

## Transparent, Accountable Aid and More Effective Development?

Rosemary McGee<sup>\*</sup>

---

<sup>\*</sup> Rosemary McGee ([r.mcgee@ids.ac.uk](mailto:r.mcgee@ids.ac.uk)) is a Fellow in the Participation, Power and Social Change team at the Institute of Development Studies, University of Sussex.

## Transparent, Accountable Aid and More Effective Development?

*Concerns about the transparency of aid have become more prominent against a recent background of donor commitments to increase aid effectiveness. Innovative approaches to assessing the costs of non-transparent aid and providing more and better information about aid have been developed. This article explores the impact of these aid transparency and accountability initiatives (TAIs). It finds that the links between inputs, outputs and impacts in aid TAIs are often neither articulated nor well-understood. Future attempts to understand the impact and effectiveness of aid TAIs need to take full account of diversity actors, motivations and approaches, to work on the principle of methodological pluralism and to keep in sight the complex and political nature of the aid relationship.*

### Key Words:

#### 1 Introduction

Aid transparency has zoomed into focus in recent years in Northern governments, development academia, aid policy and advocacy circles, digital communities committed to open government and Northern tax-paying publics. The rapid rise to prominence of aid transparency concerns and initiatives, happening against a backdrop of growing interest in open government more broadly<sup>1</sup>, dates mainly from official aid donors' attempts to honour the aid effectiveness commitments they made in Paris in 2005. By 2008 it was clear that these efforts were hampered by the lack of transparent and accessible data about official aid. As a result, aid transparency featured prominently at the Third High-Level Forum on Aid Effectiveness in Accra in 2008 and the Fourth High-Level Forum held in Busan in 2011. A multi-stakeholder International Aid Transparency Initiative was launched at Accra, and a host of innovative approaches were set in motion around that time by official and non-governmental aid actors and analysts to assess the costs of non-transparent aid, make the

---

<sup>1</sup> This is reflected, among other ways, in the September 2011 launch of Open Government Partnership, a new multilateral initiative that aims to promote more open and accountable government, with the ultimate goals of empowering citizens, countering corruption, promoting economic efficiencies, harnessing innovation, and improving the delivery of services. See <http://www.transparency-initiative.org/news/ogp-launch-july2011>

case for transparency and provide more and better information about aid (Martin, 2009)<sup>2</sup>. A quick scan reveals a dazzling range of aid transparency initiatives. All have been born in the last few years and most are going from strength to strength.

This article starts with background on the field and sketches out the range of expected impacts and assumptions that underpin aid transparency and accountability initiatives (TAIs)<sup>3</sup>. I then present evidence about the effectiveness and impact of these, with attention to the methods by which this evidence was gathered and constructed. Given the lack of any meta-literature to date that systematically sets out the range of aid transparency and accountability initiatives, sources on their effectiveness and impact, and what evidence these offer, my presentation of sources and evidence is quite extensive, attempting to help fill this gap<sup>4</sup>. I go on to explore three sets of factors that appear to be determinants of impact: the extent and nature of interfaces established between the state and citizens in these aid TAIs; the 'bait' the initiative relies on to engage the attention and participation of the relevant actors; and structural factors relating to political, legal, organisational and social context. After highlighting salient gaps in the evidence, I bring together in a brief conclusion key messages about the state of the evidence of impact and effectiveness in this field, and what is needed to enhance the demonstrable impact of aid TAIs.

## **2 Background to the Field**

Although I use the term 'aid transparency' as the most current one, its contemporary forms are but the latest manifestations of a longer-standing and broader concern with aid accountability. It is helpful to divide aid TAIs into three sub-fields:

- (i) **Aid accountability thinking and practice in the development NGO sector.** Big international development non-governmental organisations (NGOs), particularly those which work through partnerships with local organisations, have been

---

<sup>2</sup> For the history of the Paris Declaration, prior and subsequent High-Level Fora on Aid Effectiveness and the Declarations emerging from each, see the following page and also [http://www.oecd.org/document/63/0,3746,en\\_2649\\_3236398\\_46310975\\_1\\_1\\_1\\_1,00.html](http://www.oecd.org/document/63/0,3746,en_2649_3236398_46310975_1_1_1_1,00.html)

<sup>3</sup> It draws heavily on the Aid Transparency segment of a Review on the Impact and Effectiveness of Transparency and Accountability Initiatives, commissioned by DFID in 2010 under the auspices of the Transparency and Accountability Initiative and led by myself and John Gaventa at the Institute of Development Studies. The aid transparency paper can be found along with all the Review's outputs at <http://www.transparency-initiative.org/workstream/impact-learning>

<sup>4</sup> An 'Aid Transparency Assessment' was produced in 2010 by Publish What You Fund (PWYF, 2010). While this is an important and pioneering contribution to the aid transparency and accountability field, it does not attempt to assess the *impact* of aid transparency, but the *extent* of it.

concerned about accountability since the mid-nineties. Their concerns focus on their accountability to public and private donors for funds received and spent; and their accountability to partners in the global South, grassroots supporters in the North, and, more recently, the poor and marginalised people they purport to benefit, for the integrity of their behaviour and the effectiveness of their actions. Their 'upward' accountability relationships with funders are usually ascribed formal enforceability, via contracts; their 'downward' accountabilities tend to be based on answerability rather than enforceability<sup>5</sup>. Two new departures stand out in NGO aid accountability. First, NGOs are experiencing growing tensions between their multiple accountabilities. Secondly, while NGOs have been individually developing ways of implementing and monitoring 'downward' accountability since the 1990s (a pioneer being Action Aid's Accountability, Learning and Planning System (ALPS) – see David et al., 2006), increasingly they work on accountability issues collectively as a sector or sub-sector, applying a range of self-regulatory or peer-regulated frameworks such as the Human Accountability Partnership (HAP) certification, the International NGO Accountability Charter and One World Trust's Global Accountability Report<sup>6</sup>.

- (ii) **Official aid accountability measures** of the past decade. These revolve around the Rome-Monterrey-Paris process and are enshrined in the Paris Declaration on Aid Effectiveness. This commits official donor signatories to, among other things, enhancing 'mutual<sup>7</sup> accountability and transparency in the use of development resources [which] helps to strengthen public support for national politics and development assistance' (OECD, 2005/8: 8). Donor signatories are answerable to their peers for these commitments which are monitored on a two-yearly basis. The official aid accountability 'school', like the newer aid transparency movement, is mainly concerned with improving the effectiveness of official aid so as to reduce waste and justify aid spending to Northern tax payers. The difference lies in the

---

<sup>5</sup> While I use 'upward' and 'downward' here for explanatory clarity, the terms can be seen as reinforcing a hierarchy that, while inherent to the aid relationship, is not desirable, and some more recent commentators prefer the more diffuse and less directional term 'multiple accountabilities'.

<sup>6</sup> See <http://www.hapinternational.org/>, <http://www.ingoaccountabilitycharter.org> and <http://www.oneworldtrust.org/> respectively. A good account of the evolution of NGO accountability and effectiveness activities is given by Lingán et al., 2009.

<sup>7</sup> Despite the word 'mutual', how mutual the answerability is between aid donor signatories and their 'aid partners' (recipient governments) is a contested point, not irrelevant to the aid transparency debate.

actors making up each: those constituting what I refer to as the new aid transparency movement are more diverse and primarily although not exclusively non-governmental.

- (iii) **The new aid transparency movement**, emerging since 2005. To give a flavour, some key players and sources in this are: aidinfo, a programme within the UK-based organisation Development Initiatives Poverty Research, which seeks to improve access to high-quality, timely information on aid flows; AidData, a US University-based collaborative initiative consisting of an online portal which connects users with information about aid and other development finance; the International Aid Transparency Initiative (IATI), a voluntary, multi-stakeholder initiative including donors, partner country governments and civil society organisations (CSOs) that exists to help implement the Accra commitments regarding aid transparency; Publish What You Fund (PWYF), a global campaign for aid transparency that conducts advocacy, research and capacity support to this end; MyAid, a UK Department for International Development (DFID) fund and website which enables the public to vote on how a small proportion of UK aid gets spent; the UK government's Aid Transparency Guarantee, which aims to make aid fully transparent to citizens in the UK and recipient countries, and OpenAid, a Swedish government initiative to make Swedish aid more transparent and open to public control.<sup>8</sup>

How does aid transparency relate to aid accountability? Let us take transparency to be a "characteristic of governments, companies, organisations and individuals of being open in the clear disclosure of information rules, plans, processes and actions" (Transparency International 2009: 44), and accountability to be the process of holding actors accountable for their actions. The broad consensus about the relationship between transparency and accountability in the aid field is that transparency is a necessary but insufficient condition for aid accountability, aid transparency initiatives constituting a sub-set within the broader, longer-standing aid accountability field. Many aid transparency initiatives stop short of claiming to deliver accountability, stressing the value of aid transparency in its own right, in

---

<sup>8</sup> For further information, see, in order of mention, <http://www.aidinfo.org>; <http://www.aiddata.org/home/index>; <http://www.aidtransparency.net/>; <http://www.publishwhatyoufund.org/issue/>; <http://www.guardian.co.uk/politics/2009/jul/13/cameron-myaid-development>; <http://www.dfid.gov.uk/ukaid-guarantee>; <http://www.openaid.se/en>.

this respect resonating with freedom of information advocacy. Others purport to contribute directly or indirectly to more accountable aid.

Aid presents unusual accountability conundrums compared to other fields of transparency and accountability work, such as those reviewed in other articles in this volume. Christensen et al. articulate this:

[v]oters in donor countries do not receive the benefits of foreign aid directly and thus cannot monitor government policy in the same way, for example, they might notice the quality of their nearby roads, schools, or hospitals. Instead, monitoring foreign aid can only happen at great distances, and the primary beneficiaries cannot directly influence the incentives of their benefactors. And this likely reduces the interest and effectiveness of voters in monitoring foreign aid outcomes (2010: 7).

Thus, the Northern tax-paying accountability seekers cannot observe the effects of aid; and the intended beneficiaries of aid have no voice in the donor countries' formal political accountability mechanisms such as elections. Transparency in democratic political systems is supposed to help solve the 'principal-agent' problem, meaning the problem that arises when policy-makers entrusted with power to take decisions and perform duties on behalf of people abuse that power by acting in their own selfish interests to subvert policy intentions (Eyben, 2008; de Renzio, 2006). Transparency reduces the power of the 'agents' (the policy-makers) by making more information available to the 'principal' (the public, voters) so that they can ensure processes deliver outcomes closer to their preferences (Christensen et al., 2010). The fact that aid providers and putative beneficiaries are distinct actors separated by large distances is seen to leave 'feedback loops'. These get in the way of the straightforward resolution of the 'principal-agent' problem and need to be closed via transparency initiatives tailored to these circumstances (see for example aidinfo, 2008).

This issue is at the core of the argument advanced in this article, which is that insofar as can be determined from current knowledge on the impact of aid TAI, they are not adequately resolving the accountability challenges posed by the fact that aid accountability seekers are largely made up of two very dissimilar, distant and disconnected groups of actors - Northern tax-payers and Southern intended beneficiaries of aid. This Achilles heel, affecting most aid TAIs to date, will only be resolved and aid TAIs' objectives fulfilled when

greater attention is paid to the purported beneficiaries and their actual and potential involvement with TAIs.

The relatively recent genesis of many aid transparency initiatives means that not much study or analysis of their impact has occurred yet (Martin, 2009; Martin, 2010; Christensen et al., 2010). TAIs take forms quite distinct from the traditional development interventions on which most research, analysis and evaluation of impact and effectiveness tends to be carried out, and lie outside the comfort zone of most academic and consultant assessors of impact. My initial literature review uncovered barely enough impact-focused literature to afford a purposive sample for in-depth review that represented all three of the aid TAI sub-fields set out above. Given the paucity of literature, my research strategy also included identifying key initiatives and organisations in this field and seeking interviews with key respondents from as representative a cross-section of these as time and availability allowed. A total of nine interviews and meetings were held with key respondents<sup>9</sup>. Their perspectives were elicited on five core questions about aid TAIs' impact and effectiveness<sup>10</sup>, in relation to both specific initiatives and the broader field<sup>11</sup>.

### **3 Expected Impacts and Assumptions**

While many cases and claims are made for what aid TAIs will achieve, available evidence tends to focus on the hypothetical or actual negative consequences of a lack of it, rather than on hypothetical or actual positive outcomes resulting from it. The assumptions about how any positive outcomes would come about are little discussed and rarely explicit.

---

<sup>9</sup> These were Romilly Greenhill (IATI), Owen Barder (aidinfo), Richard Manning (aid effectiveness expert, formerly of DFID and DAC, who was evaluating aidinfo for Development Initiatives Poverty Research), Karin Christiansen (Publish What You Fund), Robert Lloyd (One World Trust), Sarah Mulley (Institute for Public Policy Research, formerly Debt Relief International and the UK Advocacy Network) and Chad Dobson (Bank Information Center). In addition, early scoping and definitional discussions were held with Publish What You Fund, Matthew Martin (Debt Relief International/Development Finance International), Martin Tisné and the Donor Aid Reference Group of the Transparency and Accountability Initiative. I am grateful to all for their time, insights and information shared.

<sup>10</sup> The Review on which this paper draws defined effectiveness as the extent to which initiatives are successful at achieving their stated goals, for example whether a freedom of information initiative was well-implemented and made information more readily available. Impact was defined as the attainment of the initiative's further-reaching or 'second-order' goal, for example whether the institution of a complaint mechanism about a public service leads to improved service delivery or a citizen monitoring initiative to greater state responsiveness, and thereby to improved development outcomes.

<sup>11</sup> These questions focused on the expected impacts and assumptions about aid transparency that underlay the initiative the respondent was involved with; what evidence was used to demonstrate the impact and effectiveness of the initiative and broader aid transparency and accountability work; methods used to assess impact; factors contributing to impact; and gaps in evidence base and impact thinking in this field.

It is claimed that aid TAIs "matter for many reasons - from improving governance and accountability and increasing the effectiveness of aid to lifting as many people out of poverty as possible" (PWYF, 2010: 7). In terms of the various "cases" for social accountability set out in McGee and Gaventa (2010 and 2011), the span therefore runs from the "empowerment case" through the "democratic outcomes" case to the "developmental outcomes" case. The new wave initiatives and the official aid accountability school reflect a predominant concern with aid effectiveness, an important developmental outcome both in itself but also in its scope to justify aid expenditure to tax-payers in donor countries.

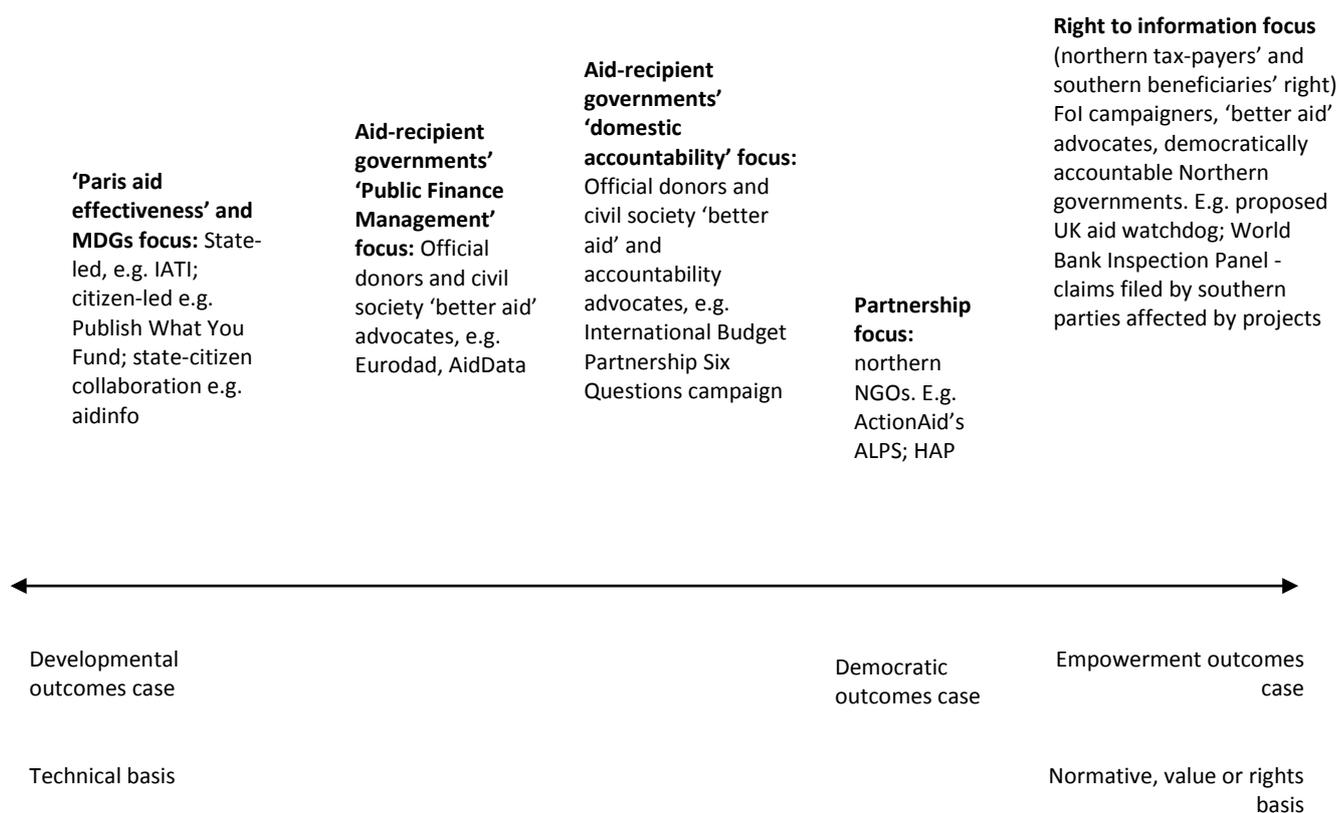
The NGO accountability sub-field in the past has been more associated with empowerment and democratic objectives – for instance focusing strongly on making international NGOs' 'partnerships' with local Southern organisations more horizontal and genuine. Lately it has reflected growing NGO aid effectiveness concerns and become more closely aligned with the 'developmental outcomes' case for accountability.

Aid transparency and accountability can apply to the aid-givers, and/or the aid-recipients (Mulley, 2010). Most work in the field so far is about the former, and much of the budget transparency and accountability work reviewed by Carlitz (this volume) relates to the overall transparency and accountability of aid-recipient governments in their management of public budgets that include large aid inflows. In new wave and official aid accountability activities and to some extent NGO aid accountability activities, accounting to those who fund aid - tax-payers, grassroots members and supporters – seems to dominate over accounting to those who receive it or in whose name it is managed and spent – poor people in the global South, whether users of aid-funded public services or participants in NGO programmes. NGO accountability, on the other hand, embodied from its beginnings a strong imperative to account to partners and programme participants as well as to the NGO's private donors and supporters, and 'upward' NGO accountability to institutional and corporate donors has gained ground more recently.

Despite the particular principal-agent problem in aid transparency and accountability referred to above, many aid TAIs, if they contemplate at all the relationship between transparency and accountability, assume the former will lead straightforwardly to the latter.

The diagram below presents in simplified form the range of focuses, cases and bases behind aid TAIs implemented at different levels by different agents, arranging them along a spectrum. The spectrum should not be taken to imply absolute separation between state actors and social actors: for instance many Northern NGOs try to enhance their development impact by strengthening their partnerships with Southern NGOs, and Northern governments' publication of aid data advances the democratic right to information as well as improving aid effectiveness via improved predictability.

**Figure 1: Focuses, cases, basis and actors in aid TAIs<sup>12</sup>**



The aid TAIs that seek to contribute to more effective aid and greater poverty reduction are based on a causal pathway that leads from increased transparency and more accountable aid to this ultimate aim. What many initiatives directly seek to produce is increased aid transparency. How that will lead on to accountability and the ultimate aim of more effective aid and poverty reduction tends to be assumed rather than explicit. These links are hypothesised, but are complex to prove and only weakly or partially substantiated in the aid literature.

Aid transparency initiatives aiming to improve recipients' public finance management are expected to directly improve budget management in recipient countries and thereby indirectly improve the coverage and effectiveness of public services to the poor.

<sup>12</sup> On the International Budget Partnership's Six questions campaign see <http://internationalbudget.org/publications/ask-your-government-initiative-slide-show/>; on Eurodad see <http://www.eurodad.org/>; on ActionAid see <http://www.actionaid.org/?intl=> ; on HAP see <http://www.hapinternational.org/> ; on World Bank Inspection Panel see <http://web.worldbank.org/WBSITE/EXTERNAL/EXTINSPECTIONPANEL/0,,menuPK:64132057~pagePK:64130364~piPK:64132056~theSitePK:380794,00.html>. URLs where further information can be found on all the rest of the initiatives in Figure 1 are already given in footnote 8 above. .

The same transparency initiatives are expected to reduce corruption and make recipient governments more accountable to their citizens, by feeding information either to social accountability initiatives or to horizontal accountability actors like Parliamentarians, audit institutions and the media.

‘Partnership’-focused initiatives relate to a value-based concern with unequal power relations in the aid system and more broadly. Moving further right along the spectrum, normative arguments rooted in a ‘right to information’ perspective come from some unexpected quarters including new technology users who advocate for open-access information of all kinds as public goods. Such positions are seen as self-evident and needing no justification by reference to expected impacts.

I have teased out here the direct and indirect impacts and assumptions that are expected to arise from the various initiatives reviewed: in short, their underlying programme logics, causal pathways or ‘theories of change’. In general, these are not made explicit in programme documents. The various positive impacts expected are seen as self-evident ‘goods’ that do not require articulation. In the absence of articulated expected outcomes and impacts it is hard to demonstrate impact, as it is not clear against what to track progress<sup>13</sup>.

#### 4 What Evidence is there of the Effectiveness and Impact of Aid TAIs?

Detailed analysis was conducted of the sample of sources shown in Table 1. None of them are impact assessments as such, but they all address in various ways the impact of particular aid TAIs.

**Table 1: Sample of literature addressing impact and effectiveness of aid TAIs**

<b>New aid transparency movement</b>	
Collin et al. (2009)	Cost-benefit analysis of implementation of IATI standards/advocacy paper, produced by civil society research and advocacy programme, a ‘critical partner’ to IATI. Rare example of systematic attempt to quantify impact of continued non-

<sup>13</sup> Attempts to calculate costs of non-transparent aid (eg. Collins et al., 2009; Moon, 2010; Moon and Williamson, 2010) do offer some proxy for clearly-articulated expected benefits.

	transparency.
Christensen et al. (2010)	Research paper by academic 'info-mediaries' connected to Aid-Data, studying relationship between aid transparency and recipient government corruption levels.
<b>Accountability in official aid spheres</b>	
Martin (2010)	Background study for United Nations Development Cooperation Forum commissioned by UN Economic and Social Council. Explores how to enhance Paris principle of mutual accountability in official aid and make aid more transparent. Includes the first assessment of the effectiveness and emerging impacts of new wave of aid transparency initiatives.
African Development Bank (2009)	Institutional publication reporting on policy-focused research by staffers and high-level African government officials, into use of debt relief in relation to social spending. Covers aid transparency and accountability as factors influencing effectiveness of official aid and debt relief.
<b>NGO accountability literature</b>	
Clark et al. (2003)	Review of effectiveness of World Bank Inspection Panel (WBIP), an aid accountability mechanism introduced in international financial institutions thanks to civil society campaigners, and monitored by them. Assesses WBIP's performance and impacts over its ten-year history.
David et al. (2006)	Situated, critically reflective account of one international NGO's approach to improving own accountability and transparency to partners and beneficiaries (ALPS), authored by some of its architects.
Jacobs and Wilford (2010)	Presents 'Listen First' framework for systematic management of downwards accountability in NGOs, informed by review of existing NGO approaches.

The seven sources mainly deploy one of two methodological approaches: multi-country statistical analysis, and qualitative, descriptive case studies. In what follows I briefly describe, for each, the methods it used and what it tells us about effectiveness and impact. The section closes with some general conclusions about the state and nature of the evidence, and about methodological choices in relation to research questions and applications.

#### **4.1 Assessments of the Impact of New Aid Transparency Movement Initiatives**

Collin et al. (2009) estimate prospectively the costs and benefits of IATI, using statistical analysis of actual costs to donors of the pre-IATI *status quo*, estimated administrative costs of implementing IATI, prospective efficiency savings for donors due to streamlined reporting,

efficiency savings for recipients and benefits from greater aid effectiveness (see also Barder, 2009). They conducted fact-finding visits to a sample of donor headquarters and a survey eliciting responses from seven donors in fourteen countries. Methodological challenges arose in estimating likely effectiveness savings as compared to efficiency savings but the authors consider the estimates acceptably sound. The focus is on measuring likely impact, not on explaining how that impact is attained<sup>14</sup> – some contemplation of the latter is embedded in the starting assumptions. Elucidation of how impact is attained is not possible using this sort of quantitative analysis, nor at this early moment in IATI's history.

Collin et al find that:

[...] increases in effectiveness from increased aid transparency by IATI signatories might lead to improvements in aid effectiveness [...] approximately equivalent to a permanent increase in global aid of 1.3%. If the IATI standard were implemented by all Development Assistance Committee (DAC) donors [this] would enable improvements equivalent to a permanent increase of 2.3% in global aid, or \$2.8 billion a year. These increases in aid effectiveness would produce benefits in less than a single day that exceed the estimated costs of implementing IATI. At a time when aid budgets are under pressure, these would be significant increases in poverty reduction without adding to aid spending" (2009: 2).

The authors also identify less tangible possible benefits, not readily quantified, including improved aid allocation, more and better quality research on aid and increased public willingness to support higher aid budgets. Conversely, the accompanying document by Barder (2009) warns that 'reputational costs' could ensue – that transparency could generate bad publicity for donors – and that greater transparency could generate financial costs arising from satisfying increased demand for information about aid programme content.

The anticipation of benefits from IATI is based on expected reductions in donors' administration and reactive information costs; savings for data-gathering organisations; reduced corruption; macroeconomic benefits from greater aid predictability; avoidance of 'aid coordination failures'; improved inter-donor aid allocation increasing the poverty-

---

<sup>14</sup> For example, the starting premise that aid transparency enables citizens and governments to reduce diversion of resources and keep corruption in check is reflected in estimates as to levels of capture of aid provided by IATI members and non-members, which themselves involve admittedly 'hefty assumptions and caveats' (Barder 2009: 32).

reducing impact; better research into development and aid programmes; and more public support for aid-giving. Collin et al.'s findings rest on several assumptions and estimates, this being a pioneering attempt in an area with few substantive or methodological precedents. The fundamental assumption is that the savings accruing to aid bureaucracies arising from IATI membership will be reassigned to effective development work in developing countries.

Christensen et al.'s (2010) exploration of the links between donor transparency and recipient government corruption uses statistical regression analysis of a time-series cross-national dataset drawn from AidData. It covers ninety-five countries between 1999 and 2004 for a total of 1300 country-years, the time-span being dictated by data limitations on key explanatory variables. Variables were established using various indices and rankings. The question that can be answered about relative aid transparency is a 'recipient-level' question rather than a 'donor-level' question, comparing not the transparency of one donor's aid with that of another, but the transparency of the aid received by one recipient to the aid received by another. The insights generated are about the likely impact of a hypothetical progressive increase in transparency of the total aid received by a given recipient country, and reveal the likely effect increased aid transparency will have on aid diversion, capture or corrupt use of aid funds, an effect assumed to occur through social and political accountability mechanisms.

The findings, which admittedly rest on many little-tested estimates and assumptions, suggest that as donor transparency increases, recipient government corruption will fall substantially. The causal pathway posited for this is that as the share of aid a given recipient gets from transparent donors increases, more is known about aid projects in that country, enabling interested parties – such as the media, NGO watchdogs or ordinary citizens – to track projects, verify expenditure, raise alarms and require elected representatives to account for anomalies.

#### **4.2 Assessments of the Impact of Official Aid Accountability Measures**

Martin (2010) reviews donor and recipient governments' experience to date in operationalising the 'mutual accountability' principle of the Paris Declaration. It updates a slightly earlier study (Martin, 2009) that, among other things, looked at new-wave aid transparency initiatives as ways in which official aid is increasingly being held accountable. It is based on discussions with actual and potential users (Martin, pers. comm.) and a survey of key aid transparency and accountability actors. This purposive exploration of a purposive

sample was not intended to allow ranking or comparison across the different initiatives, but to assess where progress could be detected on recommendations made in the earlier study and where further effort was needed. Reflecting the newness of the initiatives surveyed, these norms and recommendations mainly refer to issues of design and scope. They seek to reinforce ways to apply existing knowledge or hypotheses about how transparency can influence aid relations and effectiveness in the design of these largely incipient initiatives, and maximise their impact. The study thus sheds more light on effectiveness than on impact.

Martin notes some progress to date but also points to a continued absence of clarity about "what mutual accountability on [official] aid means, how to measure it and how much progress has been made" (2010: 3). Weaknesses noted are lack of identified good practice to emulate, scant attention to gendered impacts of aid, low participation in official aid accountability activities by Parliaments and civil society actors, and poor systems for national-level transparency on aid information, in particular the lack of attention to how transparency of aid information could better nurture accountability. While unable to assess the impact of new wave aid transparency initiatives and official aid accountability initiatives so early in their lives, the study does identify many characteristics and developments which have implications for impact and effectiveness in the longer term. The initiatives considered<sup>15</sup> are found to be strong on aid input tracking, collectively cover a good spread of aid data, offer relatively comprehensive coverage of aid delivery processes, but are weaker on aid effectiveness and related indicators and weaker still on the actual development outcomes of aid transparency.

Martin's main negative findings are an over-emphasis on donor provision of aid data at the cost of attention to Southern and citizen (potential) users' information and accountability needs; and a preoccupation with data at the expense of both qualitative aid transparency about policies, conditions and procedures; and changes in recipient as well as donor behaviour, crucial for the ultimate achievement of the Paris Declaration's mutual accountability principle.

The African Development Bank (2009) focuses on the extent and ways in which debt relief and development aid are connected to progress towards the Millenium Development

---

<sup>15</sup> AidData, Accessible Information on Development Activities, Aid Management Platform, Development Assistance Database, OECD Creditor Reporting System, Project-Level Aid Information Database, EC Joint Research Centre's TR-AID, UN-OCHA Financial Tracking System. IATI is not included as it was in too early days to be able to provide the information the survey sought, but it is discussed in the narrative, as is PWYF.

Goals (MDGs). It takes an in-depth case study approach, affirming this approach's superiority over others for understanding explanatory factors. The selection of four country cases captures heterogeneity along several axes including 'governance quality', so that the sample can be considered broadly relevant to the experience of many more African countries. The case studies themselves, led by 'policy insiders' who have played central roles in the processes studied, used a suite of qualitative and quantitative methods including retrospective surveys, public finance analysis, interviews and document and data analysis. A strength of the methodology was the contextualisation or 'embedding' of detailed, rich findings from these four cases in a complementary fifteen-country analysis of data and literature, building up a picture of comparative results and policy lessons which is more comprehensive and more relevant to Africa as a whole. While the case studies present up-to-date quantitative information relating debt relief and public expenditure to public service delivery outcomes, they focus strongly on the 'why?' questions, in particular through qualitative empirical analysis of institutions and policy processes. It is in response to these that accountability and transparency emerge as a strong explanatory factor in the effectiveness of debt relief on poverty reduction and MDG attainment.

'High accountability' is found to be among the variables with most positive effect on the developmental outcomes of debt relief and other aid. Here this means aid transparency and predictability, but also a range of conditions and mechanisms for holding donors and aid-recipient governments to account. The study offers insights into how aid transparency and accountability can help secure the desired connections between aid, debt relief and improved social service delivery to citizens. It records the obstacles to recipients' budget and aid management that results from poor donor transparency and aid predictability, and highlights the remarkable improvements in aid and debt relief delivery achieved through a public information campaign launched by the Uganda government in response to evidence from Public Expenditure Tracking Surveys (PETS)<sup>16</sup>. The study concludes that:

The most effective means of accountability seems to have been accountability to local beneficiary agencies, communities and poor citizens. This can occur through official provision of information and through monitoring and reporting channels for the poor (as in the response to PETS). However, it can also be promoted by involving civil society representatives in the design of poverty reduction strategies and annual

---

<sup>16</sup> Joshi (this volume) and Carlitz (this volume) also discuss the use of PETSs in the context of TAIs, in relation to service delivery and budget processes, respectively.

budgets, allowing them to gain greater understanding of intended results from the beginning [and] the widespread diffusion in the media of details of expected results of spending at the most disaggregated level possible, supported by training of the media in how to interpret and check the results of such spending. Yet these methods were not widely used by governments or even sponsored by donors (2009: 55).

### **4.3 Assessments of Impact of NGO Accountability Initiatives**

Clark et al. (2003) present nine case studies of key claims brought since the WBIP was established. They are analysed by independent observers and incorporate perspectives of claimants. Introductory and concluding chapters assess the strengths and weaknesses of the panel process as a whole, as evinced by these cases. The qualitative case study approach matches the nature of the accountability mechanism studied: the Panel investigates claims case by case, and the fairly open-ended analysis of each process generates particular and context-specific insights. The book's approach is deliberately critical, exploratory, open-ended and not focused on learning from success: the cases selected include some which manifestly failed or had negative consequences. Taken in aggregate and with due regard to the specificity of each case, these studies permit broad lessons and conclusions to be drawn about the Panel's various impacts as a mechanism, and about how it has taken, or failed to take, effect.

The authors find that the WBIP has had varied degrees and types of positive impact in respect of different accountability claims filed for investigation. Direct impacts include significant policy reforms, including some that set precedents potentially extending beyond the range of the WBIP; withdrawals of Bank funding for projects with potentially devastating effects; minimal mitigation or no impact at all; and changes in whose voices count and who listens, at least in the nine cases analysed. Notwithstanding the general positive impacts of improved accountability systems and lessons learnt about the concept and practice of accountability, the WBIP has often fallen short of systematically converting improved systems into greater accountability. It has also generated some perverse effects – in the form of backlashes, risk aversion and a tendency to water down safeguarding policies so as to lighten the burden of compliance - which have tended to inhibit transformation and

reduce accountability. This study is valuable in its careful documentation of the negative and perverse effects as well as the positive.

David et al. (2006) is an in-depth assessment of ActionAid's ALPS organisational change initiative. Self-critical, reflective and deliberately neither independent nor impartial, it explicitly uses the authors' personal experience as a critical ingredient for organisational learning. This in-depth reflexive piece makes no attempt to produce findings that can be generalised even to ActionAid's international NGO peers. Given the extent to which each international NGOs' accountability principles and practices are rooted in and derived from the organisational understanding of partnership and its unique relationships with its partners, the only generalisations that make sense are at the level of broad principles, such as the principle of consistency between external rhetoric and internal practice, which is stressed in relation to ALPS in this piece.

Telling the story of ActionAid's attempt to become accountable to its espoused principles and to the poor people it exists to support, David et al. identify three areas of progress attributable to this system of accountability, learning and planning: a strong internalisation of ALPS and what it stands for, particularly the principles, attitudes and behaviours underpinning it; recognition and sharing of power within the organisation and all its relationships, especially between it and partners (to which it is a donor) and communities; and provision of space within ActionAid country programmes for learning and working with others to improve the quality of development work. They recognise that ActionAid still has a long way to go to foster "a true relationship with its partners where partners can openly and clearly articulate criticism and share vulnerabilities regarding the difficulties of promoting social change" (2006: 148). The long road ahead is explained in terms of the intrinsically slow, painstaking and complex nature of organisational change processes as well as a number of external and internal factors that affected prospects for that process<sup>17</sup>.

The 'Listen First' framework does not assess impact in any sense. But Jacobs and Wilford's (2010) richly contextual, in-depth, qualitative case study of a pilot application of the framework reveals how critical the specificities and nuances of life, relationships and social dynamics – especially power dynamics between aid-provider, aid-recipients and

---

<sup>17</sup> ALPS is no longer in use but ActionAid remains a leading actor in NGO work on accountability.

ultimate beneficiaries – are to the workings of an accountability framework. The main methodological lesson to be extracted from it is the need for highly open-ended frameworks, used in a spirit of creative adaptability and with a deep awareness of the impact of power relations and the determining effect of socio-political and organisational context.

The framework proposed is an attempt to take NGO accountability one step further. It addresses perceived weaknesses in NGO accountability frameworks to date, in particular their inability to provide quantified performance summaries that meet senior managers' information needs as well as the organisation's downwards accountability commitments. 'Listen First' permits the participatory establishment and tracking of performance standards relating to the provision of information (transparency) about the NGO's activities to people in communities, their involvement in decision-making (participation), listening, and NGO field staffs' attitudes and behavior. The authors note that despite hundreds of examples existing in practice, their attempt to identify case studies of INGO downward accountability mechanisms was confounded by the paucity of systematised, publicly available material that even described, let alone assessed or evaluated, the initiatives. 'Listen First' being a pilot stage, its impact cannot be assessed, but the article attests to an integrated learning approach in the framework, with revisions continuously made in response to observations from practice; and certain factors enhancing its effectiveness are identified even at this early stage.

Looking across the seven key sources discussed here, few and diverse as they are, some broad 'overview' methodological statements can be made about the state and nature of the evidence and the methodological approaches used to gather and construct it. Evidence on the impact and effectiveness of aid accountability and transparency initiatives is scant<sup>18</sup>. There are very few sources that attempt to assess impact and not many explore effectiveness of aid transparency and accountability. The evidence is also highly diverse. This diversity does not constitute a weakness. It reflects the diversity of the field, the agents involved and the initiatives themselves. What amounts to valid impact information for a profound and slow process of organisational change such as Action Aid's ALPS makes no

---

<sup>18</sup> This finding applies also to the humanitarian accountability sub-field, from which NGO accountability work largely originates. The Humanitarian Accountability Partnership's 2009 report (HAP, 2009) closes by lamenting the lack of 'proof' of impact and committing the sector to remedying this.

sense in relation to multi-country statistical analysis of the relationships between internationally recognized governance and transparency indices, and *vice versa*.

One basic but vital step towards improving the state of knowledge on the impact of aid accountability and transparency initiatives is therefore the recognition of the breadth of initiatives and approaches comprised here. This calls for adoption of the principle of methodological pluralism and eclecticism as a starting point in evaluating, enhancing and expanding the evidence available, and the more general methodological principle that research design should flow conceptually and logically from the questions being asked. Cross-country statistical analysis of large data sets has proven useful for determining correlations and testing causal relationships between pre-specified theorised or hypothesised impacts associated with new-wave aid transparency initiatives. In-depth and often 'insider' qualitative case studies have been used for identifying in more empirical, inductive and open-ended ways the effects of 'deep-downward' accountability and transparency initiatives applied by individual NGOs, and exploring how these were attained, including via sensitivity to power dynamics and individual contexts. One case very successfully combines methods, by including in the latter approach some quantitative aid (debt relief) data analysis, but strongly emphasises the explanatory powers of the qualitative policy and institutional analysis from the point of view of the research's policy relevance and utility (AfDB, 2009). Attempts to assess or predict impacts of 'new wave' aid transparency initiatives, of necessity, involve some methodological innovation, generally carried out in an explicit spirit of openness to criticism and inputs that could improve their quality, rigour and utility. A final observation is that the methods at work in each of the three aid TAI sub-fields are quite distinct, evincing little if any cross-fertilisation. What goes on within them is so different that this may be no surprise, but it is still likely that learning potential is being missed.

## **5 What Factors Contribute to the Impact and Effectiveness of Aid TAIs?**

The various sources reviewed place very different degrees of emphasis on explaining impacts as opposed to detecting or predicting them. In this section I therefore depart from a source-by-source approach and take a more generic approach to the question of which factors contribute to impact and effectiveness of TAIs in the aid field. Guided by a reading of relevant analysis and experience in the broader accountability and transparency field, and by the sources reviewed, I discuss this question in terms of three sets of factors.

### **5.1 Interfaces Between State and Citizen Actors**

Both the literature and my key informant interviews, in keeping with emerging lessons from the broader literature on citizen-led social accountability and transparency, reveal the importance of the interfaces between citizens and state actors that social accountability initiatives create, and at which they are played out. Power relationships between aid accountability seekers and agents start off and remain unequal throughout, as embodied in the degree and nature of enforceability and answerability in each case. Yet the fact that a relationship is constructed and maintained at all appears key to effectiveness and impact.

Take the case of IATI, launched by DFID and its DAC peer group of official aid agencies, but called into being in large part by civil society campaigning. It is donor-led and, many civil society aid experts would argue, heavily driven by donor interests. But its steering committee includes civil society advocates the Better Aid network, PWYF, Transparency International and Civicus; civil society aid 'info-mediary' and research actors AidData and Development Initiatives for Poverty Research; and the private philanthropic Hewlett Foundation, as well as a sub-set of its bilateral and multilateral official donor members (IATI n.d: 4). From its inception it has drawn extensively on the research and analytical capabilities of civil society allies, in particular aidinfo. In Martin's assessment, the existence of a strong international civil society-led campaign in PWYF, "designed to ensure application of [the IATI] principles as well as a universal right to request and receive information about aid" (2010: 20), is crucial to IATI's relevance and potential impact. It is clear from other evidence reviewed (Christensen et al., 2010; Collin et al., 2009) that some of the potential powers of aid transparency initiatives such as IATI or AidData are unlocked by the hands of non-governmental academic and campaigning 'info-mediaries'. As compared to simple demand-side or simple supply-side initiatives and one-off encounters, the state-citizen collaboration that goes on over the interfaces of a multi-stakeholder process adds to the capacity, outreach, utilisation, legitimacy and authority of the initiative, and must be critical to its impact, whether or however this is measured.

Seen thus, what might at first appear 'self-regulatory' aid transparency activities by Northern governments with some degree of democratic accountability are rarely so *self*-initiated or *self*-regulating. The state, as the accountability 'agent', is behaving in a way that reflects actual or anticipated accountability demands of the social actors or citizens, as the

'principals'. One civil society interviewee cited ex-US President Harry Truman: "It is amazing what you can accomplish if you do not care who gets the credit".

Moreover, it appears that when aid TAIs establish accountability interfaces between citizen and state actors that have a global as well as a national or local dimension, this further enhances the prospects of impact. This is hard to assess, but every aid transparency and accountability actor interviewed for this review counted their membership of a global or transnational aid transparency movement as a factor in actual and likely effectiveness. The WBIP experience (Clark et al., 2003) demonstrates how the transnational quality of aid accountability and transparency demands the engagement of differently positioned social actors in North and South in transnational strategies, adding a transnational dimension to the state-citizen interfaces. The WBIP case studies show on the one hand that the criterion that WBIP claims must come from directly affected Southern parties has ensured authenticity and focus and made the Panel a very citizen-led initiative. Yet they also demonstrate multiple ways in which the work of transnational coalitions behind and around the Southern claimants has been vital: from raising initial awareness of the Panel as a recourse, to providing the necessary technical knowhow to claimants, to tracking the process through the machinery, to providing critique to the World Bank on the mechanism itself.

These observations about accountability interfaces show them to be different from the accountability interactions between CSOs and governments envisaged in classic political science theory and aid theory, of civil society or citizens' organisations acting as 'checks and balances' on their government. For the case of donor-initiated TAIs which 'expect' information-hungry aid-watching members of Northern publics to engage with them, it is not clear from our sources that this has happened. IATI is never in the UK news and the UK government's 2010 announcements about MyAid and the UK Aid Transparency Guarantee have not been followed by extensive media coverage or prominent public interest. On the other hand, PWYF as a civil society actor has become the centre of a lively and well-networked civil society aid transparency lobby. In the aid-recipient context, according to the aid donor ideal, citizens grouped together as civil society associations supplement the imperfections or inequitable access inherent in political accountability mechanisms with social accountability mechanisms, thereby contributing to more effective and socially equitable outcomes to aid and public policy, spending and governance in general. While

there is some evidence from other sources that ‘civil society’ does operate in this way and to this effect in aid-recipient countries (see for instance Barder, 2009), the evidence is piecemeal, and many assumptions remain unproven. What we can say from the available evidence is that what goes on at the interfaces between state and citizen actors is not, or not only, ‘checking and balancing’, but, often, quite complex and sustained forms of collaboration, in pursuit of a mutual interest.

Limited but probably significant evidence<sup>19</sup> suggests that for aid TAIs to succeed in effectively engaging Southern citizens or social actors as users, beneficiaries or stakeholders who make representations to their governments, publically-funded international NGOs or official donors, better understandings of these potential accountability claimants are needed. Approaches need to be grounded much more firmly in empirical experience about them and less in suppositions, from the very conception of the initiative onwards. Simply contemplating the width of the experiential abyss that lies between information-age cyberspace ‘info-mediaries’ based at US universities, and illiterate rural Mozambicans who could turn aid data into citizen-led accountability demands leveled at their local government, reinforces this point.

## **5.2 Framings and Incentives for Engagement**

A second set of factors that appear to determine the outcomes of aid TAIs are to do with framing and, closely associated with it, incentives - what hooks the relevant actors in and keeps them there? Framing, in the context of collective action, refers to "the conscious strategic efforts by groups of people to fashion shared understandings of the world and of themselves that legitimate and motivate collective action" (McAdam et al., 1996: 6).

A powerful factor in the recent surge of aid transparency initiatives has been acceptance of the ‘public good’ framing of transparency overall, and aid transparency in particular. Aidinfo’s cost and benefit work – which does not point unequivocally to huge cost savings – suggests that public goods arguments around IATI have trumped cost concerns. Rights-based framings invoking tax-paying citizens’ right to information clearly appeal broadly in Northern liberal democracies. The headway made by the new wave of aid

---

<sup>19</sup> In Martin (2010) and Martin (pers. comm.) Also in the aidinfo Nicaragua case study (Beech, 2010) which revealed low user awareness or interest about where funds spent locally come from and suggested that recent approaches to enhancing aid transparency needed much better grounding in such local realities in aid-dependent countries.

transparency initiatives also owes a lot to peer pressure factors: the movement's framing of transparency as an assessable and rankable quality of aid donors seems to prove as persuasive to DAC members as the risk that they will undermine their own Paris commitments if they fail to respond comprehensively to advocates' calls for better and more accessible aid information (interview notes <sup>20</sup>).

International NGOs' downward aid accountability and transparency approaches are played out between the NGO (which occupies the role of 'donor' as well as aspiring to be a 'partner'), Southern social actors (e.g. local or national NGO partners, faith-based groups or producers' associations), and Southern marginalised communities. They are often framed as an explicit attempt to change the power dynamics between the NGO and these others, bringing the organisation's practice nearer to its stated principles of participation, integral accountability, empowerment and others<sup>21</sup>. This point speaks to the link between accountability and participation in aid relationships and dynamics. Where aid TAIs come as part of an aid relationship framed as a partnership based on empowered participation in all aspects, beneficiary and user involvement in accountability initiatives that are framed as empowering and learning-focused can be expected to ensue naturally. That sort of empowered engagement cannot be expected in aid TAIs that frame partner organisations or primary stakeholders as hapless beneficiaries.

Moving past the local partner organisations and looking further down the accountability chain, it seems self-evident that efforts to engage poor, marginalised people in Southern countries in realising the developmental or democratic potentials of aid transparency and accountability, need to start from awareness of these citizens' circumstances, *their* framings of the need for aid accountability and transparency, and the incentives and disincentives they face to engage with TAIs. This awareness is not very detectable in the design of most aid TAIs reviewed. As an illustration of why this matters, consider the narrow conception of transparency that informs most new-wave aid transparency initiatives. Transparency all too often seems to be framed as the availability and accessibility of statistics, albeit timely, comprehensive and comparable statistics. In fact many activists and observers concerned about the uses and effectiveness of aid are

---

<sup>20</sup> Interview with Karin Christiansen, PWYF.

<sup>21</sup> The international NGO's invitation to these others to take up opportunities to voice opinions and criticisms and shape policy and practice is not always easily understood or taken up, as described by David et al. (2006).

interested not in the numbers, but the policies and guidelines, or even the politics and relationships. Arguably, until aid transparency initiatives shake off this association with quantified data and respond to a broader range of information demands and a broader set of accountability issues, aid transparency will remain an area of "opaque transparency" rather than "clear transparency", to use Fox's definitions (2007: 667). As such it may offer limited appeal to potential participants.

A grey area in the contemporary aid accountability scene is how the NGOs that have long been pioneering aid accountability initiatives demonstrate the impact of this work. Many of the NGOs involved even in relatively high-profile NGO aid accountability mechanisms and processes have not attempted to assess for external consumption what their own accountability and transparency efforts have achieved, in terms of better partnerships and more effective programmes. This may be because they prioritise 'downward' accountability to partners over convincing external aid skeptics or 'NGO-bashers'. Alternatively it may be because they frame themselves and their accountability efforts as somehow beyond doubt because of the value-based foundations of their organisations. But they are under increasing pressure to do the latter to assure their funding and safeguard their sector and their individual 'brand'. It no doubt poses conceptual and methodological challenges, but if these are met with epistemological and methodological clarity and care, they are not insuperable.

### **5.3 *Legal Frameworks and Institutions***

A third and final set of factors affecting impact and effectiveness are structural and institutional, relating to political institutions, legal frameworks and organisational and societal characteristics. We know that one key way in which social accountability mechanisms and actors can have effect is by activating the formal political accountability mechanisms that exist and function, to greater or lesser extents, in variously democratic polities (Peruzzotti and Smulovitz, 2006). Much aid contemplated in prominent aid TAIs today is government-to-government, so effective and functional aid TAIs ultimately require formal political accountability mechanisms in donor and recipient countries to work, and for governments to respond to the demands of their electorates. For all the potential of citizen-led and social accountability initiatives, it seems they can hardly enhance the transparency and accountability of government-to-government aid in the absence of functional formal accountability principles and mechanisms. By implication, they need to be deliberately

designed to build and strengthen these formal political mechanisms rather than supplanting them, even as they compensate for their weaknesses. The rapidly expanding field of budget transparency and accountability work (see Carlitz, this volume) shows how often formal political accountability mechanisms do not function well enough for social accountability to activate them.

It is clear from the foregoing that because of the role aid plays in the budgets of many recipient countries, aid transparency is needed if recipients' budgets are to become more transparent. It is also clear how the prospects of impacts from aid TAIs depend in great measure on the state of budget transparency and the right to information in aid-recipient countries, and on the right to information in donor countries. As discussed by Calland and Bentley (this volume), Access to Information legislation is a conducive if insufficient condition for access to information initiatives – related to aid, domestic budgets or anything else – to work well. The existence of such legislation and/or other related policy frameworks help to ensure impact from aid TAIs, especially aid transparency initiatives that directly and vociferously invoke citizens' right to information. The insufficiency lies in the fact that sanctions and enforceability mechanisms are usually needed as complements to the law itself, to make the right to information effective.

## **6 Conclusion: What Needs to be Done?**

Identifying the factors discussed above from the sources I analysed in detail or in passing has required a considerable degree of abstraction. This is partly down to the vagueness most of them display in relation to the theories of change, programme logics or causal pathways that underpin them<sup>22</sup>. The vagueness constitutes a weakness, and not only for academics whose analysis is obstructed by it. In the field of aid accountability and transparency, the links between inputs, intermediate outputs and final impacts are often neither articulated normatively or technocratically (rather than descriptively or analytically), nor well understood, and far from proven. These attributes constitute a strong case for the proponents of aid TAIs to better develop, articulate or explicate the initiatives' underlying theories of change or causal logics.

---

<sup>22</sup> Aidinfo, and the Open Budget Initiative of the International Budget Partnership which looks into aid transparency issues via its 'Six Questions Campaign', constitute known exceptions, in having clearly defined theories of change – there may be others. Both receive support from the Hewlett Foundation, which currently seems to lead the donor field in the sense of requiring partners to articulate theories of change (other donors require some aspects of these articulated in other forms, such as log-frames).

If the current vagueness around aid TAIs' theories of change constitutes a weakness, it also constitutes an opportunity. Now that factors contributing to impact or failure have begun to be identified for TAIs in general and aid TAIs in particular, there is scope for future aid TAIs to purposefully incorporate these into their design and implementation. At the most obvious level, this would help address the problem of an "uncertain relationship" between aid transparency and more accountable aid<sup>23</sup>. At another vitally important level, it would lead to the exposure and revision of untested and shaky assumptions about the appeal and 'friendliness' of aid TAIs to their putative users, especially poor and marginalised people in aid-recipient countries.

Besides this need to underpin initiatives with more explicit, grounded theories of change and to treat critically the nature of transparency that many aid-related transparency initiatives currently offer, there are three other major gaps to be addressed. One lies in the design process: at the stage of designing the initiative, the question of how impact will be assessed needs to be thought through – something which, despite the recent vintage of many TAIs analysed here, still did not seem to be happening at the time of this research, even for the relatively high-profile IATI. Another gap relates to the paucity of evidence in general about whether aid TAIs are having an impact and how. The evidence base needs building further, and given the number of untested assumptions pointed to and the complexities and subtleties of accountability in the context of international aid relationships, the explanatory power of in-depth case studies appears to make this methodological approach key to advancing understanding of impact dynamics in this field. Finally, 'cross-fertilisations' between different aid transparency and accountability approaches seem not to be happening. While there are insights into effectiveness that can be extracted from studies on individual initiatives, there is also much to be learnt from applying lessons from one kind of aid TAI to the exploration of quite different kinds - for example applying lessons from INGO downward accountability relationships with partners and communities, to Paris Declaration signatories' efforts to deliver on mutual accountability; or aidinfo's study of community awareness about aid to international NGOs' attempts to give voice to poor and marginalised Southern people.

Summing up, future attempts to remedy gaps in understanding of impact and effectiveness in the field of aid transparency and accountability need to take full account of

---

<sup>23</sup> To borrow from the title of Jonathan Fox's (2007) article.

diversity of the field in terms of actors, motivations and approaches; to work on the principle of methodological pluralism and eclecticism; and to keep in sight the complex and political nature of the aid relationship. Perhaps my most important conclusion is the need to unpack assumptions about the full range of users and stakeholders that tacitly underpin the South, whose interests most TAIs purport to serve. This conclusion takes the form of a question: Where are the accountability-seeking citizens in all this? They seem conspicuous by their absence in the conception and execution of most aid TAIs.

For aid TAIs to bear out their potential in terms of democratic, developmental or empowerment outcomes, there is need to attend more closely to demands, circumstances and everyday realities of full range of possible users and stakeholders, and to do so 'upstream' of the delivery of additional aid information or invitations to comment on aid projects already approved or completed. At the heart of this is the nature of the relationship between participation, accountability, transparency, empowerment and government responsiveness. This challenge points to somewhere beyond scope of this article. But further and more systematic research on how aid TAIs have an impact could shed much light on how to enhance the effectiveness and impact of aid overall – a pressing question in donor countries today – as well as elucidating these questions for a wide range of citizen-led social accountability work in other areas of aid and public policy.

## References

- African Development Bank (2009) *Debt Relief Initiatives, Development Assistance and Service Delivery in Africa*, Oxford: Oxford University Press.
- Aidinfo (2008) 'Better Information, Better Aid: consultation paper, Accra', Development Initiatives, Wells, [http://www.aidinfo.org/wp-content/uploads/2008/08/better-information-better-aid\\_eng1.pdf](http://www.aidinfo.org/wp-content/uploads/2008/08/better-information-better-aid_eng1.pdf) (Accessed November 2011).
- Barder, O. (2009) 'The costs and benefits of aid transparency: A draft analytical framework', unpublished paper, available from [owen@devinit.org](mailto:owen@devinit.org).
- Beech, A. (2010) 'Bottom-up tracking of aid resources in Nicaragua', Case Study 7, aidinfo, <http://www.aidinfo.org/wp-content/uploads/2010/01/Case-Study-7-Bottom-up-tracking-Nicaragua.pdf> (Accessed November 2011).
- Christensen, Z., Nielsen, R., Nielson, D. and Tierney, M. (2010) 'Transparency Squared: The effects of donor transparency on recipient corruption levels', Paper prepared for presentation at conference on Aid Transparency and Development Finance: Lessons

- and Insights from AidData, March 22-24 2010, Oxford University, UK. <http://www.aiddata.org/oxford/agenda> (Accessed July 2010).
- Clark, D., Fox, J. and Treakle, K. (eds) (2003) *Demanding Accountability: Civil Society Claims and the World Bank Inspection Panel*, Oxford: Rowman and Littlefield.
- Collin, M., A. Zubairi, D. Nielson and O. Barder 2009, The Costs and Benefits of Aid Transparency. Wells: aidinfo available at <http://www.aidinfo.org/wp-content/uploads/2009/10/Costs-and-benefits-analysis.pdf> (Accessed October 2011).
- David, R., Mancini, A. and Guijt, I. (2006) 'Bringing Systems into Line with Values: The Practice of the Accountability, Learning and Planning System', in Eyben, R. (ed) *Relationships for Aid*, London: Earthscan.
- De Renzio, P. (2006) 'Aid, Budgets and Accountability: a survey article', *Development Policy Review* 24 (6): 627-645.
- Eyben, R. (2008) 'Power, Mutual Accountability and Responsibility in the Practice of International Aid: a relational approach', *IDS Working Paper* 305, Brighton: Institute of Development Studies.
- Fox, J. (2007) 'The uncertain relationship between transparency and accountability', *Development in Practice* 17 (4-5): 663-671.
- International Aid Transparency Initiative, (n.d.) 'Supporting Aid Transparency', IATI, East Kilbride. <http://www.publishwhatyoufund.org/files/IATI-brochure.pdf> (Accessed October 2011).
- Jacobs, A. and Wilford, R. (2010) 'Listen First: a pilot system for managing downward accountability in NGOs', *Development in Practice* 20 (7): 797-811.
- Lingán, J., Cavender, A., Lloyd, R. and Gwynne, B. (2009) 'Responding to NGO Development Effectiveness Initiatives', *One World Trust/World Vision Briefing Paper* 122, London: One World Trust, <http://www.oneworldtrust.org/csoproject/cso/resources> (Accessed October 2011).
- Martin, M. (2009) 'Background Study for the Development Cooperation Forum High-Level Symposium: enhancing mutual accountability and transparency in development cooperation', United Nations Economic and Social Council, New York, [http://www.un.org/en/ecosoc/newfunct/pdf/analytical%20background%20study%200\(mutual%20accountability%20and%20aid%20transparency\).pdf](http://www.un.org/en/ecosoc/newfunct/pdf/analytical%20background%20study%200(mutual%20accountability%20and%20aid%20transparency).pdf) (Accessed July 2010).
- Martin, M. (2010) 'Background Paper for Development Cooperation Forum High-Level Symposium: review of progress in international and national mutual accountability

- and transparency on development cooperation', United Nations Economic and Social Council, New York, [http://www.un.org/en/ecosoc/newfunct/pdf/ma\\_study-status\\_and\\_progress.pdf](http://www.un.org/en/ecosoc/newfunct/pdf/ma_study-status_and_progress.pdf) (Accessed October 2011).
- McAdam, D., McCarthy, J. and Zald, M. (1996) *Comparative Perspectives on Social Movements: political opportunities, mobilizing structures and cultural framings*, Cambridge: Cambridge University Press.
- McGee, R. and Gaventa, J. (2010), 'Review of the Impact and Effectiveness of Transparency and Accountability Initiatives: Synthesis Report', [http://www.transparency-initiative.org/wp-content/uploads/2011/05/synthesis\\_report\\_final1.pdf](http://www.transparency-initiative.org/wp-content/uploads/2011/05/synthesis_report_final1.pdf) (Accessed October 2011).
- McGee, R. and Gaventa, J. (forthcoming 2011), 'Shifting Power? Assessing the impact of Transparency and Accountability Initiatives', *IDS Working Paper*, Brighton: Institute of Development Studies.
- Moon, S. (2010) 'Practical Approaches to the Aid Effectiveness Agenda: evidence in aligning aid information with developing country budgets', *ODI Working Paper 317*, London: Overseas Development Institute and Publish What You Fund and Washington DC: International Budget Partnership.
- Moon, S. and Williamson, T. (2010) 'Greater Aid Transparency: crucial for aid effectiveness', *ODI Project Briefing 35*, London: Overseas Development Institute.
- Mulley, S. (2010) 'New Frontiers in Transparency and Accountability: donor/aid funding. Scoping/Concept Note – June 2010', unpublished note.
- OECD (2005/8) 'The Paris Declaration on Aid Effectiveness and the Accra Agenda for Action', Organisation for Economic Cooperation and Development, Paris, <http://www.oecd.org/dataoecd/30/63/43911948.pdf> (Accessed October 2011).
- Peruzzotti, E. and Smulovitz, C. (2006) 'Social Accountability: An Introduction', in Peruzzotti, E. and Smulovitz, C. (eds) *Enforcing the Rule of Law: Social Accountability in the New Latin American Democracies*, Pittsburgh: University of Pittsburgh Press.
- PWYF (2010) 'Aid Transparency Assessment', Publish What You Fund, London, <http://www.publishwhatyoufund.org/files/Aid-Transparency-Assessment.pdf> (Accessed October 2011).
- Transparency International (2009) *The Anti-Corruption Plain Language Guide*, Berlin: Transparency International.

