



INTERNATIONAL BUDGET PARTNERSHIP
Open Budgets. Transform Lives.

Final Evaluation Report – November 8th 2013

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¹ Since the grant agreement with DFID was only signed in August 2008, the project began in August 2008 and ended 60 months later in August 2013.

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Abbreviations and acronyms

CABRI	The Collective Africa Budget Reform Initiative
CAR	Capability – Accountability – Responsiveness (DFID governance framework)
CSO	Civil Society Organisation
DFID	Department for International Development
DRC	Democratic Republic of Congo
FGD	Focus Group Discussion
GTF	Governance and Transparency Fund
IADB	Inter-American Development Bank
IATI	International Aid Transparency Initiative
IBP	International Budget Partnership
IFI	International Financial Institution
IMF	International Monetary Fund
INTOSAI	International Organisation of Supreme Audit Institutions
M&E	Monitoring and Evaluation
MTR	Mid-Term Review
NGO	Non-Governmental Organisation
OBI	Open Budget Initiative
OBS	Open Budget Survey
OECD	Organisation for Economic Cooperation and Development
PI	Partnership Initiative
PWYF	Publish What You Fund
ROSC	Register of Observance of Standards and Codes
Sida	Swedish International Development Agency
TAI	Transparency and Accountability Initiative
UNDP	United Nations Development Programme
USAID	United States Agency for International Development
VFM	Value For Money

EXECUTIVE SUMMARY

Introduction to the Programme

The International Budget Partnership (IBP) began leading the Open Budget Initiative (OBI) in 2006 and in 2008 secured five-year grant from DFID's Governance and Transparency Fund (GTF). Since then **OBI has evolved to become a global programme that contributes to IBP's broader objectives and theory of change through promoting public access to fiscal information and the adoption by governments of accountable and participatory budget systems.** The OBI has used GTF funding to pursue its objectives mainly via what is now widely viewed as an innovative, objective, reliable and unique methodology - the Open Budget Survey and Open Budget Index. The Survey is both a measurement and advocacy tool producing time series data on budget transparency, participation and accountability; the Index incorporates a peer pressure mechanism through the comparison of national level transparency scores across 100 countries.

The OB Initiative contributes to the capacity of CSOs and independent researchers to undertake OB Survey research and assess key aspects of public financial management systems as well as to use the results for advocacy planning and media outreach. This is achieved through a combination of financial support, training and accompaniment highly specified and tailored to specific needs. OBI compiles and analyses the Index, a global public good made freely available on IBP's website, and uses it to promote global fiscal transparency, participation and accountability norms amongst international donors, financial institutions and international civil society networks. Learning generated through monitoring the effects of these activities, plus sub-national and sectoral research, generate evidence about what works and what does not work in transparency advocacy in different contexts and circumstances. Academic research commissioned by the OB Initiative seeks to generate knowledge about factors that influence fiscal transparency more broadly.

DFID's GTF contributed 53% of OBI's total expenditure (£6,592k) from August 2008 to August 2013. Thus IBP covered approximately of 47% of OBI expenses associated with the outcomes and impacts covered in this document.

Evaluation Methodology

Our methodology was utility-focused and theory-based, designed to explore impacts (or lack of them) and impact pathways. The approach was informed by the OBI programme log-frame, but as some indicators gave no information about causality it also focused on casual assumptions underpinning OBI's theory of change (TOC). These were considered within the context of IBP's other programmes that complement and amplify the OBI's effects. Methods were principally qualitative and included document review, interview, participant observation and focus group discussion (FGD).

Summary of Findings

In the past five years, aided by a conducive international environment, **the OB Survey and Index have become increasingly relevant and useful for a growing number of civil society organisations, national governments, international donors and financial institutions.** Though there are signs of its increasing practical relevance for DFID, DFID has not been engaging with OBI as strategically as it might. There are also some indications that OBI is increasingly relevant to some private sector actors. We found few examples of its relevance being appreciated by ordinary citizens, but this is

usual for national level indices. IBP's constant evolution of the OBI methodology, together with its testing of sub-national and sectoral transparency research and work supported by its other programmes should increase its utility for ordinary citizens in the longer-term.

A review of the OB Initiative's impact indicates that, during the period of GTF funding, OBI's training has been necessary and sufficient to contribute to the capacity of civil society organisations (CSOs) in at least 41² countries to understand PFM and/or undertake national level Survey research necessary to produce the Index. OBI has also provided opportunities for sub-national and sectoral budget research on budget transparency and academic research about the causes and consequences of transparency. Resulting knowledge (much of it recently published) together with specific advocacy training, have equipped CSOs with advocacy resources and capacity which have in some instances changed the nature of relationships between OBI partners, their Ministries of Finance, legislatures and audit institutions.

The ability of OBI CSO partners to influence their governments has been aided by what is believed by many to be OBI's most significant impact – its influence on the international transparency environment. This is most recently demonstrated by OBI spearheading the Global Initiative on Fiscal Transparency (GIFT) that developed "High Level Principles on Fiscal Transparency," adopted through a UN General Assembly Resolution in March 2013. Other examples are the OB Index's inclusion in the eligibility criteria and funding procedures of major donors, such as the European Union; international financial institutions, such as the World Bank and International Monetary Fund; and relevant initiatives, e.g. the Open Government Partnership. The combined effects of donor and CSO advocacy dialogue, often helped along by IBP's involvement, appear to have made waves in the ministries of at least 68 governments that reacted to the publication of the 2012 OB Survey results.

IBP's like-for-like comparisons in the 2012 Open Budget Survey Report note a small general upward trend in transparency scores, and increases are generally larger in groups of countries starting from a low base. However, it is impossible to quantify the number of governments that are behaving more transparently *due to the OBI* because changes in OBI scores do not reveal such causal information. Other factors that can lead to increases in scores include ongoing public sector reforms, the work of civil society networks that have long been focusing on related issues, and methodology changes. That being said, evidence provided in three detailed case studies commissioned to assess OBI's impact offer plausible evidence that the OBS and Index have played and will continue to play an important role in changes in transparency behaviour that increase OBS scores, though the causal pathways are multiple and complex.

OBI certainly played a part in transparency changes in Afghanistan, DRC and Honduras. Similar contributions were demonstrated in the MSR case study for Sao Tome and an independent evaluation that evinces how CSO advocacy led to changes in OB transparency scores in Bolivia, Kazakhstan and Mozambique.

² As the Open Budget Index was conducted by CSOs in 59 countries in 2006 we can only be certain that the GTF funding contributed to the increased technical capacity of the CSOs from 41 countries that joined the OBI during the GTF. This is likely to be understating OBI's true contribution to increased capacity as it has convened many learning and training activities that have included some of the original countries since. Moreover, the OBI has contributed to the financial capacity of all 101 partners during the period of GTF funding.

Additionally, there is strong evidence that advocacy by IBP's Open Budget Initiative partners and their technical support to government is resulting in the publication of Citizens Budgets by a growing number of countries. It remains to be seen whether such developments will translate into more meaningful participation of citizens in fiscal processes and more accountable government expenditure.

The OBI appears to have been extremely cost efficient and effective offering DFID good value for money. OBI has achieved far more than was initially planned in terms of outputs and, as illustrated above, it has had a significant impact on the budget transparency field. These accomplishments have largely been due to IBP's nimble, politically astute, expert response to renewed interest in transparency. The combination of a rigorous, objective methodology implemented through a focused, lean, effective and **replicable** capacity building partnership approach has led to the cost efficient production and publication of a unique, comparative transparency Index.

The Open Budget Index has been used for advocacy in ways that make it not only cheaper but also more cost effective than similar products produced by international financial institutions. The utility of the Index for global governance actors, bilateral donors and some private sector actors, plus IBP's commitment to innovate and continuously evolve the methodology vastly increases the potential VFM and impact of OBI. This is only likely to increase through its continued facilitative role in the Global Initiative for Financial Transparency (GIFT) and the inclusion of the OB Survey scores in the Open Government Partnership Index. However, such popularity might have hidden costs for OBI partners and IBP needs to be careful that its own desire for efficiency does not have unintended detrimental effects on them.

The Open Budget Survey, Index and other Open Budget Initiative research have played important roles in contributing to IBP's broader mission and organisational development whilst generating learning about the validity of assumptions in IBP's organisational theory of change. Additionally, they have **created a demand for, and dependency on, the Survey and Index that guarantees the sustainability of the OB Initiative** over the next five years. As the civil society Budget Transparency, Accountability and Participation (BTAP) movement catalysed by IBP and identified as a potential sustainability mechanism in the MTR is still at a very nascent stage, demand for the OB Index also requires the sustainability of IBP. This has recently been secured as a result of a core funding commitment by DFID.

Contribution to voice, accountability and responsiveness and reducing poverty
OBI has contributed to increasing the voice of more than 41 CSOs working on fiscal transparency issues during the GTF period, and this has influenced the responsiveness of some governments in terms of publishing key budget documents. Evidence of this leading to changes in other accountability behaviours and directly impacting on poverty reduction is scarce. This is to be expected as such impacts are achieved by OBI's links to other IBP programmes and networks in countries where other IBP programmes are absent.

Key Lessons

OBI has demonstrated that civil society organisations equipped with an effective transparency advocacy tool - a global Index that invokes peer pressure – get donor and government attention. Similarly, it has documented examples where the use of the tool by CSOs, donors and financial institutions has led to changes in government

transparency. Research commissioned by IBP that uses OBI findings to assess causes and consequences of transparency has generated lessons about circumstances likely to influence such change. These include the state of democracy, economic crises, corruption scandals and aid dependency.³ OBI experience also demonstrates that there are often exceptions and that highly aid-dependent countries, usually expected to perform badly, can make substantial progress.⁴ Case study examples and learning from IBP's Partnership Initiative provide additional nuance, identifying factors thought to encourage effective advocacy. These include political will, strong civil society networks willing and able to constructively engage with government actors - particularly horizontal accountability actors and the quality of relationships between individuals working in civil society and government.

OBI's experience, consistent with findings from its commissioned research, indicate that relationships between transparency, participation and accountability are more complex than OBI's and IBP's initial theories of change suggested.⁵ Small shifts in transparency facilitated by a combination of CSO advocacy and donor or political effects appear more easily achieved than real shifts in government transparency cultures of the kind necessary for accountability gains to be realised. Information is necessary but not sufficient. Similarly, major changes in transparency will not necessarily lead to demands for increased participation without the development of greater analytical capacity of journalists and civil society organisations and the building of civil society networks, which can be challenging. Furthermore, it can be difficult to integrate the policy work of more elite urban-based CSOs with local level budget transparency and accountability programmes likely to directly impact ordinary citizens.

Given the above, much more needs to be done before OBI's achievements can be said to have resulted in greater citizen participation and accountability experienced in the form of better service delivery by ordinary citizens. However, given its remarkable contributions to the fiscal transparency field and its own long term vision of change, OBI/IBP is currently the key lynch pin to sustaining and deepening the link between global, national-level and sub-national fiscal transparency advocacy work. If OBI/IBP is going to continue having real impact in the longer term, it needs to invest more in understanding and demonstrating causal links between OBI and real changes in participation and accountable, government expenditure.

IBP has already internalised the lessons above and is responding to them both through OBI and its other programmes as part of its new strategy. It is impossible for an evaluation that gathers data on the OBI but not substantially on other aspects of IBP's work, to draw definitive conclusions or speculate about the extent to which the combination of IBP's programmes will address these issues. However, the following recommendations are intended to contribute to such aims.

Key recommendations for IBP

- *Apply learning generated and commissioned by OBI over the last 5 years to develop 'evidence-based' evaluable country-level TOCs with goals for different contexts.* These need to be based on an understanding of accountability

³ Khagram, de Renzio and Fung, (2013) in Chapter 1 Open Budgets: The Political Economy of Fiscal Transparency, Participation and Accountability.

⁴ OBI 2012 DFID Annual Report

⁵ See page 11 of the McGee and Shutt 2011 Open Budget Initiative - Mid-Term Review Report

ecosystems in the countries where IBP invests in country programmes. OBI should develop and communicate explicit expectations about what impact it can achieve in countries where IBP does not have a country programme and methods to assess it through stratification.

- Build on recent improvements to monitoring evaluation and learning (MEL) strategies and systems and develop a methodological design that provides as robust an approach as possible for exploring causal links and the contribution of OBI to its aims in different groups of countries.
- Develop an organisational value-for-money (VFM) policy that is appropriate and useful within the context of its IBP's values and the uniqueness of the programme. As part of this work we advise IBP to review the costs and cost drivers relating to the OBS.
- Enhance CSO, donor and IFI partners' understanding of how the OB Index fits within the broader OB Initiative and how OBI relates to other IBP programmes
- Better align principles with practice by establishing minimum acceptable transparency standards, for IBP, and to guide decisions about which CSOs, donors and IFIs to partner with.

Recommendations for DFID

- In addition to reviewing programmatic lessons generated by OBI for its broader portfolio, DFID would do well to consider how it can improve the value it gets for money it invests in OBI through stronger coordination between OBI and other CS and PFM governance programmes at country level.
- OBI raises important questions about the relative value for money and effectiveness of DFID's approaches to managing, evaluating and assessing the impact of complex governance programmes that deserve further consideration. Because of its scale and approach it is a particularly interesting example of the methodological challenges associated with causality and proving CSO contributions to changes in government behaviour. OBI illustrates the risks of assuming that quantitative indicators commonly seen in logical frameworks demonstrate the causal contributions of aid programmes to observed change.

INTRODUCTION TO THE PROGRAMME

The Open Budget Initiative (OBI) is a programme led by the International Budget Partnership (IBP) **to promote public access to budget information and the adoption by governments of accountable and participatory budget systems.** The OBI is now actively engaged in 101⁶ countries, primarily in Asia, Africa, and Latin America. It has used GTF funding to pursue its objectives – changes in government transparency and accountability behaviours - via a set of methodology and tool development, research, and *highly specified and tailored to specific contextual needs* training, accompaniment and advocacy activities.

The OBI is implemented by IBP and its partners in 101 countries. Some of these partners also work with other IBP programmes, such as the Partnership Initiative. Thus the support they receive from these different IBP programmes, e.g. technical assistance and funding, often overlap. This makes it impossible to isolate the effects of OBI, which contributes to IBP's broader aims and theory of change. Moreover, DFID's GTF contributed only 53% of OBI's total expenditure (£6,592k) from August 2008 to August 2013. IBP's other funding has covered the other OBI expenses associated with outcomes and impacts covered in this document.

The research, training and advocacy activities and outputs presented in the original logical framework have evolved in parallel with OBI's learning and understanding of contexts and needs. They are summarised in a generic theory of action and change with causal assumptions that have guided the final evaluation:⁷

- The development and continuous improvement of a rigorous methodology – the Open Budget Survey - to assess government budget transparency, together with capacity building activities for civil society organisations and researchers will result in research capacity (Output 6) to produce time-series Open Budget scores.
- The production of an Open Budget Survey Report and OB Index that compares the performance of different countries; funding; and advocacy training (where it is needed) will equip civil society organisations with advocacy capacity (Output 6); Launches of the Report convened by IBP, their partners and or donors, or financial institutions will increase constructive engagement between civil society, horizontal accountability actors⁸ and governments and shift power and institutionalised accountability relationships.
- New approaches to increasing opportunities for advocacy and citizen participation applying OBI principles to sub-national and sector level work can be piloted, and contribute to developing in-country networks (closer relationships between OBI and IBP's partnership work) and increasing links with national level OBI, deepening its effects in select countries during the GTF term. This 'testing' will simulate citizen demand and generate lessons that can be documented in case studies and tools (Outputs 3&4) that contribute to the budget transparency community's knowledge and evidence base and are likely to have effects beyond the GTF timeframe.
- Commissioning academic research on causes and consequences of fiscal transparency and the links between transparency, accountability and participation will fill evidence gaps and can be used to inform policy makers and practitioners working

⁶ Although it is active in 101 countries, only 100 were represented in the 2012 Index. Sudan was unable to complete the survey.

⁷ This 'dynamic' representation of the Open Budget Initiative is informed by recent developments in monitoring and evaluation debates and the understanding of the OBI we gained during the mid term review.

⁸ The term horizontal accountability actors includes Supreme Audit Institutions, the legislature, media etc. While SAIs and the legislature also come under the term 'oversight institutions' which IBP tends to use, we take it that media do not, as media are not always acting in an oversight role and certainly not an official oversight role.

- on fiscal transparency during and after GTF funding (Outputs 3 and 4). Packaging and communicating knowledge and experience generated will enable OBI's participation and influence in international policy debates, catalysing international networks of donors and global governance actors and civil society organisations to amplify effects by influencing the external environment through the development of norms and standards (Outputs 2&5)
- In the longer term, all of the above will contribute to more transparent (Output 1) and accountable behaviour by more governments (Purpose level goal). This will be evinced by changes in their respective OBS scores on the 95 transparency questions that comprise the like-for-like time series base that comprises the Index and more recent questions added to increase focus on participation and oversight for accountability. (The IBP theory of change suggests modest expectation of changes in government behaviours influenced by OBI within the 5-year time frame of the GTF.)⁹

As indicated above, the OBI aims to change the behaviour of governments, hence governments are its ultimate **targets**. However, it aims to change government behaviour by a) providing civil society and other actors with information and skills to advocate for change to transparency practices; and b) influencing the international environment and policy makers to advocate for and develop fiscal transparency norms and standards. Thus CSOs, donors and international financial institutions are its more immediate targets. OBI's intended **beneficiaries** are the citizens of the countries involved. A fundamental premise of the OBI is that improvements in budget transparency will increase citizen participation in spaces where they can influence decisions about how public funds are spent. It is assumed this, together with work pursued by other IBP programmes, as well as support of other organisations for public financial management reform will lead to decisions that improve resource use. In the long term this is expected to improve the efficiency and equity of government service delivery.

FINAL EVALUATION METHODOLOGY

The final evaluation was conducted between July and October 2013, and informed by the Terms of Reference, as well as recommendations of the Mid-Term Review (MTR) conducted in 2010-11 by two of the evaluators (McGee & Shutt). Our methodology was theory-based and designed to explore impacts and pathways as a means to test causal assumptions in OBI's theories of change and action (above). The aim was to reach conclusions about the relevance, significance of global level impact (including implications for equity and sustainability), programme effectiveness, value for money and to develop inferences for IBP's broader theory of change and future work. Given the nature of the TOR questions, we did not attempt to precisely quantify the effects and impact of the OBI. This would have been methodologically difficult given the scale of the programme and nature of change it is trying to bring about; the heterogeneity of country contexts in which it is being implemented; the tailored and differentiated support IBP provides to different OBI countries; and the practical and political challenges of getting governments to admit to being influenced by CS advocacy.

Utility of the Logical Framework

Whilst the assessment rating according to logical framework indicators proves adequate for reporting outputs and political results, it does not provide a particularly useful tool for 'testing causal assumptions, theories of change and learning'. This is not because the

⁹ This draws on OBI 2010a.

log frame assumed too much predictability – the OBI log frame outputs and indicators were sufficiently general to allow considerable opportunism, adaptation and change.¹⁰ The challenges result from characteristics of the original OBI GTF framework. These include the articulation of the purpose related to the programme's ability to impact accountability behaviours (as well as transparency and participation); a choice of outputs/outcomes that fails to emphasise the generic capacity and behaviour changes the programme seeks; and indicator choices. The indicator chosen for purpose-level change, the OBS for example, provides no information on whether the OBI activities have contributed to any changes in scores observed. Similarly, of the 10 case studies identified as indicators of purpose-level change in the assessment framework below (Annex 3), only the case studies relating to Afghanistan, Honduras and the Dominican Republic appear relevant. The other 7 case studies generate important knowledge about how access to information and participation opportunities impact on country budget systems, policies and implementation. However, they do not demonstrate the impact of the Open Budget Initiative during the GTF period.

IBP is aware of deficiencies in the GTF logical framework. This partly accounts for the late addition of a CSO capacity output in the assessment-rating framework. Soon after the MTR IBP developed a more appropriate internal MEL framework for the programme and the entire IBP.¹¹ Imperfections in the GTF framework are unlikely to have had any negative implications on the implementation, learning and adaptation undertaken by the programme. There is considerable evidence IBP has reflected on and learned from OBI experience and taken actions to enhance impact.¹² We note the Most Significant Results (MSR) approach as a useful attempt to extract nuanced and meaningful evidence on significant results achieved by large complex programmes, such as the OBI. The six cases developed by OBI are good examples. Most of the results have been verified, though the MSR on the civil society network and the OBI's impact on transparency may overstate the 'vibrancy' of the BTAP and the significance of changes in government transparency behaviours, issues discussed further below.

Evaluation Approach

Our evaluation tender included a broad methodological approach that responded to questions posed in the TOR. This was further refined after a preliminary phone meeting between the evaluation team and the Programme Manager. A research approach was agreed. It utilized principally qualitative document review, interview, participant observation and focus group discussion (FGD) methods. The evaluation team then developed a more detailed framework and interview guides for different types of informants. Different types of informants included: 22 partners - organisations or individuals - that had been involved in OBS research and/or advocacy; 14 representatives of donor agencies, financial institutions and global initiatives that are either part of GIFT or have had some involvement with OBI; the BTAP and GIFT coordinators; 13 IBP staff; 3 external key informants and a KPMG representative. McGee as one lead researcher contributed to evaluation design, reviewed key documentation and interviewed key informants and IBP staff; Shutt as lead researcher led evaluation design, reviewed documentation, interviewed key informants and partners, conducted the VFM analysis; and led on report writing; and Oswald as

¹⁰ This is further unpacked in the MTR.

¹¹ The links between the OBI log frame and the IBP log frame are detailed in annual reports: <http://internationalbudget.org/wp-content/uploads/Main-Narrative-2012-13-Annual-Report.pdf>

¹² In addition to the case studies available on the IBP website, we were able to review an evaluation of the advocacy grants during the course of the review that is cited later on.

supporting researcher interviewed partners and researched GIFT. All researchers played a role in the analysis and synthesis of findings, formulation of recommendations and critical peer review throughout the process, with the exception of María-Josep Cascant-Sempere who only conducted 2 interviews. For further details see Annex 4.

FINDINGS

This section is structured around the TOR review criteria. In some instances this involves going beyond the confines of the GTF-funded OB Initiative and talking more broadly about a) OBI and b) the IBP as an organization with a wider strategy and set of programmes, of which OBI (itself only partly funded by DFID), is but one part, and the Open Budget Index only one part of the Initiative alongside other activities. It is thus impossible to identify discrete impacts and effects of GTF-funded activities. To do so would anyway run counter to the MTR recommendations that stressed the importance of overcoming programme 'silos' which arise due to separate funding sources and streams.

Relevance

The OBI was designed to speak to DFID's priorities – to increase capability, voice, accountability and responsiveness (CAR) in relation to fiscal management both in the country contexts where the Initiative operates, and at the global level as a tool for increasing the international donor community's ability to influence voice, accountability and responsiveness. The OBI ultimately pursues greater responsiveness of many national governments, by pressing for an increased availability of accessible, timely information in national budget processes. This is an essential prerequisite for concerned citizens to successfully demand national, sectoral and sub-national budget information that will enable them to hold their governments accountable for public funds and influence them to use these funds in more pro-poor ways, contributing in turn to budget and policy responsiveness.

The OB Index, as the mainstay of the OB Initiative, currently covers 100 countries including many where DFID has no programme, and some that are aid donors rather than aid recipients. This gives it a truly global dimension that enhances its usefulness and credibility.¹³ The MTR raised questions as to whether DFID country offices have maximized the potential strategic advantage of OBI as a means to further PFM reform and civil society governance programmes. There is some evidence that the OBI is becoming increasingly relevant to some DFID country programmes, but overall DFID's engagement with and use of the OB Index appears to be less strategic than that of several other multilateral donors discussed below which do not fund the OBI.¹⁴ This is surprising. DFID is viewed by IBP as a critical ally, compared with other donors at country and global level. There have been productive relationships in Sudan, Nigeria, Yemen, Pakistan, Rwanda, and Sierra Leone.¹⁵ Yet partners in Tanzania and Kenya remarked on DFID's lack of involvement in discussions on budget transparency, and another key informant suggested this view applies elsewhere. IBP recognises this is a possible result of DFID contracting out the GTF to a fund manager, KPMG, which has imposed a distance between DFID and its grantees. A new funding relationship will

¹³ Interview with the Swedish partner suggests some of the questions about participation may have less relevance in donor countries where citizens have faith in election processes as accountability mechanisms.

¹⁴ Email responses from Nigeria DRC, Tanzania. Interview with Mark Robinson and KPMG, discussions with partners from Tanzania and Kenya.

¹⁵ Interviews with IBP, Sierra Leone and Nigeria partners.

improve the situation, but IBP recognises it needs to reach out more to DFID country offices in the future.¹⁶

DFID's priorities at the international level are closely aligned with those of a significant and influential group of *bilateral donors* (including Sweden, Netherlands and increasingly the USA), the *European Union and international financial institutions* (the World Bank, International Monetary Fund, the Africa and Inter-American Development Banks). In the wake of a series of financial crises most of these institutions have given increasing priority to public finance management issues, particularly transparency¹⁷ Thus the OB Index's relevance to this group has increased and unsurprisingly IBP's relationships with these influential actors has intensified. IBP has invited these agencies to host high-profile launch events, such as the regional launch of the OBS 2012 in Latin America hosted by IADB.¹⁸ It has also offered and/or been invited to comment on transparency tools and indicators being developed by institutions like the IMF, Millennium Challenge Corporation and US State Department to assess the transparency of borrower and/or aid recipient governments. Similarly, IBP has contributed ideas to the High-Level Panel formed by the UN Secretary General on the post-2015 development framework, to push for the inclusion of budget transparency targets and indicators in the 'new MDGs'.¹⁹ Further examples of the relevance of the OB Index for international institutions concerned with promoting fiscal transparency are evident in discussions of impact below. Though not researched extensively, there is some anecdotal evidence that *private sector actors, such as credit ratings agencies* and some commercial banks are also finding the OB Index and Survey Score relevant and useful.²⁰

Understandably, the interest of multilateral and bilateral institutions as well as private sector actors in fiscal transparency and the OB Index as an instrument for measuring it has made the OBS more relevant for *governments* all over the world. The inclusion of the OBS as one of the indicators for determining eligibility for the Open Government Partnership membership has recently given it more traction in Africa and in both Latin and Central America.²¹

Given donor and market attention and the poor state of transparency in many parts of the world, it is hardly surprising that *civil society advocates* working on budget transparency are also seizing the OBS and Index as important tools. Evidence from research commissioned by IBP suggests that such circumstances – which induce powerful actors to put pressure on governments - provide opportunities for CSOs.²² OBI's relevance for CS advocates is demonstrated by the rising number of countries participating in the OBS from 2006 (59) to 2008 (85) to 2010 (94) to 100 in 2012. Since the publication of the 2012 OBS survey IBP has been contacted by another 12 CS organisations wanting to be involved in the next round. OBI continues to be relevant to the governance priorities of important international civil society actors e.g. Global

¹⁶ Interview with IBP staff

¹⁷ E.g. The World Bank declared it would not lend directly to finance budgets in countries that do not publish their budgets" (Zoellick speech at the Peterson Institute, April 2011 cited OBI MSR case study.).

¹⁸ Interview with Washington DC key informant

¹⁹ OBI case study on influence on donors; EU MSR

²⁰ A central bank official from the Philippines responsible for marketing his country's sovereign bonds indicated these scores are being used by credit rating agencies that assess risks associated with sovereign bonds. OBI 2012-2013 Annual Report

²¹ Interview with Washington DC key informant

²² Interview with IBP Director referring to evidence from IBP case studies and book

Witness,²³ the UK-led International Aid Transparency Initiative (IATI), Publish What you Fund (PWYF), the UK Overseas Development Institute,²⁴ the Budget Transparency and Accountability Partnership launched in 2011 and Save the Children.²⁵

As of now, evidence of the OB national level Survey Index's direct relevance to *ordinary citizens* in terms of it being demanded by them is somewhat slim, though some partners gave examples, e.g. Morocco.²⁶ Several partners and informants who may not have been aware of OBI's existing work at the sub-national level suggested the OB Survey's full relevance will only be realised if its sub-national work focuses on, for instance, using budget transparency to improve service delivery.²⁷ With its high visibility, it is easy to focus attention on the Open Budget Survey and Index, and ignore the OBI's support for advocacy work and the development of knowledge and tools to support sectoral and sub-national work in a small subset of OBI countries. Though it is potentially relevant to all actors working on budget transparency, few we spoke to seem aware of OBI's work in some of these areas.

Impact

In this section we discuss emerging impact – whether OBI outputs have led to expected outcomes and impacts. For validation purposes we offer some discussion of causality and contribution. A more in-depth discussion of how and why changes identified in the impact section happened and what that suggests about assumptions in the OBI and IBP theories of change is offered in the section on effectiveness. Given the scope (number of countries) and aims (long term shifts in power and accountability relationships) of the programme, we make no attempt to discuss political, economic and social consequences within individual countries. Instead impacts are discussed in line with the general theory of change described on pages 6 and 7. As mentioned earlier, this approach requires a reworking of the logical framework, but the updated Achievement Rating matrix is presented in Annex 3 for ease of reference.

CSO capacity to produce a credible Open Budget Survey and Index and develop more strategic approaches to fiscal transparency and accountability work. During the period of the GTF, OBI has increased the capacity of, or enabled *at least* 41 CSOs or independent researchers to conduct OBI research and contribute to what uptake and usage by actors above suggests is increasingly seen by many as a reliable, objective, international budget transparency time-series index. (The 2006 OB Index comprised scores from 59 countries and the 2012 100, suggesting between 2006 and 2012 OBI contributed to the increased capacity of at least 41 CSOs to conduct OBS research.) Since OBI/IBP is the only organisation providing OBS training or accompaniment, production of the index can be entirely attributed to the OB Initiative. However, in some instances the only capacity added is the Survey tool - many organisations had technical capacity to undertake budget research previously. For others OBI capacity development opportunities were more significant. Some partner representatives interviewed during MTR and final evaluation research remarked that participation in the OBI had deepened their understanding of budget work and made it more credible.²⁸ Increased capacity to

²³ Leading international campaign group on natural resources, conflict and corruption.

²⁴ Ramkumar & de Renzio 2009; Moon 2010; Moon & Williamson 2010

²⁵ Email from Save the Children Advocacy Manager.

²⁶ Interview with Morocco Partner.

²⁷ Representatives from the Bank, PEFA made reference to the need for work on sectoral and sub national work to influence accountability as did partners in Africa.

²⁸ A total of 40 participants participated in 2 related training events conducted in 2010 and a total of 40 participants participated in 3 training related events conducted in 2010 (email Elena Mondo 20/09/13). Those that could not

train others, including local government officers and media actors was also mentioned by a couple of others, e.g. Sri Lanka and Sweden. Several partners commented that participation in OBI had helped them reconfigure and make their transparency and accountability work more strategic or evidence-based.²⁹ However, some feel that some partners in Africa are missing opportunities to apply knowledge and skills from participation in OBS research and advocacy activities (below) to other fiscal transparency work in between bi-ennial surveys.

Advocacy capacity that has in some countries increased CSO visibility, shifted power relations and enabled increased participation through constructive engagement with governments. This is not as straightforward to quantify, compare and attribute, because partners in different countries had differentiated capacity and relationships with government. Several general findings from the MTR review re-emerged in the final evaluation research. Conducting the OB Survey and launching the findings gives partners useful profile and visibility; OBI's global reach, reputation and sometimes convening power gives a major boost to partners' credibility and to their scope for generating funds from and relationships with other donors.³⁰ It also helped some build interfaces with and influence governments³¹ and/or other accountability actors such as legislatures and audit bodies.³² Partners from Nigeria and Sierra Leone specifically talked about this in terms of shifting power relations – the government began to recognise their expertise and respond to them differently. Examples of governments acknowledging expertise include the Chad partner providing technical assistance to the government; the Rwanda partner producing a Citizens Budget for the government;³³ the Sierra Leone partner coordinating government and CSO networks working on transparency from an office in the Ministry of Finance; and the Guatemalan partner helping the Ministry of Finance prepare a Citizens Budget in Mayan languages, though this was supported by the IBP's Mentoring Government Initiative as well as OBI. Similar examples are found in case studies tracing OBI's impact on government transparency in Honduras and São Tomé and Príncipe. As in the MTR, where there is credible evidence that relationships with donors, governments and accountability actors have developed, partners cite as significant causal factors the credibility of the tool, its international comparability, and leverage provided by events hosted by IBP or donors.

Impacts of the 2012 CSO advocacy grants³⁴

The GTF included funds to enable partners to undertake additional advocacy through small grant funding that is thought to have influenced change in Bolivia, DRC, Kazakhstan and Mozambique. An early round between 2008 and 2010 had negligible impact, largely because OBI/IBP had assumed partners had more capacity than they had; and a lean staff meant OBI/IBP was unable to provide much support. Building on these lessons, the IBP launched a new advocacy initiative in 2011 with more accompaniment and support. The focus was 10 countries that had repeatedly ranked in the bottom quintile of the OB Index. A real-time evaluation methodology that used a self-assessment by CSOs found 4 initiatives had contributed to the objective they set for themselves. Furthermore, the report suggests that Niger, DRC, Kazakhstan and Rwanda partners were able to use the advocacy grants to increase engagement with their governments.

attend were given advice through phone and email. References to better understanding of budget work was made for example by partners in Nepal, Nigeria, Indonesia, Sierra Leone, Serbia Tanzania, Sri Lanka, South Korea

²⁹ e.g. Serbia, Afghanistan, Uganda, Tanzania, Indonesia – sub national work; India – sub national work

³⁰ Specifically mentioned by Serbia, Uganda, Kenya, Nigeria, Sierra Leone, comments from Kazakhstan and Rwanda in the advocacy evaluation report

³¹ e.g. Sudan and Cambodia. Mozambique, Cameroon and Bolivia in the MTR; final evaluation interviews Nigeria, Tanzania, Uganda, Sierra Leone

³² e.g. in India and South Korea

³³ Discussions during CABRI event

³⁴ Kroth, V. Advocacy Evaluation, IBP

Greater advocacy capacity built by OBI is also manifest in media coverage, which has been tracked by OBI and reveals increases.³⁵ However, increases between 2010 and 2012 are likely to be partly due to greater general interest in budget transparency. Although OBI is thought to have contributed to this awareness and interest at the global level,³⁶ and to the specific ability of partners to engage with the media, e.g. through training,³⁷ shifts in media coverage cannot be solely attributed to the programme.

Despite not being extensively researched, there is evidence OBS has 'increased CSO visibility, shifted power relations and enabled increased participation through constructive engagement with governments' by helping to strengthen broader CSO networks, e.g. in DRC, Guatemala, Cameroon, Sri Lanka, Tanzania and Zambia.³⁸

Influence on bilateral donors, international institutions, networks and environmental conditions conducive for the pursuit of global norms and BTAP campaigns. Key informants, donor and IFI representatives interviewed in Washington DC viewed OBI's most significant achievement as being its impact on global awareness of the importance of budget transparency.³⁹ OBI has arguably 'benefited' from increased interest driven by financial crises and the Arab Spring and has not been a lone voice. Nevertheless, IFI informants are convinced that it has been significantly more effective at raising awareness of the importance of budget transparency than their own institutions.

The added value of the Open Budget Index

Institutions like the World Bank, International Monetary Fund, DFID, IADB and the European Union have long relied on PEFA to assess the condition of country public expenditure, procurement and financial accountability systems to guide their lending and PFM technical assistance decisions. Although there is some overlap with the Open Budget Survey's focus on transparency, the PEFA assessment is more concerned with the internal systems that affect the quality of budget data made transparent. However, as member governments of the international financial institutions own the PEFA assessment data, it is not necessarily published and made transparent, meaning that in some countries it has limited utility for increasing public participation in public policy.⁴⁰ Moreover, the Bank and IMF are not in a position to construct an index to invoke peer pressure among governments.⁴¹ Thus staff of IFIs with mandates that limit their direct influence on government transparency behaviour see the OBS as a rigorous, locally owned but objective measure of transparency, and as being a particularly useful tool for encouraging civil society participation in fiscal policy processes.⁴² One DFID country office, the US State Department and several EU delegations reported using the score as a tool for dialogue. Those working on 'demand side' governance in the WBI, EU and IADB also found the tool relevant for internal advocacy, in raising awareness of colleagues working on supply side PFM reform about the importance of CS participation in fiscal policy.⁴³ The OBI's relevance to donors is also demonstrated by the IMF and EU's use of the OBS in budget support and lending eligibility criteria;⁴⁴ some DFID offices' use of scores in assessments that provide a rationale for DFID support; and DFID internal and external programme managers and staff of the African Development Bank occasionally using the score as an indicator to support evidence of their governance programmes' results.⁴⁵

³⁵ IBP media reports

³⁶ Interviews with Washington DC key informants

³⁷ In 2010 and 2012 OBI conducted survey dissemination training events attended by 40 and 50 partners respectively. Topics covered included dissemination, being able to talk about the results and survey methodology, responses to journalists and governments. The South Korea Partner commented on the effectiveness of the training.

³⁸ DRC case study and interviews with partners from other countries

³⁹ Interview with Washington DC key informant

⁴⁰ A PEFA representative estimated that only 30% of countries fail to publish PEFA results.

⁴¹ Interview with Washington DC key informant

⁴² A fuller discussion of perception-based civil society indexes can be found in the MTR report.

⁴³ Interview with Washington DC key informants

⁴⁴ A MSR case study documents the process by which OBI influenced this result was validated during the review

⁴⁵ Email from DFID, interview with IADB representative, review of results frameworks from a DFID PFM programme managed by the Adam Smith Institute.

Arguably, all of these discrete effects have been consolidated and amplified in IBP's spearheading of the Global Initiative on Fiscal Transparency (GIFT) that subsequently developed "High Level Principles on Fiscal Transparency," adopted through a UN General Assembly Resolution in March 2013.⁴⁶ In July 2011 OBI hosted GIFT's first meeting that included representation from the Government of Brazil; and the Government of the Philippines. Since then GIFT has undertaken a series of research and scoping activities that paved the way for the harmonisation (not standardisation) of fiscal transparency and accountability tools and indicators that will influence global norms. Research commissioned by the OBI suggests such enthusiasm should be greeted cautiously as large amounts of aid and donor behaviour can contribute negatively to budget transparency.⁴⁷ Several governments at the CABRI event mentioned lack of donor transparency as a serious transparency issue. Furthermore, OBI partners⁴⁸ and some donor representatives in Afghanistan⁴⁹ are acutely aware that use of the OBS by donors and credit ratings agencies could skew government accountability in ways that could make governments and, by association OBI partners, relatively more accountable to global institutions than they are to their people. However, as donors are using the OBS to open spaces for civil society participation that is greatly appreciated by CSOs these risks are believed by OBI partners to be relatively small.

As noted earlier, civil society networks such as the global Publish What You Fund campaign play important and often more political roles than donors in transparency and accountability initiatives. Here is where IBP benefits from its dual identity as a donor and civil society organisation. In addition to its influence on donors operating at the international level through GIFT, the OBI also helped to catalyse a global civil society owned movement to campaign for Budget Transparency, Accountability and Participation (BTAP). Interviews with staff and observations of partner discussions about BTAP at the CABRI event suggest this movement is in a very nascent stage and has yet to demonstrate efficacy.

Commissioned research and lessons generated by sub-national and sector work influence policy and practice. Since many of the publications are so recent, this is one of the most difficult areas to assess. Our interviews and review of documents indicate OBI materials meet the needs and are being used by some policy-makers and practitioners. The most evident effect to date is on IBP's own internal learning and organisational change.

Academic research: Much of the trail-blazing academic research commissioned by IBP may not provide such immediate policy recommendations as IBP might have initially hoped. What it has usefully done however, is to reveal more about the complexity and context-specificity of fiscal accountability ecosystems and links between transparency, accountability and participation. This in turn raises new, more precise hypotheses and research questions that need in-depth exploration, often at country level. OBI publications, such as the case studies for Afghanistan and Honduras, not only illustrate the multifarious factors that influence transparency outcomes in different contexts, they also make important methodological contributions to debates about programming,

⁴⁶ The details of the process can be found in the UN Resolution MSR case study developed by IBP in 2013

⁴⁷ de Renzio, P. and Angemi, D. 2012 Comrades or Culprits? Donor engagement and budget transparency in aid-dependent countries. *Public Admin. Dev.*,32: 167–180. doi: 10.1002/pad.1603

⁴⁸ One partner, operating from an Office in the Ministry of Finance, with responsibility for coordinating government donor and CS transparency networks was sensitive to the risk of being accused of cooptation.

⁴⁹ Afghanistan case study, OBI page 12

monitoring and evaluation for complex programmes. IBP plans to take these lessons forward in the next phase of its work when it will implement a small number of focused country programmes that can further explore the significance of relationships between IBP's civil society partners, legislature and audit systems; and the added value of partners developing more strategic advocacy plans and participating in CSO networks.

Learning generated from OBI pilots: A constant theme emerging from advocacy, sub-national pilots and sector work, reiterated in discussions with some partners and other interviewees,⁵⁰ is that standard transparency-focused tools like the OBI can only go so far in enabling participation and accountability- there is additional need for much more contextually informed sub-national work. During the last 5 years OBI has contributed to knowledge about how complex this transfer is likely to be and generated useful toolkits for aid practitioners planning such sub-national initiatives in the future.

OBI's Sub-national Work

OBI's early efforts to link national and sub-national work to increase citizen demand through links with IBP's Partnership Initiative and OBI's public education work had less impact on the development of sub-national transparency and accountability standards or citizen demand than OBI/IBP had hoped. Most partners simply replicated the national OBI survey tool at sub-national level, without adapting it to fit the local accountability ecosystem or link transparency adequately with execution and service delivery. Despite these drawbacks, the Indonesian partner suggested the sub-national survey was more sustainable than the national survey because local government welcomed the fact the tool measured and recognised its transparency.⁵¹ Similarly, the synthesis report of the sectoral work suggests that exercises in India, Brazil, Argentina and Peru not only generated useful methodological lessons but also knowledge likely to assist OBI partners in their future transparency and accountability work.

Reference to sector work in Sub-Saharan Africa is included in the section on equity below.

Training materials, website and toolkits: Earlier discussions imply IBP materials are well-received and have effects. One informant working in Eurodev commented that he happened to be using the OB Survey for a presentation to colleagues from the EU's Neighbourhood Directorate to promote the idea of civil society engagement in budget support on the day we spoke.⁵² He noted the particular utility of the IBP newsletter and other materials that are laid out in formats suitable for training. However, he suggested case studies that focus on Brazil and South Africa may not be as useful for those working in challenging contexts.

Informants from the US State Department remarked on the quality of the OBI website.⁵³ A Swedish partner, who is also an aid consultant and had used OBI information during a training for Sida before the interview, found the new data explorer of particular utility when exploring correlations between child nutrition and transparency that revealed not only wealth but also transparency as a significant variable. We too were greatly impressed with the OBS data explorer interface that has had over 10,000 unique visitors since its launch.⁵⁴

More transparent, accountable and participatory behaviour by more governments.

Trends in OBS quantitative scores and qualitative data analysed in the OBI assessment

⁵⁰ Interviews with key informants

⁵¹ Interview with Indonesia partner

⁵² Interview with EU representative.

⁵³ Unfortunately we were unable to qualify which particular area of the website.

⁵⁴ One of us has extensive (25 years) experience working with databases and interfaces.

framework suggest the Open Budget Initiative may be having modest but important direct and indirect effects on government transparency and civil society participation in fiscal processes. As is to be expected after only five years, there is less evidence of effects on accountability behaviours influencing pro-poor expenditure. Understanding and proving causality or OBI's contribution to these complex areas is challenging for methodological reasons cited earlier.

In this sub-section we begin by exploring the maximum possible effects suggested by the 2012 survey, before going on to a more nuanced discussion of evidence that the OBI has influenced government discourse and behaviour.

IBP's analysis at the beginning of the OBS 2012 does not capture the full extent of government efforts to improve their scores since the publication and launch of the 2012 report, which are considerable. Nonetheless, it provides a useful backdrop for exploring IBP's contribution to changes in government behaviour. Despite the average 2012 score of 43 failing to be impressive, changes in average scores for the 40 countries for which there are comparable data since 2006, from 47 to 57, suggest the OBI may have contributed to considerable impact on transparency behaviour, particularly in poorly performing countries. Among those with scores of 40 or less in 2006, the average jumped 16 points by 2012. This is tempered by a like-for-like comparison of the 93 countries participating in 2010 and 2012 rounds that shows average changes in scores from 43 to 45. Again, poorly performing countries with scores of 40 or less did better with their average score increasing from 19 to 26.⁵⁵ Little change was observed amongst other countries and many governments failed to even publish documents they were already producing that could have had substantial impacts on their scores.

Given the very different country contexts and the evidence generated by OBI that suggests change will be slow in aid-dependent contexts, the above trends are hard to interpret, but they certainly imply that significant change in transparency behaviours of a large number of countries will not happen quickly. Before moving on to explore the evidence of OBI's contribution to these shifts we return to different drivers of change in transparency behaviour that we identified at the MTR stage. These include effects from peer pressure – comparisons of government performance, influence of the broader international environment, donor use of OBS transparency scores, increased OBI partner capacity, more spaces for CSO engagement on transparency, actions by networks or movements and governments seeking to use OBS results for political gains.

Partly in response to increasing pressure to demonstrate OBI's impact, IBP commissioned 3 excellent case studies documenting the circumstances that had led to significant changes in OB scores in Afghanistan, the DRC, and Honduras. Another, documenting the process of change in the São Tomé and Príncipe, was developed by OBI in response to KPMG's request for details of OBI's most significant results. These case studies give very concrete examples of how different drivers of transparency identified during the MTR often operate simultaneously. This makes it difficult to assess whether a change in score is directly due to the work of the OBI/IBP network – e.g. a partner or IBP's efforts - as opposed to a more external push from a donor, government peer pressure or political will. This is irrelevant for present purposes. Given OBI's influence on the international environment and the different drivers identified, where there is evidence that the Index or Survey was used as an advocacy or dialogue tool we

⁵⁵ OBS 2012 Survey Report p4

consider it reasonable to conclude the OB Initiative made a contribution to the change identified.

OBI Influences Government Behaviour

- The São Tomé and Príncipe case tells the story of a country already becoming more transparent due to a donor-supported reform process. Political will increased following the election of a government in 2011 that had promised to improve transparency during its campaign. According to government sources, a combination of a 2010 WB PEFA and the 2010 OBS drove further changes in transparency behaviour resulting in a dramatic increase in OBI score - from 0 in 2010 to 29 in 2012 - and a commitment to publish a Citizens Budget. Incipient civil society actors made a contribution to the continuing transparency agenda at a meeting co-hosted by OBI/IBP and the government of Brazil in May 2013.⁵⁶
- The Honduras case demonstrates how the donor effect can encourage governments to engage both with the OB Index and OBI partners to pursue reforms that result in increases in their OBS scores. In 2010 the Millennium Challenge Corporation decided to use the OBS as an indicator of the country's PFM and arranged for OBI/IBP and the local partner Fundación Democracia sin Fronteras (FDsF) to help the government do a special OBS assessment in 2011. The assessment led to a reform plan that resulted in the score increasing fourfold.⁵⁷
- In Afghanistan an OBS 2010 score of 8 was the catalyst for a government already committed to PFM to make more documents available to citizens.⁵⁸ Subsequently it decided to publish documents and Citizens Budgets in local languages, resulting in a 2012 OBS score of 59. Changes in behaviour extended to inviting CSOs to participate in budget policy discussions. Government quotes acknowledge the role played by OBI advocacy and the media; the case also draws attention to the political will of individuals in the Ministry who were sensitive to donor effects and needed to gain confidence of citizens. Capacity effects evolving from the reform, technical assistance from DFID and USAID and the government's desire to improve its international image all contributed to the change observed.⁵⁹
- Changes in the Democratic Republic of the Congo (DRC) were aided by a donor effect, but the 'civil society effect' appears to have been equally, if not more important. Despite having been subject to a donor-influenced government reform programme, the DRC received a poor score of 1 in the 2008 OBS. The OBI partner, a coalition of more than 310 organisations and affiliated partners, seized the opportunity to engage in discussions to raise awareness of the implications of such a negative result. This led to increased partner engagement with different government actors and an extensive public education campaign that included training for media actors. Following a change in budget Minister in 2010, the CSO network lost access to decision makers, but after strategic efforts they were able to convince senior ministers of the importance of transparency. This led to the publication of a Citizens Budget and a small increase in its 2010 score to 6. The 2010 launch attended by IBP, UNDP and DFID stimulated a 'donor effect' and the then Minister of Budget committing to greater transparency and dialogue with civil society. Technical assistance provided by CSOs helped improve the 2012 score to 18. Notwithstanding, the study concludes little fiscal information is released and that transparency incentives are hampered by non-transparent donors.
- Transparency changes resulting from advocacy work in Bolivia, Kazakhstan and Mozambique referred to earlier are also OBI impacts.

Examples above show governments reacting to OBI in ways that have resulted in changed transparency behaviours and, consequently, OBI scores. There are many more examples of OBI influencing government discourse and action, though not always in ways that have measurable or provable effects. For example, 68 governments in countries surveyed are aware of and reacted to the 2012 OB Index compared to 53 in 2010. They contacted OBI to say they would send comments on draft OBS reports. Although only 41 finally did, the number reacting does suggest OBI is making waves in

⁵⁶ São Tomé and Príncipe Most Significant Result case study prepared by IBP

⁵⁷ Noe Pino undated

⁵⁸ Bizhan, N., 2012, Budget Transparency in Afghanistan: a Pathway to Building Public Trust in the State, International Budget Partnership

⁵⁹ Schouten, C and Samolia Monamoto, J., undated The Impact of The OBI Secretariat and its partners on budget transparency and the Democratic Republic of Congo

many Ministries of Finance across the world.⁶⁰ Moreover, IBP/OBI and OBI partners have collected examples of OBS influencing government discourse and/or actions in many other countries. We have not been able to independently verify them all, but during the course of the MTR and final evaluation, in addition to the examples above we found others from Brazil, Bulgaria, Cambodia, Chad, Egypt, Ghana, Guatemala, India, Indonesia, Iraq, Jordan, Kenya, Liberia, Mali, Morocco, Mexico, Namibia, Niger, Nigeria, Rwanda, Russia, Serbia, South Africa, Sri Lanka, Sweden, Uganda and Zambia. These are more systematically analysed in Annex 5.

Despite time constraints preventing us from following up the effects of changes in discourse, we have identified an example of government commitments to change **not** translating into action and this is something OBI needs to monitor in the future. Although the Ghanaian government developed an action plan following a presentation by the Ghanaian CSO partner to a Parliamentary Committee in 2010, Ghana's score decreased from 54 in 2012 to 50. This is difficult to interpret as slight differences in scores can be due to changes in the OBS methodology, as was in the case in Sweden in 2012. A small change in the total score for a particular country can also obscure an increase in one sub-score area and a decline in another. OBI was keen to emphasise at the CABRI event that debates about the precision of scores that any individual country receives miss the main point of the OB Index which is its power as a tool for dialogue.

It is encouraging that parts of governments are talking about the OBI, and some partners think that the peer pressure mechanism, of which we found many examples, could leverage real change in accountability cultures.⁶¹ Yet several partners we spoke to felt that the Survey's focus on making documents available was necessary but not sufficient, and that government actions to increase scores were primarily motivated by political and donor effects. For example, the Indonesian partner felt that Indonesia's score increase from 51 in 2010 to 62 in 2012 was motivated by the government's desire to do well in the OGP and did not represent a change in accountability behaviour related to political decisions, budget allocations and how money was spent.⁶² Similar sentiments were articulated by another partner at the CABRI event and consequently several of the CSOs are advocating for citizen participation in budget processes to be enshrined in law.

Partner perceptions about whether the OBI can or cannot contribute to changing fiscal accountability culture is based on their nuanced understanding of their particular contexts. Yet several attending the CABRI event from aid-dependent countries with poor service delivery records made a more general observation that if OBI is to contribute to shifts in accountability it needs to link with service delivery.⁶³ Their remarks resonate with criticisms raised in the Afghanistan case study that although some partners have managed to forge the link, the OBI is often too isolated from service delivery programmes and anti-corruption programmes. Since much service provision is funded by state/provincial government, it would be methodologically challenging to make these links with national budget assessments. However, the general point about the need to think about such links is well made. This leads us to discuss the evidence of OBI's impacts on citizen participation in fiscal processes, which IBP's theory of change assumes to be critical if transparency is to lead to accountability.

⁶⁰ Interviews with IBP staff and review of internal monitoring logs.

⁶¹ e.g. Partner interviews Morocco, Zimbabwe, Sierra Leone, Cambodia (MTR), with India, Nepal, and Indonesia.

⁶² Interview with Indonesian partner

⁶³ Discussion with partners from Uganda, Kenya and Tanzania

Public participation

OBI has certainly changed government attitudes to CSOs and enhanced relationships between OBI partners and government officials concerned with fiscal transparency. It has also contributed to increases in the number of governments publishing Citizens Budgets, tools expected by many to be the crucial link between transparency and accountability. Even though other institutions, such as the IMF are pushing governments to publish Citizens Budgets, OBI is generally recognised as being the principal driver of what might now be called a 'Citizens Budget movement'. (Eleven out of the twelve action plans produced by governments and their OBI civil counterparts at the CABRI event included a point related to the intention to publish Citizens Budgets.⁶⁴) The evidence that OBI influenced the 16 governments that published Citizens Budgets during the GTF is strong.⁶⁵ The IBP website suggests OBI is linked with government commitments in Egypt, Mexico, Brazil. There is also evidence to suggest OBI played a hand in influencing the publication of Citizens Budgets in Afghanistan, DRC, Jordan, Mali, Rwanda, Morocco, Sao Tome, Zambia and Guatemala (though in Guatemala, Zambia, São Tome and Mali IBP's Mentoring Government's programme contributed significantly too).⁶⁶ Advances in scores have not always been sustained, e.g. in Rwanda and Egypt.⁶⁷

There is far less evidence that publication of Citizens Budgets is accompanied by increased public participation in the budget process, a point which emerged clearly in an independent review of the MGP programme in 2012-13,⁶⁸ and is reinforced by the average OBS 2012 score for participation being only 19/100.⁶⁹ A few partners e.g. from Nigeria and Morocco said there was increasing citizen interest in OBI, in Nigeria partly due to use of popular media, but that there was still little opportunity for meaningful participation.⁷⁰ Given donor pressure, the publication of Citizens Budgets is interpreted by some as an instrumentalist action that allows government to easily increase scores, without necessarily encouraging more meaningful citizen participation required to exact accountability.

OBI's GTF logical framework indicators suggest that encouraging governments to hold public hearings was initially hoped to provide such mechanisms and the Assessment Matrix reports impressive increases against the original indicators chosen. The number of countries having public hearings on macroeconomic frameworks (52) has increased from the 2006 baseline of 35. 57 (23 more than the baseline) are holding limited public hearings. However, the extent to which OBI influenced these changes and what they mean is much harder to say, and we were not able to give it adequate attention during the review to draw firm conclusions. Other actors may have influenced increases in the number of governments holding public hearings. The Sri Lanka partner reported the Asian Development Bank and World Bank are demanding evidence of citizen participation in budget processes for funding proposals and we are unable to link these back to OBI.⁷¹ In one instance where the OBS Nepali partner implied it had influenced

⁶⁴ Observations of discussions between government representatives and OBI partners from Malawi, Zimbabwe, Kenya, Ghana, Sierra Leone, Namibia, Liberia Chad, DRC, Mali, Burkina at CABRI event

⁶⁵ OBI-self assessment

⁶⁶ Interview with Guatemala partner

⁶⁷ <http://survey.internationalbudget.org/#profile/BO> accessed 03/10/2013

⁶⁸ McGee, R. 2012 Evaluation of IBP's Mentoring Governments Programme

⁶⁹ OBS 2012 Survey Report page 5

⁷⁰ Interviews with Morocco and Nigeria partners

⁷¹ Interview with Sri Lanka Partner

the government's thinking on public engagement and contributed to the Ministry of Finance holding pre-budget meetings we were interested in the implications of private sector actors being reported as those who had engaged. This raises obvious questions about who is participating in such spaces and assumptions about who needs to in order for accountability to poor people to be served. We return to the issue of representiveness in the section on Effectiveness.

Equity

Despite a universalist approach, the OBI works on the principle, that 'Access to budget information can be especially critical to poor and disadvantaged communities who rely on government services, but are often ignored by those in power'.⁷² Its specific niche and concern is to increase the *overall* availability and accessibility of budget information, which can then be used by it and others to increase public spending efficiency and effectiveness, thereby enhancing accountability to the public in general and poor and disadvantaged groups in particular. IBP has some concerns that a donor focus on measurable and quick results could undermine such long-term equity concerned initiatives.

Examples of OBI that explore equity issues

-The OBI portfolio of **sub-national budget transparency assessment and advocacy work** allowed for more direct engagement with equity issues, including through the choice of sectors to focus on. Since the MTR, IBP/OBI together with support from Save the Children supported research in 5 countries in sub Sahara Africa on expenditure on child nutrition, an important equity issue.⁷³ The research was used to support national advocacy plans that focus on the importance of budget transparency and participation for child rights, and also for regional and UN advocacy initiatives. In India the sub-national pilot investigated practices for disadvantaged sections of the population, women, scheduled castes and scheduled tribes that had application for other sections of society. Participatory budgeting by NTA in Kenya, sub-national audit assessments and social audits on sanitation and refuse collection services in South Africa are other examples.

-The 2010 **Ask Your Government campaign**, which demanded information about expenditure on maternal mortality reduction as one of its three themes,⁷⁴ brought the OBI into more direct contact with equity issues, in the form of major gender and socioeconomic equity concerns in health policy and budgeting.

-Many OBI partners are research institutions which are relatively highly qualified and privileged in their respective country context, but a number are well-known **grassroots organizations** which play a credible representative role vis-à-vis the interests of their poor and marginalized social bases and some others specifically seek to mobilize poor citizens to engage in social accountability initiatives around the budget.⁷⁵

The MTR cited research commissioned by OBI that shed useful light on the impact of budget transparency on equity and equality.

Sustainability

Examples included in the impact discussion indicate that it is impossible to guarantee that a government's improvements in transparency can be sustained. Political cycles and the heterogeneous nature of state institutions charged with fiscal tasks means there is always the risk of some countries slipping backwards in their overall transparency rankings and/or sub-scores. To counter this, OBI research has generated evidence on why this happens, and it actively develops and offers accordingly tailored services and support to governments and to civil society advocates to help prevent backsliding. One

⁷² IBP 2010p 12

⁷³ <http://www.at4hr.org/docs/Budget%20Transparency%20and%20Child%20Nutrition%2023Apr13.pdf>

⁷⁴ In line with Millennium Development Goal 5 on the reduction of maternal mortality

⁷⁵ Verified partners' workshop, August 2010, and via interviews. Examples are HakiElimu (Tanzania); Uganda Debt Network (Uganda), ROPI (DRC), CEJP (Angola), ISODEC (Ghana). BIGS (Indonesia).

of the evident results of the ‘donor’ and ‘private sector’ effects that have intensified considerably since the MTR is that progress at country-level is increasingly ‘locked in’ by developments in international finance regulation and global governance norms, as well as by aid conditionality applied by some powerful donor actors. OBI’s association with the increasing ‘donor effect’ is not without risks of affecting credibility as viewed by citizens, particularly if the budgets and reports of powerful actors – donors and CSOs that are calling for government accountability - themselves remain opaque.⁷⁶

Perhaps the most serious threat(s) to the OBI’s sustainability over the next five years is that of relatively small increases in transparency scores, and/or, little evidence of a link between the national-level OB scores and changes in government accountability that have impacts on people’s lives. IBP’s proposed country strategies, by creating opportunities to link national and sub-national work as well as for real-time action research, are a concrete means to address these risks; so too is its ongoing, more nuanced research agenda such as deeper analysis of survey data on public participation and oversight institutions. Earlier discussions about impact on the international environment indicate that at the end of GTF funding, the OBI is well-positioned to take on these challenges, though it will continue to rely on the support of its carefully cultivated relationships and networks developed over the past five years.

Much credit for OBI’s success and visibility and prospects for sustainability are due to its CSO partners in over 100 countries. GTF support has enabled them to (further) develop their capacity/experience to undertake budget research and conduct effective advocacy. OBI partners interviewed are keen to remain associated with the Survey and the IBP. During the MTR we noted that BTAP, just being established as an independent movement of civil society organisations committed to the aims of OBI, was potentially a mechanism to sustain CSO advocacy work with less input from IBP. Since then OBI has provided some funding for BTAP administration and CSOs are trying to support the movement through their own contributions. But it looks unlikely that BTAP will be able to take on this role in any significant way, at least in the near future. This makes it all the more essential that the IBP attains sustainability in the immediate term, if gains made by OBI over the past 5 years are to be sustained.

Indications that the Open Budget Initiative will continue to be led by IBP after GTF funding ends are excellent. OBI has influenced the international environment to such an extent that the OB Index has become institutionalised in the policies and procedures of several influential Institutions e.g. IMF and the EU. Governments are working to improve scores and donors and IFIs, eagerly awaiting the next OBS report, are to some degree dependent on it being sustained. Such expectations and a general desire to be associated with the OBI brand are evidence of IBP’s success at leveraging the OBI for its organisational development. It comes as no surprise that IBP has recently secured firm financial commitments that assure it the organisational and operational sustainability to meet demands for the next round of the Survey and Index. However, that does not mean OBI is resting on its laurels: its continuous attempt to be relevant and increase its utility have resulted in plans for the new on line Budget Tracker which will enable more real-time monitoring of government transparency between surveys and the inclusion of questions relating to Open Data within the 2015 survey tool.

⁷⁶ The risk of was made evident by questions related to donor transparency raised by governments in Nairobi.

Quite apart from the Survey, OBI's research, sub-national work and recent publications have also created a demand for research and technical advisory services from OBI and its national partners. This offers opportunities to access funding and earn additional income. Several partners have already been courted by donors as a result of their association with the Survey and would be able to undertake the research with or without OBI/IBP's support.

Effectiveness

This section considers how effective OBI/IBP and its partners' outputs appear to have been in contributing to the outcomes and impacts identified above. The OBI has produced all of the planned outputs in the logical framework and more, in itself a commendable and unusual achievement for such a complex five-year programme (Annex 3). Here we assess what the evidence reviewed indicates about the causal assumptions in its theory of change. The analysis includes discussion of how and why outcomes and impacts have or haven't been achieved and what this suggests about the effectiveness of OBI's design and implementation.

Developing a credible OBS methodology and CSO capacity to implement it: OBI has developed and continuously improved a methodology for measuring fiscal transparency that is now viewed by most working on fiscal transparency as innovative, reliable, objective and effective. That said, one or two partners commented that researcher interpretations of OBS questions can vary and influence scores, which is why continuity of researchers is important. IBP continuously improves the questions to reduce the risks of varied interpretations.

The publication of time-series budget process transparency data across such a large number of countries in a format that can be manipulated by others seems to have been a particularly effective tactic to establish OBI data as a global public good that can be used by those researching and advocating for fiscal transparency.⁷⁷ The production of four Indexes, the last comprising data from over 100 countries, is evidence that OBI assumptions relating to the effectiveness of its training and individually tailored mentoring programme for developing local CSO research capacity are valid. OBI/IBP training is sufficient to enable the capacity to produce the OBS report, but not always necessary for researchers with existing capacity who consequently do not attend OBI's training activities.

The evolution of the survey tool and its ability to incorporate new issues and remain relevant is one of its principal strengths. IBP has been actively adapting the tool in light of evidence emerging from OBI commissioned research.⁷⁸ By increasing the weighting of questions relating to citizen participation and ensuring questions explore participation throughout the budget cycle OBI has sought ways to ensure transparency advances translate into accountability gains for citizens. Similarly, OBI is now giving increased attention to civil society relationships with horizontal accountability actors such as SAIs and legislatures as this is emerging as an effective tactic to influence government behaviour.⁷⁹ The implications of the inclusion of new questions, for example those related to participation and oversight institutions not included in the composite OB Index, may not have been well communicated by OBI.

⁷⁷ Interviews with Washington DC key informants

⁷⁸ Khagram, de Renzio and Fung 2013

⁷⁹ Interview IBP Director

Enabling advocacy and CSO engagement: The OBI Index that compares government transparency performance across countries and time has proved a powerful and effective advocacy tool. The simplicity of the tool for raising awareness is seen as a key strength.⁸⁰ Greatly appreciated is the incorporation of questions on the Citizens Budget in the methodology, as well as the guide.⁸¹ Its ability to create peer pressure whilst advising governments on how they can improve their scores has made it particularly effective as a policy dialogue tool. It is not however an effective measure of OBI's impact. Increases in OBI score may be correlated with (increases in) OBI impact, only if certain assumptions built into OBI's theory of change (ToC) hold. Assumptions in OBI's ToC that the OB Index and advocacy training would enable CSOs to undertake effective advocacy seems to hold in some circumstances as evinced by increases in engagement and changes in government behaviour, such as the publication of Citizens Budgets. The media have played an important role in some contexts, e.g. Morocco. However, several partners identified weak analytical capacity of media organisations as a barrier to the media enabling their advocacy.

Despite increases in partner capacity, OBI case studies and the advocacy evaluation report cited earlier indicate in many instances technical training is not sufficient for the changes desired. The direct presence of IBP or international donors to open doors and influence change in government transparency is often necessary besides.

Harnessing the clout of organizations respected by governments enhances effectiveness

IBP's politically savvy tactic of convening events hosted by respected PFM actors like the IADB and CABRI has significantly increased the number and seniority of governments attending launch-type events and provided important opportunities for OBI partners to engage in discussions with government counterparts. 8 governments were represented at 2 launches for Central and Latin America and 31 at the CABRI event in August 2013. At the latter event 12 CSOs were able to sit down with their government counterparts and develop potential action plans. IBP staff carefully positioned their OBI partners as objective technical experts able to help their governments increase scores. This helped each party overcome mutual mistrust where it existed, creating conditions for constructive engagement. Power struggles between government officials and CSOs over their relative expertise, means these tactics will not always work, but IBP's brokering of such relationships was observed to make a real difference.

Although neither IBP nor the 'donor effect' guarantees partners' success, several case studies suggest they increase the probability. Partners from Cambodia, Cameroon, Kazakhstan, Mozambique, Niger and Rwanda all mentioned IBP's presence as an interlocutor being key to the success of their efforts to engage with their governments.⁸² IBP's theory of change, approach, and related planning and budgeting need to reflect that the donor/IBP effect may be necessary to trigger change in some contexts, albeit not all. This may represent a challenge to IBP's egalitarian partnership values. Evidence from advocacy and discussions with partners also highlights what an important variable individual relationships have been in some places and illustrates that the success of fiscal transparency efforts are unpredictable and subject to sudden change.

The OBI's ToC rests on an implicit assumption that partners' communications, advocacy, networking and research achieve not only greater government accountability, but accountability to the poorest and those currently marginalised by unaccountable governance systems. Conversations with IBP staff with knowledge of work in Kenya, Uganda and Tanzania, donor representatives working in DRC and Treasury staff from

⁸⁰ e.g. Sweden and Nigeria partner interviews

⁸¹ Specifically commented on by partners in Venezuela and Sierra Leone

⁸² Kroth 2013 Advocacy Evaluation Report

South Africa⁸³ raise questions about whether OBI partners, often technical experts, really represent the interests of grassroots citizens in discussions with governments. Such questions are important. A Cambodian partner who availed of an advocacy grant reported that its inability to provide evidence of citizens' demands for budget information weakened its position in discussions in direct meetings with the Ministry of Finance.⁸⁴ IBP is conscious that technical requirements of OBI involves trade offs but actively seeks to engage with grassroots organisations in its other programmes.

The need for IBP/OBI and OBI partners to deepen their thinking and approach to citizen participation relates not only to shoring up demands for basic information from resistant governments, but also to using it. A high-scoring government, South Africa, in its presentation at the CABRI meeting called for civil society organisations to play a more active role in demanding and using information to hold parliament to account but had been unable to locate and engage with appropriate CSOs. These examples, consistent with findings from research commissioned by OBI, illustrate just how complex the chain linking transparency, participation and accountability can be and emphasise the need to tease out at country level what roles different groups of citizens and their organisations are expected to play in accountability relationships at different levels and phases of budget cycles.

Influencing the enabling environment: OBI's success in helping to raise donor and IFI awareness of the importance of fiscal transparency and the role that civil society has to play in public financial policy is widely regarded as its most important achievement. Building on the credibility of the Index and being prepared to talk to anyone interested in transparency regardless of their political position has established IBP as the 'go to people' for organisations working on budget transparency in Washington DC. Undoubtedly, OBI's advocacy agenda has been aided by developments in the international environment, but those interviewed in Washington see OBI's contribution as having been essential. Evidence of the 'donor effect' in the case studies reported earlier indicates that OBI's assumptions about powerful international organisations influencing government behaviour hold. Evidently IBP's expertise, political savoir-faire, commitment and diplomacy have also helped a great deal.

Less effective has been IBP's effort to nurture an international civil society network, BTAP. Recent activity on the website around the Make it Public Now Campaign and enthusiasm articulated by OBI's partners at the CABRI meeting may mean momentum is growing and that BTAP might become more effective in the future.⁸⁵ Reasons for its slow start could include: the length of time it took to find a coordinator; the fact that few OBI partners were present at the BTAP Dar es Salaam launch which happened at a meeting convened by another IBP programme; the fact that global civil society movements that work through consensus are not nimble and take time to get going and pursue actions; and a perception that IBP is playing a confusing role – while it does not want to lead BTAP, it was instrumental in conceiving the idea and has provided funds, making it seem like a donor.

Commissioning research, piloting approaches, documenting experiences to influence policy and practice: Some products have been effective and influenced policy and

⁸³ SA Treasury Presentation at CABRI event

⁸⁴ Kroth, V. 2013, IBP Advocacy Project, Final Report, Produced by an external consultant for IBP;

⁸⁵ <http://makebudgetspublic.org>

practice, however it is no secret that some of OBI's early advocacy and sub-national work was not as effective as hoped. This was partly because of lack of human resources and inadequate linkages between the OBI and PI programme. IBP has made some progress in implementing recommendations to better integrate PI and OBI work streams since, but the major effects will not be felt until the organisation starts implementing its new strategy. Key changes to be implemented in this new phase of organisational development include a deeper presence in a small number of pilot countries with new strategy frameworks focusing on IBP's intermediate goals, links between national and sub-national work and a sharper research agenda within OBI that will feed the new, more explicit, international advocacy programme.

OBI's most recent publications effectively enhance understanding of the complexity of relationships between fiscal transparency, participation and accountability, raising new, and much more precise research questions for policy makers than was possible at the beginning of the research. For example, a key question arising is: what can be achieved by more focus on enabling relationships between citizens and SAI coalitions? IBP has been quick to respond to the implications and is including opportunities to test hypotheses related to this question in its new strategy. Its ability to respond to new evidence and change is greatly enabled by IBP's values, relatively small size, extreme focus on fiscal transparency and the attitudes of individual staff. We note the significant improvement in the quality of learning being shared by IBP since the mid-term review and that the case study approach it has developed to track and dissect change provides useful methodological lessons for other organisations.

Influencing more transparent and accountable behaviour by government. Assumptions that all of the above can and will motivate governments to take actions to change their scores, resulting in citizens receiving more information, appear to hold, in some contexts more than others. Changes in comparative scores provide quite limited information about what is causing or hindering change within individual countries. Powerful global actors like donors and markets appear more influential drivers than CSOs, though the latter group often play a vital role in advocacy and building government capacity for transparency.

Assumptions that changes in national document availability will lead to real changes in political and institutional cultures and power relationships within the state and between states and different groups of citizens prove weaker. Case studies from Afghanistan, the opening chapter in *Open Budgets: The Political Economy of Transparency, Participation, and Accountability* and discussions with partners suggest this still remains to be convincingly demonstrated in most contexts. IBP's learning and new hypotheses suggest more needs to be in place. Recent modifications to the OBS methodology that place more emphasis on assessing participation and the strength of audit institutions speak to some of the MTR recommendations and are welcome developments that could start to bridge the gap. But they still don't speak to the need to assess how well citizens understand information and whether citizen advocacy together with other efforts to improve public financial management can influence pro-poor resource allocations to address poverty.⁸⁶

⁸⁶ Quote from staffer in DRC

According to many interviewed, if real gains are to be made, a more regular trigger than the OBS bi-ennial survey is required,⁸⁷ and OBI's latest innovation - the on line Budget Tracker - should help. Arguably, enabling CSOs to stop thinking of OBS as a discrete tool and instead encouraging them to apply the knowledge and analytical skill they have gained doing the OBS to other opportunities, e.g. fiscal information in the media, or on websites, could be an equally or more effective long term strategy than a bi-ennial OBS. The fact that most partners receiving the first round of grants for sub-national work tried to replicate the OBS methodology at a 'lower' scale, suggests OBI is not succeeding in developing this critical thinking capacity. We note the new strategy and IBP hypotheses seek to address this through enhancing the strategic capacity of organisations and also networks.

OBI's Partnership Approach: The effectiveness of OBI's partnership approach is central to the achievement of OBI's outcomes and impacts as well as the efficiency of programme implementation. Not all of the training and pilot testing has been perfect. With the benefit of hindsight minor improvements to the partnership approach may have been possible, but on the whole a bottom-up partner-led approach to learning and doing (that we drew attention to in the MTR) has continued to work well. Observations of IBP's interactions with OBI partners in Nairobi illustrated how eager staff based in Washington are to listen to the experience and suggestions of partners and how these immediately impact on the OB Survey methodology. However, some OBI partners probably have more opportunity to attend such events than others and thus not all partners have had the same level of influence on the programme.

Aspects of the approach that deserve special mention include the efforts OBI and IBP staff have taken to establish equitable relationships with and among civil society and consultant partners. This has had both pros and cons. OBI/IBP challenged partners to come up with strategies to use OBS information to demand transparency and accountability, rather than imposing IBP plans.⁸⁸ On the other hand this approach was arguably responsible for the disappointing results of the advocacy and sub-national work in which some partners arguably needed more guidance. Thus the IBP has a difficult job striking the right balance between listening and leading.

Most partners still value IBP's approach and being part of an international network that enables them to come together at international and regional levels, experience solidarity with others working in the budget transparency field and learn from each other.⁸⁹ A few partners complained that the amount of work required to produce the Survey was well in excess of compensation received. One also remarked on challenges presented by staff turnover and lack of continuity and another that staff in Washington were somewhat removed from the realities in his country. It is worth IBP considering whether OBI has tried to be too efficient, maybe to the point of having unfair expectations of some partners.

In summary, elements of the OBI have been extremely effective in getting budget transparency on the agenda and increasing knowledge about the complex links between transparency, accountability and participation. Many of IBP's theory of change assumptions hold. However, while the OBI is likely to contribute to the objective of more

⁸⁷ Interviews with partner in Afghanistan.

⁸⁸ Comments from Swedish and Cambodian partners during MTR.

⁸⁹ This came over strongly in a FGD with partners from Sierra Leone and Nigeria who used the conversation to identify ideas one was using in one context that might be replicable in their own.

governments sharing more information with the public and this information is necessary, it is not sufficient and much more needs to happen to ensure it can be and is used by citizens to demand accountability.

Much of OBI's success stems from the technical expertise, commitment, political savvy and good judgement of its leaders and staff, and their profound appreciation of the importance of diplomacy and relationship building. It is rare in an evaluation to receive so much spontaneous recognition of how essential the particular intellectual expertise, interpersonal skills and quality of judgement of an organisation's staff has been to an initiative's success. What has made OBI somewhat unique and so successful in its international advocacy work, illustrated by the establishment of GIFT, is that it has been able to use these personal qualities effectively to leverage the technically excellent Survey approach and reach out to actors from all sides of the political spectrum.⁹⁰

Efficiency

Analysis of relationships between staff levels, costs and performance against log-frame targets suggests the management of the Open Budget Initiative has been efficient. During last 5 years, the Open Budget Initiative is estimated to have spent £6,592k to complete over 279 open budget survey questionnaires; almost as many related national budget advocacy events, though they vary in nature from quite elaborate events to simple press releases; 8 training and technical assistance events attended by approximately 95 researchers;⁹¹ 22 regional dissemination events attended by 125 partners; 6 dissemination training workshops attended by 90 partners; and at least 30 high profile dissemination activities (10 for each round of the survey). It has also instigated 84 Ask Your Government campaigns; made over 67 grants to partners in addition to payments for OBS research; designed and commissioned 23 research cases studies and 3 tool kits and guides; supported partners to take forward Citizens Budget initiatives and to develop sub-national budget transparency assessment methodologies.

This vast range of initiatives, requiring the formation and maintenance of multiple complex relationships with donors, 100 civil society groups, 100 researchers, 200 peer reviewers, up to 16 donors and 100 governments, has been enabled by an *extremely* small cadre of programme staff almost entirely funded by IBP.⁹² Numbers have varied from 4 in 2008 to 7 in 2012 though these staff receive considerable support from other IBP members.

OBI demonstrates a detailed understanding of the relationship between costs and its main activities and outputs. Analytical work related to its main output - the Open Budget Survey - estimates that implementing the OBS in one country (research and advocacy) costs approximately \$25,000.⁹³ This is significantly less than the nearest comparable peer level assessments - the World Bank's Public Expenditure and Financial Accountability studies and the IMF's fiscal Reports on Observance Standards and Codes (ROSC) which cost between \$50,000 and \$200,000 per country.⁹⁴

⁹⁰ Interviews with IBP Director, Sweden partner/IBP consultant and KPMG

⁹¹ It is possible that the figure of 245 double counts individuals that have attended more than one event, but that is not relevant as the purpose here is to count the number of event 'seats'

⁹² Value for money data provided from IBP

⁹³ These estimates are based on cost information presented in the MTR report.

⁹⁴ These costs are quoted in the OBI annual report and estimates are based on discussions between A PEFA consultant who had conducted a study on various international transparency assessments.

As noted in the MTR, IBP's ability to produce OBS outputs at such a low cost, which increases efficiency for DFID is largely due to the perceived legitimacy and importance attributed to OB Index, which inspires committed determination and solidarity among staff, consultants,⁹⁵ and partners. The willingness of partners to mobilise in response to IBP initiatives has been indicative of the value they attribute to being part of OBI. Several partners we spoke to mentioned having to subsidise the OBS research and launches from other resources, finding that the \$5000 allocated to them for research and advocacy was insufficient. Their ability to cover the costs incurred in excess of GTF funded grants varies and smaller organisations, largely dependent on restricted project funding, find covering the costs, particularly of advocacy events a struggle. Given increasing demands for causal evidence of impact, IBP might need to consider requesting from partners more in the way of documentation of stories of change, meaning that grant sizes and the average costs of an OBS would need to increase accordingly. This point is returned to below.

In light of concerns raised about staff burnout during the MTR we note that the OBI staff complement has grown from 3 programme staff in 2008 to 7 in 2012.⁹⁶ New administrative and event-organising positions have freed up the time of highly qualified programme staff that can now be dedicated to partner support and are thought to have increased efficacy. A concrete example was the second round of advocacy grants. Each participating organization or coalition received small financial grants and targeted training and technical assistance, including a three-day workshop to define and refine their campaign plans. Due to increases in staff numbers OBI staff members were able to provide one-on-one support to each partner organization, which had been impossible in the first round when staff numbers were low.⁹⁷

Furthermore, the hiring of an Operations Director who has introduced more efficient contracting and payment and systems has yielded dramatic improvements in administrative efficiency. Contracting from the OBS that used to take 3 weeks now takes 3 days and payments that used to take up to an hour now take a minute. The small size of individual transfers from OBI to a large number of partners producing the Survey diversifies potential risk, and the intensity of OBI's relationships with partners required to produce highly visible deliverables reduces this further. Arguably larger grants for advocacy and sub national work are a slightly different matter. To reduce risks of financial impropriety on these grants and to increase efficiency of reporting, a grant management system previously only used in the PI programme has been integrated across the whole organisation. Screening procedures required by US laws help to facilitate due diligence. Additional measures taken to identify and mitigate political security and reputational risk are outlined in annual reports.

On the whole IBP's approach to managing the financial side of relationships with partners seems to be working fairly well. Most appear satisfied with payment arrangements and reporting requirements that are fairly minimal compared to other donors. The one financial management tool to reduce risk and enhance VFM analysis we note as still missing is an internal management accounting system. As a programme of the Centre for Budget Policy Priorities, until now IBP has relied on quite rudimentary budget and financial reporting systems for its financial management and decision-

⁹⁵ GTF annual report

⁹⁶ IBP calculations for this review

⁹⁷ OBI (2012) Annual progress report

making. Current efforts to establish its own, more sophisticated management accounting system are duly noted.

Despite improvements in systems to increase efficiency and re balance efficiency and effectiveness in terms of use of staff time, internal reflections following the OBS 2012 reveal that producing a report of such excellent quality with so few people was not without emotional and physical costs. IBP has already had an internal reflection, and come up with a creative potential solution. It is considering conducting the formal survey less frequently, e.g. every three years, a move that will reduce stress on staff, whilst also increasing the probable effectiveness of the initiative with the introduction of the new Budget Tracker.

A final word on efficiency, OBI has increasingly been able to leverage cash and non-cash inputs from others to increase overall outputs. Examples are joint dissemination events for the 2012 survey organized in cooperation with the governments of Brazil, Indonesia, and the Kyrgyz Republic and donors including, the IADB the United Nations Development Program (UNDP), Ford Foundation, and the World Bank.⁹⁸ As well as leveraging additional funds to increase the efficiency of DFID's investment, IBP has also tried to reduce costs for a given set of outputs by organizing meetings back-to-back, thereby avoiding unnecessary travel costs.⁹⁹

Economy

Even though IBP does not have a formal VFM policy, since the MTR it has developed a number of policies and procedures driven by economy considerations. Salary rates are consistent with the Center on Budget and Policy Priorities guidelines and congruent with INGO salaries in Europe and the US. Consultant rates vary from \$250 to \$600 per day depending on skills and experience required, but IBP manages such consultants in terms of outputs produced for a cost it estimates to be reasonable. IBP now has policies for procurement, booking flights and hotels. Three quotes from vendors are sought before issuing contracts and per diem policies follow the US State Department rates. Budgets for events such as the CABRI meeting are carefully controlled. For example the events co-ordinator was only allowed to approve flights over £1,000 for partners attending the CABRI meeting after approval by the OBI Manager.

Evidence that OBI carefully considers potential VFM before making funding decisions include a decision-making process for prioritising countries to receive the second round of advocacy grants. Prospective countries were prioritised on the basis of need - defined as, for instance, low scorers in the OBS 2010; likely success based on the strength of the group; proposal quality; and the likelihood of change in the country context.

OBI has in the past provided information to DFID related to unit costs, such as the average cost of other research outputs and costs per person for flights and accommodation at various training events. Bearing in mind the very different types of materials produced and the different locations of meetings it might be more appropriate for OBI to develop unit cost metrics that are useful for its own value for money management needs and to then demonstrate it is seeking to maintain or reduce these over time as appropriate given inflationary effects and overall value for money considerations.

⁹⁸ OBI 2012 Annual Report

⁹⁹ Ibid

Value for Money

Assessing the value for money of a complex programme is extremely difficult. Given this intractable problem and that VFM is such a relative concept we invited individuals working in Washington offices of IFIs to give their opinions in an open-ended way of whether OBI offers good value for money. One argued that OBI had done more to get budget transparency on the international policy agenda in a relatively small period of time than an Institution like the World Bank that has PFM as a central concern had managed to do over decades. He suspected that if the costs of OBI were compared with the investments the Bank has made they would look favourable. Another described OBI's achievement in terms of creating a 'global public good' - time series data that cover a large number of countries – which is of great utility to researchers, something the Bank and IMF have not been able to achieve. He noted that the costs of the OBS estimated to be \$25,000 per survey, as considerably better VFM than the IMF ROSC's exercises not only because they cost much less – his estimation was 50% less - but also because they build the capacity of local organisations and thus have an additional value and sustainability dimension.

Both informants commented on the 'lean', 'dynamic' nature of OBI as well as its focus, characteristics that we too consider to have offered DFID pretty good value for money. The OB Index, which accounts for the bulk of the OBI expenditure over the past 5 years and over 50% of DFID's budget appears within the short term to have been better value for money than some of OBI's other components that have more intangible outcomes. However, in view of some of the responses from partners about the challenges of doing the research for the grants provided; the additional work required to make the Budget Tracker effective; and the fact that henceforth OBI may have to work harder on developing its evidence base, costs of the surveys may need to increase. In other words there may be need for OBI to reduce apparent efficiency in order to increase the effectiveness of the OBS surveys, and we consider this a strategic and acceptable trade-off. We note that IBP already plans to increase the fee for partners conducting survey research to \$7,000 and urge it to consider whether in light of our analysis this will be enough.

In programmes with hard-to-measure outcomes, achieving value for money is more about quickly responding to emerging learning and adapting to increase the probability of enhancing impact, than about cheapness and unit costs. In this respect OBI appears to be exemplary, as it did in the MTR too. In almost every instance where we have identified weakness, OBI already seems to have learned lessons and made an adaptation, e.g. after the first round of advocacy grants not having lived up to IBP's expectations, OBI provided far more support in the second and kept a careful eye on emerging results and the lessons they generated. Similarly, in 2012 it had already adapted the survey to capture more detailed information on participation that can be used as its fiscal accountability advocacy programme broadens.

Our overall conclusion is that OBI is proving cost efficient for DFID in terms of producing immediate, highly visible outputs in the form of the OB Index for relatively low costs, particularly as DFID only incurs just over 50% of the full cost of the programme. Emerging evidence of impact discussed earlier - OBI influence at international and national levels of governance and changes in partner capacity – proves a worthwhile investment is being made in growing, thickening and deepening the budget and transparency field and points to cost effectiveness. This is indicated by significant

evidence of 'spill over' effects noted in the relevance and effectiveness section, e.g. the use of OBI by donors such as the EU, IMF, African Development Bank for eligibility criteria and examples of IMF and other researchers using time series data. Arguably, the extent of these achievements more than compensates for aspects of the programme that were not so successful but nevertheless yielded useful lessons about what does not work, e.g. the replication of OBI at sub-national level. OBI's transparency about such weaknesses in an industry where incentives discourage such honesty should be applauded and seen as behaviour likely to enhance DFID's value for money in the longer-term.

Ultimately, whether OBI is judged to be value for money or not, very much depends on one's assumptions about the significance of transparency for the kind of long term social change necessary for participatory democratic governance institutions to emerge and have significant impacts on poor people's lives. Although there is not substantial evidence of OBI directly leading to more accountable government expenditure yet, the research it has commissioned does start to build the case. Those who find the evidence convincing must regard OBI as offering excellent value for money when compared with its competitors. Those who make VFM judgements on the basis of evidence of short-term measurable results may be more sceptical. A donor like DFID with a portfolio that includes a mix of programmes that deliver short term results and programmes that aim for long term systemic change should view the OBI as providing it a good return on its investment. However, DFID must also take responsibility for helping to ensure OBI's success at influencing the global transparency agenda translates into real change in people's lives. DFID and IBP will only realise the full potential VFM of OBI if they develop better country level links between OBI and DFID governance programmes working on PFM and voice and accountability.

Replicability

Now that the OB Index is a respected global reference point there would be little value trying to replicate the methodology. Increased international coverage indicates the use of the Index as an innovative advocacy tool together with tactics to turn governments from targets to allies and collaborators can be replicated in different contexts, though there is no guarantee of uniform impacts. Several donors are very keen for more of this kind of replication to happen. In the future there may be opportunity to reproduce some of accomplishments of the political manoeuvring and networking building IBP has achieved in Washington DC with actors working at country level. Aspects of OBI are being replicated through the inclusion of Index data in the composite indicators of IFIs and bilateral donors. Other OBI activities are designed to be replicated, not only by OBI partners who learn from seeing them piloted by other partners, but also by the broader networks of budget-focused social actors and concerned reformers in government, which the OBI aims to nurture. IBP is actively encouraging organisations to integrate OBI thinking and approaches in sectoral work. Yet evidence generated by sub-national pilots demonstrate that like other tools found effective at the national level the OBI cannot be replicated at sub-national level without careful adaptation for context specificity.

Innovation

The OBI is a highly innovative programme, embedded in a highly innovative organisation. The particular way the OBS and OB Index are constructed and used is innovative in the transparency field – no other organisation has managed to combine

measurement and advocacy to produce time series data that provides a peer pressure mechanism through comparison across so many countries. In the MTR we noted the linking of its movement-building and skills-building objectives with the collective delivery of a product of unequivocal mutual benefit to OBI, all partners and many other actors (the survey). Since then this has taken on new and impressive proportions. Creating a dependency on the product through effectively making it a public good is also innovative as is leveraging donor institutions to bring government and civil society together in efforts to lock in progress and dialogue.

Beyond its inherently innovative quality, the OBI and its partners have developed specific innovations in its activities and ways of working. Although somewhat disappointing,¹⁰⁰ *partner* innovation at sub-national projects did generate some innovations such as the India partners approaches to equity cited earlier. Other particularly novel offshoots were reported in the MTR.

Involvement in GIFT and BTAP is also an inspired move as it provides IBP a dual OBI identity – a technical actor in GIFT and more political civil society actor in BTAP. This maximises OBI's flexibility in terms of its political positioning, enabling it to maintain its niche as an objective broker whilst also supporting a broad and diverse civil society owned campaign.

CONCLUSIONS AND RECOMMENDATIONS

OBI has convincingly demonstrated IBP's capacity to build the field of budget transparency. It has developed an innovative, relevant and rigorous research methodology for measuring budget transparency and made financial and/or technical contributions to civil society organisations' abilities to implement it. The output – a unique comparative Index - has proved an effective advocacy tool for shifting relations between civil society organisations and governments in some political contexts. However, CSO advocacy effectiveness depends on various other factors such as the strategic capacity of CSOs and media, donors' and IFIs' use of OBI in their eligibility criteria, the quality of relationships between individuals involved and the role of IFIs, donors and IBP in convening spaces where the implications of scores are discussed. There is some evidence to suggest additional advocacy and training accompaniment by IBP increases advocacy efficacy.

Undeniably, OBI's most significant achievement over the past 5 years is due to it being able to respond to renewed interest in transparency and promote the Index as a transparency measure and practical advocacy tool. The Index is now proving of great utility to global governance actors, bilateral donors, some private sector actors, domestic CSOs and international NGOs. This has vastly increased the VFM and impact realised by the OBI in terms of its influence on fiscal policy priorities at global and national levels. Emerging evidence suggests that in some instances this has led to changes in transparency behaviour, particularly the interest in and the publication of Citizens Budgets. It is impossible to quantify the number of governments that are behaving more transparently due to OBI, and IBP and OBI partners question whether minor shifts in scores really indicate changes in transparency cultures.

¹⁰⁰ Interviews Warren Krafchik & Vivek Ramkumar during MTR

Research commissioned by OBI that explores its impact or uses OBI findings to assess causes and consequences of transparency¹⁰¹ has generated lessons of great relevance for policy makers and practitioners, including IBP and is likely to have greater impact in the future. Lessons emerging from OBI's experience, consistent with findings from commissioned research, confirm the relevance of our MTR observations about weaknesses in assumptions underlying IBP's and OBI's TOC relating to the ability of CSOs equipped with the OBI to impact on budget outcomes and poverty reduction. Relationships between transparency, participation and accountability are more complex than OBI's and IBP's theories of change suggest.¹⁰² Small shifts in transparency facilitated by a combination of CSO advocacy and donor or political effects appear more easily achieved than real shifts in government transparency cultures of the kind necessary for accountability gains to be realised. Similarly, major changes in transparency will not necessarily lead to demand for increased participation without the development of greater analytical capacity of journalists and civil society organisations. Moreover, it remains a challenge to integrate the policy work of more elite urban based civil society actors with local level budget transparency and accountability programmes likely to have direct impact on ordinary citizens' lives.

Whilst some of the OBI's achievements are sustainable, others may not be, and much more needs to be done if these are going to lead to greater citizen participation and accountability experienced in the form of better service delivery by ordinary citizens. OBI/IBP is currently the key lynch pin to sustaining and deepening the link between global, national and sub-national level transparency advocacy work. Fortunately the OBI has contributed much to IBP's organisational development and IBP is well positioned to continue to play this role. However, if OBI/IBP is going to continue having real impact in the longer term it needs to invest more in understanding causal links between OBI and real changes in participation and accountability that requires more work at sub-national level. Ideas on how IBP can make progress in these various areas are included in the recommendations below.

Recommendations for IBP to consider

'Evidence-based' evaluable TOCs with realistic goals for different contexts:

1. *Integrate learning generated and commissioned by OBI into new, more sophisticated theories of change.* OBI has enabled a nuanced understanding of the contextual factors that influence transparency and the complex links between national level transparency and citizen participation in fiscal processes likely to result in more accountable local expenditure. IBP now needs to develop more detailed theories of change and action that integrate OBI with other IBP programmes, with causal assumptions that can be tested through its MEL strategy. Where possible, country level TOCs should be informed by (a power) analysis of the local accountability ecosystem that includes other NGOs, INGOs, and donors. Analysis needs to include potentially distorting donor effects on government accountability as well as complementary effects such as PEFA improving the quality of data made transparent.
2. *Ensure TOCs reflect on IBP's role and the implications of its dual identity as a donor and civil society organisation.* Being an organisation that prides itself on its egalitarian partnership principles IBP may find its emergent donor identity uncomfortable. Difficult

¹⁰¹ Khagram, S. de Renzio, P. and Fung A., (2013) in Chapter 1, Open Budgets: 'The Political Economy of Fiscal Transparency, Participation and Accountability'.

¹⁰² See page 11 of the McGee and Shutt 2011 Open Budget Initiative - Mid-Term Review Report

though this might be, it is essential the organisation considers the implications when it maps and analyses the ecosystem of country level accountability relationships.

3. Develop and communicate explicit expectations about the impact OBI can achieve in countries where IBP does not have a country programme and how it can assess it through use of stratification. IBP's new country strategy offers opportunities to increase the effectiveness of OBI in a very small number of countries. Hence, IBP needs to decide what it expects to achieve in other countries and how to monitor this given the inadequacy of OBI scores as a measure of impact. Such an approach is likely to be aided by greater use of the 'stratification' of OBI countries according to classifications used in its original strategic plan, and perhaps other criteria that have emerged as important. This would allow a differentiated MEL strategy. A useful tool for planning and monitoring expected impact on transparency and accountability could take the form of a 'ladder' of fiscal accountability based on Arnstein's ladder of participation.¹⁰³

4. Develop a more purposeful strategy about how the research and evidence generated by OBI and other IBP programmes is expected to contribute its various aims and establish means to evaluate it.

5. Reflect on lessons learned by other NGOs about the challenges of linking national policy work with more 'grassroots' social accountability work. In our own experience most large international NGOs have struggled to integrate national level policy work and grassroots programmes. This could be a challenge in national level organisations too.

Monitoring, evaluation and learning strategies and systems

1. Consolidate some of the ideas above into a MEL strategy that includes an overall methodological design that provides as robust an approach as is possible for exploring causal links and the contribution of OBI to its aims in different groups of countries. This is likely to require a central system capable of tracking if or how processes of engagement and government commitments to change feed through into action that results in changes in scores.

2. Develop a story of implementation change befitting IBP's adaptive management and learning approach: A brief chronology that summarises the evolution of the OBI and captures key lessons that led to changes in the OBS methodology and implementation approach could enhance the VFM of future evaluative activities.

3. Strengthen partner capacity to develop monitoring systems required to make the design (above) effective. Explore whether recent tools developed by DFIDs PPA NGO partners for assessing the contributions of their advocacy programmes to change could be used to support IBP's partners' efforts in this area.

Value-for-money policy and procedures:

1. Develop a value for money policy. As IBP ventures into a new relationship with DFID, it would be advisable to develop a policy that clearly establishes what this relative concept means to IBP given its particular values. Such a policy would include a section on how VFM concepts apply to IBP's unique organisational context and the specific operational actions it takes to improve and demonstrate VFM.

2. Ensure IBP's management accounting system supports its VFM policy. As it continues to develop its management accounting system, IBP needs to ensure the system meets its own VFM analysis needs and avoid the risk of setting up a system to cater only for its donors.

3. Reassess costs and cost drivers relating to the OBS. Our findings indicate the cost drivers relating to technical support and M&E systems for generating evidence of impact

¹⁰³ Arnstein S., 1969, 'A Ladder of Citizen Participation', *Journal of the American Institute of Planners* 35

will differ across OBI countries according to different levels of capacity, opportunities for change and whether IBP has a presence. This implies that there may be a need to reconsider the relationship between how many countries any one staff member can support, and also amounts of individual OBS grants, given more demanding M&E requirements.

Communications strategy

1. Become less OB Index-centric. As IBP moves into a new phase of organisational development, it should consider developing a communication strategy that helps external stakeholders and partners understand the role of the Open Budget Initiative - particularly the Index - within the broader context of IBP's other programmes and its strategy. It should probably be disseminated to a broad constituency.

Aligning principles with practice:

1. Establish minimum transparency standards for IBP. IBP has excelled in terms of making evaluation, annual reports, some selected financial reports and some project budgets available on its website. IBP needs to consider making more of its budgets and financial reports available on a regular basis. It should also register with the International Aid Transparency Initiative and publish relevant reports through its web-based platform.

2. Consider what transparency standards to apply to partners. Despite this being a difficult area, IBP should discuss the possibility of its NGO partners publishing their budgets and financial reports to ensure they escape accusations of double standards.

3. Consider what transparency standards to apply to its donors. The lack of transparency of international donors with whom IBP is increasingly associated could undermine its position as an advocate for government transparency. IBP should not only consider how best to use its influence with this group – perhaps through BTAP's links with IATI, but also how to mitigate reputational risks of accepting funds from non transparent donors.

Recommendations for DFID to consider

1. Seek ways to apply the various programmatic lessons generated by OBI's experience and commissioned research to DFID's governance portfolio. Lessons about the causes and consequence of transparency and complex links between transparency, participation and accountability have broad relevance for DFID programmes.

2. Explore if and how DFID can improve value-for-money from its investment in OBI though encouraging greater coordination with other country level governance work: DFID is clearly missing opportunities to enhance the VFM of the OBI by a) failing to facilitate greater coherence between the work of OBI and its other civil society partners working on similar issues, and b) not using the OBI more systematically in discussions with government. Given emergent evidence suggests OBI will have more impact in countries where networks and coalitions are working on budget advocacy and donors help to convene spaces for engagement, country offices could have a role to play in enhancing country level impact.

3. Consider the implications of OBI for approaches to managing, evaluating and assessing the impact of complex governance programmes: The OBI experience suggests DFID needs to consider whether contracting out programme and grant management functions in efforts to increase 'efficiency' really offers VFM. It also needs to consider whether it makes sense to assess OBI's country level impact and value-for-money discretely when the interdependencies between OBI and aspects of DFID governance programmes are so strong.

4. Consider the methodological implications of OBI for evaluations of other governance programmes. The OBI is a prime example of the challenges associated with proving the contribution global advocacy programmes to changes observed at different levels (as well as other actions, e.g. corrupt actions that may have been prevented) in government behaviour. It illustrates the risks of facile assumptions that quantitative indicators commonly seen in logical frameworks and used for results-reporting, demonstrate causal contributions of aid programmes. As the OBI is the only available measure of transparency and in itself causes the effect of interest it is impossible to establish a control and difficult to construct a meaningful counterfactual. The only means of demonstrating contribution is through painstaking, careful and consequently fairly pricey tracer studies such as those produced by IBP for Afghanistan, DRC and Honduras, and it is challenging to extrapolate what these suggest about impact across such a broad programme. While it would clearly be futile for us to make a recommendation that the DFID interpretation of and focus on 'results' be revised in its entirety, we do recommend that lessons such as these be taken up by DFID and fed into ongoing DFID-wide and Whitehall-wide debates on results, how to measure them, and how to understand the likely contribution of DFID (or the UK government) to them.

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ANNEX 1 TERMS OF REFERENCE

Terms of Reference for a Final Evaluation of the Open Budget Initiative

Introduction

In August 2008, the International Budget Partnership (IBP) at the Center on Budget and Policy Priorities received a five-year grant from the United Kingdom's Department for International Development's (DFID) Governance and Transparency Fund (GTF) to support IBP's Open Budget Initiative (OBI).

The OBI is a global program to promote public access to budget information and the adoption by governments of accountable and participatory budget systems. The GTF grant to the OBI is being used to support a number of research and advocacy activities, including the following:

- Three rounds of the Open Budget Survey, including Surveys conducted in 2008, 2010 and 2012 (the Survey was undertaken in 85 countries in 2008, 94 countries in 2010, and 100 countries in 2012);
- Subnational budget transparency assessments in more than a dozen countries from 2009-11, and three such assessments in 2011-13;
- Sector budget transparency assessments, including on children's budgets (in five African countries), maternal health budgets (in five Latin American countries) and public participation assessments in audit institutions (in five Latin American countries) and through mechanisms such as social audits (South Africa) and participatory budgeting (Kenya).
- Research studies on the causes and consequences of budget transparency undertaken by OBI consultants from academia;
- Guide books on transparency in government budget reports, citizen's budgets, and transparency beyond the budget in other areas of public finance;
- Toolkit on transparency on public finance issues that go beyond the Open Budget Survey (the OBI Plus toolkit)
- A grassroots initiative called the Ask Your Government Initiative! to showcase challenges facing citizens in 85 countries who request basic budget information (mostly on programs related to the Millennium Development Goals) from their governments;
- Advocacy campaign to seek inclusion of budget transparency requirements in the U.N.'s post-2015 development framework;
- Advocacy campaigns in 10 countries in 2012 and four countries in 2013 to demand the publication of key budget reports (the latter under the Budget Transparency Accountability and Participation (BTAP) Movement);
- A multi stakeholder initiative called the Global Initiative for Fiscal Transparency (GIFT) that supports the adoption of a global norm on budget transparency.

As part of its reporting requirements, DFID requires all GTF grantees to submit a project completion report. The report must be submitted to DFID by November 26th 2013. DFID has provided detailed instructions on the scope and format for the report.

OBI is currently seeking a qualified consultant to develop an independent final evaluation of the program that will be included in the project completion report that is submitted to DFID.

Scope of Work

The consultant will develop a report approximately 25 pages in length (single spaced, Arial 12 point font) evaluating the extent to which the OBI has achieved its purpose (more governments practicing transparent, accountable, and participatory Public Finance Management) as stated in its logical framework and the reasons for this, and how this has contributed to the overall GTF objectives of strengthening capability, accountability and responsiveness to make governance work for the poor.

In the IBP theory of change, transparency contributes to an improvement in the quality of governance and service delivery and a reduction in poverty. This requires a subtle argument that may not be based just on evidence about efficiency, effectiveness, sustainability, value for money, equity, and replicability. Therefore, in addition to an assessment of the points listed above, OBI would be particularly interested in an assessment:

- of the contributions of the OBI to the over-all effort of the IBP to support civil society to analyze, engage and realize improved budget outcomes needed for improving the quality of governance and service delivery and reducing poverty.
- of the relevance of the OBI in promoting budget transparency globally and in building the field of budget transparency, including in relation to other international fiscal transparency tools and assessments.

A draft report should be submitted by the consultant by August 31, 2013. The consultant should consider any feedback provided by the OBI in developing a second draft of the report (although the consultant is not obliged to change his/her assessment based on OBI feedback). The second draft of the report shall be submitted within two weeks of the consultant's receipt of feedback from the OBI.

Under DFID's reporting rules, OBI will submit the consultant's report to the GTF manager, the consultancy firm, KPMG, no later than November 26, 2013. KPMG or its designee may provide feedback on the mid-term evaluation report to the OBI. The consultant is required to address any concerns regarding the report included in the feedback provided by KPMG or its designee within two weeks of receiving such feedback.

The report shall be developed by the consultant based on:

- A thorough review of OBI documentation, including reports submitted by the OBI to DFID. Reports submitted to DFID include the following:
 - Program proposal, logframe and budget
 - Inception Report including annexes
 - Annual reports
 - Mid-Term Review
 - Feedback provided by KPMG to all the above reports
 - Other key documents identified by program management (e.g. baseline documents, materials produced, case studies, recent research, etc.)
- Coverage of the OBI in news media, use of OBI data in research studies, and use of OBI recommendations by governments, donors, and others (such as professional associations).
- Interviews with OBI staff and other key IBP staff (including IBP's director); and,
- Interviews with OBI partners, governments, donors etc. (OBI will facilitate a visit by the consultant to a meeting attended by its partners from multiple countries).

Report Format

The report must include the following sections (a description of each point is made below this listing):

1. Title Page including Program Identification Details (see Annex 1 below)
2. Table of Contents
3. Abbreviations / acronyms page
4. Executive summary (maximum 3 pages)
5. A short introduction to the program
6. The evaluation methodology
7. Findings in relation to standard review criteria
8. Innovation and lessons learned
9. Summary of recommendations.

Annexes must include:

- Achievement Rating Scale (see Annex 1 below)
- Terms of reference for the Final Evaluation
- Evaluation schedule / timetable
- List of people met
- Documents consulted
- Detailed statistical data such as updated baseline surveys, etc.

1. Programme Identification Details (based on table in annual report)

GTF Number	(as per your Grant Arrangement)
Short Title of Program	(as per your Grant Arrangement)
Name of Lead Institution	(as per your Grant Arrangement)
Start date¹⁰⁴	(dd/mm/yyyy)
End date:	(dd/mm/yyyy)
Amount of DFID Funding:	(amount in GBP)
List all countries where activities have taken or will take place	If activities occurred in more than 10 countries, you may list all of the countries in an annex.
List all implementing partners in each country	If more than 10 partners, you may list in an additional annex.
Target groups- wider beneficiaries	Please describe and estimate the number of people who benefited from the programs
Lead Author	Name, address, telephone, email
Other people contracted to undertake the MTR / Evaluation	Name, Organization

2. Table of Contents

Insert the list of the main sections covered in your report.

3. Abbreviations / acronyms

Insert the list of all acronyms used in your report.

4. Executive Summary

The executive summary should provide a short introduction to the program and briefly explain the evaluation methodology. It should also provide a brief summary of the main achievements and draw

¹⁰⁴ Date the original grant agreement was signed by DFID.

attention to positive or negative external events or unintended consequences of the interventions. The most important areas to highlight are:

- an assessment of impact
- a statement of the extent to which the impact has directly or indirectly contributed to increasing voice, accountability and responsiveness¹⁰⁵ and to reducing poverty.
- Lessons and key recommendations either to DFID or the lead organization and implementing partners.

5. A short introduction to the program

This section may include a short description of the purpose and principal outcomes of the program. This may be the same as stated in previous reports but please make modifications as necessary to reflect program changes.

6. The evaluation methodology

This section may focus on how the Final Evaluation was conducted. In some cases this may include how surveys, focus groups, key informant interviews, or other evaluation techniques were conducted. This section should also include an assessment of the extent to which the logframe and M&E processes of the program supported the evaluation, highlighting useful indicators and describing key modifications that would enable a better future evaluation

7. Findings in relation to standard review criteria

In the Final Evaluation, the emphasis should involve a final statement of what has been achieved and what can be learnt. The standard review criteria must include:

- a) **Relevance:** Details of the program's significance with respect to increasing voice, accountability and responsiveness within the local context.
 - How well does/did the programme relate to governance priorities at local, national or internal levels?
 - How well does/did the program relate to DFID's country assistance plans
- b) **Impact:** Details of the broader economic, social, and political consequences of the program and how it contributed to improved governance and transparency outcomes and to poverty reduction. The articulation of the CAR framework within the GTF is through the GTF program logframe as set out in Annex 1 of these guidelines. This section should also include a verification of the most significant results identified by the program and, as far as possible, a deepening of the analysis around the key parameters. It is also the progress in relation to the program's ARS indicators which we are particularly interested in hearing about.
 - What was the programme's overall impact and how does this compare with what was expected?
 - Did the programme address the intended target group and what was the actual coverage?
 - Who were the direct and indirect/wider beneficiaries of the programme?
 - What difference has been made to the lives of those involved in the programme?
- c) **Economy:** Has economy been achieved in the implementation of program activities
 - Could the same inputs have been purchased for less money?
 - Were salaries and other expenditures appropriate to the context?

¹⁰⁵ For working definitions of capability, accountability, and responsiveness see the DFID (2006) White Paper: [Making governance work for the poor](#); and Working paper 34 (2009): [Measuring Change and results in voice and accountability work](#), both available at: www.dfid.gov.uk.

- d) **Efficiency:** How far funding, personnel, regulatory, administrative, time, other resources and procedures contributed to or hindered the achievement of outputs.
- Are there obvious links between significant expenditures and key programme outputs? How well did the partnership and management arrangements work and how did they develop over time?
 - How well did the financial systems work?
 - How were local partners involved in programme management and how effective was this and what have been the benefits of or difficulties with this involvement?
 - Were the risks properly identified and well managed?
- e) **Effectiveness:** Assessment of how far the intended outcomes were achieved in relation to targets set in the original logical framework.
- Have interventions achieved or are likely to achieve objectives?
 - How effective and appropriate was the programme approach?
 - With hindsight, how could it have been improved?
- f) **Equity:** Discussion of social differentiation (e.g. by gender, ethnicity, socio-economic group, disability, etc.) and the extent to which the program had a positive impact on the more disadvantaged groups.
- How does/did the programme actively promote gender equality?
 - What is/was the impact of the programme on children, youth and the elderly?
 - What is/was the impact of the programme on ethnic minorities?
 - If the programme involved work with children, how are/were child protection issues addressed?
 - How are/were the needs of excluded groups, including people with disabilities and people living with HIV/AIDS addressed within the programme?
- g) **Value for money:** Good value for money is the optimal use of resources to achieve the intended outcome.¹⁰⁶
- Is there an optimum balance between Economy, Efficiency and Effectiveness?
 - What are the costs and benefits of this programme?
 - Overall, did the programme represent good value for money?
- h) **Sustainability:** Potential for the continuation of the impact achieved and of the delivery mechanisms following the withdrawal of DFID support.
- What are the prospects for the benefits of the programme being sustained after the funding stops? Did this match the intentions?
 - How has/could collaboration, networking and influencing of opinion support sustainability?
- i) **Replicability:** How replicable is the process that introduced the changes/impact? Refer especially to innovative aspects which are replicable.
- What aspects of the programme are replicable elsewhere?
 - Under what circumstances and/or in what contexts would the programme be replicable?

<p>Important Note Specific requirement for multi-country programs</p>

¹⁰⁶ For advice on measuring value for money in governance programmes see DFID's Briefing Note (July 2011) [Indicators and VFM in Governance Programming](#), available at: www.dfid.gov.uk

In addition to the report covering the overall program, evaluations of multi-country programs must include an additional annex with specific information for each country, even if not all implementing countries have been visited by the evaluation team. Based on the field work or information provided by the managers, the annex should include a **brief description** of what the main achievements were in each country including quantitative data if possible (maximum 2 pages per country).

8. Innovation and learning

Has the program identified a new way of working that should be shared with others? If so, please describe in this section how the program is innovative and/or what are the main lessons learned. (See section 4.5 and 4.6 and Appendix II of the GTF Project Completion Review guidelines for further detail on how innovation and learning may be considered).

9. Summary of Recommendations

Please provide a brief summary of the key recommendations that have emerged from the final evaluation. Recommendations should be subdivided into those related to program design and those related to program management and indicate clearly for whom the recommendation is intended.

Annex 1 - Final Achievement Rating Scale

- 1 = fully achieved, very few or no shortcomings
- 2 = largely achieved, despite a few short-comings
- 3 = only partially achieved, benefits and shortcomings finely balanced
- 4 = very limited achievement, extensive shortcomings
- 5 = not achieved

Please complete this template to provide a uniform assessment of progress against your stated objectives. Where your logframe indicators and baselines are not fully compatible, perhaps because of modifications since inception, you will need to comment on the validity of the progress that has been made against a defined starting point.

Objective Statement	Achievement Rating for whole program period	Logframe Indicators	Baseline and Target for Indicators	Actual achievements demonstrated by the end of the program	Comments on final results, including unintended impacts
Purpose (state below, then rate and comment)	1 to 5	As stated in your most up to date logframe.	As stated in your logframe.	<i>Quantitative and/or qualitative evidence in relation to the indicators (final accumulated value)</i>	<i>Short narrative summarizing performance, assessing achievement against the overall target. Where you failed to achieve the Purpose explain why.</i>
Outputs (list the main outputs and provide a rating for each)	1 to 5	As stated in your most up to date logframe	As stated in your logframe	<i>Quantitative and/or qualitative evidence in relation to the indicators (final accumulated value)</i>	<i>Short narrative summarizing performance, assessing achievement against the overall target.</i>

					<i>Where you failed to achieve the Output explain why.</i>
Activities (list the main activities and provide a rating for each, then give an overall rating for all outputs.)				<i>Quantitative and/or qualitative evidence in relation to the indicators (final accumulated value)</i>	<i>Short narrative summarizing performance, assessing achievement against the overall target. Where you failed to complete any activities explain why.</i>

ANNEX 2 LIST OF INFORMANTS¹⁰⁷**IBP STAFF**

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Lukman Hakim	Indonesian Forum for Budget Transparency	Indonesia
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Lilieth Whyte	US State Department	USA
Craig Pike	US State Department	USA
Richard Hughes	International Monetary Fund	USA
Robert Hunja	The World Bank Institute	USA
Thomas Hansen	European Commission	Belgium
Simon Vanden-Broeke	European Commission	Belgium
Mike MacDonald	KPMG	Canada

¹⁰⁷ This does not include the names of some individuals, mostly partners who contributed comments reflected in the report during the course of brief informal conversations, e.g. at the CABRI event

Rocio Moreno	BTAP	Mexico
Wilf Mwamba	DFID	Nigeria
Murray Petrie	Global Initiative for Fiscal Transparency	USA
Phillip Sinnett	PEFA	USA
Ulrika Soneson Cilliers	Save the Children	South Africa
Mark Bocchetti	US State Department	USA
Mark Robinson	Department for International Development	UK
Jonathan Fox	University of California Santa Cruz	USA
Martin <u>Tisné</u>	Omidyar Network	UK

ANNEX 3 Updated Baseline and Achievement Ratings Scale

Objective Statement	Achievement Rating for whole program period	Logframe Indicators	Baseline and Target for Indicators	Actual achievements demonstrated by the end of the program	Comments on final results, including unintended impacts
<p>Purpose <i>More governments practice transparent, accountable, and participatory Public Finance Management (PFM)</i></p>	<p>Overall Average: 1</p> <p>1</p> <p>1</p>	<p>1. Composite Country Scores of the Open Budget Index in 94 countries.</p> <p>2. Ten documented examples of verifiable country improvements.</p>	<p>1. OBI 2006 score for 59 countries, OBI 2008 score for the additional 26 countries, and OBI score for nine new countries in 2010.</p> <p>2. OBI 2006 scores for seven countries (Brazil, Mexico, South Africa, South Korea, Honduras, Guatemala, and Mongolia); OBI 2008 scores for three countries (Afghanistan, Liberia, and Democratic Republic of Congo).</p>	<p>1. As per the latest Open Budget Survey (the OBS 2012), the overall average score for 40 countries for which comparable information is available increased by more than 20 percent (from 47 to 57 out of 100 between the 2006 and 2012 Surveys).</p> <p>2a. Final versions of case studies are now complete. Five of the seven case studies (Brazil, Mexico, South Africa, South Korea, and Guatemala) are available in an edited volume titled “Open Budgets: The Political Economy of Budget Transparency, Participation, and Accountability.” http://www.brookings.edu/research/books/2013/openbudgets</p> <p>Three other case studies (Honduras, Afghanistan, and Democratic Republic of Congo) have been published separately on the IBP website. Afghanistan: http://internationalbudget.org/publications/budget-transparency-in-afghanistan-a-pathway-to-building-public-trust-in-the-state/</p>	<p>1 & 2. Although the IBP is encouraged by the improvements in budget transparency between its 2006 and 2012 Surveys, these positive developments are qualified by three considerations.</p> <p>a) Progress has been achieved from a low base and global budget transparency levels remain low.</p> <p>b) Budget transparency practices in some countries have regressed. For example, OBI scores for Egypt, Serbia, Sri Lanka, and Zambia fell by more than 15 points between the 2010 and 2012 Surveys.</p> <p>c) A large number of countries continue to provide unacceptably low levels of budget information over time. For example, of the 59 countries that provided inadequate budget information as per the 2008 Survey (i.e., received scores of less than 60 on the OBI), approximately half</p>

				<p>Honduras: http://internationalbudget.org/publications/the-impact-of-the-international-budget-partnerships-open-budget-survey-and-its-partner-institutions-advocacy-on-budget-transparency-in-honduras/; Democratic Republic of Congo: http://internationalbudget.org/publications/the-impact-of-the-open-budget-initiative-secretariat-and-its-partners-on-budget-transparency-in-the-democratic-republic-of-congo/</p> <p>The OBS 2010 report discusses the improvements in the other two countries showing substantial OBI increases: Liberia (whose score increased from 3 to 40 between the 2008 and 2010 Surveys), and Mongolia (whose score increased from 18 to 60 between the 2006 and 2010 Surveys) (http://internationalbudget.org/wp-content/uploads/2011/06/2010_Full_Report-English.pdf).</p>	<p>continue to perform at similarly low levels of budget transparency practices.</p>
<p>Output 1 <i>Increased provision by governments to the public of timely, accurate and useful public finance information [Accountability/Capability].</i></p>	1	<p>Open Budget Index subscores measuring public access to budget information in 94 countries.</p>	<p>OBI 2006 subscores for 59 countries, OBI 2008 subscores for the additional 26 countries, and OBI subscores for nine new</p>	<p>1. As per the latest Open Budget Survey (the OBS 2012), the overall average score for 40 countries for which comparable information is available increased by more than 20 percent (from 47 to 57 out of 100 between the 2006 and 2012 Surveys). Similar positive trends in budget transparency</p>	<p>Same comments as above.</p>

			countries in 2010.	were recorded between the 2008 and 2012 Surveys during which time the average score of 77 countries with comparable data is available increased from 41 to 46 out of 100. And between the 2010 and 2012 Surveys the average score for 93 comparable countries increased from 43 to 45 out of 100.	
<p>Output 2 <i>New norms were created and implemented on best practices in public finance management as indicated by:</i> <i>- More governments publishing Citizens Budgets.</i> <i>-More governments holding public hearings on the budget [Capability]</i></p>	Overall Average: 1				
	1	2 (a) International standards and potential norms are introduced, debated, and adopted in the appropriate international fora.	2 (a) Norms are not in place.	2 (a): The Global Initiative for Fiscal Transparency (GIFT) has been established. The Initiative developed “High Level Principles on Fiscal Transparency,” which were adopted through a UN General Assembly Resolution in March 2013 http://www.un.org/ga/search/view_doc.asp?symbol=A/RES/67/218 . The global movement for Budget Transparency, Accountability, and Participation (BTAP) has been established. Members at its first Assembly adopted the Dar Declaration on budget transparency norms. http://www.globalbtap.org/declaration/	
	1	2 (b) The number of governments publishing Citizens Budgets	2 (b) 10 governments publishing a Citizens Budget in OBI 2006.	2 (b) As per the Open Budget Survey 2012, 26 countries are now publishing a Citizens Budget.	

	1	<p>increases to 25.</p> <p>2 (c) The number of governments holding public hearings increases to 48.</p>	<p>2 (c.1) 35 governments held public hearings on macroeconomic framework in OBI 2006.</p> <p>2 (c.2) 34 governments held public hearings on administrative units' budgets in OBI 2006.</p>	<p>2 (c.1) As per the Open Budget Survey 2012, 52 countries held public hearings on the macroeconomic framework.</p> <p>(c.2) As per the Open Budget Survey 2012, 57 countries held at least some limited public hearings on the individual administrative units' budgets.</p>	
<p>Output 3 <i>Published Guides and case studies that document current Public Finance Management decision making practices to expand public knowledge [Accountability].</i></p>	<p>Overall Average: 1</p> <p>1</p> <p>1</p>	<p>3 (a) Public Finance Management Guide - the guide is produced - number of copies printed - number of copies distributed (demand).</p> <p>3 (b) Citizens Budget Guide - the guide is produced - number of copies printed - number of copies distributed (demand).</p>	<p>3 (a) No PFM guide designed for use by the public is currently available.</p> <p>3 (b) No Citizens Budget Guide is currently available.</p>	<p>3 (a) and (b): The IBP published three Guides related to this output</p> <p>i. "Guide to Transparency in Government Budget Reports" http://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf</p> <p>ii. "Guide to Transparency in Public Finances" http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf</p> <p>iii. "The Power of Making it Simple" http://internationalbudget.org/wp-content/uploads/Citizen-Budget-Guide.pdf (All of these publications are</p>	

				available in three languages: English, French, and Spanish)	
	1	3 (c) Documented examples, through case studies, of the impact of transparency on sectoral Public Finance Management	3 (c) OBI 2006 scores tracked through OBI 2008 and OBI 2010.	3 (c): Five case studies published on the IBP's website: Ross on natural resources; Hameed on financial markets; Fukuda-Parr on HDI; de Renzio and Angemi on aid; and Wehner & de Renzio on political determinants (see http://internationalbudget.org/what-we-do/major-ibp-initiatives/open-budget-initiative/obi-research/working-papers/)	
	1	3 (d) Documented examples, through case studies, of barriers to transparency in Public Finance Management and how to overcome them.	3 (d) OBI 2006 scores for seven countries (Brazil, Mexico, South Africa, South Korea, Honduras, Mongolia, and Guatemala); OBI 2008 scores for two countries (Afghanistan and Democratic Republic of Congo).	3 (d): Five case studies (Brazil, Mexico, South Africa, South Korea, and Guatemala) are included in the edited volume titled "Open Budgets: The Political Economy of Budget Transparency, Participation, and Accountability." http://www.brookings.edu/research/books/2013/openbudgets Three other case studies (Honduras, Afghanistan, and Democratic Republic of Congo) have been published separately on the IBP website. Afghanistan: http://internationalbudget.org/publications/budget-transparency-in-afghanistan-a-pathway-to-building-public-trust-in-the-state/ Honduras: http://internationalbudget.org/publications/th	

				e-impact-of-the-international-budget-partnerships-open-budget-survey-and-its-partner-institutions-advocacy-on-budget-transparency-in-honduras/ ; Democratic Republic of Congo: http://internationalbudget.org/publications/the-impact-of-the-open-budget-initiative-secretariat-and-its-partners-on-budget-transparency-in-the-democratic-republic-of-congo/	
<p>Output 4 <i>Demonstrated the impact of greater transparency and citizen participation in public finance management on socio-economic outputs [Accountability/Capability].</i></p>	1	4. Documented examples of improvements in participation leading to reduced wasteful/inefficient expenditure in a selected set of countries.	<p>Baselines to be described in the case studies themselves, detailed as follows:</p> <p>4 (a) For the PI case study on Pakistan, there was limited progress in the rehabilitation of housing and critical infrastructure after the 2005 earthquake despite the huge inflows of resources and government pronouncements to the contrary;</p> <p>4 (b) For the PI case study on Tanzania, the government had not allocated sufficient funds for teachers' salaries;</p> <p>4 (c) For the first PI case study on South Africa, the existing grant program did not reach the intended poorest women and children;</p> <p>4 (d) For the first PI case study on India, eligible beneficiaries were not getting employment guaranteed by the</p>	<p>As reported in our 2010-11 annual report, IBP's Partnership Initiative (PI) commissioned three case studies (that are relevant to this Output) on advocacy initiatives in Pakistan, Tanzania, and South Africa that were published on the IBP website in 2010 and in print for the OBI 2010 report pack. http://internationalbudget.org/what-we-do/major-ibp-initiatives/partnership-initiative/learning-program/case-studies/</p> <p>PI subsequently published five new case studies from India (on a rural employment program and a Dalit welfare program), Argentina (on an education program), South Africa (on an HIV/AIDS program), and Mexico (on farm subsidies). http://internationalbudget.org/what-we-do/major-ibp-initiatives/partnership-initiative/learning-program/case-studies/</p> <p>The four longitudinal PI case studies on Brazil, Tanzania, Mexico, and South Africa (points 4(i) to 4(l)) are currently being finalized and will be published in July 2013.</p>	

			<p>government program;</p> <p>4 (e) For the second PI case study on India, money for Dalit program was used for other purposes;</p> <p>4 (f) For the PI case study on Argentina, there were insufficient schools for poor children;</p> <p>4 (g) For the second PI case study on South Africa, the government had not allocated sufficient money for an HIV/AIDS program;</p> <p>4 (h) For the PI case study on Mexico, there was limited access by the majority of farmers to funds allocated for the farm subsidies;</p> <p>4 (i) For the longitudinal PI case study on Brazil, limited accountability of the state development corporation (BNDES) was found;</p> <p>4 (j) For the longitudinal PI case study on Tanzania, poor quality of public primary and secondary education for a dramatically increased number of students was found;</p> <p>4 (k) For the longitudinal PI case study on Mexico, limited access for the poorest to health services in underserved communities was found;</p> <p>4 (l) For the longitudinal PI case study in South</p>	
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				Africa, ineffective use of public resources for healthcare was found, due to weak state government and weak service delivery systems.	
Output 5 <i>An effective international platform carries out advocacy calling for greater transparency in public finance management [Accountability].</i>	Overall Average: 1				
	1	5 (a) Number of organizations that participate in meetings convened by the international platform.	5 (a) The platform does not exist yet.	5 (a) The IBP helped establish the Global Initiative for Fiscal Transparency (GIFT) which has a multi stakeholder component, including several governments, international organizations, and civil society groups. GIFT in turn has developed the Fiscal Openness Working Group within the Open Government Partnership to support OGP members to implement fiscal transparency reforms.	
	1	5 (b) Agreements on international advocacy strategy and joint actions undertaken.	5 (b) No examples of collaboration of CSOs doing international advocacy.	5 (b) IBP helped establish the global movement for Budget Transparency, Accountability, and Participation (BTAP) with membership from civil society representing over 50 countries. Further, a coordinator for the global movement for BTAP was appointed. The movement has launched a campaign called "Make Budgets Public NOW!" and is supporting campaign activities in Fiji, Kyrgyz Republic, Senegal, and Vietnam. A second global meeting was held in Bangkok in October 2012 to discuss the working practicalities of the	

				<p>movement and its future. http://www.globalbtap.org/</p>	
	1	5 (c) 10 country advocacy strategies approved and funded by IBP and implemented by partners.	5 (c) The baseline is zero since no grants were previously made.	5 (c) Projects have been completed. IBP has published a brief documenting the lessons learned from these advocacy projects.	
	1	5 (d) At least two major donor agencies use Open Budget Survey benchmarks to inform their aid strategies or policies.	5 (d) Donors do not use OBI benchmarks .	5 (d) OBI benchmarks used by DFID in Rwanda, World Bank in São Tomé and Príncipe, the Millennium Challenge Corporation in Honduras, and the European Commission in countries receiving direct budget support. Further, the Open Government Partnership (OGP) is using OBS data as a criterion to select countries that are eligible to participate in the initiative.	
<p>Output 6 <i>Highly skilled civil society budget organizations and networks promoting budget transparency and engagement</i></p>	<p>Overall Average: 1</p> <p>1</p>	6 (a) Trainings and technical assistance provided to partner organizations in 50 countries.	6 (a) 25 of the 50 organizations have no experience in undertaking national budget transparency assessments or in undertaking advocacy on these issues; the	6 (a) We reported extensive achievements against this output in our previous annual reports. Since then, we have organized three OBS trainings to benefit 50 organizations, provided technical assistance to 10 organizations on their advocacy campaigns, and technical assistance to six organizations on their subnational/sector	

			remaining 25 organizations have limited experience in undertaking such assessments and advocacy.	budget transparency projects.	
	1	6 (b) 10 joint activities organized at the regional level to promote collaboration among civil society organizations on budget transparency issues.	6 (b) Very limited regional level collaboration exists (only in Latin America) on budget transparency issues.	6 (b) Since our last report, we have organized three regional conferences to disseminate OBS 2012 results in South Asia, South East Asia, and Central Asia. Such events are now being planned in Africa and Latin America. We also provided financial support for a meeting of the global movement for Budget Transparency Accountability and Participation in Bangkok in October 2012, to discuss the working practicalities of the movement and its future. http://www.globalbtap.org/	
Activities	Rating			Quantitative and/or qualitative evidence in relation to the indicators (final accumulated value)	Short narrative summarizing performance, assessing achievement against the overall target. Where you failed to complete any activities explain why.
1. Open Budget Survey	1			Completed three rounds of the Survey in a cumulative total of 279 countries between 2008 and 2013.	Our successful completion of three rounds of the Open Budget Survey has resulted in

					widespread media coverage, government discussion, and civil society advocacy related to issues of budget transparency and public participation. The Surveys represent the world's largest database on budget transparency. Through their participation in the biennial Survey, civil society organizations have successfully produced a high-level research product that has raised public awareness of the connections between budget transparency and people's daily lives.
2. Sub-National Work	2			<p>Completed 19 subnational and sectoral focused transparency surveys</p> <p>Grants were made to 10 groups to pilot subnational and sector studies. Results from these pilot studies have been published (see http://internationalbudget.org/what-we-do/major-ibp-initiatives/open-budget-initiative/subnational-work/).</p> <p>Grants were made to five groups for a second round of subnational and sector studies.</p> <p>Sector study on budget transparency and child nutrition completed.</p>	<p>We have nearly completed the final synthesis paper on our program's subnational work. This paper will soon be published and, along with the Subnational Transparency Assessment Toolkit we developed, will be of great value to civil society and other stakeholders advocating for increased budget transparency at the subnational level.</p>

				<p>http://at4hr.org/BTCN_Study.html</p> <p>Sector study on budget transparency and maternal mortality has been completed, in collaboration with IPPF.</p> <p>http://www.ippfwhr.org/sites/default/files/ippf%20j-d%202010.pdf</p> <p>Toolkit for subnational transparency assessment is being finalized based on the lessons learned from its implementation in Brazil, Indonesia, and Tanzania.</p>	
3. Advocacy	1			<p>Supported advocacy campaigns in 85 countries through the Ask Your Government Initiative, supported budget transparency projects in approx. 35 countries between 2008 and 2013, supported the global movement on Budget Transparency, Accountability, and Participation including grants to four BTAP members for undertaking advocacy work, and supported the formation and management of the Global Initiative for Fiscal Transparency.</p> <p>We made grants to 10 groups to undertake targeted advocacy campaigns on budget transparency. These partners have been further supported through advocacy trainings and technical assistance by IBP staff.</p> <p>All 10 groups who</p>	<p>Our advocacy activities have brought increased attention to the importance of budget transparency and public participation at both the national and international levels. As a result, CSOs have increased their visibility, shifted power relations, and enhanced their relationships with government officials concerned with fiscal transparency. This has at times led to positive changes in government behaviours and attitudes related to budget transparency. At the international level, our advocacy has influenced bilateral donors, international institutions, networks, and environmental</p>

				<p>received advocacy grants have completed their activities. Between February and October 2012, IBP staff undertook technical assistance visits to support these groups in Bolivia, Cambodia, Cameroon, DRC, Fiji, Kazakhstan, Mali, Mozambique, Niger, and Rwanda.</p> <p>The IBP informed aid strategies of a number of donors. OBI benchmarks used by DFID in Rwanda, World Bank in São Tomé and Príncipe, the Millennium Challenge Corporation in Honduras, and the European Commission in countries receiving direct budget support. OBI data is also used as a key criterion for country membership in the Open Government Partnership (see http://www.opengovpartnership.org/eligibility).</p>	<p>conditions conducive for the pursuit of global norms and BTAP campaigns.</p>
<p>4. Public Education</p>	<p>1</p>			<p>Published edited volume on political economy of budget transparency, completed three guides on public finance management, completed advanced draft of eight case studies and a synthesis paper on PFM topics that receive less scrutiny (the OBI plus), published dozens of think pieces, briefs, and blogs on budget transparency.</p>	<p>We have produced and compiled a large body of research dedicated to budget transparency and public participation. This research has been disseminated and used widely among CSOs worldwide. The research provides civil society, governments, donors, and multi-lateral institutions with technical guidance as well as models for how</p>

					best to promote and achieve increased budget transparency practices.
5. Administration	1			Supported costs of administrative assistant, project overheads, and two independent evaluations of the program (the Mid Term Evaluation and Project Completion Evaluation).	We performed our administrative duties accurately and diligently, and contracted independent evaluations of our program's progress. In each of our independent evaluations, we received positive reviews.
Overall	1				

ANNEX 4 – EVALUATION APPROACH

Sampling

Given the heterogeneous nature of programme partner contexts, IBP's tailored approach to OBI partner support, and many partners' involvement in various OBI activities, it proved impossible to develop a meaningful or representative sample. A sample of 26 partners was drawn for individual partner interviews and focus group discussions. An initial random selection was checked to assess inclusiveness in terms of the following criteria:

- a geographic balance across world regions
- a mix in terms of their government's performance in the 2012 OBI
- a mixture of older and newer OBI partners,
- and at least one representing each of the following categories:
 - a country where IBP was also supporting a partner initiative
 - a country that had been identified within the most significant results
 - one partner that had received an advocacy grant
 - one that had been involved in sub-national work

The sample was then purposively adjusted to ensure the above criteria were covered. In practice, only 19 partners engaged with us in interviews and FGDs, and another 4 through brief discussions at the CABRI event. Some who enthusiastically responded to initial communications proved harder to pin down for interview and although we tried to overcome this by sending out questionnaires this did not elicit as great a response as we had hoped, a difficulty, which is hard to explain. As the evaluation is not attempting precise measurement, and as we can draw on our MTR interviews, we feel the low response is unlikely to affect overall conclusions. Having said that, we have been unable to explore the outcomes of sub-national, sector and advocacy work as fully as we would have liked. A critical review of external assessments commissioned by IBP, together with interviews with key informants, has allowed us to make some observations about the effectiveness of these interventions.

In addition we tried to contact a very small sample of government representatives to try to arrange interviews. The reason for such a small sample was that previous experience suggested that they were unlikely to respond, and if they did respond they may not provide very honest accounts of civil society actors' influence on their behaviour. Thus devoting time to this aspect was likely to prove poor value for money. We instead relied on observations of Ministry of Finance and other officials from across Africa at the CABRI event; government responses to the OB Survey; more detailed case studies; and civil society perceptions to assess government engagement and changes in behaviour.

Although we spent considerable time with the Programme Manager and Coordinator and they were able to comment on the report draft, we did not interview them as formally as we might have and this could account for some weakness in our analysis.

Roles

McGee and Shutt provided intellectual leadership, reviewing a selection of research and learning products generated by the programme and interviewing key informants. These included a mix of external independent transparency and accountability experts with knowledge of the field and some more 'internal' perspectives. Shutt led VFM analysis and attended a meeting convened by the Collective for Africa Budget Reform held in Nairobi where she undertook participant observation of discussions between

government and civil society actors as well as discussions with partners, government representatives and IBP staff. A visit to Washington DC allowed interviews with IBP staff and key OBI stakeholders based in donor agencies and international financial institutions. These were complemented by interviews with 2 EC representatives in Brussels and additional comments from 3 DFID country programme staff and one senior DFID official. Oswald took main responsibility for partner interviews and a discussion with an expert on GIFT.

Each of the researchers analysed their findings before coming together for a day of joint analysis and sensemaking. During this meeting we interrogated each other's interpretations of findings before applying them to testing causal assumptions and the theory of change presented earlier. Wherever possible we made efforts to seek alternative explanations for any changes observed and to consider whether the work of the programme had been necessary and or sufficient for any change. Shutt led on pulling the findings together in an initial draft, which Oswald and McGee added to and reviewed to check and improve the quality of analysis in the text. The final report was consolidated after a review and validation with IBP.

ANNEX 5 –Evidence of OBI Influencing Government Discourse and Behaviour

Country (and strength of evidence*)	Nature	Date of action or reference	Source of information	OBI 2010 Score	OBI 2012 Score
Afghanistan**	Ministry of Finance issued a press release committing to releasing the Executive's Budget Proposal on the Ministry of Finance's website at the same time it is presented to parliament for approval and to publishing a Citizens Budget. Later published and other improvements realized	2010-2012	OBI 2012 case study & IBP website http://internationalbudget.org/what-we-do/open-budget-survey/advocacy/government-responses/	21	59
Brazil*	Brazil met with the Open Budget Initiative regarding Brazil's score on the Open Budget Survey 2008 and committed to producing a Citizens Budget. In 2010 the Brazilian government published a Citizens Budget for the 2011 fiscal year	2010	IBP website http://internationalbudget.org/what-we-do/open-budget-survey/advocacy/government-responses/	71	73
Bolivia*	Publication of Citizen's Budget after partner advocacy campaign	Post 2010 Survey	Kroth evaluation report	13	12
Bulgaria*	Bulgarian government committed to continue expanding opportunities for citizen participation in budget processes and to increasing budget transparency overall following 2010 survey	2011	http://internationalbudget.org/what-we-do/open-budget-survey/advocacy/government-responses/	56	65
Chad*	Government asked partner to provide technical assistance to publish data on line (with funding support from US) <i>Not yet time to influence performance</i>	2013	Final evaluation interview, CABRI meeting observation 08/13	0	3
DRC**	Publication of Citizens' budget and other improvements following a concerted campaign by partner.	2010 onwards	OBI 2012 case study	6	18
Egypt**	Commitment to publication of Citizens Budget following 2010 launch which was realised, but since score has declined because of political situation	2010 onwards	IBP website http://internationalbudget.org/what-we-do/open-budget-survey/advocacy/government-responses/	49	13
Ghana	OBI partner was invited to present OBI 2010 findings to a Parliamentary Committee, which aims to develop actions based on them.	After 2010 survey	Interview with partner at MTR	54	50
Guatemala**	Vice Minister of Public Finance and the Director of Fiscal Transparency committed to increasing budget transparency, Partner contributed to construction, presentation and publication of the Citizens Budget, published in Spanish, English and four Mayan languages in 2011. However following change in government in 2012 there were sharp declines and lack of political will. Scores for Citizens Budgets showed	2010	IBP website http://internationalbudget.org/what-we-do/open-budget-survey/advocacy/government-responses/ End of evaluation interview 2013	46	50

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	improvements but were cancelled out by declines in other sub scores, e.g. % of secret budget.				
Honduras**	Donor effect led to partner and IBP assisting government to increase its score	2012	OBI 2012 case study	11	53
India*	OBI contributed to basic documents being made available, but a more important effect was pro-active engagement with the Audit Office that was better equipped to hold the government to account.	2010 and 2013	Final evaluation partner interview 08/13	67	68
Indonesia*	Indonesia partners reported that they have worked with the media to publish a story on how much money was spent on the presidential wardrobe that led to a cut. OBS had made contribution to change that was driven by OGP, but partner doubts any real effect	Post 2010	Final evaluation partner interview 08/13	51	62
Iraq*	Ministry of Finance committed to establish a "Special Committee" on budget transparency	2010	IBP website	0	4
Jordan*	Partner reported government very concerned about how well they did. Changes included such as putting the budget online and developing a Citizens Budget. They take the score very seriously.	Post 2010	Final evaluation interview 08/13	50	57
Kazakhstan**	Government's heated response to 2010 Survey and Publication of Mid-Year Review following a partner's advocacy campaign	Post 2010 Survey	Krosh evaluation report	38	48
Kenya*	OBS and the knowledge government is being monitored had increased material being made available on the website and also to the publishing of additional reports and sending more documents to CSOs. However, the Kenyan government did not respond to the 2012 survey, even though the partner had a reasonable relationship with them the government and said they had wanted to do well. The partner believed they were more concerned with PEFA than OBI.	2010 onwards	Final evaluation partner interview 08/13	49	49
Liberia**	Deputy Minister of Finance key speaker at CABRI event used OBI as an indicator to talk about how far the Liberian government had improved in transparency as well as how far it had to go. Partner reported significant changes in government behaviour as a result of OBI including more information being sent to CSO and invitations to participate in relevant hearings	2008 onwards	CABRI event government and OBI partner presentations, informal discussion with partner 08/13	40	43
Mali**	Government and partners at CABRI event attributed OBI score changes to help from IBP to publish Citizens Budget (including Mentoring Government programme)	2013	CABRI event government and OBI partner presentations,	35	43
Mexico*	Cited the Open Budget Survey in the Executive's Budget Proposal 2011 , stating that the Survey "shows that the federal government provides budget information to citizens,	2010 onwards	IBP website	52	61

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	publishes detailed reports throughout the year and budget information necessary to understand the government's progress in implementing a specific project or activity is accessible."				
Morocco*	Partner involvement in assisting with the Publication of Citizens Budget	Not known but probably Post 2008	Partner interview 09/13	28	38
Mozambique**	Improved comprehensiveness of Executive Budget Proposal following partner's advocacy campaign	Post 2010 Survey	Krosh evaluation report	28	47
Namibia*	Guidelines for producing Citizens Budget released during/following 2010 Survey. Recent reference to OBI in new Minister's speeches	2010-2012	CABRI meeting informal discussion with partner 08/13	53	55
Niger*	Publication of Executive Budget Proposal following partner advocacy campaign	Post 2010 Survey	Krosh evaluation report	3	4
Nigeria*	Believed to have influenced budget law pre 2010. Minister of Finance has reacted to 2012 survey and desire to produce Citizens Budget. <i>Too early to see result</i>	Pre 2010 and post 2012	Final evaluation interview with partner 08/13, donor interview.	18	16
Rwanda*	Publication of Citizens Budget with help from partner	Post 2010	Partner reference CABRI meeting 08/13	11	8
Russia*	After reviewing the results of the Open Budget Survey 2012, the Head of Summary Audit Inspection, Summary Audit Department of the Accounts Chamber of the Russian Federation drafted a Briefing Note in response to the findings	2012	Interview with IMF representative 09/13 & IBP website	60	74
São Tomé and Príncipe**	Donor effect led to desire to increase score and commitment to Publish Citizens Budget	2010 onwards	IBP MSR 2013	0	29
Serbia	Partner claimed to have made contribution to changes in public procurement in late 2012, budget system law, more comprehensive budget, mandatory publishing of information on budget planning and execution. Though they noted that many other agencies and factors such as a government commitment to reducing corruption were responsible. <i>Results would not have influenced score yet.</i>	Late 2012	Final evaluation interview with partner 08/13	54	39
Sierra Leone**	Citizens Budget in progress or already published. Partner involved. Partner sits in Ministry of Finance	Post 2012	Final evaluation interview with partner 08/13	NA	39
South Africa*	Minister of Finance, Pravin Gordhan, praised South Africa's top performance on the Open Budget Survey 2010 challenged parliamentarians to improve oversight, accountability, and service delivery to improve the lives of South Africans. Publication of Citizens budget. 2013 presentation by Treasury officials suggested, in line with score change this had	2010	IBP website and SA presentation at the CABRI event	92	90

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	not had desired results				
South Korea*	Korean partner commented on recent changes in Ministry of Finance, Legislature and Supreme Audit Commission and other audit committees and effort to increase public participation in policy processes, but it was not possible to establish whether this was a result of the OBI. Government is being influenced by OBI through being invited to share its experience.	Not known possibly after 2012 release	Final evaluation interview with partner 08/13	71	75
Sri Lanka	Partner thought OBI had helped to promote involvement in enhancing Budget Transparency and Accountability by the development of Social Audit Committee, but aided by 'donor effect'. <i>Possible not fed through to score yet</i>	Not known	Final evaluation interview with partner 08/13	67	46
Sweden*	Government have made comments that they need to produce additional reports in order to comply with transparency standards expected of aid recipients	Not known possibly after 2012	MTR and final evaluation with local consultant	83	84
Tanzania*	Increased interaction between partner donors and government officials following publication. Government commitment to improve including publication of Citizens Budget. OGP strong incentive, <i>Not time to have influenced score.</i>	After 2012	Final evaluation interview with partner 08/13 2013	45	47
Uganda**	Shift in discourse. Government now citing OBI in documents, partly because it is doing so well. Publishes Citizens Budget	Post 2010	Final evaluation interview with local partner 08/13	55	65
Zambia*	Government had produced a Citizens Budget though it was not recognised in survey because they were charging. Last score has produced a great deal of communication with partners and IBP. CSOs getting asked for advice. <i>Plans for a budget policy and other actions unlikely to show in score yet.</i>	Not known possibly some after 2012	Final evaluation interview with local CSO (not direct OBI partner) 08/13	36	4
Zimbabwe	Partner was of the opinion OBI is already influencing government through peer pressure mechanism	Post 2012	CABRI meeting informal discussion with partner 08/13	NA	20

Key

No asterix = anecdotal evidence

* Indicates where we were able to access convincing evidence that the OB initiative has had at least some effect on government discourse

** Indicates where we were able to access evidence that OBI affected actions that influenced OBS Score, even though it may have subsequently decreased, e.g. in Egypt.

ANNEX 6 –ESTIMATED OBI EXPENSES - Aug 2008 - Aug 2013

Activity	DFID GTF	IBP	Total
Activity One - Open Budget Survey	£1,791,789	£1,544,193	£3,335,982
Activity Two - Subnational work	687,159	172,111	859,270
Activity Three - Advocacy	697,119	393,032	1,090,151
Activity Four - Public Education	141,659	316,697	458,356
Activity Five - Administration Costs and Overheads	176,867	671,381	848,249
Total	£3,494,594	£3,097,414	£6,592,008