (2010). *Review of Impact and Effectiveness of Transparency and Accountability Initiatives: Annex 2 Budget Processes*. Prepared for the Transparency and Accountability Initiative Workshop October 14 – 15, 2010. Institute of Development Studies. <http://www.ids.ac.uk/files/dmfile/IETAAnnex2BudgetProcessesCarlitzFinal28Oct2010.pdf>
- Cejudo, G.M. (2012). *Evidence for Change: The Case of Subsidios al Campo in Mexico*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/LP-case-study-Fundar.pdf>
- Chêne, M. (2012). *Impact of community monitoring on corruption*. U4 Expert Answer. U4 Anti-Corruption Resource Centre, Transparency International and Chr. Michelsen Institute.
- Dabla-Norris, E., Allen, R., Zanna, L.-F., Prakash, T., Kvintradze, E., Lledo, V., Yackovlev, I. and Gollwitzer, S. (2010). *Budget Institutions and Fiscal Performance in Low-Income Countries*. International Monetary Fund WP/10/80. <http://www.imf.org/external/pubs/ft/wp/2010/wp1080.pdf>
- Devas, N. and Grant, U. (2003), Local government decision-making—citizen participation and local accountability: some evidence from Kenya and Uganda. *Public Admin. Dev.*, 23: 307–316. <http://onlinelibrary.wiley.com/doi/10.1002/pad.281/abstract>

- Development Initiatives, International Budget Partnership and Global Witness. (2013). *An Open Goal: How to empower the post-2015 framework*. <http://www.devinit.org/wp-content/uploads/An-Open-Goal-How-to-empower-the-Post-2015-framework-Feb-2013.docx>
- Dogbe, T. and Kwabena-Adade, J. (2012). *Ghana: Budget Monitoring by SEND-Ghana and its Partners Helps Improve Nutrition for Children and Support Local Farmers*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/Long-Final-SEND-case-study-English.pdf>
- Fölscher, A. (2010). *Budget transparency. New frontiers in transparency and accountability*. Transparency and Accountability Initiative. London: Open Society Foundation.
- Fukuda-Parr, S., Guyer, P. and Lawson-Remer, T. (2011). *Does Budget Transparency Lead to Stronger Human Development Outcomes and Commitments to Economic and Social Rights?* (December 1, 2011). International Budget Partnerships Working Paper No. 4. <http://ssrn.com/abstract=2211584>
- Gaventa, J. and Barrett, G. (2010). *So What Difference Does it Make? Mapping the Outcomes of Citizen Engagement*. IDS Working Paper 347. Brighton: Institute of Development Studies. http://www.drc-citizenship.org/system/assets/1052734701/original/1052734701-gaventa_etal.2010-so.pdf
- Glennerster, R. and Shin, Y. (2008). Does Transparency Pay? *IMF Staff Papers*, Vol. 55, No. 1: 183-209. <http://www.imf.org/external/pubs/ft/staffp/2008/01/pdf/glennerster.pdf>
- Goldfrank, (2006). *Lessons from Latin American Experience in Participatory Budgeting*. Presentation at the Latin American Studies Association Meeting, San Juan, Puerto Rico, March 2006. <http://www.internationalbudget.org/themes/PB/LatinAmerica.pdf>
- Hameed, F. (2005). *Fiscal Transparency and Economic Outcomes*. IMF Working Paper No. 05/225. <http://www.imf.org/external/pubs/ft/wp/2005/wp05225.pdf>
- Hameed, F. (2011). *Budget Transparency and Financial Markets*. International Budget Partnership Working Paper No. 1: December 2011. <http://internationalbudget.org/wp-content/uploads/IBP-Working-Paper-1-Budget-Transparency-and-Financial-Markets.pdf>
- Hickey Tshangana, A. (2013). *The Impact of Litigation by the Legal Resources Centre for Adequate Classroom Infrastructure in South Africa*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/LP-case-study-LRC.pdf>
- ICAI (2011). *The Department for International Development's Approach to Anti-Corruption*. Report 2 – November 2011. Independent Commission on Aid Impact. <http://icai.independent.gov.uk/wp-content/uploads/2010/11/DFIDs-Approach-to-Anti-Corruption.pdf>
- IDEA, the Inisiatif Association, Lakpesdam NU, the Centre for Information and Regional Studies (PATTIRO), and the Indonesian Forum for Budget Transparency (FITRA). (2011). *Show Me the Money: Budget Advocacy in Indonesia. Budget Advocacy Stories*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/Show-Me-the-Money-Budget-Advocacy-in-Indonesia.pdf>
- International Budget Partnership (2012). *Open Budget Survey 2012*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/OBI2012-Report-English.pdf>

- International Monetary Fund (2012). *Fiscal Transparency, Accountability, and Risk*. IMF.
<http://www.imf.org/external/np/pp/eng/2012/080712.pdf>
- Joshi, A. (2010). *Do They Work? Assessing the Impact of Transparency and Accountability Initiatives in Service Delivery*. R4D. http://r4d.dfid.gov.uk/PDF/Outputs/Mis_SPC/60827_DPRJoshi_Preprint.pdf
- Khagram, S., Fung, A. and de Renzio, P. (2013). *Open Budgets: The Political Economy of Transparency, Participation, and Accountability*. Washington D.C.: Brookings Institution Press.
- Mansuri, G. and Rao, V. (2013). *Localizing Development : Does Participation Work?* Washington, DC: World Bank. <https://openknowledge.worldbank.org/handle/10986/11859>
- McGee, R. and Gaventa, J. (2010). *Synthesis report. Review of impact and effectiveness of transparency and accountability initiatives*. London: Open Society Foundation.
- McGee, R. and Gaventa, J. (2011). *Shifting Power? Assessing the Impact of Transparency and Accountability Initiatives*. IDS Working Paper Volume 2011 No 383. Brighton: Institute of Development Studies. http://onlinelibrary.wiley.com/doi/10.1111/j.2040-0209.2011.00383_2.x/pdf
- Mills, L. (2013). *Foreign Assistance and Fiscal Transparency: The Impact of the Open Budget Initiative on Donor Policies and Practices*. (March 2013). International Budget Partnership.
<http://internationalbudget.org/wp-content/uploads/Foreign-Assistance-and-Fiscal-Transparency-Final-Report.pdf>
- Noe Pino, H. (2013). *The Impact of the International Budget Partnership's Open Budget Survey and its Partner Institutions' Advocacy on Budget Transparency in Honduras*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/OBI-case-study-Honduras.pdf>
- Norton, A. and Elson, D. (2002). *What's Behind the Budget? Politics, Rights and Accountability in the Budget Process*. Overseas Development Institute: London.
<http://www.odi.org.uk/sites/odi.org.uk/files/odi-assets/publications-opinion-files/2422.pdf>
- O'Sullivan, D. (2013). *What's the Point Of Transparency. The Extractive Industries Transparency Initiative and the governance of natural resources in Liberia, Timor Leste and other countries*. Global Witness.
<http://www.globalwitness.org/sites/default/files/library/What's%20the%20point%20of%20transparency%20April%202013.pdf>
- ONE (2013a). *Extractives Revenue Transparency Helps Overcome the Resource Curse in Africa*. ONE.
<https://www.box.com/s/q73r1hh8itg5c0mzdn8>
- ONE (2013b). *Open Budgeting Brings Better Development Results*. ONE.
<https://www.box.com/s/ru7qq2elk58musf6qalw>
- Oxfam UK (2012). *Where Does the Money Go? Citizen Participation in Turkana County*. Oxfam UK.
<http://policy-practice.oxfam.org.uk/publications/where-does-the-money-go-citizen-participation-in-turkana-county-kenya-226751>
- Overy, N. (2011). *In the Face of Crisis: The Treatment Action Campaign Fights Government Inertia with Budget Advocacy and Litigation*. International Budget Partnership.
<http://internationalbudget.org/wp-content/uploads/LP-case-study-TAC.pdf>

- Overy, N. (2010). *Impact Case Study Of Civil Society Interventions Around The Child Support Grant In South Africa*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/LP-case-study-CSG.pdf>
- Overy, N. (2013). *The Social Justice Coalition and Access to Basic Sanitation in Informal Settlements in Cape Town, South Africa*. <http://internationalbudget.org/wp-content/uploads/LP-case-study-SJC.pdf>
- Prichard, W. (2010). *Taxation and State Building: Towards a Governance Focused Tax Reform Agenda*. Institute of Development Studies. <http://www2.ids.ac.uk/gdr/cfs/pdfs/Wp341%20web.pdf>
- Ramachandran, V. and Goel, S. (2011). *Tracking Funds for India's Most Deprived: The Story of the National Campaign for Dalit Human Rights' "Campaign 789"*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/LP-case-study-NCDHR.pdf>
- Ramkumar, V. (2009). *Our money, our responsibility. A Citizen's Guide to Monitoring Government Expenditures*. The International Budget Project. <http://internationalbudget.org/wp-content/uploads/Our-Money-Our-Responsibility-A-Citizens-Guide-to-Monitoring-Government-Expenditures-English.pdf>
- de Renzio, P. and Krafchik, W. (2007). *Lessons from the Field: The Impact of Civil Society Budget Analysis and Advocacy in Six Countries*. International Budget Project. <http://www.internationalbudget.org/wp-content/uploads/Lessons-from-the-Field-The-Impact-of-Civil-Society-Budget-Analysis-and-Advocacy-in-Six-Countries.pdf>
- Revenue Watch Institute (2013). *From Transparency and Dialogue to Better Spending – Case Studies*. Draft - for submission to DFID/Cabinet Office as inputs into 3Ts event on 15 June 2013 – prepared by RWI on behalf of the PWYP coalition.
- Roba A. and Budlender, D. (2010). *Quality of Education Reforms: The Case of HakiElimu's Campaign of 2005-2007*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/LP-case-study-HakiElimu-summary.pdf>
- Robinson, M. (ed.) (2008). *Budgeting for the Poor*. Basingstoke: Palgrave MacMillan.
- Rocha Menocal, A. and Sharma, B. 2008. *Joint Evaluation of Citizens' Voice and Accountability: Synthesis Report*. DFID.
- Salvador, E. (2012). *The Role Of Brazilian Civil Society In The Tax Reform Debate: INESC's Tax Campaign*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/Final-INESC-case-study-complete.pdf>
- Schneider, A. and Goldfrank, B. (2002). *Budgets and ballots in Brazil: participatory budgeting from the city to the state*. IDS Working Paper 149, January 2002. <http://www2.ids.ac.uk/gdr/cfs/pdfs/wp149.pdf>
- Schouten, C. and Samolia Monamoto, J.-P. (2013). *The Impact of the Open Budget Initiative Secretariat and its Partners on Budget Transparency in the Democratic Republic of Congo*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/OBI-case-study-DRC.pdf>
- Shah (Ed.) (2007). *Participatory Budgeting*. Public Sector Governance and Accountability Series. World Bank. <http://siteresources.worldbank.org/PSGLP/Resources/ParticipatoryBudgeting.pdf>

Simson, R. (2013). The flip side of the coin: accountability as a precondition for meaningful budget transparency. *Beyond Budgets Blog*. <http://www.beyondbudgets.org/blog/2013/6/18/the-flip-side-of-the-coin-accountability-as-a-precondition-f.html>

Tahir, P. (no date). *Earthquake Reconstruction In Pakistan: The Case of the Omar Asghar Khan Development Foundation's Campaign. Short Summary*. International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/LP-case-study-OAKDF-summary.pdf>

Tearfund, Revenue Watch Institute and Paz y Esperanza. (2013). *Dissemination and Impact of EITI National Reports In Peru Summary Report*. <http://tilz.tearfund.org/webdocs/Tilz/Research/Summary%20EITI%20Peru%20Feb%202013%20final.pdf>

Transparency and Accountability Initiative (2011). *Opening government. A guide to best practice in transparency, accountability and civic engagement across the public sector*. Open Society Foundation. <http://www.transparency-initiative.org/wp-content/uploads/2011/09/Opening-Government.pdf>

van Zyl (2009). *The methodology for the Partnership Initiative Prospective Case Studies*. (June 2009). International Budget Partnership. <http://internationalbudget.org/wp-content/uploads/Prospective-Case-Study-Methodology.pdf>

World Bank Institute (2007). *Case Study: Indonesia Forum for Budget Transparency*. <http://siteresources.worldbank.org/EXTSOCACCEDEMSIDEGOV/Resources/EmpoweringTheMarginalizedFinalVersion.pdf>

Key website

International Budget Partnership: <http://internationalbudget.org/>

Expert contributors

Oluseun Onigbinde, BudgIT
Matthew O'Reilly, Indigo Trust
Claire Schouten, Integrity Action
Vivek Ramkumar, International Budget Partnership
Alan Hudson, ONE
Rebecca Simson, Overseas Development Institute
Rachel Rank, Publish What You Fund
Miles Litvinoff and Marinka van Riet, Publish What You Pay

Suggested citation

Carter, B. (2013). *Evidence on budget accountability and participation*. (GSDRC Helpdesk Research Report 973). Birmingham, UK: GSDRC, University of Birmingham.

About this report

This report is based on eight days of desk-based research. It was prepared for the UK Government's Department for International Development, © DFID Crown Copyright 2013. This report is licensed under

the Open Government Licence (www.nationalarchives.gov.uk/doc/open-government-licence). The views expressed in this report are those of the author, and do not necessarily reflect the opinions of GSDRC, its partner agencies or DFID.

The GSDRC Research Helpdesk provides rapid syntheses of key literature and of expert thinking in response to specific questions on governance, social development, humanitarian and conflict issues. Its concise reports draw on a selection of the best recent literature available and on input from international experts. Each GSDRC Helpdesk Research Report is peer-reviewed by a member of the GSDRC team. Search over 300 reports at www.gsdrc.org/go/research-helpdesk. Contact: helpdesk@gsdrc.org.