



UPTAKE AND CONTRIBUTION OF IBP'S OBS TO BUDGET OPENNESS PRACTICES

An Evaluation Report

June 2020

Based on an evaluation by Cathy Shutt with support from IBP's
Strategy and Learning Team

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Acronyms and Abbreviations

AR	Audit Report
BTAP	Budget Transparency, Accountability, and Citizen Participation Coalition
CB	Citizens Budgets
CDI	Center for Development and Integration
CS	Civil Society
CSO	Civil Society Organization
DIGEPRES	Dirección General de Presupuesto
DR	Dominican Republic
ESARO	Eastern and Southern African Regional Office
EB	The Executive Budget
EBP	Executive Budget Proposal
EU	European Union
FMIS	Financial Management Information System
GIFT	Global Initiative for Fiscal Transparency
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
IADB	Inter-American Development Bank
IBP	International Budget Partnership
IFI	International Financial Institute
IMF	International Monetary Fund
IYR	In Year reports
MEF	Ministry of Economy and Finance, Cambodia
MEL	Monitoring, Evaluation, and Learning
MIC	Middle Income Country
MOA	Memorandum of Agreement
MOF	Ministry of Finance
MOFED	Ministry of Finance and Economic Development, Zimbabwe
MOFEP	Ministry of Finance, Ghana
MYR	Mid-Year Report
NA	National Assembly
NANGO	National Association of Non-Governmental Organizations
NGO	Non-Government Organization
OBI	Open Budget Initiative
OBS	Open Budget Survey
OGP	Open Government Partnership
PBS	Pre budget statement
PEFA	Public Expenditure and Financial Accountability
PFM	Public Finance Management
PNG	Papua New Guinea
ROSC	Report on the Observance of Standards and Codes
SA	South Africa
SAI	Supreme Audit Institution
SALT	Strategy and Learning Team
SF	Fundación Dominicana para la Solidaridad
TA	Technical Assistance
TOR	Terms of Reference

TPA	Transparency, Participation, and Accountability
UNICEF	United Nations Children’s Fund
USAID	United State Agency for International Development
WB	The World Bank
YER	End of Year report
ZELA	Zimbabwe Environmental Law Association
ZIMCODD	Zimbabwe Coalition on Debt and Development

Executive summary

Introduction

This is the final synthesis report for a theory based, real-time evaluation of the 2017 Open Budget Survey (OBS) dissemination. The evaluation sought to test the following OBS dissemination hypothesis:

“If international actors and domestic constituencies that are interested in more accountable budget systems and policies are sensitized to the problem, armed with evidence and policy tools, and can address the capacity and incentives of governments, then they will encourage national governments to change their practice.”

Interviews and program documents mainly relating to the OBS dissemination in 6 priority countries were used to explore if, how, and why the Open Budget Initiative (OBI) theory of action ‘worked’. Here ‘working’ means exerting influence at international and national levels to build capacity and incentivize national governments to adopt and implement practices that advance meaningful fiscal openness.

Conclusions

The OBS 2017 dissemination hypothesis ‘worked’ in terms of enabling relationships, capacities, and amplifying incentives that were driven by its past success in influencing international actors, as well as ongoing national reforms. Relationships between OBS dissemination events, commitments, and actions are complex and non-linear. However, it was possible to demonstrate that the OBS dissemination achieved many of its reach and commitment targets. These achievements, in turn, made modest contributions to actions taken by Ministries of Finance (MOFs) to improve document disclosure in at least 5 of the priority countries studied. The document disclosure led to a considerable increase in score for 4 countries and a minor increase in 2 others.

The dissemination’s most significant impacts were in Zimbabwe. There the OBI team was able to capitalize on its relationship with the United Nations Children’s Fund (UNICEF), a partner with considerable convening power. UNICEF was able to facilitate mutual accountability relationships between OBI’s Civil Society Organisation (CSO) partner, the Ministry of Finance, the Parliamentary Budget Office, and Zimbabwe’s Supreme Audit Institution. The approach was joint monitoring of each institution’s progress in implementing its OBS reform commitments. This provided ongoing incentives and capacity development that enabled quite considerable improvements in two pillars of the OBS: transparency and participation.

Achievements in Zimbabwe were somewhat unusual. The dissemination was less successful in sensitizing or building the capacity of domestic accountability seeking actors to exert pressure and incentivize their governments to change participation and oversight practices in other countries. Various factors, such as legal frameworks, state capacity, and communication issues within ministries and between institutions, affected technocrats’ abilities to implement commitments. In other words, these factors prevented the OBI dissemination theory of action from ‘working’ as planned. But these factors seem insignificant when compared with the more serious challenges to meaningful openness posed by political economy dynamics that actors involved in the dissemination lacked capacities to address. Many of the actions taken by technocrats to improve transparency were in contexts where there was insufficient political will for openness. Thus, several were judged to be possible examples of “teaching to the test”, i.e., undertaking openness practices primarily motivated by a desire to increase OBS score.

Recommendations and Adaptations

When it comes to implications and recommendations, the report presents two options. One is a **‘seeing like an International Financial Institute (IFI) or Public Finance Management (PFM) donor’** option under which OBI would continue with the current strategy that mainly leverages incentives driven by international actors and on-going national reform processes. This would involve prioritizing countries where the potential for leveraging incentives driven by international actors is high. It would also require targeting more senior political actors in efforts to boost political will for openness reforms. In addition, OBI is advised to implement regional activities that amplify incentives to improve budget practices in collaboration with international development partners. These partners should be those who are later able to address government capacities for implementing commitments made at regional events through national level follow up.

The second and preferred option: **‘seeing like a local actor interested in meaningful openness’** is more radical. It builds on Fiscal Futures evidence and suggests that International Budget Partnership (IBP) makes substantial adaptations to its OBS theories of action and change in order to enhance the likelihood of contributing to more meaningful openness.¹ As such, it recommends that the OBI team takes a more bottom up approach to supporting/ leveraging accountability seeking domestic actors with the potential to exert pressure for meaningful budget openness across the 3 OBS pillars. A revised theory of action might look something like the example developed by Strategy and Learning Team (SALT) below:

IBP can exert influence at the international and national levels to build capacity and incentivize change in government budget openness practices. The legitimacy and visibility of the OBS act as a direct incentive for some government actors. Furthermore, IBP indirectly incentivizes governments- primarily Ministries of Finance - by working with international actors, such as donors and private sector bodies, to leverage the OBS in their development assistance and investment decisions. IBP also leverages the convening power of international actors to bring together governments and civil society to build relationships and further strengthen incentives for government action through peer engagement. Together, these incentives are potentially meaningful but generally not sufficient to lead to meaningful shifts in openness practices. They must be complemented by efforts related to domestic incentives.

Thus, IBP must also work with governments and civil society actors to leverage existing incentives, or where these are weak, seek to strengthen relationships, spaces, and incentives where possible to advance meaningful (but likely circumscribed) reforms. In the latter case, some combination of supporting reform coalitions, leveraging powerful ideas, connecting to meaningful domestic constituencies, or leveraging other accountability actors and mechanisms (in addition to legislatures and Supreme Audit Institutions-SAs, e.g., media, political parties, trade unions, courts, faith based institutions, etc.) may create space for reform efforts. Where spaces and incentives exist, evidence can be deployed and capacity built to translate these incentives into changed norms and practices.

In addition to adopting a revised theory of action and change, recommendations for this option include focusing on a smaller group of countries, avoiding those where the risk of superficial openness is high, and undertaking more in-depth power and political economy analysis. This is to identify spaces for engagement and new /unusual suspects, such as political parties, unions, and

¹ Anja Rudiger. *Fiscal Transparency and Accountability Research Note for the Fiscal Futures’ Scenario Planning Workshops (March & April 2018)*, (Carnegie Endowment for International Peace, the International Budget Partnership, the Transparency and Accountability Initiative, 2018).

courts who share IBP's interest in shifting incentives for fiscal openness in support of their broader justice and equity aims.

1. Introduction

This is the final synthesis report for a theory based, real-time evaluation of the 2017 Open Budget Survey dissemination strategy. It provides an update on findings included in an interim report prepared in November 2018, as well as more concrete recommendations for further rounds of the Open Budget Survey.

The real-time evaluation was aligned with the dissemination strategy and took place over a period of 17 months (December 2017 to May 2019). Its main aim was to contribute to learning about the hypothesis and theory of action underpinning the dissemination strategy. Therefore, the International Budget Partnership (IBP) chose a sampling strategy to maximize opportunities to learn about if, how, and why various activities and tactics contributed to the dissemination strategy objectives, rather than provide an exhaustive account of the Open Budget Initiative (OBI) dissemination's outputs and outcomes.

The evaluation report speaks to 3 questions outlined in the terms of reference:

- To what extent has IBP's dissemination approach influenced targeted stakeholders' actions with respect to improved transparency, participation, and oversight in the national budget process?
- How and why did this work or not? What contextual factors and mechanisms have contributed to or prevented improvements?
- What adaptations should IBP make to enhance the effectiveness of its dissemination approach?

The original report was produced in August 2019 and updated in May 2020 to reflect the progress measured by Open Budget Survey (OBS) 2019. The report is organized as follows. Section 2 below describes the Open Budget Survey 2017 dissemination design, hypothesis, and theory of action that informed the dissemination. Section 3, a short section, outlines key elements of the evaluation methodology and limitations.

Section 4, a relatively long section, focuses on the findings. Section 4.1 explores what we know about the extent to which IBP and its partners' dissemination approaches influenced actions with respect to improved transparency, participation, and oversight in budget practices. This is approached in two parts. The first covers the extent to which the strategy worked in achieving outputs – commitments from key stakeholders. The second considers whether these commitments were meaningful and prompted actions in support of open budget practices and actual improvements in OBS 2019. It mainly focuses on the 6 countries that were prioritized during the dissemination. Section 4.2 covers the evidence on how and why the OBS dissemination worked in triggering actions from various Public Finance Management (PFM) actors or not.

Section 5 draws some conclusions on what the findings mean in terms of the OBS dissemination goals, hypothesis, and theory of action, also referring to evidence from the wider transparency, participation, and accountability (TPA) field. The report concludes with recommendations on what IBP might do to enhance the effectiveness, in terms of contributing to more meaningful budget openness, of its OBS dissemination approach in the future.

2. OBI Dissemination Theory of Action

IBP puts in place a credible and rigorous research process to produce the Open Budget Survey. To ensure effective uptake of 2017 OBS findings, IBP developed and implemented a comprehensive global dissemination strategy. This sought to influence various Public Finance Management (PFM) stakeholders (the executive – particularly Ministry of Finance, legislature, oversight actors, donors, regional bodies, and private sector actors, etc.) in order to increase transparency, participation, and oversight in the national budget process.

Country-level goals were pursued through an engagement strategy at national level. IBP supported – to a certain extent – Civil Society Organisation (CSO) partners in a limited set of priority countries to develop and implement dissemination and follow up plans, including connecting partners with target stakeholders, attending national events, and assessing progress.

Dissemination workshops were also carried out at the regional level. IBP worked with regional/international actors such as the United Nations Children’s Fund (UNICEF) at these workshops to encourage collaboration and strategic engagement between governments and CSO partners. In some instances, IBP aimed to get the OBS on the agenda of existing events of organizations with whom it has longstanding relationships. In other cases, IBP collaborated with allies with convening power.

The overarching medium-term goals for the OBS 2017 dissemination activities described above that are the focus of this evaluation report were:

- Target audiences widely recognize and use the OBS to measure budget transparency, participation, and accountability and guide actions to improve budget systems and processes within countries.
- Governments in OBS countries take concrete actions to: 1) make comprehensive, timely, and useful information available to the public throughout the budget process; 2) provide opportunities for citizens, CSOs, and others to participate throughout budget planning, execution, and oversight; and 3) ensure that formal oversight institutions have the required independence, authority, and capacity to play their accountability roles.

A set of more specific short-term objectives or goals that also informed the country level dissemination were the focus of the mid-term review and reflection report. They are briefly discussed in section 4.1 of this final evaluation report:

- **OBS 2017 goal:** The governments of the countries in the survey — in particular, governments in the bottom three categories on the Open Budget Index that appear open to change — recognize the OBS 2017 findings and recommendations and commit to act on them. We want to ensure that not only transparency but all pillars of the OBS – including participation and oversight - are taken into account.
- **OBS 2017 goal – Partner engagement:** OBI partner organizations use the OBS 2017 findings and recommendations in their country and region to initiate and sustain a meaningful dialogue between civil society and PFM stakeholders (government officials, legislators, auditors, country officers for donors/international financial institutions) that promotes public budget systems and practices that are transparent, participatory, and accountable.

Throughout this 2017 dissemination strategy, IBP tested a general hypothesis:

If international actors and domestic constituencies that are interested in more accountable budget systems and policies are sensitized to the problem, armed with evidence and policy tools, and can address the capacity and incentives of governments, then they will encourage national governments to change their practice.

This hypothesis can be put in terms of a more granular, IBP-oriented theory of action. The version below was developed from an analysis of activities implemented during and before the dissemination. It highlights a set of causal assumptions (underlined) that were tested during the evaluation:

IBP can exert influence at the international and national levels to build capacity and incentivize change. IBP indirectly incentivizes governments—primarily Ministries of Finance—by working with international actors, such as donors and private sector bodies. It sensitizes them to use the OBS evidence to influence incentives of governments at the national level. This is achieved through international actors' investment and development assistance decisions and programs, as well as peer learning support. In some instances, they will then allocate resources that provide governments capacity to take recommendations forward.

At the same time, IBP contributes to the capacities of national level governments and influences their incentives in partnership with its national civil society partners. IBP supports Civil Society (CS) partners to engage and incentivize governments and other accountability seeking actors (parliament and audit authorities) to implement recommendations based on OBS evidence. On occasion, these partners collaborate with governments, providing them with some additional capacity for implementation.

In addition to testing causal assumptions underlined in the theory of action (above), the evaluation also set out to comment on a set of broader and often implicit assumptions that are equally important for assessing the adequacy of the OBS theory of action and its theory of change.

- Ministries of Finance – are the principal actors whose incentives and capacities are relevant
- Actions taken to improve areas tracked by OBS will enable more meaningful civic engagement and government accountability
- The actors we engage with at national and international levels are the ones interested in/affected by lack of government openness
- IBP and the actors we engage (domestic CSOs and international institutions) can shift incentives of government actors towards meaningful openness rather than more superficial change

3. Methodology

The evaluation methodology drew on two analytical approaches to answer the learning questions articulated in the learning note for OBS 2017 dissemination strategy:

- Contribution analysis to explore if and how dissemination activities and actors contributed to commitments and whether these, in turn, contributed to meaningful changes in budget practices. The contribution analysis, however, does not explore the contribution to the improvements in OBS 2019 thoroughly, given that the OBS results only became available in April 2020.

- A realist inspired approach to explain how dissemination activities work. It set out to identify the mechanisms by which the dissemination triggered incentives or capacities that contributed to the commitments made by different stakeholders and subsequent actions taken to implement them. In addition, it explored how these mechanisms were influenced by different contextual conditions.

The initial evaluation design focused on change processes in five countries that the OBI team selected as priorities for more intense advocacy. The OBI team chose Cambodia, Ghana, Madagascar, Vietnam, and Zimbabwe according to various contextual criteria that suggested the potential for budget reform.² These are outlined in Annex 3 and included some or all of the following:

- Civic space, including political rights and civil liberties
- Corruption scandals or political transitions
- A fiscal and economic crisis that demands budgetary responses
- Government champions or reformers are opening budgets
- Donors are interested in advancing budget transparency and accountability
- IBP and our partners may have greater capacity or expertise

A sixth country, the Dominican Republic, was later added to the list of priorities.

As well as focusing on specific countries, IBP identified its institutional relationship with UNICEF, one of OBI's key partners, and regional dissemination events as important areas for evaluation learning. The Interim evaluation report (November 2018) also considered the efficacy of several capacity building events that IBP organized for civil society partners prior to the dissemination launch.

In order to assess progress in priority countries within the context of the overall dissemination, the evaluation also made use of monitoring data relating to a purposive sample of 50 other countries that were the focus of the OBI team's regular dissemination support. The criteria the OBI team used to select these countries for support, as well as the criteria used for priority countries, introduced some positive bias. It follows that the 56 countries included in the sample are not truly representative of the wider population of countries where the OBS is implemented.³ However, this bias does not have any bearing on conclusions or recommendations as they draw on evidence from the field as well as lessons from priority countries.

3.1 Sample

The various themes and interests mentioned above resulted in multiple levels purposive sampling strategy that is outlined here. The full list of countries can be found in Annex 1.

- Category I: 6 priority countries
- Category II: 9 countries – where partners attended regional events and the dissemination strategy capacity building event or received technical assistance (TA) from the OBI team
- Category III: 3 countries – countries that only attended a dissemination strategy capacity building event or received TA
- Category IV: 38 countries that had varied interactions with the OBI team, such as attending OBS dissemination capacity building events and exchanges on their dissemination plans.

² Prioritizing countries for OBS advocacy, June 2017

³ Staff reflections during the December 2018 learning event

Document analysis, interviews, participant observation of meetings, and group discussions with OBI staff were the main data collection methods used. However, in order to respect the anonymity of key informants, the evidence that was gathered from key stakeholders is not fully referenced in this report. The evaluation methodology is documented in Annex 2.

3.2 Evidence from the field

In addition, the evaluator's data analysis and interpretation were informed by evidence from the transparency, participation, and accountability field.

Summary of key points relating to evidence from the field:

- Key determinants of budget transparency include partisan political competition,⁴ strong legislative oversight,⁵ and donor PFM support.⁶
- Global norms that motivate transparent practices of governments looking for domestic or international legitimacy can produce superficial transparency, which amounts to little more than 'superficial openness'.⁷ In other words, the publication of documents is not a good indicator of government openness or intention to be accountable to citizens.⁸
- Governments generally lack the political will for openness, engagement, and oversight, i.e., capacity, incentives, relationships, and ideas.⁹ Hence, they often fail to follow through on commitments to transparency, participation, and oversight. Implementation gaps can occur for various reasons: because of dispositional conflict – when implementers reject goals of superiors; change in political agendas following political transitions; poor communication of standards and commitments within state institutions; or a lack of state capacity.¹⁰
- While the release of fiscal information and data are important for governments and accountability actors, they are insufficient to address the power relations that cause accountability deficits. Citizen engagement, deliberation, and use of information to create domestic incentives for transparency and accountability,¹¹ often involving collective action are necessary too.¹² Citizen engagement and transparency in the political process shape incentives and behavioral norms in the public sector. Transparency and budget openness are, therefore, a means to accountability rather than an end in themselves, and those involved in initiatives such as the OBS ought to ask: Budget transparency and accountability for what end?¹³

⁴ De Renzio, Paolo, and Joachim Wehner. "The impacts of fiscal openness." *The World Bank Research Observer* 32, no. 2 (2017): 185-210.

⁵ Ríos, A. M., Bastida, F., & Benito, B. (2018). Risks and Benefits of Legislative Budgetary Oversight. *Administration & Society*, 50(6), 856-883.

⁶ Mills, Linnea. "Donor support to strengthen public financial management in partner countries: Outcomes, experiences, and ways forward." (2018).

⁷ Anja Rudiger. *Fiscal Transparency and Accountability Research Note for the Fiscal Futures' Scenario Planning Workshops (March & April 2018)*, (Carnegie Endowment for International Peace, the International Budget Partnership, the Transparency and Accountability Initiative, 2018). <http://www.fiscaltransparency.net/resourcesfiles/files/20150702109.pdf> <https://www.internationalbudget.org/publications/state-of-the-field-review-fiscal-transparency-and-accountability/>

⁸ *ibid*

⁹ Malena, Carmen. "Building political will for participatory governance: An introduction." *From political won't to political will: Building support for participatory governance* (2009): 3-30. [SP'S OBS TO BUDGET OPENNESS PRACTICES | An Evaluation Report](#)

¹⁰ Linnea Mills. *Law vs. Practice: A Review of the Implementation Gap*, (Natural Resources Governance Institute, 2019).

¹¹ Fox, J. A. (2015). Social accountability: what does the evidence really say?. *World Development*, 72, 346-361.

¹² World Bank, *Engaging Citizens for Better Development Results*, (World Bank, 2019). https://ieg.worldbankgroup.org/sites/default/files/Data/Evaluation/files/Engaging_Citizens_for_Better_Development_Res ults_FullReport.pdf

¹³ *ibid*

- Vertically integrated approaches that aim to identify and address the political dynamics that cause accountability failures and create an enabling environment for collective action are increasingly viewed as offering promising approaches to blend international and domestic drivers of openness. They address accountability failures through coordinated action at sub-national, national, and transnational levels.¹⁴
- Information and data play central roles in vertically integrated approaches. Factors that influence uptake include quality and granularity;¹⁵ whether information is shared beyond elites;¹⁶ and relevance to users' problems.¹⁷ Uptake also depends on complicated relationships that need to be brokered and mediated to make different kinds of data and evidence relevant and useful for pro-accountability actors with different aptitudes and needs.¹⁸
- The extent to which citizens use or generate information to engage with government at different levels is context-dependent, as is the willingness and capacity of government actors to respond.¹⁹ Efforts to encourage citizen engagement tend to work better when associated with indigenous institutions and issues of concern to local people.²⁰
- Media can play an important role in mediating transparency.²¹ The main route by which media influences pro-accountability behavior is through its impact on discourse and voter behavior. Media's role in transparency – increasing citizen access to information on the actions of government – can foster different forms of political engagement.²²

3.3 Weaknesses and limitations

The evaluation process has generated insights on the efficacy of different aspects of the dissemination approach and factors that influence if, how, and why it contributed to the dissemination goals. While these are sufficient for assessing the appropriateness of the theory of

¹⁴ Acheron, J., & Isaac, F. (2016). Going Vertical: Civil Society Policy Monitoring and Advocacy in the Philippines. However, only a few are focused on data, Fox, J. A. (2015). Social accountability: what does the evidence really say?. *World Development*, 72, 346-361.

¹⁵ Paulo de Renzio, Putting the Public Back into Public Finance: How Better Budgets Can Save Democracy, (International Budget Partnership, 2019) <https://www.internationalbudget.org/2019/02/fiscal-futures-putting-the-public-back-into-public-finance/>

¹⁶ Francis Rathinam, Priyanka Cardoz, Zeba Siddiqui and Marie Gaarder. *Transparency and Accountability in the Extractives Sector: A Synthesis of What Works and What Does Not*, (International Initiative for Impact Evaluation, Working paper 33, 2019). <https://www.3ieimpact.org/evidence-hub/publications/working-papers/transparency-and-accountability-extractives-sector>

¹⁷ Arguments for user centred design to increase data use have been made by Reboot, *Using Data to Influence Government Decisions*, (2015). https://reboot.org/wordpress/wp-content/uploads/2015/07/Reboot_Using-Data-to-Influence-Government-Decisions_2015.pdf; David Evans and Markus Goldstein. *8 Lessons on How to Influence Policy- Evidence from Oxfam's Experience*. (World Bank, 2018). <https://blogs.worldbank.org/impactevaluations/8-lessons-how-influence-policy-evidence-oxfam-s-experience>

¹⁸ Karen Brock with Rosie McGee. *More Accountable and Responsive Governance: How do Technologies Help Make it Happen?* (Making All Voices Count, 2017) provide useful definitions of infomediation that focuses the specialist processes of analyzing and communicating data which is a distinct type of intermediation. [Simon Hearn, \(2017\) Research Uptake Assessment for the International Budget Partnership;](#) iation Report

¹⁹World Bank, *Engaging Citizens for Better Development Results*, (World Bank, 2019). https://ieg.worldbankgroup.org/sites/default/files/Data/Evaluation/files/Engaging_Citizens_for_Better_Development_Results_FullReport.pdf

²⁰ Dieter Zinnbauer. *Social Accountability-Taking Stock of All the Stock-taking and Some Interesting Avenues for Future Practice and Research*, Available at SSRN 2913597 (2017).

²¹ De Renzio, P., & Wehner, J. (2017). The impacts of fiscal openness. *The World Bank Research Observer*, 32(2), 185-210.

²² Syed Akhtar Mahmood, Meriem Ait Ali Slimane, Brian Levy, Cass Sunstein, Richard Thaler, and Brian Levy. *Making Politics Work for Development: Harnessing Transparency and Citizen Engagement*. (Oxford, UK: World Bank, 2018). <http://www.worldbank.org/en/research/publication/making-politics-work-for-development>

action and making relevant recommendations, the evaluation design and implementation were characterized by several weaknesses and limitations that are important for IBP's learning:

- **A real-time evaluation implemented by an external evaluator operating at the global level was not the most appropriate design.** The OBI team seemed to find the December meeting involving an external perspective that encouraged deep reflection on whether the OBI dissemination was doing the right things useful.²³ However, some of the earlier external activities that relied on evaluator collecting data from program staff who were implementing their own, more agile, internal real-time monitoring and reflection approach on whether they were doing things right seemed cumbersome. Moreover, the design of the dissemination meant that most OBI human and financial resources were allocated for an intense period of program activity around the OBS 2017 launch. As a result, there was little opportunity to reallocate resources for more substantive 'adaptation' during implementation. In view of the program design and the reflective character of the OBI team, an external mid-term review, followed by a final evaluation, might have been a more efficient way to achieve similar learning outcomes.

Nevertheless, the real-time approach helped improve the quality of data collected and helped with the timely analysis.

- **It was difficult to define and identify meaningful open budget practices.** An implicit aim that became more explicit during the course of the evaluation was to distinguish between commitments made and/or implemented by governments whose sole interests were to access loans or investments with those driven by the desire to be more open and accountable to their citizens. The approach taken was informed by evidence from the field, and the evaluation started to describe instances where governments' actions appeared to be mainly driven by the desire to improve their OBS score as 'superficial openness'. However, defining what constitutes superficial openness and what constitutes meaningful action for more accountable budgeting practices turned out to be more complicated than first imagined. This was mostly because actors with different positionalities tended to interpret the meanings of budget actions variously.

Civil society actors were inclined to see a MOF's commitment to transparency and occasional consultation with citizens as evidence of meaningful changes in budget practice. While development partners did not disagree with this view, they tended to extend their analysis of the Ministry of Finance's behavior within their broader context and political economy. Following advice from the IBP Strategy and Learning Team (SALT), the evaluator decided to take a more nuanced approach to assess the relative openness of government actions in the 6 priority countries using a rubric that is presented and explained in section 4.

- **Contribution and realist analysis proved challenging:**
 - Contribution analysis works best when clear outcomes have been identified. In this instance, it was difficult to apply because the nature of outcomes we were interested in shifted from the OBS score to meaningful indicators of changes in

²³ Reference to learning questions 'are we doing things right' and are 'we doing the right things' relate to Argyris and Schön (1978)'s concept of double loop learning. The defined single loop learning around are we doing things right in terms of tweaking tactics and activities. In contrast, double loop learning requires revisiting assumptions on whether organizations are doing the right thing to reach their goals.

practice, which were hard to define and identify. Consequently, the evaluation found it difficult to build well-evidenced contribution stories.

- Similarly, realist analysis only provides useful insights on how contexts influence mechanisms when applied to successful outcomes. The evaluation has identified some mechanisms and contextual factors that may be relevant to increasing the disclosure of budget documents. However, given concerns about the meaningfulness of disclosure as an outcome, the evaluation did not pursue an in-depth realist comparative analysis of factors that influence disclosure. In the view of the evaluator, this would have been a distraction and risked directing readers' attention to the wrong kinds or not very meaningful 'outcomes.'
- **The evaluation design did not anticipate the complexity of trying to identify and understand changes in all 3 pillars covered by the OBS.** The OBI team and SALT are practiced in delivering and advising evaluators on how to explore contributions to increased transparency indicated by the publication of documents by Ministries of Finance. Therefore, it was fairly easy to identify respondents able to talk about the progress they were making in this area. The team, however, has fewer opportunities (limited by capacities and resources) to support partners to implement recommendations on improving the quality of data in budget documents, participation, and oversight. This requires building capacity and facilitating relationships between Ministries of Finance and various accountability seeking actors: the legislature, audit authorities, and CSOs.

Relatedly, it also involves more complicated approaches to evaluation design and sampling. Arguably, this was not a significant issue during the 2017 dissemination, which included few examples with considerable activity across all three pillars- Zimbabwe was an exception. However, it will be important for SALT and the OBI to consider this growing complexity going forward.

- **Undue focus on the dissemination period discourages assessment of meaningful change:** IBP's interest in understanding and assessing activities and change processes triggered by the dissemination is appropriate to some extent. However, it comes with risks. This relatively top-down, and IBP centered approach prevents learning about how the OBS contributes to meaningful shifts in budget practice as defined in the broader and longer-term aims of IBP, as well as those of its partners.²⁴ The reasons for this, which were discussed at length in a Mid-term review of the OBS in 2010,²⁵ are still pertinent today. We have long known that transparency does not lead to accountability and that open budgeting is a means to an end, rather than a goal. Hence, any evaluation of open budget work should be anchored in broader questions on if, how, and why budget work is contributing to poverty reduction or social justice? In the case of IBP, it needs to consider the OBI within

²⁴ Doug Reeler's. *A three-fold theory of social change and implications for practice, planning, monitoring and evaluation* Cape Town: CDRA (2007) describes the difference between theories of change driven by international development actors and local actors. The implication is that developing MEL systems that enhance learning about works requires developing perspectives, time frame and indicators that are driven by more local non-linear theories of change https://www.cdra.org.za/uploads/1/1/1/6/111664/threefold_theory_of_change_-_and_implications_for_pme_-_doug_reeler_of_the_cdra.pdf

²⁵ McGee and Shutt (2010) *OBI Mid-term Review Report*, <https://www.internationalbudget.org/wp-content/uploads/OBI-Mid-Term-Review-Report-for-DFID.pdf>

IBP's broader theory of change, and this also means engaging more deeply with the visions and missions of its partners.

- **It is becoming more difficult to isolate the effects of a single OBS dissemination cycle:** The OBS is recognized as a key measure of transparency; it is now used widely by international donors for benchmarking. Consequently, it has become more difficult to isolate the direct effects of the current OBI dissemination strategy versus the indirect effects of past disseminations. In other words, past success makes it more difficult to assess current achievements as narrowly defined in the evaluation TOR.
- **Questions asked in partner monitoring report templates did not explore areas of emerging interest to OBI and SALT.** The questions did not ask for partners' interpretations of the meaningfulness of government commitments or actions. Moreover, they did not ask partners to distinguish between commitments made at national and regional levels, which is an important distinction if IBP wants to assess the added value of regional events.
- **Quality of monitoring data:** The quality of some of the partner reports and the evidence they provided to support the commitments they reported made assessing change in the all of the non-priority countries (categories II-IV) challenging.

4. Findings

This section reviews evidence and insights on the OBS 2017 dissemination's influence on budget transparency, participation, and oversight. Section 4.1 starts by examining evidence that audiences widely use the OBS to measure transparency, participation, and accountability, as well as to guide their actions to improve budget transparency. This analysis uses the OBS dissemination monitoring data on reach and commitments – outputs for the 56 countries.

Following this, the section explores whether these commitments and /or other dissemination activities appear to have contributed to meaningful outcomes – changes in budget transparency, participation, and oversight practice in line with the OBS dissemination goal. In this section, the discussion is restricted to category I and II countries and mostly focuses on the 6 priority countries that received more intensive support during the dissemination. (Annex 3 presents the commitments, outcomes, and factors that helped or hindered these in more detail.)

Flowing from this, the section discusses overall change and overall contribution of OBS dissemination to change, and deepens discussion on whether the observed change constitute meaningful openness in 6 priority countries. Table 4 provides a summary.

Section 4.2 provides an analysis of the mechanisms and contextual factors that have helped or hindered progress in the 3 pillars of the OBS.

4.1 Influence on stakeholders' transparency, participation, and oversight

4.1.1 Influence on key audiences and commitments

Headline insights:

- **The OBI dissemination was more successful in engaging some key audiences to recognize the OBS and use it than others.**
 - **OBI's partners' national dissemination plans were mostly effective according to the OBS 2017 dissemination MEL targets. Partners performed well in engaging key PFM stakeholders and securing commitments to increase budget transparency. They were also moderately effective in persuading Ministries of Finance to enter into collaborative agreements to implement action plans.**
 - **Regional events provided important spaces for some Ministries of Finance to make new commitments and for others to fine-tune commitments made at the national level.**
 - **Even though most of the MEL targets were met, the data suggests that partners found it more difficult to persuade MOFs to take actions to increase participation than transparency. Partner reports also indicate that they were either less willing or less able to secure commitments from legislatures or SAIs.**
- **OBI's involvement in priority countries contributed to more extensive commitments at national and regional events than was seen across the rest of the sample. This was the result of the OBI team legitimizing and explaining the methodology, as well as facilitating relationships between various PFM stakeholders.**
- **OBI's achievements were amplified by its institutional partnership with UNICEF in the East and Southern Africa Region.**

Partners' national level dissemination plans were successful at engaging MOFs. 44/56²⁶ partners met with Ministries of Finance, whereas 30 met with legislatures and 23 with audit institutions. Partner meetings with MOFs resulted in 29 MOFs announcing intentions to implement recommendations or make improvements on the OBS. 14 commitments were made by senior ministry staff against a monitoring target of 10. 5 of the 6 priority countries made a commitment, which exceeded the target of 3, though in 2 cases, Cambodia and Ghana, these were very vague.²⁷

Few partners entered into collaborative agreements with MOFs following national level discussions. The OBI monitoring report template emphasized the added value of partners entering into formal agreements that would enable them to support or provide capacity to MOFs in implementation. The evaluation did not take a detailed look at the extent to which partners consciously pursued this strategy. However, only 10 of the 29 MOFs that committed to improve, agreed to collaborate with partners on implementing an action plan following national meetings.²⁸

Regional events played a useful role in building relationships, legitimizing the OBS, and securing new or more specific commitments as well as plans for formal or informal collaboration. CSO partners from Tanzania and Kenya engaged their governments on the OBS 2017 for the first time at

²⁶ Analysis in this section mostly draws on data from IBP's MEL system and Annex 4 from the November Mid-term evaluation report and regional event reports.

²⁷ IBP staff interviews, partner reports

²⁸ IBP's MEL system and Annex 4 from the November interim evaluation report and regional event reports

the EASRO meeting. In addition, regional events were where at least 5 countries first announced commitments to improve (Kenya, Myanmar, Tanzania, Thailand, and Zambia). Several others made more specific commitments that had previously been vague (Cambodia, Dominican Republic, Jordan, South Sudan, and Somalia²⁹).

Partners were less willing or less able to engage legislatures and SAIs to make commitments and enter into collaborative arrangements. Partners reached 30 legislatures, of which 10 committed to improvements. Legislatures in 4 countries agreed to further collaborations with partners to work on specific commitments against a target of 5. However, 3 other partners were engaging with legislatures meaningfully on open budget practices in Ghana, Papua New Guinea (PNG), and Vietnam.

15 of the 23 audit authorities that were reached responded positively/engaged meaningfully with partners, and 11 made commitments to improve their OBS performance in future rounds. However, only 2 - in Zimbabwe and Nepal agreed to collaborate, which was fewer than the OBI team had hoped. In the case of Nepal, OBI's partner was using the OBS to leverage opportunities for another IBP program, the Audit Accountability Initiative. This is one of many examples of the OBS proving a means to another end.

More intense engagement by the OBI team in several priority countries enabled partners to engage with PFM stakeholders whom they would have been unable to meet otherwise. 5 of the 17 partners included in the overall sample who met with all 3 state institutions were based in priority countries. In other words, partners in 5/6 priority countries met with all three institutions compared with 12/50 partners from countries that comprised the rest of the sample.³⁰ The OBI team were instrumental in enabling meetings between partners, MOFs, and audit authorities in Cambodia, Ghana³¹, and Zimbabwe,³² which may not have happened, or would have had less successful outcomes without their involvement.³³ UNICEF played an important convening role in Madagascar and Zimbabwe.

Formal commitments were fairly significant in terms of the extent of improvements targeted in 3 of the priority countries: Cambodia, Madagascar, and Zimbabwe. The OBI team played an important part in enhancing the legitimacy and government's technical understanding of the OBS in all three locations. Even though the partners had good technical capacity, it would have been difficult to make progress without OBI's legitimizing role. The OBI staff arguably also made a small contribution to improved relationships between partners and governments in all three geographies. However, this was less important in Madagascar and Zimbabwe, where partners benefited from UNICEF's convening power than in Cambodia.

Priority country commitments³⁴

Table 1 outlines country commitments against OBS 2017 baseline positions together with details of budget documents that were published using abbreviations outlined below:

- The Pre Budget Statement (PBS)
- The Executive Budget Proposal (EBP)
- The Executive Budget (EB)

²⁹ Annex 4 from the November interim evaluation report and regional event reports, partner reports

³⁰ Analysis of Annex 4

³¹ OBI team interview and comments December 2018

³² OBI team interview and comments December 2018

³³ Interviews with the OBI team

³⁴ Data comes from OBS 2017 reports, partner dissemination reports, staff reports of regional meeting commitments, Evaluation Report

- Citizens Budgets (CB)
- Mid-Year Report (MYR)
- In Year reports (IYR)
- End of Year report (YER)
- Audit report (AR)

The color codes that are used in table 1 and several later tables that explore the implementation of various commitments and the OBS dissemination's contribution to outcomes are explained below.

Improvement and contribution scale

<ul style="list-style-type: none"> • A low score, negligible improvement, or contribution to commitments or changes in practices
<ul style="list-style-type: none"> • Small/modest score/improvement, or small contribution to the commitment or change in practice. When referring to a contribution, the commitment or change in practice may have happened without the dissemination and have been of the same quality, but the OBI dissemination made it more likely.
<ul style="list-style-type: none"> • Medium score, good improvement, or contribution. When referring to a contribution, the dissemination was important and influenced the quality of the commitments and/or change in practice.
<ul style="list-style-type: none"> • High score, very good improvement, or high contribution. When referring to a contribution, dissemination was essential, and the commitment or change in practice is unlikely to have taken place without the OBI dissemination.

Table 1: Priority country commitments

Country	Transparency OBS 2017	OBS 2017 dissemination commitments
Cambodia OBS Score: T: 20 -Low but increasing P: 4 Bottom in region O:55	<u>Documents published:</u> PBS, EB, CB, IYR, MYR, AR	<i>National meetings: MOF and SAI agreed to cooperate</i> <i>Regional event: MOF technocrats and CSO partner made commitments:</i> <ul style="list-style-type: none"> • <u>Transparency:</u> publish CB on the PBS; present the National Budget in National Public Finance Forums; publish EBP on time • <u>Participation and oversight:</u> legislature to enhance citizen participation • <u>Medium term:</u> develop line ministry action plans for three-years • <u>Longer term:</u> conduct a quarterly or annual review and collect citizen comments to increase participation Note: Government had not officially recognized OBS methodology
Dominican Republic OBS Score: T: 66- High /increasing P: 17 O: 57	<u>Documents published:</u> EBP, EB, CB, IYR YER, MYR, AR	<i>Intentions stated by Director General of DIGEPRES at launch, reiterated by senior technocrats at the regional event</i> <ul style="list-style-type: none"> • <u>Transparency:</u> improve the quality of data • <u>Participation and oversight:</u> improve MOF participation mechanisms, including the role of parliament
Ghana OBS Score:	<u>Documents published:</u>	<i>National events: a vague agreement by MOF to consult with SEND, no formal commitments</i>

T: 50 - Middle and stuck P: 22 O: 43	EBP, EB, CB, YER, MYR, AR	<i>Government did not attend the regional event. Ministry made internal commitments though it is hard to pinpoint when these were made. They could have been during the OBS 2017 research or the dissemination and based on 2018 performance (rather than 2017), which was the first year of the current administration's responsibility for budget transparency, participation, and oversight.</i> <ul style="list-style-type: none"> • <u>Transparency</u>: publish CB and YER
Madagascar OBS Score T: 34 – First time P: 19 O:28	<u>Documents published:</u> EBP, EB, IYR	<i>Secretary General of the MOF made commitments at the national launch that were reiterated by senior technocrats at the regional event.</i> <ul style="list-style-type: none"> • <u>Transparency</u>: commitment to publish MYR, improve EBP – revenue bill; publish information in machine-readable format; CBs for all documents • <u>Participation and oversight</u>: improve participation mechanisms
Vietnam OBS Score T: 15 - Low and static P: 7 O: 72	<u>Documents published</u> PBS, EB, IYR YER	<i>OBI and the government discussed specific issues during national level meetings, but no specific commitments were made. The MOF did not participate in the regional event.</i> <ul style="list-style-type: none"> • <u>Transparency</u> discussions on technicalities of the EBP, IYR, and AR with MOF • <u>Participation and oversight</u>: discussed public participation and publishing of State Audit report on time with the legislature. Members of the Department of Financial and Budgetary Affairs agreed to consult other actors in the National Assembly about tabling the signoff of the Audit Report so it could be published in a more timely manner. Audit authority agreed to cooperate on next round of OBS research
Zimbabwe OBS Score T: 23- Low – decline P: 9 O: 44	<u>Documents published</u> Transparency published: PBS, EBP, AR	<i>National workshop: considerable commitments made by senior technocrats of MOF, Legislature, and SAI. National commitments reiterated during the regional event</i> <ul style="list-style-type: none"> • <u>Transparency</u>: MOF publication of 8 key documents, plus improvements in quality of data, especially for the EBP; sector level engagement of stakeholders at the grassroots level • <u>Participation and oversight</u>: set of commitments by the legislature and SAI on increasing public participation in budget hearings and monitoring, etc.

Zimbabwe is the only country where all three state institutions committed to collaborate with OBI's partner on using the OBS to improve practice. OBI and UNICEF's significant investment in bringing different PFM stakeholders together for several intense meetings resulted in a comprehensive set of commitments for improvement. There was no other example of this across the sample of 56 countries, as far as we know.

CSOs in the priority countries find the OBS relevant and use it, even if they do not participate in official dissemination activities. Several non-partner CSOs described how they use the OBS for various purposes. In Zimbabwe, these included advocacy with parliamentary committees and government departments.

One striking finding is the huge appetite for replicating aspects of the OBS at subnational level, which simultaneously highlights the potential relevance of the national level OBS but also its limited utility for actors working at subnational level. Examples were mentioned by OBI partners and other CSOs in Ghana, Zimbabwe, Vietnam, and Cambodia. Many of them seem to be inspired by ideas found in vertical integration models that link budget monitoring at different levels. Indeed, they are trying to replicate the OBS in other programs and at other levels. The OBS is evidently

potentially relevant to many CSOs, but the OBS report and some of the budget documents it focuses on, such as the citizen budget, require further intermediation to be accessible and useful at subnational levels.

4.1.2 Improved budget practices

This section originally reviewed the evidence that OBS dissemination activities contributed to the implementation of commitments and whether these can be interpreted as indicators of more open budget practices. However, the section is revised to ensure the anonymity of respondents, and thus, includes high level analysis only. It begins with the implementation of commitments or other actions relating to the areas the OBS measures in the 15 category I and II countries followed by regional events. Then the section homes in on what has happened since in the 6 priority countries using data from the OBS 2019 research.

As mentioned earlier, assessment of whether changes equate to a shift in open budget practices is difficult, and methods used by the evaluator were not very rigorous or refined. She tried to distinguish between whether governments seemed to be going further than just making documents or information available. Her approach was influenced by the OBS methodology, IBP research,³⁵ and partners' dissemination plan goals. These suggest that meaningful open budget practices involve not only making information available, but governments also inviting input and scrutiny from or through accountability seeking institutions (legislatures, SAIs, CSOs, media, and citizens). These concepts were later developed into a more systematic rubric by SALT that is introduced later in this section. It considers different degrees of government openness.

Headline insights

- **By late 2018, international development partners and MOFs in all 15 countries were using the OBS to measure transparency. There is less evidence of actors using it for systematic measurement of participation and oversight.**
- **By late 2018, MOFs in all 15 countries were taking actions in areas measured by the OBS. Links between OBS activities, commitments, and actions to improve transparency participation and oversight are non-linear and complex. Yet in most cases, particularly in priority countries, it is possible to determine that the dissemination had some effect on MOF actions. On occasion, this effect was minor in respect of specific OBS commitments. However, in most countries, OBI's CSO partners were continuing to work alongside their MOFs on issues related to the OBS in line with their broader program goals.**
- **There is more evidence of the dissemination contributing to actions on transparency in the 6 priority countries than participation and oversight pillars, despite participation being a principal theme in several CSO partners' dissemination plans.**
- **It is difficult to assess whether actions to publish and be more transparent are reliable indicators of a commitment to more open and accountable budgeting and governance. CSO partners tended to be more optimistic than donor representatives who implied changes were somewhat superficial. These differences may be because donor representatives interviewed were more inclined to assess the performance of MOFs within the broader political economy context in which they were working.**

³⁵ De Renzio, P., & Wehner, J. (2017). The impacts of fiscal openness. *The World Bank Research Observer*, 32(2), 185-210
define fiscal openness in terms of transparency and participation

Budget transparency

By November 2018, all 15 category I and II countries had taken concrete actions on formal or informal commitments to improve budgeting practice, and, in most instances, dissemination activities had played some role. The MOFs, for example, in Afghanistan, Egypt, Malawi, Uganda, and PNG, had published documents online after regional events. In the Dominican Republic and Guatemala, governments were making efforts to improve the quality of information in reports made public. Similarly, in Cambodia and Zimbabwe, MOFs were working towards improving their OBS scores. In all of these examples, it seems reasonable to conclude that regional and national OBS dissemination events had provided some additional impetus to their governments' ongoing efforts to increase transparency and or implement budget reforms.

MoFs in Vietnam and Ghana had published more documents, some of which were in line with commitments announced during national level OBI engagements, as well as others that were not. Since in both countries, these were mostly attributed to the enactment of new PFM laws, it is difficult to link them to OBS 2017 dissemination events. In the case of Vietnam, however, the new legal framework is believed to have been influenced by previous advocacy linked to OBS reports.³⁶ Moreover, in Ghana, the MOF's engagement with SEND on the OBS may have influenced MOF's decisions on which activities to prioritize as it worked to comply with Ghana's new Public Finance Act.

In Madagascar and Myanmar, more documents had been published, though some of them later than planned, and in Thailand, the plans to improve the quality of data in key documents continued. The evaluator, however, was unable to establish clear causal links between the OBS 2017 and actions taken in these three examples.

11 CSO partners were involved in ongoing budget related collaborations with MOFs. Even though it was not always possible to connect CSO engagement to the implementation of OBS recommendations, CSO partners in Afghanistan, Cambodia, the Dominican Republic, Egypt, Ghana, Guatemala, Madagascar, Papua New Guinea, South Sudan, Vietnam, and Zimbabwe were all involved in ongoing relationships and discussions with MOFs on budget related matters.

Research for the OBS 2019 in early 2019 found that 5/6 priority countries had published more documents than they did in 2017. MOFs in Cambodia, Ghana, Madagascar, and Vietnam all showed improvements, but the most impressive gains were reported in Zimbabwe.

Contribution analysis of transparency improvements in priority countries

Initial assessments of the contribution of the dissemination to improved transparency is presented in the table below and followed by a brief discussion. The table shows the baseline situation and which documents were published in OBS 2017 alongside commitments. Improvements as per OBS 2019 research on documents published are detailed in the next column together with comments on the extent of the OBI dissemination contribution to these changes. The final column, added in May 2020, documents the improvements on transparency as measured by OBS 2019. The same color coding introduced earlier applies.

³⁷ This contribution is an aggregate contribution of the dissemination strategy to any improvements in documents. More detailed breakdowns can be found in the table in Annex5 and country case notes.

Table 2: Contributions to improvement in document publication

Country	Transparency OBS 2017	2017 Transparency commitments (Jan-June 2018)	Improvement in transparency (Jan-Dec.2018)	Comments and assessment of OBS dissemination contribution ³⁷	OBS 2019 score; published in April 2020
Cambodia OBS Score: T: 20 -Low but increasing	PBS, EB, CB, IYR, MYR, AR	-CB on the PBS; - Presenting the National budget in National Public Finance Forums; - Publishing the EBP on time	PBS, EBP, EB, CB, IYR YER, MYR, AR Good improvement	+2 including EBP, in excess of commitments - Contribution: medium - PFM improvements may have helped	32 (Increased by 12 points from 20)
Dominican Republic OBS Score: T: 66- High & increasing	EBP, EB, CB, IYR YER, MYR, AR	Improve the quality of data	PBS, EBP, EB, CB, IYR YER, MYR, AR Small improvement	+1 Not attributable to advocacy as PBS 2017 published during OBS 2017 research period, no information on data improvements - Contribution: small	75. (Increased by 9 points from 66)
Ghana OBS Score: T: 50 Middle/ stuck	EBP, EB, CB, YER, MYR, AR	Publish CB and YER. Hard to pinpoint when these were made	EBP, EB, CB, IYR YER, MYR, AR Small improvement	+1, IYR - Contribution: small	54 (Increased by 4 points from 50)
Madagascar OBS Score T: 34 – first time	EBP, EB, IYR	Publish MYR, improving EBP – revenue bill; publishing information in machine-readable format; CBs for all documents	PBS, EBP, EB, CB, IYR YER, AR Good improvement	+4, some improvements do not correspond with commitments, and others were triggered before the dissemination - Contribution: small	40 (Increased by 6 points from 34)

³⁷ This contribution is an aggregate contribution of the dissemination strategy to any improvements in documents. More detailed breakdowns can be found in the table in Annex5 and country case notes.

Vietnam OBS Score: T: 15 - Low and static	PBS, EB, IYR YER	-Discussions on technicalities of EBP, IYR, and AR with MOF; - Depart of Financial & Budgetary Affairs agreed to consult National Assembly (NA) on AR tabling - SAI agreed to cooperate on OBS 2019	PBS, EBP, EB, CB, IYR YER, AR Very good improvement	+3 including EBP discussed during dissemination, but main driver new budget law which had been influenced by previous dissemination ³⁸ -Contribution: small. Definite link to publishing of the AR	38 (Increased by 23 points from 15)
Zimbabwe OBS Score T: 23- Low – decline	PBS, EBP, AR	- MOF publication of 8 key documents, plus improvements in quality of data especially for the EBP	PBS, EBP, EB, CB, IYR YER, AR Very good improvement	+4 Hiatus following election prevented MYR being published Contribution: high	49 (Increased by 26 points from 23)

Cambodia: medium contribution to a good level of improvement. In Cambodia, the OBI team’s involvement in national level meetings with the executive and audit authority paved the way for a delegation of 4 (2 staff from the Ministry and 2 from NGO Forum - IBP’s CSO partner) to attend the regional event in Manila. Their discussions and joint action plans almost certainly influenced Cambodia’s improvements in documents published. There was a considerable exchange between NGO Forum and the focal person in the Ministry following the regional event, which motivated him to take actions forward. He/and or his colleagues were able to ensure OBS indicators were integrated into the Ministry’s PFM action plans.

Though there are definite connections between the OBS action plan and improvements, other factors, such as on-going PFM support for a Financial Management Information System (FMIS) from donors, were expected to play a part in enhancing document publication and the quality of information. Therefore, the OBI dissemination is judged to have made at least a medium level contribution to the improvement observed. However, it is possible that the contribution was more significant than this and could be triangulated through an interview with a relevant development partner.

Dominican Republic: OBI dissemination made a small contribution to small improvement. In the case of the Dominican Republic, OBI anticipated that the quality of data in reports would improve. In that case, the national events would have increased levels of ambition, and the regional event

³⁸ International development partner interview April 2019

provided the government with additional capacity. But the OBS 2017 dissemination had few other effects as the MOF was already committed to greater transparency.

Ghana: small contribution to a small improvement. In Ghana, national level meetings between members of the OBI team and the MOF played an indirect role in enabling it to advance its work on transparency. In addition, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) provided financial and technical support for the production and dissemination of Citizens Budgets. This support, however, was already planned before GIZ's meetings and engagement with OBI during the 2017 dissemination. GIZ has been helping the MOF to improve its performance on the OBI since 2015. This is mostly through the 'supply side' assistance that enables the MOF to publish and disseminate Citizens Budgets in local languages as well as enabling the MOF to conduct district level consultations on the budget (discussed below). Therefore, the direct contribution of the OBS dissemination activities was arguably small, but the OBS 2017 evidence continued to provide GIZ with a tool that GIZ used to incentivize the MOF.

Madagascar: small contribution to small improvement. Data on Madagascar is incomplete for several reasons, but we observed modest improvements in the publication of documents. However, improvements in documents published do not correspond directly with commitments made during dissemination events, and some were triggered before the dissemination. Therefore, the direct contribution of the dissemination to this apparent improvement is thought to be small. The meaningfulness of this change is discussed further below.

Vietnam: small contribution to a high level of improvement. National level meetings between members of the OBI team, Center for Development and Integration (CDI), and the MOF played an indirect role in enabling the Ministry to advance its work on transparency. However, the improvements made were mainly driven by the implementation of a new budget law.

As in Ghana, GIZ provided financial and technical support for the production and dissemination of Citizen Budgets, and this seems to have been planned before their engagement with OBI during the 2017 dissemination. Therefore, the direct contribution of 2017 OBS dissemination activities was arguably small. However, as in Ghana, the OBS evidence provided international development partners – GIZ and the European Union (EU) – with a useful tool to measure transparency, discuss open budget practices, and encourage further improvements.

Zimbabwe: high contribution to high level of improvement: In line with commitments outlined in the reform matrix developed collaboratively by the MOF, the legislature, the SAI, UNICEF, National Association of Non-Governmental Organizations (NANGO), and IBP, the Zimbabwean government published the Executive Budget, Citizens Budget, In Year Reports, and Year End Reports that were not published in 2017. Though Zimbabwe's attendance of the regional event had played a useful role in supporting this improvement, it was not sufficient to explain the change. Intense national level activity was responsible for much of the progress observed.

Budget participation and oversight

Some partners struggled to push for, or support the improvements in participation and oversight outlined in their dissemination plans. We observed that governments in Madagascar, Afghanistan, Egypt, Ghana, South Sudan, Papua New Guinea, and Zimbabwe, were engaging CSOs and or citizens in budget consultations. However, it was only possible to make definite links with improved practices and OBS dissemination activities in Zimbabwe. Although most of OBI's civil society partners

in priority countries aimed to support improvements in participation and oversight,³⁹ they appear to have struggled engaging relevant stakeholders on these issues, as is illustrated in the table below. IBP is aware of these issues and is currently exploring and refining its ideas on how to best define and support public participation in budget and oversight processes.

Progress in advancing participation and oversight

The following table presents the priority country baseline as in OBS 2017 on participation and oversight, progress observed between early 2018 and early 2019, including partners' dissemination objectives, commitments, and data on progress. Further, the table includes a column on OBS 2019 results, which is included after the OBS report was published in April 2020. The progress is discussed in more detail under the table. The same color coding used in the earlier analysis of budget transparency applies.

Table 3: Contributions to improvements in participation and oversight

Country baseline participation and oversight (OBS 2017)	Partner plans for enhancing participation and oversight (Jan-June 2018)	Participation and oversight commitments (Jan-June 2018)	Improvements and dissemination contribution	Participation and oversight score in OBS 2019, published in April 2020
Cambodia P :4 O: 55	- More inclusive participation in the budget proposal - Enhanced government feedback by legislature	- Legislature to enhance citizen participation (announced by NGO at regional event)	- CSOs invited to legislature hearing to discuss EPB and changes to 2008 Finance Act -Cambodian Development Committee started discussions with legislature regarding amendments to Finance Law and increased budget participation Contribution: medium	- Participation score increased by 2 points from 4 to 6. - Oversight score decreased by 5 points from 55 to 50
Dominican Republic P :17 O: 57	- Participation in the Ministry of Finance's processes for budget preparation congressional hearings	- MOF committed to improve participation mechanisms - Legislature representatives engaged in the launch and were supportive	- Participating in GIFT pilot project, Improvements by the executive and legislature Contribution: small to outcomes but more considerable to their participation in the GIFT pilot	- Participation score increased by 14 points from 17 to 31 - Oversight score remained same, i.e., 57
Ghana P :22 O: 43	- Improve participation mechanisms, particularly to include greater participation of	No formal commitments	- Regional budget consultations were supported by a development partner and a civil society actor but no effect on score	- Participation score decreased by 7 points from 22 to 15. - Oversight score increased

³⁹ Assessment of partner dissemination plans for priority countries, data included in table below

	marginalized groups in MOF budget preparation - Publish audit report in a timely manner		- legislature efforts to enhance oversight improved - Audit report published on time	by 7 points from 43 to 50
			Dissemination contribution: uncertain, but probably small	
Madagascar P:9 O:28	- Improving MOF participation mechanisms	- Secretary General of the MOF made a statement on increasing participation mechanisms	- Failed to make key documents available in time for participation. - Invited CSOs for consultation for the first time but this was superficial openness. Legislature oversight improved	- Participation score decreased by 3 points from 9 to 6. - Oversight score increased by 7 points from 28 to 35
			Dissemination contribution: uncertain	
Vietnam P:7 O: 72	- Public hearings during the budget approval process. - MOF working with CSOs on budget consultation process, including marginalized groups (CDI regional meeting)	- Public participation discussed with CDI and Ministry of Finance. - Depart. of Financial and Budgetary Affairs agreed to push for AR publication - Audit authority agreed to cooperate on OBS 2019	- No progress on MOF consultations - Legislature hearings and feedback to public improved - Audit report published	- Participation score increased by 4 points from 7 to 11 - Oversight score increased by 2 points from 72 to 74
			Dissemination contribution: uncertain	
Zimbabwe P: 9 O: 44	- Improve public engagement with information (government had previously scored well on general consultations)	- Detailed reform matrix included a set of commitments by legislature and SAI on increasing public participation in budget hearings and monitoring, etc. - Priorities reiterated regional event: sector level engagement by stakeholders at a grassroots level	- MOF invited input from marginalized groups - Engaged CSOs in a more meaningful way – sectoral requests were reflected in the budget - Failed to engage grassroots actors - Parliament producing and publishing CB and inducting parliamentarians; plan to feedback to citizens on uptake of budget inputs	- Participation score increased by 24 points from 9 to 33 - Oversight score decreased by 3 points from 44 to 41
			Contribution: high	

Cambodia: medium contribution to small improvement. MOF made little headway in developing formal mechanisms for citizen inputs into and scrutiny of budgets or audit reports, which was likely to be impossible anyway because of existing laws. However, in early 2019, NGO Forum made a presentation in the MOF that was followed by an official sub decree which stipulated line ministries should publish CBs and hold public budget forums at commune, district, and national levels. Moreover, CSOs were invited to discussions with the legislature for budget hearings and

amendments to the Finance Law. This could be significant because the Law had proved a huge impediment to moving forward with plans for citizen participation in the past.

It seems reasonable to assume that these developments were at least partly helped by NGO Forum's dissemination activities and their and the MOF's involvement in the Manila regional event where a commitment to improve legislature facilitation of spaces for participation, such as budget hearings were agreed. Therefore, the contribution is judged to be medium even though the change recorded was small.

Dominican Republic: small contribution to a good level of improvement. Late in 2018, we observed government and civil society partner struggling to make progress in taking participation mechanisms forward. However, the partner continued engaging and demanding more participation in the budget. Additional support from IBP and GIFT was forthcoming sometime later. Moreover, one area where there has been noticeable improvement is in spaces for participation facilitated by the legislature. Although this was not mentioned much in later interviews, we note that there were discussions with the legislature at the dissemination launch event. Therefore, our assessment of the dissemination contribution to the changes could understate the real contribution level.

Ghana: uncertain contribution to small improvement in oversight. The SAI published its AR, which was consistent with SEND Ghana's dissemination plan goals, though evidence of a causal link is weak. On participation, despite a development partner supporting the MOF to distribute Citizens' Budgets and engage in subnational consultations, the MOF had made little progress in making its consultations more inclusive. Consequently, the participation score decreased by a few points in OBS 2019. However, there were signs that the current administration was once again engaging NGOs on budget matters following a hiatus after the 2016 election. Moreover, an increase in oversight score was mainly due to increased involvement with the legislature in budget approval processes. As the dissemination had included some engagement with the legislature that we were unable to explore in detail, it is possible that the contribution of the dissemination is understated.

Madagascar: uncertain contribution to small improvement. It was unclear whether the government's publication of documents and civil society consultations constituted improved participation. But, the main area of improvement was legislative oversight. This is something the partner had been working on in other projects and is explored further below under the finding on meaningful openness.

Vietnam: uncertain contribution to a small improvement. CDI and its partners made efforts to represent citizens' views during the formulation of the proposed budget and debates about the EBP. However, no progress was observed in the development of official government mechanisms for participation that had been proposed by CDI at the Manila event. That said, the small change in participation score reflects a drop in government performance and a much bigger improvement in legislature conducting hearings and feeding back to citizens. Though OBI met with representatives of the legislature, no commitment was made, and this was not mentioned in the interview, so it cannot be attributed.

Where there had been progress was in establishing procedures for publishing the AR in a more timely manner. Commitments made during the OBI visit and meetings with different state institutions may have played some role in this, though the Law was probably also responsible.

Zimbabwe: high contribution to high improvement. The government continued its practice of engaging CSOs in discussions during the 2019 budget process. Furthermore, the government had been more responsive to CSO inputs than in previous budget rounds, and the legislature also

provided feedback on citizen inputs. Consequently, the participation score of Zimbabwe increased to 33 in OBS 2019 from 9. Notwithstanding, the Ministry had made little progress in its aim to engage citizens at a grassroots level. The parliamentary office had been very committed.

It is hard to determine whether efforts to improve transparency, consultation, and oversight represent genuine improvements in open budget practices associated with meaningful openness, not least because actors with different positionalities interpret actions differently. No one questioned MOF technocrats' commitment to budget reform in the Dominican Republic. Likewise, stakeholders and CSO partners in Ghana, Madagascar, Vietnam, and Zimbabwe were convinced that staff in MOFs were serious about making improvements.

Despite noble ambitions, there were suggestions from various stakeholders that changes supported by technocrats may not reflect political commitment to meaningful openness. For example, we observed that technocrats in Cambodia, Dominican Republic, and Zimbabwe were evidently concerned about their OBS scores and how the late publication of documents (or failure to include participatory mechanisms in DR case) would impact them. This may or may not reflect pressure from more senior staff that might have been associated with superficial openness.

Meaningful openness typology

Degree of openness	Superficial openness 1	Teaching to the test 2	Limited openness 3	Meaningful openness 4
Rubric criteria	Superficial transparency steps designed to improve/maintain OBS score while closing civic space or otherwise 'acting contrary to openness'	Taking action only/principally to improve the OBS transparency score, not to enable meaningful openness	Motivated by a genuine desire to reform. Taking action to improve transparency, participation and oversight scores, but real oversight and accountability still limited	Actions on recommendations pursued as part of meaningful reform commitment. Designed and executed to achieve real results in terms of broader goals of accountability, equity, etc.

In addition, there were a few senior bureaucrats who were interested in performing well on Open Budget Index, mainly to improve the OBS score but not necessarily enable meaningful openness. One openly admitted that he had tended to engage with OBS just to improve his national score- 'teach to the test'. Following encounters with peers at OBS 2017 dissemination regional events, he came to realize the inherent benefits of meaningful openness and governments being transparent and accountable to citizens. Yet despite this realization and his own commitment to meaningful transparency, he noted that he would still come under pressure to 'teach to the test' within his domestic political economy.

Key informants in Cambodia, Madagascar, Vietnam, and Zimbabwe all agreed that MOFs in these countries were making efforts to be more transparent, but there were doubts about whether this reflected meaningful openness. For example, in Madagascar, we observed that a senior technocrat's well-intentioned efforts to be more transparent had been undermined by the political economy within the Ministry. The Ministry had released electronic copies of the budget documents too late for budget hearings, and technical problems were being used as excuses for deliberate attempts to prevent timely public discussions on budget issues. In fact, the consultation between government

and CSOs covered by the press appeared as superficial openness performed especially for the benefit of donors rather than a commitment to meaningful openness and participation.

Several such examples reveal the potential for technocrats genuinely committed to transparency and delivering improved budget practice to be operating in political economies that prevent their hard work contributing to greater accountability. Whether these islands of transparency are sustained and expand will be affected by various factors. However, there must be a political commitment to ensure more meaningful and institutionalized reform.

Summary of OBI contribution to meaningful openness

An interpretation of what anticipated changes in practices described above and that are measured by the OBS might mean using the openness typology developed by SALT are presented below together with the OBS's cumulative contribution to them.

Table 4: OBI contribution to openness

Country, OBS 2017 score, and trend until then	Change (updated based on OBS 2019 Score)	OBS 2017 dissemination contribution	Degree of openness as per the SALT typology
Cambodia OBS Score: T: 20 -Low but increasing	- Transparency score increased by 12 points from 20 to 32 - Participation score increased by 2 points from 4 to 6 - Oversight score decreased by 5 points from 55 to 50	Medium	Teaching to the test: Despite technocrat commitment, senior political drive for improvement mostly for external actors. Civic space still relatively closed.
Dominican Republic OBS Score: T: 66- High & increasing	Transparency score increased by 9 points from 66 to 75 - Participation score increased by 14 points from 17 to 31 - Oversight score remained same, i.e., 57	Small	Limited openness: Any actions taken on the quality of information or as a result of the GIFT relationships are part of genuine reforms. Additionally, there was some improvement in the participation of civil society by the executive and legislature, but both participation and oversight still need improvement.
Ghana OBS Score: T: 50 - Middle and stuck	- Transparency score increased by 4 points from 50 to 54 - Participation score decreased by 7 points from 22 to 15 - Oversight score increased by 7 points from 43 to 50	Small	Limited openness: Technocrats are motivated by a genuine desire for reform, and they believe the executive is too. SAI making progress, but the role of legislature underdeveloped and there is a tendency to undertake some actions just to appease donors.
Madagascar OBS Score T: 34 – first time	Transparency score increased by 6 points from 34 to 40 - Participation score decreased by 3 points from 9 to 6	Small	Teaching to the test: Some technocrats taking action based on commitment to reform. But senior ministers less committed, and there are signs that externally driven efforts to improve are not to enable meaningful openness.

	- Oversight score increased by 7 points from 28 to 35		
Vietnam OBS Score: T: 15 - Low and static	- Transparency score increased by 23 points from 15 to 38 - Participation score increased by 4 points from 7 to 11 - Oversight score increased by 2 points from 72 to 74	Small (but builds on previous disseminations)	Teaching to the test: Some technocrats taking action based on commitment to reform, but questions raised about the commitment of senior ministers. There are signs that externally driven efforts to improve do not enable meaningful openness.
Zimbabwe OBS Score T: 23- Low – decline	- Transparency score increased by 26 points from 23 to 49 - Participation score increased by 24 points from 9 to 33 - Oversight score decreased by 3 points from 44 to 41	High	Teaching to the test. Technocrats and Minister of Finance taking action based on commitment to reform. But, political economy suggests that externally driven efforts to improve do not enable meaningful openness. Civic space is relatively closed.

4.2 How and why the dissemination strategy had influence (or not)

This section analyzes what is known about how and why the OBS dissemination strategy activities worked and contributed to the commitments and outcomes mentioned above (or not). It explores evidence to support the theory of action assumptions on how the OBS works on different incentives and provides capacity to different actors and how different aspects of context influence them.

The discussion follows the structure set out in the summary table (Annex 3). It begins by discussing ‘exogenous mechanisms’ that motivated/incentivized government technocrats to publish documents or enhance open budgeting practices, often with reference to OBS results and evidence, but independently of the OBS 2017 dissemination activities. These were often influenced by previous disseminations and complemented or reinforced ‘endogenous’ incentives and capacities that were triggered by the OBS 2017 dissemination more directly, which are covered next. The report then turns to look at various contextual factors, including the program context that influenced whether the dissemination triggered these mechanisms or incentives to use the OBS and improve.

A note on mechanisms

In this instance, a mechanism is not the OBS or OBS dissemination activity itself, but different actors’ interpretations and reasoning that make them act on the OBS evidence or a particular OBS dissemination tactic.⁴⁰ Many of the mechanisms identified are based on respondents’ perceptions of why other actors were engaging with or responding to the OBS or OBI. Therefore, they are contestable and presented to stimulate reflections about factors that influence uptake that could be explored more systematically in the future, rather than as concrete evidence.

⁴⁰ Lacouture, Anthony, Eric Breton, Anne Guichard, and Valéry Ridde. "The concept of mechanism from a realist approach: a scoping review to facilitate its operationalization in public health program evaluation." *Implementation Science* 10, no. 1 (2015): 153. https://www.plymouth.ac.uk/uploads/production/document/path/13/13279/Realist_mechanism.pdf, 4.

Most of the insights relate to findings from the 6 priority countries, though the section refers to additional examples from category 2 countries occasionally when they are informative and useful. Failure to mention a particular mechanism in one of the 6 countries does not necessarily mean it was not operating, but rather that it did not emerge as a significant factor in evaluation discussions.

4.2.1 Exogenous mechanisms or incentives

Social contract effect: Political incentives were mentioned as possible reasons for governments in the Dominican Republic, Madagascar, and Zimbabwe to be more transparent and engage with citizens around budget matters in relation to fiscal policy. Governments that were increasing borrowing (PNG) or raising taxes in support of social spending (Ghana and Dominican Republic) appeared to engage the public in budgetary debates. It seems that respondents assumed that the OBS measurement provided a useful tool for them to legitimate their policies. A similar situation existed in Zimbabwe, where the government was having to justify decisions to raise taxes in order to avert an economic crisis.

Political gains effect: When the OBS 2017 was launched, the administrations in power in both the Dominican Republic and Ghana, seemed to pursue budget reforms in efforts to set themselves apart from the official opposition (Ghana) or win re-election (Dominican Republic). It is hard to assess whether the small increases in Ghana's 2019 OBS results reflect technical challenges in implementation or insufficient commitment to real openness. In the case of the DR, the government was also attempting to institutionalize some of the advances that had been achieved, including those influenced by previous OBS disseminations. This was likely to be motivated by a **legacy effect** – the desire/incentive to prevent rollback and ensure the sustainability of existing reforms.

International development partner monitoring effect: Select interviews with international development partners indicated that the OBS has gained such credibility and widespread acceptance during past disseminations as a measure of transparency, that it is being used as a benchmark by international development partners. Examples included World Bank risk assessments, International Monetary Fund (IMF) reports on the observation of standards and codes (ROSC), EU and Inter-American Development Bank (IADB) assessments. In some of these examples, the OBS is used as part of standard procedures – for example, the ROSC and IADB. In others, for example, within the World Bank, it is a more discretionary tool for countries that are thought to pose a risk to their country programs.

It seems that in several countries, once governments realized that they were being monitored with the potential for reward or sanction, they were motivated to be more transparent and /or to engage in budget discussions with citizens. Also, knowing that institutions like the IMF and World Bank were concerned about transparency and used the OBS in their assessments, it likely made governments willing to engage and receive advice from IBP and its national partners. The IMF was mentioned as possibly influencing incentives in Afghanistan, Egypt, Ghana, Malawi, PNG, and the World Bank in Madagascar. However, relatively small improvements in Afghanistan, Egypt, Malawi, and PNG suggest that the strength of this effect needs further validation.

There were very few explicit references to the OBS and OGP except in Ghana, Vietnam, and PNG. In Ghana and Vietnam, OGP might create incentives to keep governments on track. In PNG, it appears that the OBS partner had been instrumental in persuading the government to include OBS indicators in their OGP framework. However, in light of the 2019 OBS results, this does not appear to have had significant effects on performance.

International investor ‘reward’ effect: In Cambodia and Zimbabwe, governments’ desire for international investment as an incentive for improving budget transparency likely to have contributed to government engaging with OBS 2017 recommendations. However, the evaluator was not able to find any specific evidence to confirm that market investors or credit rating agencies use the OBS as a measurement tool. In the case of Zimbabwe, the government may also have been driven by the need to avail of IMF lines of credit that had been discontinued in light of the country’s economic crisis.

Interestingly, in Cambodia, it seems, the government’s efforts to increase transparency were part of the government’s concerted efforts to celebrate its newly recognized middle income status and to reduce its reliance on aid. There were some suggestions that governments would try and increase scores to appeal to Chinese investment even though this seems unlikely.

Civil society/ media monitoring effect. In the Dominican Republic, popular mobilization against corruption seemed to act as an independent, but complementary incentive that was encouraging budget transparency. Similarly, in Madagascar, anti-corruption action by civil society likely created some incentives for the government. The civil society action may have involved the OBI partner and been more endogenous to the dissemination. It is also likely that civil society actors who are monitoring the government’s management of oil extraction contracts and revenues in Ghana may have had similar effects. NGOs’ use of media debates and freedom of information requests appeared to keep various ministries ‘on their toes’. While this may encourage ministries in Ghana to be more transparent, respondents believe more will need to be done to curtail corrupt behavior by political elites.

What is perhaps surprising is that there were few suggestions that priority country governments were incentivized to improve their OBS performance because they were concerned about CSOs monitoring their performance (even though some CSOs use the OBS for such purposes). This perhaps reflects the limited civic space in countries such as Cambodia and Vietnam. However, it is more difficult to explain in Ghana and the DR where CSOs have more space.

4.2.2 Endogenous mechanisms

Having explored some of the mechanisms that complement but operate indirectly and separately from any incentives inspired directly by the OBS 2017 dissemination, this section moves on to discuss mechanisms triggered by the dissemination.

Personal commitment/ambition: It appears that personal values or career ambitions of staff inspired their decisions to respond positively to OBS recommendations in Ghana, Cambodia, Madagascar, and Zimbabwe. Personal commitment was posited as a strong motivation in Afghanistan, Egypt, and Thailand, despite the fact this was sometimes accompanied by a competitive desire to improve a country’s OBS score.

It’s working! The Cambodian government’s observation of positive outcomes in its OBS 2017 score triggered a positive feedback loop. It motivated high level political support for further action. This is what prompted the government’s willingness to meet with the OBI team and the Ministry of Economy and Finance’s (MEF) participation in the regional event in Manila.

Mutual accountability effect: Zimbabwe was the only country where mutual accountability between the MOF, legislature, SAI, and to some extent, NANGO and UNICEF played a part in motivating the implementation of OBS recommendations. Although this had been triggered before the dissemination, the most important activities took place within the dissemination period. Following the meeting OBI attended in February, UNICEF regularly convened staff from the three

institutions together with NANGO. This was for the purposes of introducing new staff to the OBS, as well as allowing each institution to monitor the progress that other institutions were making in implementing the reform matrix activities for which they were responsible.

Partner and OBI capacity effect: Government actors in the Dominican Republic, Cambodia, Ghana, Vietnam, and Zimbabwe all engaged with the OBI team or its CSO partners, because they needed advice in order to respond to more endogenous or exogenous incentives mentioned above. The evidence linking this mechanism to concrete OBS 2019 outcomes is stronger for Zimbabwe and Cambodia than it is for the other countries.

Development partner capacity effect: Donors in Ghana (GIZ), Vietnam (GIZ), Madagascar (UNICEF) and Zimbabwe (UNICEF), all played roles in providing funding support or technical assistance that helped to incentivize and capacitate governments to improve their transparency performance. GIZ supported the publication of CBs, and UNICEF funded various meetings.

UNICEF's approach to driving incentives and enhancing capacity

A separate case study, which was part of this evaluation, outlines how and why OBI's strategic relationship with UNICEF has succeeded in enabling relationships between different PFM actors while also driving incentives and providing support for government capacity development. UNICEF was able to use its diplomacy, convening power, and contextually specific approaches to build trusting relationships to good effect. An important factor that has influenced this success is the politically savvy approach UNICEF champions took to embedding and institutionalizing budget transparency within its programmatic frameworks for child rights. Integrating the OBS in UNICEF's organizational performance systems also helped. As a result, UNICEF has been able to amplify the effects of IBP's efforts to incentivize and build capacity to improve budget practices during the dissemination.

Funding from GIZ may have provided governments in Ghana and Vietnam with incentives to improve budget performance, arguably the MOFs were already primed before the beginning of OBS 2017 dissemination, and wanted to do better going forward. Therefore, the contributions of these two international development partners played a more important role in providing capacity to amplify MOF efforts. While these funds are enabling budgets to be published in local languages, this kind of support raises questions of sustainability. Moreover, in Ghana, it seems that the development partner played a role in ensuring accuracy in the Citizens Budgets.

The extent to which these donor interventions were 'endogenous' and influenced by activities during the dissemination strategy versus being influenced by previous efforts of donors to institutionalize the Open Budget Index in their policies and procedures varies. IBP's engagement with UNICEF staff in Eastern and Southern African Regional Office (ESARO) before and during the dissemination had direct impacts on their staff's abilities to use the OBS as a measurement and advocacy tool during the dissemination. Several donors operating at country level, for example, GIZ in Ghana and the EU in Vietnam, were already using the OBS beforehand the start of the dissemination. Hence their engagement with the OBI team during the dissemination only deepened their understanding of how the OBS could support their ongoing initiatives.

Peer pressure: Technocrats from Cambodia, Zimbabwe, and representatives of several of the 12 MOFs from category II countries who attended regional events were incentivized by the performance of their peers on the OBI. They were also inspired by examples of innovative budget

practices that were shared. This peer pressure effect was not restricted to international comparisons. Although Ghana MOF wanted to perform well on the international stage, there was an indication that the OBI was also likely to create competitive tension between successive administrations.

Evidence effect and practical tool: OBS is valued as an evidence based and practical tool by development partners, CSOs, and governments. As observed in a few countries, the evidence base makes it difficult for governments to ignore or deny a lack of transparency; thus, enabling development partners and CSOs to engage with them on transparency. Similarly, its credible evidence and practical recommendations are reasons bureaucrats engage with the OBS and want to do better. In Ghana, for example, the current administration wanted to do better than their predecessors and valued being able to demonstrate that with an evidence based tool. In Zimbabwe, government participants in the meeting valued the OBS recommendations and matrix as it provided practical ideas on how to improve.

4.2.3 Regional versus national events

An earlier section of the report comments on the potential of regional events to enhance relationships and trigger commitments. This section explores how regional events work before looking at the evidence on how regional and national events can complement each other.

The text box below summarizes the different ways in which regional events work that are described in a longer case study that was part of the evaluation.⁴¹ The last two examples: creating excitement through comparisons and sharing of inspirational ideas are the only two that are unique to regional events. However, regional events can make other mechanisms such as enhancing trust and increasing legitimacy more likely in the case of countries where relationships between CSOs and governments have been tense. Seeing and being with other CSOs, collaborating with governments makes a difference; it influences attitudes and norms.

Regional events work to engender commitments by:

- *Increasing understanding/capacity and the legitimacy of the OBS and its approach:* As observed in case of Cambodia, Malawi, and South Sudan, being among other government peers, who were working alongside CSO partners to improve their scores with technical advice from the OBI team, enhanced the OBS' legitimacy and the government's understanding of it. Regional events also provide a space to use evidenced based arguments to challenge OBS dissenters.
- *Enhancing trust* and improving relationships between CSO partners and governments. Improved understanding of the methodology and opportunities to work on action plans enhanced relationships between CSO representatives and governments from Cambodia, South Sudan, Malawi, Egypt, and Myanmar.
- *Development partners leveraging incentives:* UNICEF was able to leverage (often pre-existing) incentives to improve. For example, in Zimbabwe, the use of government's slogan 'Zimbabwe is open for business'.
- *Creating excitement and encouraging peer comparisons that drive competitive incentives for countries to do better* (Zimbabwe, South Sudan, Malawi, Uganda, Cambodia), while reassuring mid and low level performers that their score may not be as bad as feared (South Sudan), or that their contexts were not that unique (PNG) and thus could not be used as an excuse for lack of progress. Even though the OBI team avoid negative comparisons, a sense of shame can motivate improvement.

⁴¹ OBS 2017 Regional events case study

- *Inspirational examples spread ideas, challenging norm perceptions of what is possible, while also leading to the diffusion of ideas and replication of practical tools.*
 - Zimbabwe participants were inspired by their ‘Big Brother South Africa’ and given confidence that they could improve.
 - The Thai and Uganda Directors of Budget were inspired by other countries sharing participatory mechanisms and included them in their action plans.
 - Cambodia MOF staff planned to replicate a complaints platform based on examples shared by others at the Manila event.

The regional event case study concludes that these various mechanisms can cause spillover effects, as was the case with South Sudan. Participants at the regional event were so inspired by Zimbabwe’s reform matrix that they invited a Zimbabwe delegation and OBI representatives to share their experiences in South Sudan. This appears to have led to some modest improvements in transparency and participation.

The extent to which regional events work at influencing commitments and changes in budget practices depends on the nature of relationships the OBI team has with conveners, the organizational arrangements for the event, as well as factors outside of their control. Moreover, a comparison of improvements in transparency performance between the 6 priority countries (Cambodia, Dominican Republic, Ghana, Madagascar, Vietnam, and Zimbabwe) suggests that the relationship between attendance of regional events and improvement is complicated. There is no simple correlation between attendance of regional events and the improvements they realized in publishing budget documents during the dissemination period.

That said, the regional event in ESARO seemed to work particularly well. OBI co-convened the event with UNICEF, an organization with the leverage to ensure delegations attending received accompaniment support in implementation from its staff operating at the national level.

National events that build accountability relationships between different actors create complementary and or superior incentives as well as opportunity to build capacity. Regional spaces are useful for triggering incentives; however, UNICEF representatives and partners in Uganda, Zimbabwe, and South Sudan saw national workshops bringing different actors together – MOF plus accountability seeking institutions as playing a particularly important role. This is because they provide the opportunity to build awareness understanding amongst a larger group of national actors and mutual accountability incentives, as was the case in Zimbabwe, where the level of OBI input was more intense and sustained than it was elsewhere.

4.2.4 Contextual factors

This section briefly reflects on some of the factors that seem to have influenced mechanisms and outcomes in the 6 priority countries. Most operated as anticipated by the OBI team during their country context analysis. Yet, it is notable that despite significant contextual differences, all of the priority countries have managed to publish most budget documents and financial reports.

Freedom: The 6 focus country contexts differed in several respects. They were characterized by different political cultures, levels of freedom, and civil rights that influenced how different PFM actors, CSOs, and the OBI team related to each other. Partners in Cambodia and Zimbabwe, where political space was relatively closed, benefited from OBI’s or UNICEF’s support to engage with the government. However, SEND- Ghana also needed assistance, suggesting the ability of CSO staff to make contact with people in the right parts of government is not merely a feature of civic space.

Ghana and the Dominican Republic CSO partners enjoyed more freedom than CSO partners in the other priority countries, but neither seemed to take full advantage of opportunities to leverage media and /or **corruption scandals** in order to increase domestic pressure on governments to be more transparent. Other CSO actors operating in these contexts were using such tactics and could have a bearing on open budgeting practice and OBS 2019 results. That the evaluator did not pick up OBI partners leveraging corruption may merely reflect that OBI partners are networks and that the OBI engages with the parts of them that play ‘insider roles’, deliberately leaving the potentially more adversarial, accountability seeking ‘outsider’ work to other members? This could be the case in Zimbabwe where ZELA and ZIMCODD, both NANGO members that use the OBS evidence and methodology for policy monitoring and advocacy.

Political cultures and competition: As observed by development partners, the competition between alternate administrations led by different political parties in Ghana’s competitive clientelist political culture influenced their commitment to transparency and engagement with the OBS is consistent with evidence mentioned earlier.⁴²

Economic situation: Based on quite superficial evidence, it appears that different economic conditions trigger slightly different incentives for engaging with the OBS. These include economic crisis, the crisis in Zimbabwe that led to efforts to access investments, efforts to grow, and achieve Middle Income Country (MIC), e.g., Cambodia, Ghana, and Vietnam.⁴³ Economic conditions were also cited in Madagascar, Vietnam, and Zimbabwe.

PFM reforms/legal framework: In Ghana and Vietnam, PFM reforms and related legislation both incentivized and provided governments with the capacity to pursue open budgeting reforms. This impacted both positively and negatively on OBS performance, however. National laws – especially when endorsed by IFIs, as was the case in Ghana - trump global standards and OBS requirements. Relatedly, concerning recommendations on how the OBS could be improved, one recommendation was that the Open Budget Index should be more like Public Expenditure and Financial Accountability (PEFA) and weigh a country’s performance according to compliance with national laws. Legal frameworks were broadly supportive in the Dominican Republic, Ghana, Vietnam, and more challenging in Cambodia and Zimbabwe.

Technocratic finance ministers: Zimbabwe and Ghana both had technocratic Finance Ministers who appeared to be supporting commitments indirectly through their broader interests in budget reforms. The evaluator did not access evidence that their political incentives were influenced directly by the OBS. However, they created favorable contexts within their respective ministries. Technocrats wanting to support the Ministers’ policy agendas were keen to engage with OBI and be sensitized/learn how to improve performance. However, the extent to which the ministers and technocrats were able to advance their aims was also affected by capacities and events in the wider political economy.

Elections influencing communication and other capacities: Elections had some minor effects on progress in Cambodia, Ghana, Madagascar, and Zimbabwe. They sometimes led to the reorganizations of Ministries (Ghana and Madagascar) and seemed to feature as a technical inconvenience that slowed down or interfered with document publication. Put in other terms, they created **communication or relational capacity gaps** that constrained elements of the OBI theory of action.

⁴² De Renzio, Paolo, and Joachim Wehner. "The impacts of fiscal openness." *The World Bank Research Observer* 32, no. 2 (2017): 185-210.

⁴³ <https://www.adb.org/news/cambodias-strong-growth-continue-exports-domestic-demand-adb>

Change in political imperatives: Elections can have more radical shifts on political agendas and cause implementation gaps. The evaluator did not identify any examples of this. However, the idea may be relevant in cases where elections return nationalist governments who are resistant to international norms and standards. In such contexts, for example, Thailand; the incentives driving adoption of OBS recommendations may need to be reframed to be more consistent with national development plans.

It seems that in Cambodia, **power relations between CSOs and international development partners meant** CSOs were reluctant to leverage the influence of international development partners to exert pressure on the government. The evaluator did not explore if this was a deliberate effort on the part of NGOs to push a more political domestic agenda in efforts to avoid superficial openness, but it is possible.

Media landscapes. The evaluation did not assess how media contexts influenced approaches or outcomes. However, superficial exploration of media approaches reveals that it is not only state ownership of media and political contexts that are likely to influence the extent to which partners can leverage media to support domestic incentives for budget transparency and accountability. The relative costs associated with getting coverage can be an issue too. For example, SEND- Ghana struggled to get the kind of media attention that might have alerted different PFM actors to the OBS and its relevance.

4.2.5 Program context

Most of the OBS dissemination monitoring metrics targets were reached. Nevertheless, during the evaluation, the evaluator identified several aspects of the program context that appear to have hindered mechanisms working as well as they might have. These can be viewed as constraints on the theory of action in realizing the dissemination goals.

Small team: The small size of the team managing the Open Budget Initiative – a global program being implemented in over 100 countries – placed significant constraints on the support staff could offer partners within the short dissemination period. Findings from Cambodia and Zimbabwe, in particular, suggest that when OBI staff are able to dedicate more attention to specific countries, it can make a difference. In Cambodia and Zimbabwe, they played a critical part in legitimizing the OBS and helping to facilitate relationships between governments and CSOs. In Zimbabwe, OBI's involvement in 2 intense workshops bringing the government and accountability seeking actors together also appears to have been important for building an understanding of and technical capacity to implement OBS recommendations.

Skill fit/capacity gaps: By the OBI team's own admission, they found it more difficult to respond to requests for help with participation and oversight recommendations than they did transparency during the dissemination.⁴⁴

Short term episodic nature of engagement /inadequate communication: Several respondents recommended that IBP improve its communication and coordination with governments, international development partners, and CSOs. They referred to communication about the conduct of the OBS research, as well as the dissemination and monitoring of action plans.

⁴⁴ OBI team reflection 2018

Supply side emphasis: A few people recommended that the next dissemination ‘do more on the demand side’. It was not entirely clear what this means, but they implied the OBS 2017 had been too focused on the MOF. More specifically, they seemed to be referring to two issues:

- The need to shift emphasis from transparency to participation and oversight pillars and all which that entails. For example, in Vietnam, a suggestion was to use the OBS dissemination to raise awareness on citizens’ rights to access budget information.
- To increase emphasis on work with demand side actors: CSOs, media, and accountability institutions, such as legislatures and audit authorities.

Wrong people in the room/managing relationships: Mid-level technocrats working in large politicized bureaucracies found it hard to translate commitments made at regional events into operational plans. In some cases, the mid-level technocrats may have struggled to play the role of OBI focal point and are not in a position to address many of the points in action plans or commitments. This relates to the broader point about communication and capacity issues causing implementation gaps above.

Fit with partner goals: An important, but under-examined part of the puzzle is why partners, or indeed other CSOs, choose to engage with the OBS and how that influences their use of the OBS evidence. CDI in Vietnam uses the OBS to stimulate discussions about budgets and tax issues amongst communities. Partners in Cambodia have leveraged the OBS to influence laws, and the partner in Egypt to access budgetary information that can be debated in parliament. Likewise, several other CSOs operating at the national level in Zimbabwe and Ghana reported using the OBS to check the government’s performance and make demands on parliamentary committees for more specific budget data. They also use OBS indicators in their critiques of government performance in open budget processes.

Media work: While there was good evidence of media coverage in many countries, overall, the assumptions around this area of the dissemination were underdeveloped. Partners who were using media had different assumptions on impact pathways. While some partners focused on disseminating information for dissemination’s sake, two partners: one from Vietnam and one from Egypt employed more sophisticated media strategies that involved stimulating public debate on budget issues, seemingly with some success.

Discussions with various actors in Ghana illustrated how challenging some OBS partners find media work. They highlighted the importance of intermediation and info mediation mentioned earlier in the evidence section. Partners may need additional support in explaining the relevance of the OBI to lay audiences and also to raise awareness of the relevance of the OBS among key stakeholders in parliaments and Ministries of Finance.

5. Discussion and conclusions

Overall, the evaluation findings suggest that the OBS 2017 goals were partly met. The OBS is recognized and used as a key tool for measuring budget transparency by some key audiences. These are mostly technocrats working in budget departments in MOFs, national civil society actors working in areas relating to financial transparency, and PFM advisors in international development organizations. UNICEF is a possible exception with the OBS being used by its social policy advisors.

The dissemination was not as successful in increasing the use of the OBS by accountability seeking actors, such as legislatures, SAIs, broader CSO coalitions, and media actors in the purposive sample studied. There is some evidence that other civil society actors in priority countries are interested in the OBS, though the extent to which they find it useful depends on their roles. Apart from NANGO's involvement in the ongoing monitoring of Zimbabwe's OBS 2017 Reform Matrix implementation and CSOs in Madagascar leveraging their anti-corruption agenda, there does not seem to be much evidence of civil society monitoring by OBI partners creating direct incentives or pressure for governments to improve budget openness.

Government actors are taking actions to make budget documents available, but they are rarely associated with high level political will to improve openness. Dissemination targets for engagement and commitments were mostly met. OBI's approach in priority countries played some part in increasing the legitimacy of the OBS, sensitizing potential users, and facilitating trust and relationships between partners and governments. This, in turn, made some contribution to the publication of key budget documents, albeit often small. However, these actions on the part of the governments (Cambodia, Vietnam, Madagascar, and Zimbabwe) did not constitute meaningful openness. The dissemination made limited progress in enhancing fiscal participation and oversight in Vietnam and Madagascar, indicating 'teaching to the test or focus on improving score only. Moreover, in light of government crackdowns on civil society actors in Cambodia and Zimbabwe during the dissemination, any improvements in transparency in these countries could be interpreted as superficial openness.

When considering findings from the priority countries alongside the OBS 2017 dissemination hypothesis and theory of change, they suggest that the OBS 2017 dissemination and previous disseminations have been more successful in addressing some capacities and incentives than others.

OBS 2017 dissemination hypothesis: If international actors and domestic constituencies that are interested in more accountable budget systems and policies are sensitized to the problem, armed with evidence and policy tools, and can address the capacity and incentives of governments, then they will encourage national governments to change their practice

Testing the OBS 2017 hypothesis: The OBS 2017 dissemination built on the achievements of previous disseminations, arming external actors with evidence that they have used to leverage government incentives. However, the dissemination has been less successful in sensitizing or building the capacity of domestic accountability seeking actors to exert pressure and incentivize governments to change their practice. Hence, there is a tendency for some governments to engage in teaching to the test – improving their performance on the OBS for the benefit of external actors.

OBS 2017 dissemination theory of action: IBP can exert influence at the international and national levels to build capacity and incentivize change. IBP indirectly incentivizes governments – primarily Ministries of Finance – by working with international actors, such as donors and private sector bodies. It sensitizes them to use the OBS evidence to influence incentives of governments at the national level. This is achieved through international actors' investment and development assistance decisions and programs, as well as peer learning support. In some instances, they will then provide resources that provide governments capacity to take recommendations forward.

At the same time, IBP contributes to the capacities of national level governments and influences their incentives in partnership with its national civil society partners. IBP supports CS partners to

engage and incentivize governments and other accountability seeking actors (parliaments, audit authorities, media, and CSOs) to implement recommendations based on OBS evidence. On occasion these partners collaborate with governments, providing them with capacity for implementation

Testing the OBS 2017 theory of action: Findings from six priority countries demonstrate that OBI has been successful in sensitizing international actors like UNICEF and the IMF to use the OBS in their development assistance and programs. This has, in turn (and with a lag effect), provided governments wanting to access loans or investments with incentives to improve fiscal transparency. Thus, during the 2017 dissemination, IBP and its partners were able to leverage these and/or other domestic incentives, such as ongoing budget reforms or government efforts to strengthen the social contract. In most instances, they found government staff keen and willing to engage in discussions on how to implement the OBS 2017 recommendations.

Most, but not all, of the six governments were willing and/or able to send senior technocrats to participate in national or regional OBI dissemination events. There they received and/or shared advice on implementing OBS 2017 recommendations. The quality of regional events varied according to OBI's relationship with conveners. Nonetheless, on the whole, regional events were useful spaces for amplifying incentives and understandings of the OBS methodology, building relationships, sharing ideas, and articulating commitments or action plans.

Evaluation findings suggest that the efficacy of regional events partly depended on national level follow-up or accompaniment to build the capacity mentioned in the OBS dissemination hypothesis. This follow-up was partly forthcoming from CSOs and international development partners, namely GIZ and UNICEF, who had been sensitized to the potential of OBS for measuring and nudging governments before and during the OBS 2017. These international development partners provided additional incentives and capacity (resources and or technical assistance) to support various MOFs to implement their commitments or action plans. IBP's institutional relationship with UNICEF appears to have offered a particularly effective way to address this and link open budgets to child rights.

The small sample size and concerns about whether actions taken by governments constitute meaningful changes in budget practices limit what can be said about contextual factors that matter. Governments that have done poorly may be reluctant to attend dissemination events, but, generally, contextual factors such as economic conditions and political cultures seem to have little bearing on a governments' willingness to engage with the dissemination, make commitments, and take some action on disclosure.

The evaluation found that legal frameworks, state capacity, and communication issues within ministries and between institutions affect their ability to implement commitments. In other words, these factors constrain capacity and prevent the theory of action from 'working'. However, arguably, these are somewhat insignificant when compared with the more serious challenges to meaningful openness posed by political economy dynamics.

Some of the above factors are beyond the control of the OBS 2017 dissemination. Nonetheless, evaluation findings suggest the OBI team and its CSO partners struggled to trigger domestic incentives through addressing the capacity constraints of MOFs to engage with citizens under the participation pillar. They also, perhaps with the exception of Zimbabwe, made little headway in engaging or supporting accountability actors to exert domestic pressure on governments.

The partner dissemination strategy training stressed the importance of partners engaging with accountability seeking institutions, such as legislatures and SAIs. Even though partners valued it, the training did not seem to equip partners with the kinds of capacities: understanding/ideas, skills, relationships necessary to make progress in areas of fiscal participation and oversight.

This might be because participation and oversight are newer areas for OBI and its partners, which made it difficult to make incremental progress. But making more progress in these areas may have been challenging anyway, given they require political will on the part of actors within the various institutions. Furthermore, enabling MOFs, SAIs, and legislatures to engage meaningfully with each other and with citizens is also likely to entail additional resources and technical support. This was partly demonstrated in the Zimbabwe model, where representatives from the MOF, SAI, and legislature relied on UNICEF to support meetings that provided actors with capacities and incentives as they monitored their mutual progress in implementing reforms.

As it was, the dissemination approach in several priority countries, as well as countries included in the wider sample, was episodic with little follow up. While OBI's relationship with UNICEF provided additional incentives and capacity for governments to implement commitments in ESARO, the overall dissemination approach did not provide adequate tactics to enable international development partners to play similar roles in addressing similar capacities and incentives in other countries.

Possible implications for the theory of action and change. What are the implications of these conclusions for the wider population of OBI countries, or at least the subset of 56 that were the focus of the dissemination? The focus of evaluation on six countries limits conclusions that can be drawn in terms of the dissemination's influence on budget practices in other countries. Nevertheless, partners in the six priority countries had reasonable levels of engagement with different PFM actors compared with others in the sample. Moreover, the findings from these countries are fairly consistent with evidence from the field cited earlier. Thus, they provide a useful foundation for examining the appropriateness of the theory of action for the next dissemination.

Findings from the six countries certainly provide answers to the single loop learning question: *Are we doing things right, and how can we do things better?* They suggest there is a need for more intense country engagement and capacity building in a few priority countries. Under this approach, OBI would continue to take advantage of the external drivers that the OBS has influenced in the past. The dissemination might be designed to enable the OBI team to provide additional technical advice to CSOs and international development partners, leveraging its relationship with UNICEF and expanding it in other regions where possible. In addition, it might focus on what government and partners need to do to enhance the quality of the financial information they publish; what they need to do to enable Ministries to develop formal mechanisms for CSOs to participate in budget debates; and what Ministries might do to provide feedback on the extent to which CSO input influenced their budgetary decisions.

Deeper engagement with the evaluation findings together with evidence from the field and some of the key assumptions relating to the theory of action mentioned earlier aids double loop learning. It casts doubt on whether more intense country engagement through continued reliance on international development partners and a focus on MOFs would be doing the right things to address some key assumptions that are not supported by evaluation findings:

- *The evaluation findings, particularly experience in Zimbabwe, show that although the incentives and capacities of Ministries of Finance matter, building relationships with and*

nurturing the incentives and capacities of other accountability seeking actors to strengthen accountability ecosystems are important too. As mentioned earlier, it appears that it is difficult for many partners to engage accountability seeking actors, such as legislatures and audit authorities in any meaningful way. Moreover, although many partners include media work in their dissemination plans, their assumptions about what this will achieve in terms of the media's role as accountability seeking actor appear under-developed. Some partners see media coverage of OBS findings as unhelpful, contributing to government complacency and superficial openness. However, in other instances, such as Vietnam and Egypt, partners are using well developed media strategies to stimulate public discourse on budgeting and hold their governments to account.

- *Examples from Zimbabwe, Cambodia, and the broader literature suggest that actions to improve OBS transparency scores do not necessarily enable more meaningful civic engagement and government accountability.* Financial information has to be relevant if different kinds of accountability actors are going to be able to use it to engage government. The evaluation found some evidence of accountability seeking actors using the OBS to make demands for additional and more granular information for specific sectoral work. However, previous IBP research in Africa argues that if governments respond to such requests, CSOs are still often unable to validate the information or access it in a sufficiently granular form to make it useful for their accountability demands.⁴⁵
- *IBP and the actors it engages (domestic CSOs and international institutions) in the OBS dissemination are shifting incentives of junior and senior technocrats within MOFs towards meaningful openness.* However, as mentioned previously, in many instances, various political and capacity constraints limited what these actors could achieve, and, thus, some of their actions may have only contributed to superficial openness.
- *In most country contexts, the OBI dissemination is not involving or reaching those most affected by weak transparency.* This is not necessarily for a lack of trying. Many partners are replicating ideas from the OBS at subnational levels. However, OBI partners and other CSOs are yet to find effective and meaningful ways to intermediate and engage or represent those most affected in advocacy and oversight. Possible tactics include intermediating OBS results and other financial information to make it more meaningful for triggering accountability demands. In addition, OBI could work with a more eclectic group of accountability seeking actors, for example, those involved with anti-corruption movements or other groups taking spontaneous, collective action in response to their perceptions of accountability deficits.

According to IBP's Fiscal Futures research, if OBI wants to adapt its dissemination strategy to be more consistent with evidence from the field, it needs to reframe how it thinks of the OBS and adapt its theories of action and change accordingly. For example, the OBI team should eschew the idea that the OBS is a tool for establishing budget systems that promote transparency or accountability as ends in themselves. Instead, it needs to integrate the OBS in approaches that clearly link transparency to accountability on specific issues reflective of IBP's broader justice and equity goals. These can be sectoral, or relating to rights. Such approaches have been found to be

⁴⁵ Paulo de Renzio, Putting the Public Back into Public Finance: How Better Budgets Can Save Democracy, (International Budget Partnership, 2019) <https://www.internationalbudget.org/2019/02/fiscal-futures-putting-the-public-back-into-public-finance/>

more effective in galvanizing the kind of interests and mobilization that influence political will. In other words, the OBI theory of change and theory of action need to incorporate assumptions that governments will be more likely to adopt more accountable budgeting if they know accountability institutions and citizens are using OBS evidence to monitor their responsiveness and accountability regarding spending on specific rights or sectoral issues.

Given the small size of the OBS team, this would not involve staff directly in subnational or sectoral work with citizen groups. However, it might influence their choices of partners and approaches to partnership. UNICEF obviously offers a strategic partner for experimenting with such an approach because of its work on child rights. But there are many other actors with the potential to play roles and contribute these reformulated theories of action and change.

6. Recommendations – adaptations

Recommendations are presented in line with the two different options described above. The first **‘seeing like an IFI or PFM donor’** recommends that the OBI team address some of the ‘single loop learning’ challenges identified during the evaluation through fairly minor tweaks to its existing approach. These mostly relate to capacity gaps, though some speak to incentives. It is a status quo option and does not involve any major shifts to the theory of action or change. Option one is a fairly top-down approach that is very OBI centric. In other words, it keeps focusing on short term dissemination periods. It assumes that there is some value in increasing budget transparency, participation, and oversight for their own sakes, rather than linking transparency participation and accountability to more specific accountability goals, and despite risks of external incentives encouraging ‘teaching to the test’.

‘Seeing like a local actor interested in meaningful openness’ is the second and preferred option.

This focuses on actions that respond to double loop learning and evidence that indicates the OBS 2017 was only doing some of the right things to influence truly open budget practices. Put another way, it is intended to enhance incentives triggered by domestic accountability actors and reduce the risks of teaching to the test. This option is less OBS centric and places more weight on the relevance of the OBS for domestic actors who use it as a means to more specific accountability ends. It follows that this option casts the OBS as a tool in long term change processes. In addition, it shifts the dissemination focus to also include the ‘demand side’ of the governance equation. Crucially, it involves different assumptions concerning how changes in open budgeting come about. There is a move beyond the current emphasis on leveraging incentives and capacity building that are intended to enable MOF technocrats to change formal rules and budgeting practices. The OBI dissemination would consider opportunities to support actors and actions designed to shift norms and political dynamics that sustain fiscal opacity and unaccountable behavior too.

The separation of these two options is for heuristic purposes and somewhat artificial. It will, of course, be possible to combine specific recommendations from the two options.

6.1 Option one – seeing like an IFI or PFM donor:

In this option, OBI’s theory of action would maintain an emphasis on externally driven incentives and the use of evidence to shift formal rules as dominant forces in its theory of change, but with more emphasis on addressing gaps or weaknesses identified during the evaluation.

The theory of change, as proposed by SALT, corresponds with the OBS 2017 hypothesis and theory of action presented above and might look something like this:

Enhancing open budgeting practices (increasing transparency, participation, and oversight of national budgets) is a matter of political will – incentives, capacities, ideas, and relationships. Governments can be incentivized by domestic constituencies and external influences, like donor and private sector investment decisions, or international comparison.

In this example, success is still measured within the context of a short-term dissemination cycle. An example of activities or actions that could be pursued by the OBI team to address some of the weaknesses identified earlier are as follows:

- **Prioritize countries where incentives driven by international actors will work.** Evaluation findings provide no magic formula for priority country selection. Therefore, the team could continue to use the criteria the OBS team used in 2017. Focusing on countries with relatively low scores, where international actors create incentives and partners have difficult relationships with government seems to be where the OBI team can, with its existing capacities, make a difference to disclosure. However, this could have disappointing results in terms of influencing meaningful openness, at least in the short term.
- **Include an analysis of legal frameworks and their potential to provide technocrats with capacity and incentives in country context analysis.** Focus additional support to countries where legal frameworks are already conducive.
- **Segment the population of OBS countries for regional/global events in order to provide more targeted capacity building.** Target regional events at countries scoring below 50, including a few other countries to provide inspiration. Pitch special capacity building and incentives at MOFs that have scored 50+ on the OBS.
- **Align regional and national activities to amplify incentives and build greater national level capacity.** Try to leverage the involvement of international development partners in organizing and participating in regional events so they can incentivize higher level political actors to attend. The evaluation findings suggest that regional events are useful but have limited effects without national level follow up. Therefore, the OBI team needs to ensure every regional meeting has a formal commitment making session during which different actors agree to meet and monitor their progress at regular intervals, as was the case in Zimbabwe during the OBS 2017. Where possible, encourage international partners to play a role in supporting and monitoring the implementation of commitments made at the meetings at the national level. Encourage CSO partners to publicize commitments made at regional events so that they can be monitored by the general public.
- **Target /incentivize political actors such as Ministers of Finance** through disseminating results at their regular meetings with donors – as the IMF/World Bank annual gatherings African Development Bank Annual Meetings and the African Caucus for Finance Ministers. OGP forums and national development planning processes may provide additional opportunities. Ensure that any commitments are publicized and fed back to civil society partners as part of efforts to encourage and enable more CSO actors and media to incentivize governments to implement commitments.
- **Improve communication and follow up actions to address capacity constraints and enhance incentives at the national level.** This includes communication with governments, development partners, and CSO partners during and after the survey process. In Cambodia, this should include specific efforts to increase the government’s ownership of the OBS 2019

results so that they legitimize the methodology and participate/convene a national launch event.

- **Explore means to address the capacity of MOFs to engage meaningfully with citizens.** This could involve partnerships with international development partners already working on this and or capacity building for OBI partners and or staff.
- **Build on monitoring improvements** during 2018 and:
 - collect qualitative data on why partners were not able to engage certain audiences. Ensure the quality of data.
 - continue to track commitments and ensure that the data is of high quality. Poor quality data limits contextualization and meaningful interpretation.
 - use composite evidence on advances in the three pillars to assess changes in open budget practices. However, be aware that this alone would not mitigate the risks of isomorphic mimicry and governments making very superficial efforts in areas of participation and oversight.
 - set up a system, so it is easy to factor in the added value of regional events for commitments and strengthening relationships.

6.2 Option two – seeing like a local actor interested in meaningful openness

Option two aligns with a different theory of change that assumes that meaningful openness relies on domestic accountability actors challenging existing power relations and triggering incentives for responsive and accountable budgeting. It takes a longer-term perspective than a single dissemination strategy. In this option, the OBS becomes a tool that aligns with existing interests and helps partners and citizens trying to influence political incentives to address existing problems or accountability deficits in line with their longer-term goals.

This option means the OBI would need to adopt an extended theory of change, such as one suggested by SALT:

Enhancing open budgeting practices (increasing transparency, participation, and oversight of national budgets) is a matter of political will – incentives, capacities, ideas, and relationships. Governments can be incentivized by external influences, like donor and private sector investment decisions, or international comparison. However, where these incentives that mainly focus on formal rules and institutions do not align or only partially align, they may result in superficial change.

Most incentives are driven by domestic factors reflecting the political economy dynamics of a particular country. These incentives, which involve power dynamics and informal institutions, are more difficult to shift, but where they align with more openness, then evidence and capacity support can lead to more meaningful changes in practice. Where broader incentives do not (fully) align, then change efforts must understand and navigate these political dynamics and constraints and likely focus on building relationships, spaces, and incentives for reform alongside or before promoting concrete shifts in practice.

Similarly, the theory of change would need to be accompanied by a theory of action that reads something like this:

IBP can exert influence at the international and national levels to build capacity and incentivize change in government budget openness practices. The legitimacy and visibility of the OBS act as a direct incentive for some government actors. Furthermore, IBP indirectly incentivizes governments – primarily Ministries of Finance – by working with international actors, such as donors and private

sector bodies, to leverage the OBS in their development assistance and investment decisions. IBP also leverages the convening power of international actors to bring together governments and civil society to build relationships and further strengthen incentives for government action through peer engagement. Together, these incentives are potentially meaningful but generally not sufficient to lead to meaningful shifts in openness practices. They must be complemented by efforts related to domestic incentives.

Thus, IBP must also work with governments and civil society actors to leverage existing incentives, or where these are weak, seek to strengthen relationships, spaces, and incentives where possible to advance meaningful (but likely more circumscribed) reforms. In the latter case, some combination of supporting reform coalitions, leveraging powerful ideas, connecting to meaningful domestic constituencies, or leveraging other accountability actors and mechanisms (in addition to legislatures and SAIs, e.g., media, political parties, trade unions, courts, faith based institutions, etc.) may create space for reform efforts. Where spaces and incentives exist, evidence can be deployed, and capacity built to translate these incentives into changed norms and practices.

More specific suggestions/activities under this option include:

- **Focus the dissemination on a much smaller group of countries and avoid countries where the political context suggests OBI may only drive incentives for superficial openness.** OBI should use the openness typology introduced earlier when choosing priority countries, and as far as possible, avoid working in countries where it might unintentionally shore up authoritarian regimes.
- **Take a more bottom up and integrated approach to driving domestic incentives for openness and reform.** For example:
 - Use more **in-depth power and political economy analysis**⁴⁶ in order to identify allies, entry points drivers, and constraints. Seek out **new allies and non-elite actors who have aligned interests in shifting or creating incentives for fiscal openness** in support of their aims. These might include unusual suspects who are working with a conscious intention to shift power and enhance equity and justice such as unions, political parties, professional bodies, faith based organizations, and spontaneous citizen movements organizing in protest at corruption.
 - Pay more attention to the **media landscape** in country context analysis. Engage in a deeper analysis of the assumption of how different media actors can drive incentives for openness. Seek ways to engage the expertise of effective social media intermediaries, who may usefully complement efforts of more traditional media approaches to exert pressure/ incentives.
 - **Develop country level theories of change and action that illustrate how the OBS works on incentives, capacities, relationships, and uses ideas to contribute to longer term fiscal reform and the realization of equity and rights.**
- **Put more emphasis on traditional ‘demand side actors to increase domestically driven incentives’.**
 - Differentiate between the executive, different ministries – including Ministries of Finance –, and accountability seeking institutions, such as courts, legislatures, and SAIs in the OBI dissemination theory of action and change.

⁴⁶ For a useful discussion of how to bridge power and political economy analysis see, Pettit, Jethro, and Andrés Mejía Acosta. "Power above and below the waterline: bridging political economy and power analysis." *IDS Bulletin* 45, no. 5 (2014): 9-22.

- Invite representatives from **parliamentary budget offices, SAIs, and development partners operating at a national level to regional events**. Encourage sharing about work with parliaments/political parties at regional meetings or capacity building events. Partners from Egypt, Madagascar, and Zimbabwe each have interesting lessons to share.
- Develop pilots with UNICEF to explore methods and approaches to **linking the OBS with sectoral work** using their existing framework. Suggestions put forward by UNICEF staff include integrating transparency indicators for child spending within the OBI. This is the kind of information that could become part of a more participatory ‘follow the money’ monitoring approach.
- **Align regional and national activities**, where possible through strengthening **mutual accountability incentives that involve MOFs, legislatures, and SAIs**. Encourage country delegations to develop ways to monitor the implementation of action plans developed at regional events. Ask Zimbabwe and other relevant countries to share their experience on how such mutual accountability mechanisms work in other fora.
- **Segment international development partners and develop specific strategies for relationships with those likely to build the capacity of reform coalitions, or accountability institutions who are then able to drive domestic incentives**. Divide international development partners into groups of a) PFM experts (e.g., World Bank and IMF) who can assist countries in improving the quality of data that is published and b) those more likely to be able to support unusual accountability seeking actors mentioned above and/or governments, legislatures and SAIs develop capacity for participatory mechanisms (e.g., UNICEF, GIZ, USAID). Seek to develop stronger relationships with the latter.
- **Adapt OBI’s monitoring approach to enable partner capacity**. Adapt monitoring approaches so that they enable OBI and its partners to engage in mutual learning about how the OBS contributes to their longer-term fiscal openness and accountability aims.

7. Acknowledgment

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Annex 1- Country sample

Category I	Cambodia	Category IV	Somalia
Category I	Vietnam	Category IV	South Africa
Category I	Zimbabwe	Category IV	Sudan
Category I	Ghana	Category IV	Sweden
Category I	Dominican Republic	Category IV	Tanzania
Category I	Madagascar	Category IV	Zambia
		Category IV	Argentina
Category II	Afghanistan	Category IV	Bolivia
Category II	Egypt	Category IV	El Salvador
Category II	Malawi	Category IV	Equatorial Guinea
Category II	Myanmar	Category IV	Honduras
Category II	Papua New Guinea	Category IV	Columbia
Category II	South Sudan	Category IV	Costa Rica
Category II	Thailand	Category IV	Paraguay
Category II	Uganda	Category IV	Ecuador
Category II	Guatemala	Category IV	Peru
		Category IV	Burkina Faso
Category III	Azerbaijan	Category IV	Burundi
Category III	Nepal	Category IV	DR Congo
Category III	Chile	Category IV	Côte d'Ivoire
		Category IV	Benin
Category IV	Albania		
Category IV	Angola		
Category IV	Botswana		
Category IV	Fiji		
Category IV	Georgia		
Category IV	India		
Category IV	Indonesia		
Category IV	Jordan		
Category IV	Kenya		
Category IV	Liberia		
Category IV	Moldova		
Category IV	Mozambique		
Category IV	Pakistan		
Category IV	Philippines		
Category IV	Romania		
Category IV	Sao Tome		
Category IV	Serbia		

Annex 2- Methodology

In order to understand the dynamics that are relevant to the theory of action and respond to the evaluation questions, the evaluation aimed to explore the following country-level interactions and causal relationships

- The combined efforts of IBP and partners, both national and international, to influence relevant public officials to recognize key recommendations from the OBS and commit to taking action
- The causal mechanisms – reasons why individuals engage with dissemination strategy activities – how they work through incentives and capacity building opportunities
- Relevant contextual factors, including of institutions, as well as relevant political, economic and other issues
- Observed actions by relevant government actors, including recognition of findings, commitment to take action, collaboration with civil society, and actual actions taken to advance budget transparency, participation, and oversight

This required various activities over the evaluation period. During the first few months of the dissemination, the evaluator analysed the OBS dissemination plans and undertook other context analysis to establish baseline information concerning the state of open budgeting practices in the 6 priority countries (Category I).

In addition, the evaluator held interviews with OBI programmer staff concerning the success of initial launch events held at global and local levels. At this point, success was defined according to the intermediate dissemination goals outlined in the OBI Dissemination learning note. These were to a) to strengthen relationships between CSO partners and different PFM stakeholders and b) to secure their commitments to take the OBS 2017 recommendations forward, where possible through collaborative engagement. As well as conducting interviews, the evaluator also observed some of the OBI team meetings that included conversations about early launches, for example, in the Dominican Republic. Early interviews and observations generated data and insights for an initial review and reflection exercise in April 2018.

Following this, a member of the SALT team and the evaluator each participated in one of the regional events that took place in May 2018. The Monitoring, Evaluation, and Learning Officer attended the Eastern and South Africa event in Nairobi, while the evaluator attended the Asia meeting in Manila. Both took notes on their observations of these meetings and also conducted formal interviews and informal exchanges with participants representing Ministries of Finance, OBI's CSO partners, and IBP's international development partners, paying particular attention to representatives from the 6 priority countries. The analysis of these observations and interviews fed into a second reflection exercise by the OBI team that generated some learning on factors that influence the effectiveness of regional events, plus additional data for the evaluation.

A further round of interviews and document analysis was undertaken during October and November 2018. These informed an interim evaluation report that was tailored to meet the specific learning objectives of a third and much more substantial review and reflection exercise. This took place in December 2018, generating additional data for the evaluation.

The interim report captured the review of quantitative and qualitative data from 56 countries to assess progress towards monitoring metrics and explore the quality of partner engagement with different stakeholders:

- Category I – 6 priority countries
- Category II – 9 countries: where partners attended regional events and the dissemination capacity building event or received technical assistance (TA) from the OBI team
- Category III – 3 countries: countries that only attended a dissemination capacity building event or received TA
- Category IV – 38 countries that had varied interactions with the OBI team, such as attending OBS dissemination capacity building events and exchanges on dissemination plans.

In addition, the evaluator conducted interviews with CSO partners, government representatives, and several UNICEF staff from category I, II, and III countries.

A final round of interviews conducted during March and April 2019 with government, donor, and CSO partners plus a review of the results of OBS 2019 findings regarding the publication of key budget documents for the 6 priority countries, provided the final set of data reflected in this report as of August 2019. In May 2020, the report was further updated to reflect the results of OBS 2019.

Analytical approach

Contribution analysis was undertaken at 2 levels, primarily for priority countries (category I):

1. To assess if and how dissemination activities influenced agreements to collaborate and take OBS 2017 recommendations forward as formal or informal commitments. This was fairly straight forward using a combination of interviews and data from dissemination reports and regional meeting records.
2. To assess whether activities and contributed to the implementation of these commitments or any other actions that led to a change in budget practices. This was far more difficult.

As the OBS 2019 findings for participation and oversight were not released when the draft report was produced in August 2019, the evaluator was only able to triangulate data on budget transparency using a combination of the different perspectives of those interviewed plus the OBS 2019 findings. Interview responses and observations concerning the extent to which the 2017 OBS evidence and dissemination activities had influenced changes in practice following the January 2018 launch were used to assess the relative contributions of different direct and indirect dissemination events to government decisions and ability to publish fiscal data. Data on commitments was taken into consideration, but the link between commitments and outcomes is complicated and unpredictable. Hence, they only played a minor role in this analysis.

Transparency data plus interviews with donors, international development partners, CSOs plus document reviews were similarly used to explore if there was any evidence that governments in the 6 countries were employing more participatory approaches to budgeting and oversight. A similar approach was taken to contribution analysis. Therefore, these findings should be treated as somewhat tentative. Though the report was updated to reflect the OBS 2019 results, the contribution was not thoroughly explored in line with results.

As well as exploring contribution, the analysis process went deeper trying to identify the mechanisms or motivations that encouraged different actors to engage with evidence and or in activities that led to changes in relationships, commitments, and or /practice. These motivations were linked back to aspects of the context.

All of the analysis for the 6 priority countries can be found in the table below. A similar logic was applied to interpreting data on commitments and outcomes from other interviews and observations. Since it was not possible to triangulate these rigorously, related findings have used occasionally as insights, rather than concrete evidence.

Annex 3 - Summary of country data⁴⁷

	Cambodia	Dominican Republic	Ghana	Madagascar	Vietnam	Zimbabwe
BASELINE CONTEXT						
Baseline OBS Scores/trend/ranks	T: 20 -Low but increasing P: 4 – at the bottom in region O:55	T:66- High & increasing P: 17 O: 57	T: 50 - Middle and stuck P: 22 O: 43	T: 34 –Good for first round P: 19 O:28	T: 15 - Low and static P: 7 O: 72	T: 23- Low – decline P: 9 O: 44
Freedom/ Civic space ⁴⁸	Not free	Partly free	Free	Partly free	Not free	Not free
Political will for meaningful open budget practices	Medium: Senior political will to enhance the score and technocrat willing to undertake actions to deliver. But neo-patrimonialism poses challenges to accountability	Good: Presidential and Ministerial support. Technocrats motivated and committed to reform; already achieved a reasonable level of transparency	Medium: Support from technocrats, but questions re high level commitment in country renowned for short termism resulting from competitive clientelism political culture	Medium: Enthusiastic support from Secretary General of Ministry of Budget and Finance; interest from line ministries and SAI, but little support from Minister, parliament and senior politicians	Medium: High level support in principle. However, MOF was disappointed with 2017 results and reluctant to share disaggregated data	Modest: Improving – Ministerial support and enthusiasm among technocrats to demonstrate Zimbabwe open for business. But this is diluted by political economy to some extent. Some believe it improved with new Finance Minister, others skeptical.
OBI input	Medium	Medium	Medium	Medium	Medium	High
Collaboration, changes in relationships and Commitments	Good: Quite substantial commitments on T & P made by a junior technocrat in Manila, where relationships between the CSO and MEF improved. (Relationships not sustained. Little engagement with legislature until early 2019)	Modest: Some collaboration between the Solidarity Foundation and MOF on improving data in reports - Modest commitments on participation and data made by technocrats	Small: Improved relationships and collaboration between SEND and MOFEP technocrats, legislature, and SAI. - Recognition of legislature’s role in oversight and participation - No explicit government commitment	Good: Improved relationships facilitated by UNICEF prior to the launch Meaningful and quite substantial commitments to produce and publish online MYR, Improve EBP, Publish info in machine readable format, Publish CBs	Medium: Improved relationships between CDI and MOF and some collaboration with audit authority and parliament - Medium level of commitments- agreement to take up OBS recommendations, to publish 2016 AR on time and collaborate with the MOF. CDI articulated more ambition in Manila but	Good: Improved relationships and significant meaningful engagement of partner with different state institutions. More engagement of NANGO, MOFED, SAI and Parliament with CSOs, donors and private sector actors. Meaningful substantial commitments across all three pillars of OBS Strategy

⁴⁷ This table summarizes data from longer country case notes (not annexed here) that include relevant references

⁴⁸ These assessments are based on political and civil rights reported here: <https://freedomhouse.org/report/freedom-world/freedom-world-2018>

	Cambodia	Dominican Republic	Ghana	Madagascar	Vietnam	Zimbabwe
					without government counterpart	
Change in practice	Small/Medium: Some progress in transparency practices – more reports and better quality data. Advances by technocrats and Ministers on amendments to the law that would enable participatory mechanisms, but still relatively nascent	Medium: Continued publication of key documents, MOF is simulating results, so assume the commitment to open transparency is sound. - Progress on participatory mechanisms - Relationships between Congress, MOF, and partner have not been fruitful. However, the legislature improved some participatory practices	Small: Modest progress in terms of transparency practice, published IYR for the first time, audit report and CB in local languages - More participatory processes emerging MOF consulting with CSOs and poor citizens in some regions with senior staff attending, indirect contribution – GIZ -support - No progress on inclusivity - Possibility for more action from legislature and audit authority (the latter due to audit integrity project)	Small: Improved transparency without an increase in accountability	Medium: Progress in transparency practices - more reports published, but no real progress on participation. - CDI and BTAP commenting on EBP, and inviting comments from citizens online, but participation not through formal mechanisms and no data on MYR priority	Good: Progress in enhancing transparent and participatory budget practices
	Teaching to the test	Limited openness	Limited openness	Teaching to the test	Teaching to the test	Teaching to the test
Change in OBS 2019 Score (Published in April 2020)	<ul style="list-style-type: none"> Transparency increased by 12 points from 20 to 32 Participation score increased by 2 points from 4 to 6. (The score for legislature 	<ul style="list-style-type: none"> Transparency increased by 9 points from 66 to 75. Participation score increased by 14 points from 17 to 31. (Score of executives increased to 17 	<ul style="list-style-type: none"> Transparency increased by 4 points from 50 to 54. Participation score decreased by 7 points from 22 to 15. Oversight score increased by 7 	<ul style="list-style-type: none"> Transparency increased by 6 points from 34 to 40. Participation score decreased by 3 points from 9 to 6. Oversight score increased by 7 points from 28 to 35. 	<ul style="list-style-type: none"> Transparency increased by 23 points from 15 to 38. Participation score increased by 4 points from 7 to 11. Oversight score increased by 2 points from 72 to 74. 	<ul style="list-style-type: none"> Transparency increased by 26 points from 23 to 49. Participation score increased by 24 points from 9 to 33. (Score for executive's increased to 40 from 0; Legislature's increased to 50 from 42;

	Cambodia	Dominican Republic	Ghana	Madagascar	Vietnam	Zimbabwe
	<p>increased to 8 from 0 in 2017)</p> <ul style="list-style-type: none"> Oversight score decreased by 5 points from 55 to 50 	<p>from 0; Legislature increased to 42 from 17)</p> <ul style="list-style-type: none"> Oversight score remained same, i.e., 57 	<p>points from 43 to 50</p>			<p>SAI & Line Ministry remained at 0)</p> <ul style="list-style-type: none"> Oversight score decreased by 3 points from 44 to 41
Contributions to commitments and change in practice						
Overall contribution to change in practice	<ul style="list-style-type: none"> Medium to high to transparency medium to participation 	<ul style="list-style-type: none"> Small to transparency Small to participation 	<ul style="list-style-type: none"> Small to transparency Uncertain to participation 	<ul style="list-style-type: none"> Small to transparency Uncertain to participation 	<ul style="list-style-type: none"> Small to transparency Uncertain to participation 	<ul style="list-style-type: none"> High to both transparency and participation
Contribution of regional event to commitments	Good: Significant contribution- change in relationship between NGO Forum and MEF as well as ambitious commitments	No contribution to new commitments	None- government counterpart did not attend	Medium: Contribution to medium level commitments	None: Government counterpart did not attend	Small: Commitments already made prior to event
Contribution of regional event to practice	Good: Significant contribution to modest advances in practice (though it was not sufficient and other activities played a role)	Small: CSO partner would have worked on taking commitments further with MOF, but this made it easier. Useful but insufficient to achieve participation commitments	None	Medium: Contribution to improved transparency (but without accountability)	Small: CSO developed more detailed commitments; probably had some influence on exchanges with MOF	Medium: Participants inspired by examples of transparency from SA but capacity, commitments and relationships already strong
Contribution of national activities commitments	Good: Contribution was essential. Paved the way for the regional event and follow up action (though MOF may have pursued some improvements independently)	Medium: Government was already committed; partner would have worked on commitments with MOF anyway, but launch made it easier	No commitments made	Small: General intentions to enhance transparency and participation were announced at the national launch, but they were a result of prior activity and have to be viewed in the context of poor outcomes relating to participation.	Medium: Contribution to relationships and understanding of what needed to be done by different state institutions regarding the audit report that resulted in a commitment to publish.	Good: Significant contribution to commitments and outcomes: reform matrix and mutual responsibility relationships between different actors.
Contribution of national activities to	Good: Paved the way for some advances in transparency practices	Small: Outcomes were disappointing	Medium: David's visit enhanced relationships between SEND and	Small/medium: Led to the formation of the monitoring team that has	Small or medium: contribution to more transparent practices	Good: MOAs and approach to monitoring that included NANGO and UNICEF

	Cambodia	Dominican Republic	Ghana	Madagascar	Vietnam	Zimbabwe
relationships and practice	and discussions on participation (though other factors also played a role)		MOF; increased understanding relating to transparency practice; it also triggered engagement with the legislature and enhanced the audit authority's understanding /capacity to take up recommendations	and will play some role in encouraging open budgeting in the future, though they have not been so effective during the election hiatus.		contributed to improvements in practice
Contribution of training to dissemination plan	(Interviewed researcher who commented more on methodology than dissemination plan)	Medium: SF would probably have implemented the plan in the same way without training, but the training helped	Medium: Sequence of dissemination activities and focus on parliament would not have happened in the same way without, but media strategy ineffective	Not interviewed	Medium: Aided more focused recommendations and efforts to reach youth audience	Medium: The need to focus on the legislature was emphasized, but it would have been recognized by the NANGO-UNICEF team anyway
Causal Mechanism						
Causal mechanisms triggered by dissemination Capacity Incentive	Peer pressure, Deputy Minister wanted to do as well as other countries in the region on participation - Inspiration – technocrat was inspired by examples from other countries - Job performance – wanted to advance - Retain colleagues – looking for ways to retain colleagues during computerization - OBI evidence – provided understanding and capacity	- OBS evidence provided practical advice on how to improve transparency -Partner capacity that helped government understand what it needed to do (- Inspiration from role models this did not lead to results)	- Oversight incentive from legislature - nascent - Political gains – motivated desire to do better than previous administration - Personal values – incentivize MOF staff - Peer pressure- government concerned with image - Domestic CSOs create incentive? - OBI Evidence provides recommendations - Partner, IBP and donors provide capacity	- International development partner effect (UNICEF) - Tax or fiscal contract effect - Civil society (government wanted to appear to respond to CS demands related to anti-corruption)	- Partner effect- government responds because CDI provides tech assistance (Untriangulated) - Development partner capacitates government with financial support	- Role model – inspired by SA - Peer pressure- wanted to do as well as others in the region - Job performance/mutual accountability effect in which staff from different institutions held each other to account - Partner capacity – NANGO able to help the government in areas related to citizen outreach - Development partner UNICEF – provided funds and technical assistance - Practical evidence – OBS provided recommendations

	Cambodia	Dominican Republic	Ghana	Madagascar	Vietnam	Zimbabwe
	- Partner capacity helped MEF develop commitments and make some progress in implementation					
Causal mechanisms triggered by other factors	- International donor monitoring effect related to loan finance - PFM reforms likely to have enhanced capacity and provided incentive	- Tax, fiscal contract - Civil society pressure - Political gains effect come elections - Legacy effect- wanted to sustain changes achieved previously	- Tax, fiscal contract - Political gains - International donor monitoring effect - Legal effect State Budget law provided capacity and incentive	- Donor finance, e.g. indicators used by WB in assessment, - Tax, fiscal contract	- International investor monitoring-IMF - Legal effect State Budget law provided capacity and incentive	- Tax/fiscal contract incentivized Minister of Finance and Ministry - International monitoring by donors and investors
Contextual factors that help advance open budget practices	- MIC status and economic policy on loans finance - PFM Reforms - New FMIS	- Fiscal reforms - Upcoming election - Public concern about corruption - MOF investment in staff	-Fiscal reforms - PFM Law -Competitive clientele	- Reorganization of MOF under new administration?	-New legal framework -Economic crisis and policy on loan finance - Political will new president (contested)	- Economic crisis/policy Zimbabwe is Open for Business - New Technocrat Minister of Finance - Educated reformers - NGOs with capacity
Contextual factors that hinder	- Neo patrimonialism - Legal frameworks and other institutional factors	- Attitude of Congress - Lack of capacity to implement participatory initiatives - Inadequate leverage of GIFT and OGP?	- National law that is not aligned - Competition – short termism - Poor communications within SEND	- Corruption and political economy - Technical problems with internet - Fragmented donor support	- Low capacity – related to increase in global norms on openness - Decentralized budget and audit function	- Election hiatus (Discourse of) low capacity - Weak leadership and collaboration between different departments - Political economy - Challenges in aligning -- Zimbabwe legal requirements with OBS criteria - NANGO's legitimacy