



**Review of Impact and Effectiveness of  
Transparency and Accountability Initiatives:**

## **Synthesis Report**

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A review of the evidence to date  
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# **The Impact and Effectiveness of Transparency and Accountability Initiatives: A review of the evidence to date Synthesis Report**

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with contributions from

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## **I. Background of the project**

Transparency and accountability have emerged over the past decade as key ways to address both developmental failures and democratic deficits. In the development context, the argument is that through greater accountability, the ‘leaky pipes’ of corruption and inefficiency will be repaired, aid will be channelled more effectively, and in turn development initiatives will produce greater and more visible results. For scholars and practitioners of democracy, a parallel argument holds that following the twentieth-century wave of democratisation, democracy now has to ‘deliver the goods’, especially in terms of material outcomes, and that new forms of democratic accountability can help it do so. For many non-governmental organisations (NGOs) and other social actors, accountability is also a path to empowerment, or at least to enhanced effectiveness of civil society and donor organisations, large and small, in responding to the needs and voices of those they claim to serve. Development, democracy and empowerment are obstructed, the argument goes, by a series of accountability failures. Traditional forms of accountability such as internal audits or bureaucratic intra-governmental controls, are increasingly found to be limiting, or even as having become corrupt. In response, multi-stakeholder and citizen-led approaches have come to the fore, to supplement or supplant them.

The new mantra of transparency and accountability has called forth thousands of such initiatives around the globe. In the drive to develop and implement them as a cure for developmental or democracy deficits, the prescribed cure itself has not yet been interrogated in the light of emerging experience. Are these initiatives effective? Do they achieve their intended impact? How could this impact be enhanced? This report, based on a review of literature and experience across the field with special focus on five sectors of transparency and accountability work, aims to improve understanding among policy-makers and practitioners of the available evidence and identify gaps in knowledge to inform a longer-term research agenda. Commissioned by the UK Department for International Development (DFID), it will also help to inform the Transparency and Accountability Initiative, a new donor collaborative that includes the Ford Foundation, Hivos, the International Budget Partnership, the Omidyar Network, the Open Society Institute, the Revenue Watch Institute, and the William and Flora Hewlett Foundation. Other projects ongoing in the Initiative focus on new frontiers of transparency and accountability work.

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<sup>1</sup> We are most grateful to those who provided their insightful feedback on a draft of this paper and generally shared their rich experience and knowledge on this subject, at a reference group meeting held at IDS on 17 September 2010.

The scope of the research as established by the ToR is the accountability and transparency of government decision-making and the delivery of public services, and five sectors are prioritised: public service delivery (especially health and education); budget processes; freedom of information; natural resource governance; and aid transparency. Our Terms of Reference (ToRs) set us the following key research questions:

- What strategies for engaging government actors and state institutions are most effective in securing improvements in accountability and transparency?
- Which structural and organisational features promote improvements in transparency and accountability and under what conditions?
- What are the key explanatory factors that shape the impact of specific transparency and accountability interventions in various sectors?
- Which indicators are most readily applicable in measuring the impact and monitor progress in accountability and transparency initiatives?
- What kind of evidence is available to support research findings and what methods have been used to generate this evidence?

The research was carried out between May and August 2010, led by a team at the Institute of Development Studies with participation of researchers in the US, South Africa, Brazil and India. In each of the five sectors, specialist researchers have scanned published and unpublished literature and in some cases interviewed key informants. Sector reviews were supplemented by a more general review of the literature on the impact and effectiveness of TAIs, as well as two regional papers to give further insights from literature and experience in south Asia and Latin America<sup>2</sup>. Researchers had access to project documentation of the DFID-supported Governance and Transparency Fund (GTF) and obtained a limited amount of project documentation from other sources. While we may refer to these in general ways, most are too early in project cycles to offer conclusive enough evidence, or are not fully in the public domain. This synthesis report, prepared for presentation to the donor collaborative at a meeting in California on 14-15 October 2010 and subsequent wider circulation, forms part of a package that also includes five sector-specific background papers, two regional papers, and an annotated bibliography covering the most authoritative sources for each sector plus selected sources from beyond these sectors.

Our initial scan of the transparency and accountability (hereafter T&A) literature to date revealed a large mass of very diverse literature, but almost no ‘meta-literature’ on issues of impact and effectiveness of TAIs. The literature which did address impact and effectiveness was scattered and did so to varying extents, some directly, some indirectly. This being the state of the evidence available, the clear implications were (i) a need to re-calibrate some of the research questions, as well as (ii) invert their order so as to proceed logically from describing and systematizing the available evidence (amounts and kinds of evidence documented, methods and indicators used), to drawing what conclusions the evidence does afford on analytical questions (explanatory factors, strategies, structural and organizational features and conditions). We thus re-framed the questions as follows:

- What do we know about the impact and effectiveness of TAIs?

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<sup>2</sup> These were prepared by Peter Spink on Latin America, and by PRIA in Asia. Two regional reviews of experience with and lessons from social accountability in Africa have recently been published: see Claasen & Alpín-Lardiés (2010) and McNeil & Malena (2010).

- How do we know it? What are the approaches used and methodological challenges encountered?
- What factors make a difference? What institutional and political factors shape the impact of citizen-led initiatives for improving transparency and accountability?
- What knowledge gaps are there for future research?

The next three sections describe and systematise the state of evidence. In Section II we delve further into the conceptual issues and definitions which surround the T&A debate. In section III we examine the diverse assumptions and expectations of the T&A agenda, since analysis of actual impacts calls for clarity about intended impacts. In section IV we present the state of evidence as reflected in the background papers we have produced for each of the five priority sectors. The final three sections address analytically, to the extent possible given the available evidence, methodological approaches and issues (Section V), factors which contribute to success of T&A initiatives (Section VI) and key gaps that need to be addressed in the state of knowledge about impact and effectiveness of TAIs (Section VII). Given that the state of the evidence precludes definitive answers to some of our ToRs' key questions, at certain points we offer in their stead sets of guiding principles derived from the literature review. Throughout the paper, we refer to the five sector-specific background papers using the author's surname<sup>3</sup>.

Several provisos should guide the reading of this report:

- This review has been conducted under constraints of time and resources. The scope and demands of the study went far beyond what we anticipated on the basis of our initial reading of the ToRs - which are in any case comprehensive and exacting. The easily identifiable and accessible 'meta-literature' on the meaning, nature and practice of accountability and transparency, is not matched by any such 'meta-literature' on issues of impact and effectiveness, which added considerably to our task at the levels of both accumulating material and making sense of it. Thus, we recognise that we may have missed some studies, that those identified would bear further analysis, and that our coverage of all the issues raised in our ToRs reveals some unevenness and re-calibration as explained above.
- The focus of the review is on citizen-led initiatives and how they complement state-led accountability mechanisms. It is not a review of intra-governmental or internal organisational accountability approaches.
- Most initiatives covered by the literature we have identified take place in developing countries, with the exception of a few in OECD countries.
- The review does not aspire to evaluate specific projects or initiatives, nor adjudicate between specific methods for assessing impact. Rather, it aspires to draw broader lessons about impact and effectiveness, how they can be understood, and the factors which shape them.
- We are interested in both impact and effectiveness. By *effectiveness*, we mean the extent to which initiatives are effective in achieving stated goals (e.g. whether freedom of information initiatives are well-implemented and make information more readily available). By *impact*, we mean the degree to which the initiative attains its further-reaching or

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<sup>3</sup> As an aide-memoire, the background papers are authored by Joshi (service delivery); Carlitz (budget processes); Calland (freedom of Information); Mejía Acosta (natural resource governance); and McGee (aid transparency).

‘second-order’ goals (e.g. does the institution of a complaints mechanism about a public service lead to more effective service delivery, or a citizen monitoring initiative to greater state/donor responsiveness? Do they contribute to broader development aims?)

## II. Definitions and conceptual issues

A large literature exists on T&A, a thorough review of which is beyond the scope of this project<sup>4</sup>. It attests to some shared premises, but also much debate around definitions and types of accountability, relationships between transparency and accountability, and the role of participation and multi-stakeholder involvement in achieving either. In this document we are guided by current usage within the Transparency and Accountability Initiative (see Tisné 2010) as well as the key literature.

Transparency is generally regarded as a key feature of good governance, and an essential prerequisite for accountability between states and citizens. At its most basic, transparent governance signifies ‘an openness of the governance system through clear processes and procedures and easy access to public information for citizens [stimulating] ethical awareness in public service through information sharing, which ultimately ensures accountability for the performance of the individuals and organisations handling resources or holding public office’ (Suk Kim et al 2005: 649). According to Transparency International, transparency is a ‘characteristic of governments, companies, organisations and individuals of being open in the clear disclosure of information rules, plans, processes and actions’ (Transparency International 2009: 44).

An underlying assumption is that transparency produces accountability. However, how information accessibility affects accountability and improves the quality of governance is still poorly understood (Bellver and Kaufmann 2005). Recent innovations in citizens’ legal right to information and participatory budgeting and community development processes have tested the extent to which ‘transparency on decisions [...] go[es] hand in hand with transparency on consequences’ (Prat 2005: 869). More judiciously stated, the relationship of transparency to accountability is as a necessary but insufficient condition. Besides this instrumental value, transparency often has an inherent value.

Defining accountability is more complex. Tisné states:

“Broadly speaking, accountability refers to the process of holding actors responsible for their actions. More specifically, it is the concept that individuals, agencies and organisations (public, private and civil society) are held responsible for executing their powers according to a certain standard (whether set mutually or not)” (2010: 2).

By general consensus, accountability ideally involves both answerability – the responsibility of duty-bearers to provide information and justification about their actions – and enforceability – the possibility of penalties or consequences for failing to answer accountability claims (Goetz & Jenkins 2005). In fact, much of what we call accountability reflects only the weaker category,

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<sup>4</sup> For one such review of accountability literature see Newell P. and S. Bellour 2002, ‘Mapping accountability: origins, contexts and implications for development’, *IDS Working Paper No. 168*. Brighton: IDS. There are also classics which map the conceptual terrain of this field and related debate. These include Goetz & Jenkins (2001, 2005) and (Fox 2007), and others, of which abstracts are included in our annotated bibliography.

answerability. While citizen-led or public initiatives often involve 'soft' peer or reputational pressure, they rarely involve strong enforceability.

Other commonly held distinctions are between 'vertical' and 'horizontal' forms of accountability, the vertical referring to that between citizens and the state and the horizontal to internal checks and balances between various branches or organs of the state (O'Donnell 1998). Midway through the most recent wave of democratic transitions, in the late 1990s, recognition of the limited accountability generated by (vertical) electoral participation focused attention on new measures of horizontal accountability, involving oversight of state agencies by independent public agents or ombudsmen (Malena et al 2004). Concurrently, 'participatory development' was making headway – at least at a theoretical level – in international development discourse (Ackerman 2003), and interest growing in citizen-led forms of accountability through which citizens exercise voice beyond the channels associated with elections. Goetz and Jenkins (2001) expand on horizontal and vertical notions of accountability, identifying new 'hybrid' forms they call 'diagonal' accountability relationships.

Goetz and Jenkins (2005) also stress the important distinction between *de jure* and *de facto* accountability. This review's focus on effectiveness and impact points us towards *de facto* accountability – what occurs in practice, as opposed to what is set out in law or intent. Relatedly, while some take the 'accountancy' approach of treating accountability as a set of *rules and procedures* which can be monitored and audited (Newell & Wheeler 2006), others see it as a set of *relationships*, which necessarily involve power and contestation. Fox, for instance, discusses 'the arena of conflict over whether and how those in power are held publicly responsible for their actions' (2007a: 1-2). This arena, which he terms 'accountability politics', cannot be reduced to a set of institutional mechanisms or a checklist of procedures. It is mediated by formal institutions but not determined by them; an arena of contestation, not a tool for efficiency and effectiveness.

Accountability can occur after the fact – *ex post* – or can be conceived as *ex ante* accountability, when rules, procedures and plans are made transparent in advance of their execution. Positions diverge on whether accountability is about monitoring how already-made decisions are implemented, or whether it also needs to feature in how decisions are made, with a view to giving citizens scope for involvement before decision-point. A sub-literature points to intersections and linkages between *ex post* and *ex ante*, and to participation 'downstream' and 'upstream' in the accountability process. Houtzager et al (2008), for instance, find that citizens are more likely to be involved in monitoring the implementation of government programmes if they have also been involved in shaping them in the first place.

For the purposes of this review our concern is with initiatives that attempt to improve standards of accountability and transparency either as ends in themselves or as a means towards democracy- and development-oriented outcomes. Our particular focus is citizen-led initiatives that aim to improve accountability, transparency and the distribution of services and resources. There is some terminological looseness in current usages of 'citizen-led' and the closely-related term 'social accountability'. We use both terms, drawing our definitions from three sources. Malena et al's (2004) definition of social accountability deliberately avoids too narrow a focus that might eclipse the vital roles that state actors and institutions can play in making citizen-led initiatives work:

“Social accountability can be defined as *an approach towards building accountability that relies on civic engagement, i.e., in which it is ordinary citizens and/or civil society organizations who participate directly or indirectly in exacting accountability.* Mechanisms of social accountability can be initiated and supported by the state, citizens or both, but very often they are *demand-driven* and operate from the bottom-up” (Malena et al 2004: 3).

In a more up-to-date formulation:

“[S]ocial accountability is understood as an ongoing and collective effort to hold public officials and service providers to account for the provision of public goods which are existing state obligations, such as primary healthcare, education, sanitation and security” (Houtzager & Joshi 2008: 3).

Still more recently, Claasen & Alpín-Lardiés (2010) fuse the emphases on the social and the citizen, stating that social accountability ‘is about how citizens demand and enforce accountability from those in power’ (3).

Much of the literature on transparency and accountability is descriptive, particularly the practitioner literature. The academic literature from political science and governance fields tends to be more conceptual, while some analyses implementation dynamics. Only recently are studies emerging that assess effectiveness or impact. Many of these focus on the *effectiveness* of a single case: that is, whether a particular initiative was adequately implemented. There are few comparative studies that look across various cases to discuss the degree of effective implementation and explain it. A few sources within this emerging sub-literature focus on the relationships between transparency, accountability and participation, shedding light from an empirical perspective on how one contributes to the other. But these are rare: most analytical and practical work addressing these approaches remains in silos. As Fox reminds us, ‘transparency, accountability and participation reforms need each other, they can be mutually enforcing – but such synergy remains exceedingly rare’ (2007a: 354).

Yet the assumptions and claims made for the transparency and accountability agenda reach beyond the proximate question of whether they are effectively implemented, or even the intermediate question of the approaches’ relationships to one another. Their pretensions extend further, to impacts involving enhanced wellbeing, democratic governance, citizen empowerment and aid efficiency, as we discuss in the next section.

### III. Aims, claims, assumption and critiques

To discuss the impact of TAIs - what they *have achieved* – we need to be clear about their aims - what they *sought to achieve*. Our research questions are such that we need to be able to distinguish underlying aims, claims and assumptions in the initiatives and impact literature we look at. This suggests as a starting point that the most useful sources among the evidence literature will be those which take a ‘theory-based approach’<sup>5</sup>: that is, those which ‘[examine]

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<sup>5</sup> In this we adopt the same approach, and for the same reasons, as the ODI study (O’Neil et al 2007, Rocha Menocal & Sharma 2008) which sought to evaluate citizens’ voice and accountability work.



the assumptions underlying the causal chain from inputs to outcomes and impact’ (White 2009: 3)<sup>6</sup> and therefore enable us to understand not only what works, but why (ibid: 2).

The collective term ‘TAIs’ denotes a broad array, with wide-ranging agendas, assumptions, values and purposes. Desired changes and sought impacts fall into a few broad kinds, which different authors and analysts label diversely. One of the few reviews of literature on social accountability – much of it based on World Bank research – outlines three broad kinds of impact associated with these approaches:

- *Social accountability improves the quality of governance:* As citizens’ disillusionment with the quality of democratic governance in north and south increases, they move ‘beyond mere protest’ and formal electoral participation ‘toward engaging with bureaucrats and politicians in a more informed, organised, constructive and systematic manner’, thereby increasing ‘the chances of effecting positive change (Malena et al 2004: 5). This is often referred to often as the ‘democratic outcomes’ case for social accountability.
- *Social accountability contributes to increased development effectiveness:* Given the difficulty, inability or unwillingness of governments to deliver essential services to their citizens – especially the poorest - , enhanced accountability initiatives that allow greater articulation of citizens’ demands and increased transparency of public decision-making increase the effectiveness of service delivery and produce more informed policy design (World Bank 2004; Malena et al 2004: 5). This is often referred to as the ‘developmental outcomes’ case.
- *Social accountability initiatives can lead to empowerment:* ‘By providing critical information on rights and entitlements and soliciting systematic feedback from poor people, social accountability mechanisms provide a means to increase and aggregate the **voice** of disadvantaged and vulnerable groups’ (ibid: 5, emphasis in original). This is sometimes referred to as the ‘empowerment case’. It is seen by some analysts as one manifestation of the ‘democratic outcomes’ case mentioned above, in that the empowerment of disadvantaged groups to exercise their voice effectively, so that power relations are re-constituted to their advantage, is a defining characteristic of ‘deep’ - as opposed to formal electoral - democracies. Fox’s definition of accountability politics (cited above) speaks directly to the empowerment case for accountability.

Other claims are based on the value of transparency either in itself or as a means to accountability:

- *Access to information (via transparency initiatives) is a right:* As such it is an end in itself, and also a ‘leverage right’ capable of delivering further ends. However, the state machinery leading from the exercise of this right to the effective redress of public grievances – those actions beyond the procedural provision of information and citizens’ rote use of it – is under-researched as yet (Jayal 2008).
- *Increased transparency in state decision-making can facilitate greater accountability to citizens:* While transparency is instrumental to achieving higher standards of accountability, two misconceptions about their relationship are common. The right to information is often mistaken for accountability itself, rather than understood as an instrument for the broader

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<sup>6</sup> White, H. 2009, ‘Theory-Based Impact Evaluation; Principles and Practice’, International Initiative for Impact Evaluation 3ie, Working Paper 3

goal of securing accountable governance (Jayal 2008: 109). Also, as Fox (2007b) points out, transparency is often assumed to generate accountability, but this is not automatically the case: transparency initiatives which ‘mobilise the power of shame’ have no purchase on the shameless. Fox suggests that key questions to ask are ‘*under what conditions* can transparency lead to accountability? [...] What *types* of transparency manage to generate what *types* of accountability?’ (ibid: 664-5).

Finally, some claim direct links between participation and effective TAIs:

- *TAIs that build on participatory processes of citizen engagement (e.g. in policy design) are more likely to generate state responsiveness to citizens’ demands:* This claim is based on the higher incentives and capacity for engagement that the citizens then have, and the interfaces already constructed with the relevant public institutions via their prior participation (Houtzager & Joshi 2008: 4-5). However, it is clear from other studies on community development programmes (e.g. Mansuri & Rao 2004) that further work is needed to establish whether there are solid causal links or merely correlations. Recent work by Gaventa and Barrett (forthcoming 2010), focussing on the relationship between participation and accountability and responsiveness, shows that participation does have an impact on measurable democratic and developmental outcomes but not always a positive one.

A few recent studies have begun to interrogate critically the aims, claims and assumptions underlying ‘citizens’ voice and accountability’ (CV&A) initiatives. Rocha Menocal & Sharma (2008) in their evaluation of a large sample of citizen voice and accountability (CV&A) initiatives supported by European bilateral aid agencies, find that donor assumptions of what citizen voice and accountability can achieve in terms of broad developmental outcomes are often too high:

“ [...] The need to link intervention logic directly with **contribution to MDGs** for CV&A work can be tortuous and artificial [...]. Donors are encouraging the practice of results-based management of projects but still place too much emphasis on counting participation and wanting evidence of contribution to MDGs. There needs to be more effort made to establish a middle ground of identifying attitude and behaviour indicators which are a direct outcome of CV&A activities’ (34).

Andrews’ (2005) qualitative meta-analysis of CV&A initiatives finds that these mechanisms generally have no impact on accountability, in some instances have limited effects on accountability to narrow interest groups, and produced an improvement in accountability as a whole in a small proportion of the case studies.

But besides assessing how far initiatives fulfil the expectations and meet the claims made for them, we need to disentangle from the explicit assumptions and expectations, some implicit and embedded assumptions, and unsubstantiated or under-specified elements. Overall, we found that much of the current evidence base relies on untested normative, positive assumptions and under-specified relationships between mechanisms and outcomes. It is noteworthy that virtually none of the literature gathered explores possible risks or documents negative effects or arising from TAIs, although some begins to note these at an anecdotal or speculative level.

The most common assumption made in the literature and in current experience is of a direct linkage between transparency and accountability. All the background papers point to this assumption in their respective literatures, especially those that involve complex networks of

stakeholders, accountability relationships and oversight mechanisms (Mejía Acosta; McGee, this volume). As Joshi summarises with reference to service delivery, ‘the assumed link leads from awareness (through transparency and information) to articulating voice (through formal and informal institutions) and ultimately accountability (changing the incentives of providers so that they respond in fear of sanctions). Yet, this chain of causation is seldom explicitly examined. In fact, many initiatives are focussed at increasing transparency and amplifying voice, without examining the link of these with accountability’ (Joshi, this volume).

Much of the material reviewed reveals conceptual vagueness on whether accountability and/or transparency were ‘means to an end’ or ‘ends’ in themselves (Carlitz; Mejía Acosta; McGee, this volume). More generally, most empirical work is based on poorly articulated normatively-inspired ‘mixes,’ that draw unevenly from the concepts of transparency, accountability, good governance and empowerment.

In studies purporting to focus on citizen-led TAIs, the citizen side of the accountability dynamic is poorly described. Citizen participation tends to be under-theorised – which citizens? Were they active prior to the creation of the mechanism? Where do they get their information and how do they act upon it? On which issues do they mobilise? Are they well-behaved, or antagonistic toward state institutions? Too few studies draw out these important components of the roles citizens play and the dynamics of their impact, thus affording only superficial understandings of the role of citizen- and civil society participation in the logical chain leading to accountable outcomes (Joshi; Carlitz, this volume).

Another dimension rarely spelt out clearly is the ‘hierarchy’ or framework of objectives or outcomes related to a particular TAI (Calland; Carlitz; McGee, this volume). Some TAIs pursue forms of transparency or accountability which are goods in themselves and do not need to be justified in terms of their contribution to any higher purpose. Some pursue immediate short-term changes as steps towards longer-term impact, but the ultimate (or sometimes even the proximate) objective is not always spelt out in the initiatives themselves or assessments of them. In some sectors (aid transparency; natural resource governance), T&A work is too recent to have achieved or demonstrated any long-term impacts, but where short-term outputs or intermediate outcomes are detectable, they are not always framed as intermediate steps within a further-reaching logic.

More broadly, while the material reviewed generally reflects the three kinds of expected impact outlined by Malena et al (2004) above and/or the more specific impact claims outlined subsequently, it also reveals how many initiatives are not underpinned by a clear articulation of exactly what outcome or impact is sought with a broad kind, or of how the actions and inputs contemplated are expected to generate that outcome or impact. That is, the assumptions underlying the causal chain, from inputs to outcomes and impact are absent, vague or too implicit. Some of our researchers specifically note the absence of theories of change for their fields as a whole, or underpinning specific initiatives in their fields (Joshi; McGee). Thus, while these broad claims may be intuitively and logically appealing, few initiatives provide concrete evidence of advancing them.

Why are theories of change needed? At the most basic level, the lack of a theory of change can inhibit the effectiveness of an initiative by causing a lack of direction and focus; but also can

make impact assessment or progress-tracking elusive or impossible. In particular, it can make it difficult to analyse retrospectively the existence or nature of connections between the *ex post* situation and the inputs made by the intervention. To return to our definitions of impact and effectiveness (above), this means that even the effective implementation of the initiative may be hard to demonstrate, and that it will be harder still to demonstrate links between it and any apparent impact. Cutting-edge work on assessing and learning from social change efforts (reviewed in Guijt 2007 and Taylor et al 2006) sets out a range of reasons why theories of change are necessary, all ultimately focused on increasing the impact of intervention via ‘grasp[ing] what is really happening beneath the surface [amid] the confusing detail of enormously complex social change processes’ (Guijt 2007: 30). Top practitioners in the T&A field note additionally that the process of collective articulation of a theory of change by the stakeholders in the prospective initiative offers critical opportunities for ‘negotiation and contestation’, ultimately delivering a more relevant, workable and sustainable initiative (Rajani, pers. comm.)<sup>7</sup>.

To keep this in proportion, as we are reminded by O’Neil et al (2007) in their review of impact of CV&A work, ‘uncertainty about the development impact of enhanced voice and accountability is a sub-set of uncertainty about the relationship between democracy and development’ (11), and indeed of even wider uncertainty about the impact of ‘development’, and as such should not engender despair or justify cutting funding for accountability programmes. But by the same token, adding clarity to methodological debates and conundrums about accountability and transparency constitutes an important contribution to these broader debates.

In this spirit, having surveyed the aims, claims, assumptions and critiques most prominent in the accountability and transparency literature, we now delve into the evidence we have mustered from the five sectors prioritised in this review. In the following section, we summarise for each: key background information on accountability and transparency work in the sector, the assumptions or theories of change that – explicitly or implicitly – underpin it, and our assessment of the evidence of impact and effectiveness of TAIs in this sector.

#### **IV. What evidence is available on the impact and effectiveness of TAIs?**

In carrying out our review, as outlined earlier, we focused on five sectors or areas: service delivery, budget processes; freedom of information; natural resource governance; and aid transparency. In the section below, drawing on more complete reports (which are included as annexes), we summarise the key findings for each sector, outlining the range of initiatives in the field and the evidence of impact. Finally, we draw some conclusions about the quality of this evidence and what can be concluded from it.

##### **Service Delivery Initiatives (with a focus on education and health)<sup>8</sup>**

Service delivery is perhaps the field in which TAIs have been longest applied. The introduction of accountability as a central theme in service delivery took root when the World Development

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<sup>7</sup> Comment made by Rakesh Rajani at Reference Group meeting of this project, 17 September 2010, IDS.

<sup>8</sup> Drawn from background paper by Anuradha Joshi, this volume

Report 2004 identified service delivery failures as failures in accountability relationships (World Bank 2004). Showing how the 'long route' of accountability (via elected politicians and public officials through to providers) was failing the poor, the Report advocated strengthening the 'short route'—direct accountability between users and providers. A spate of work then examined ways of strengthening the short route by amplifying voice and increasing transparency, an area increasingly known as social accountability. This has spawned many innovations, ranging from more institutionalised forms of co-governance, to particular TAIs such as Public Expenditure Tracking Surveys, citizen report cards and score cards, community monitoring, and social audits. Each can also be linked to and strengthened by access to information and budget transparency, which are considered more fully elsewhere in this report.

### *Evidence of impact*

As in other areas, the evidence on impact in this field is mixed. There is some evidence that TAIs have helped reduce corruption, improve service quality and empower people, but this is very context-specific, and little is understood about the factors which make these impacts happen. In the most general review in the area, Rocha Menocal and Sharma (2008) evaluate the impact of five donor-led voice and accountability initiatives, concluding that the donor expectations of their contributions to poverty alleviation and MDG goals were unreasonably high, but that impacts could be seen in terms of intermediate changes in behaviour and practice of public officials and policy actors.

Many other studies cover specific initiatives, types or strategies. On information dissemination, a randomised controlled trial on the impact of a community-based information campaign on school performance in three Indian states found that the intervention had an overall positive impact (Pandey et al 2009). However, a study by Bannerjee et al (2010) shows that information provision had little impact on stimulating accountability demand or engagement in the education sector in India. Communities face other constraints, even given information and a desire to improve education.

Public Expenditure Tracking Surveys (see also budget and aid sections of this report) initiated by governments and donors and sometimes adopted by civil society groups, have provided transparency on the leakages and gaps in the delivery of service sector budgets to local levels. A pioneering study in Uganda (Reinikka and Svensson 2005), analysing the effect of a public information campaign undertaken by government in response to a PETS, illustrated that when information on funding transfers to schools was made public, these leakages were reduced. However a subsequent study (Hubbard 2007) argues that while information disclosure was important, the change was driven from a number of quarters, not simply public information. Other studies have also shown some positive effects of PETS in both Malawi (IBP 2008) and Tanzania (Gauthier 2006), sometimes due to civil society advocates taking up their findings.

Citizen complaint mechanisms, sometimes in combination with citizen charters, have often been initiated by citizen groups as well as public organisations. In Hyderabad, India, citizens were able to use this link to communicate directly with managers on water delivery issues, who then were able to hold frontline workers to account (Caseley 2003). In Mumbai, an online public complaint system was also found to be successful in putting pressure on public officials to deal with complaints on time.

Citizen Report Cards, first pioneered in Bangalore by the Public Affairs Centre, have been shown by Ravindra (2004) and UN (2007) to have considerably improved the delivery of public services, through reductions in corruption and improvements in public satisfaction. However, more recent studies illustrate weaknesses of public satisfaction indicators, and apply more objective indicators of the quality of public services received (Deichmann and Lall 2007; Bold et al 2010).

Community scorecard initiatives often begin with collective discussion of service delivery problems, move onto the participatory development of a remedial action plan in combination with service providers, and are followed up with participatory assessment of resulting changes by the community, using scorecards. This approach, essentially a hybrid of others listed here, is distinguished by the participation of both users and providers in designing and applying the scorecards. Analysis of their use in India (Misra 2007) has found that these can lead to improvements in the methodology and ultimately greater service user satisfaction. Few other assessments of impact are available to date.

Community monitoring has been shown to impact positively on the quality of services. Work by Björkman and Svensson (2009) in Uganda found that when local NGOs encouraged communities to engage with local health services, they were more likely to monitor providers, leading to more responsive delivery. Duflo et al (2008) found that improved incentives for teachers, coupled with strong accountability mechanisms, increased teacher attendance rates in India. In both cases, it is noteworthy that the monitoring was conducted in combination with other factors (incentives, user engagement strategies).

Social audits are now a widespread way of obtaining community feedback on services, especially in India, where they are even institutionalised by incorporation into law in some States. Evidence on their impact is scant, so not conclusive. A study in Andhra Pradesh finds them to have contributed positively to the effectiveness of employment generation programmes and exposure of corruption (Singh & Vutukuru 2010).

### **Budget Process Initiatives<sup>9</sup>**

Of all of the fields of citizen-led accountability and transparency, those related to budget processes are among the most developed. There are a number of driving factors. As Carlitz summarises, drawing from Robinson 2006, these include ‘the democracy and good governance agenda of the 1990s, the emergence over the past two decades of a large number of independent “budget groups” in developing and transitional countries<sup>10</sup>, the political momentum around participatory budgeting with its origins in Porto Alegre in the mid 1980s, and a growing recognition of the centrality of state budgets in reflecting government policy preferences at a time that public expenditure management has become an increasingly important facet of development policy. Furthermore, general budget support has become a preferred instrument for many foreign aid donors. As such, donors are taking a greater interest in transparency in order to ensure that the funds they put into general government coffers are spent appropriately.

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<sup>9</sup> Drawn from background paper by Ruth Carlitz, this volume.

<sup>10</sup> He does not identify factors that account for the rise of these groups. For further detail on the rise of civil society budget work, see Krafchik (2004).

The attention to budget transparency and accountability work has also led to a wide array of citizen- and state-led initiatives, which also relate to various phases of the budget process – from the revenue phase, to planning and execution, to audit and ex-post oversight. Large global networks such as International Budget Partnership, Revenue Watch Institute and others have sprung up to share learning, building capacity, and test and advocate for new approaches. These civil society networks are related to but distinct from the growing number of transparency multi-stakeholder initiatives (MSI), the most well-known of which is the Extractive Industries Transparency Initiative (EITI). (Mejía Acosta and Calland provide more details on MSIs in their background reports, this volume). Whereas the IBP and RWI networks are more fluid, the MSIs exhibit a more structured governance structure and explicit standards for participation, and typically involve the private sector. More localised approaches include:

- Participatory budgeting – the most prominent area made famous first in Porto Alegre, Brazil, beginning in 1989, but also now widespread across parts of Brazil and Latin America, as well as in Europe and elsewhere.
- Sector specific budget monitoring, such as work on gender budgeting, children’s budgets, or efforts by other marginalised groups to highlight their own priorities;
- Other approaches to public expenditure monitoring by citizens or civil society groups, including a variety of approaches to social auditing, especially in India, participatory auditing in Kenya and the Philippines, and citizen-led public expenditure tracking surveys.
- Work to ensure that budget information is made publicly transparent, as seen, for instance, in the International Budget Partnership’s launch of the Open Budget Index.

Most of these initiatives focus ‘downstream’ on how public funds are prioritized and used. Fewer initiatives have focused on transparency and accountability in the revenue producing side, though this is growing, especially with work on tax justice, exposure of international tax havens, focus on revenue potential of global financial flows (e.g. the Robin Hood tax), or other initiatives. In addition, the growing literature on natural resource revenue transparency offers some useful lessons about broader revenue transparency and accountability.

#### *Evidence of impact*

On the macro level, a number of studies draw conclusions about the impact of budget processes and other macro development factors. As Carlitz summarises (this volume), these include evidence that greater budget transparency is associated with better quality governance (Islam (2003); better socio-economic and human development indicators, higher competitiveness, and reduced corruption (Kaufmann and Bellver 2005); better credit ratings, better fiscal discipline, and less corruption (Hameed 2005); declines in borrowing costs (Glennerster and Shin 2008) and higher political turnout (Benito and Bastida 2009). (Each study however has a number of qualifiers to the general conclusions).

While these macro studies argue for the importance of budget transparency to other macro development outcomes, another set of studies are more micro, and have focused on the impact of specific initiatives.<sup>11</sup>

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<sup>11</sup> It is very difficult to link specific initiatives to these broader macro impacts, due to methodological problems of attribution and causality, discussed in Section V below.

- A host of studies, for instance, on the Porto Alegre experiment and other participatory initiatives, have pointed to a range of both developmental and democratic outcomes, ranging from improved public services, re-direction of resources to poor neighbourhoods, spurring of new civic associations, reducing clientelism, and enhanced democratic representation. At the same time, these benefits are not automatic, and other studies show contradictory results as well. (See, for instance, Goldfrank 2006; Wampler 2004; Navarro 2004, among others).
- In Uganda, public outrage over the results of a Public Expenditure Tracking Survey, and the government's resulting action, has been widely held up as proof that PETS can reduce leakages in public expenditure. That said, Hubbard 2007 suggests that other factors (concurrent reforms, etc.) played a greater role than the PETS in accounting for the reduction in leakages. Sundet (2008) notes that the impact of PETS in nearby Tanzania has been much more limited.
- In Indonesia, a well known study by Olken (2007) using randomised controlled trial methodology examined the effects of two different approaches to accountability – participatory approaches such as accountability meetings and anonymous feedback forms and, on the other hand, greater probability of governmental audits. He argues that the participatory approaches had little impact, due to free rider and elite capture problems, while the increase in government audits led to an 8% decline in missing expenditures.
- On the other hand, in contrast to the Olken study, a number of other less formal studies in other contexts argue for the value of citizen monitoring and advocacy on corruption issues, most notably, for instance, those arising out of the MKSS campaign and later social audit approaches in India (see Jenkins 2007), or, for instance, work by the Omar Asghar Khan Development Foundation in Pakistan to document mismanagement of earthquake construction funds.
- Less evidence exists on the impact of single issue, or single sector initiatives such as gender budgeting. Goetz and Jenkins (2005) note that such efforts focus largely on answerability of officials but are not often followed up or linked to demands for the enforcement side of accountability.
- Emerging work by IBP, to be published in 2011, will highlight the institutional, policy and practical changes that could promote improvements in budget transparency and participation in different settings. The volume will include statistical and multi-country comparative analyses as well as case studies of Brazil, Mexico, Peru, India, South Korea, Vietnam, Uganda, Senegal and South Africa. These countries were selected to enable comparisons between pairs of good and bad OBI performers sharing other characteristics, in an attempt to isolate the factors that lead to greater budget transparency (IBP forthcoming).
- Over the longer term, IBP is planning a series of case studies of four IBP partners in South Africa, Mexico, Tanzania and Brazil. IBP's plans for these forthcoming studies explicitly recognize the weaknesses of previous studies, which were retrospective, included only successful cases, and focused on organizations as the unit of analysis. In light of this, the forthcoming round of case studies will be prospective and long-term, with clear, ex-ante hypotheses; will focus on interventions that could fail; and will examine specific initiatives and campaigns, rather than organizations. IBP has consulted with a number of experts in order to improve their case study methodology, and has devised a rigorous framework to assess impact (IBP forthcoming).



## Freedom of Information<sup>12</sup>

While work on the freedom of information has a long history, interest in and support for Freedom of Information (FOI)<sup>13</sup> legislation have accelerated in the last two decades. As Calland observes, 'In 1990, just 12 countries had Access to Information laws (AIE 2006), while today there are nearly 80 such pieces of legislation.' Simultaneously reflection has increased on the 'state of the art', with a series of recent Carter Centre conferences analysing gains made in the last 10 – 15 years, as well as future challenges.

While FOI work is thus well developed, and while information is key to related work on transparency, as in other TAI work, there is a broad range of arguments as to what it can achieve. At one level, Calland argues, 'it is beyond question that the most basic "lever" that citizens have in holding their state to account in terms of the use of the public purse, and the policies pertaining to rights and development, is the power to demand information about how decisions are made.' On the other hand, under this broad umbrella, there are a number of differing understandings of what kind of right the freedom of information entails. Traditionally, it is understood as a civil and political right, which can enable citizens to leverage other rights. Other see it as a key to delivering deeper and more participatory forms of governance, through providing citizens access to higher quality information through which to hold their governments to account. With legislation increasingly guaranteeing information as a right, the attainment of that right can be understood as an end in and of itself, which also can change the balance of power between the rights-bearer and those who then have a duty to provide information.

### *Evidence of Impact*

FOI advocates have been hesitant to look beyond questions of whether greater transparency of information was being achieved to the impact this may have on other socio-economic and political outcomes. A meeting of FOI advocates in October 2009, again convened by the Carter Center, 'concluded that in order to make and win the case for FOI it was now necessary to extend the scope of the inquiry beyond the 'means' to the 'ends' even though this would be both challenging and potentially perilous (in terms of what might be proven or provable). In order to adopt a bolder approach to examining the relationship between FOI and socio-economic outcome/impact, it was readily acknowledged that such an exercise would require a far more rigorous approach to the evidence and a sound research methodology' (Calland, this volume).

However, thus far there is little such evidence available. At the broadest levels, there is some general literature, referred to elsewhere, questioning the relationship of access to information by itself to other broad outcomes (e.g. Hubbard 2007; Darch and Underwood 2010). There are fewer studies that demonstrate how FOI initiatives have enabled information access which then gets used for broader goals and outcomes. One exception is the UK study (Hazell and Worthy 2009) which claims to be "the first in-depth, systematic study of the objectives, benefits and consequences of FOI, anywhere in the world" (Hazell & Worthy, 2009). While the study contains

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<sup>12</sup> Drawn from background paper by Richard Calland, this volume.

<sup>13</sup> 'Freedom of Information' is no longer the terminology of choice for many activists, advocates and scholars working in this field; instead, 'the right of access to information' (ATI) has gained some kind of ascendancy in recent years, a shift that for many captures the new approach to the right that is discussed in this paper. Therefore, 'ATI' is used interchangeably with 'FOI' at times.

some interesting observations about the impact of FOI on transparency and accountability on Whitehall in particular, it also finds little evidence of what one might call ‘meta-level’ impact – that FOI had improved government decision-making, public understanding of decision-making or enhanced public participation, or, notably, increased trust.

The most prominent study of compliance with FOI laws – as distinct from the impact of the laws – is a fourteen country study by the Open Society Justice Initiative (OSJI 2006). The study was based on nearly 2000 requests for information by persons of differing standing – NGOs, journalists, businesspeople, and representatives of minority groups. It found that FOI laws had increased the responsiveness of public officials, though ‘mute refusals’ remained a problem. However, the response was by no means uniform, and depended a great deal on the presence of an organised civil society and on the perceived standing of the person submitting the request. As Calland observes, the study ‘highlights the point that FOI remains a “professionalized” environment, quite heavily reliant on expert civil society intervention and activism in order for it to be realised.’

While there is some evidence then of the compliance with FOI, and how it is achieved, there is less international evidence on the broader *impacts* of such compliance on other social, economic and political goals. On the other hand, some persuasive case study examples are emerging, especially from countries with highly developed campaigns or government programmes, such as in India and in South Africa. Studies by Goetz and Jenkins (1999) and Jenkins (2007) have given highly developmentalist accounts of the MKSS campaigns for the right to information in India, and ongoing work is ongoing to examine the impact of the resultant Freedom of Information law. Recent results of a large scale ‘Peoples Assessment’ of the Right to Information law, involving feedback from over 35,000 people found that 40% of rural people and 60% of urban reported that their objectives were ‘fully met’. The objectives were drawn from a broad list of possibilities, including: preventing corruption, ensuring open information is actually open, exposing corruption, curtailing wasteful public expenditure, exposing misuse of power and influence, accessing justice, accessing entitlements, redressing grievances, supporting good officials, empowerment of the public (RaaG 2009: 14).

In South Africa, a number of evaluations and studies have grown from the work of the Open Democracy Advice Centre (ODAC), which works with civil society intermediaries in helping FOI strategies to achieve their potential. These studies point to the significance of promoting ‘community-based’ FOI strategies, rather than simply providing information and training. Evidence also is beginning to emerge of how access to information has been critical in achieving other socio-economic rights, such as those related to housing as well as water.

Other project level evaluations which are likely to strengthen the evidence base on the impact on access to information work may emerge from projects supported by DFID’s Governance and Transparency Fund. Eight of these have access to information as critical to their work, including projects on the media, anti-corruption and education. At the moment, it is too early to measure the impact of these projects.

### **Natural Resource Governance Initiatives<sup>14</sup>**

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<sup>14</sup> Drawn from background report by Andrés Mejía Acosta, this volume.

This is potentially a huge field, encompassing initiatives involving extractive industries (e.g. oil and gas), fisheries, forestry, land and water<sup>15</sup>. There is a long history of approaches to involving citizens in governing natural resource use, mainly at the micro-level and via forms such as forestry and fishery committees, citizen monitoring and advocacy on mining or land use. More recently, growing awareness of transparency as a pathway to accountability, and heightened concern over the ‘resource curse’ as a development and governance problem, have given rise to newer mechanisms seeking to establish transparency and accountability in extractive industries, often at national and international levels. These include the Extractive Industries Transparency Initiative (EITI), which aims to strengthen governance by improving transparency and accountability through verification and full publication of company payments and government revenues from oil, gas and mining. Groups such as the Bank Information Centre (BIC) and Revenue Watch Institute (RWI) have also campaigned for other forms of disclosure, for instance through the Publish What You Pay (PWYP) Campaign; monitored the implementation of EITI; and worked to expand the approach into the new fields, such as the forestry sector<sup>16</sup>. The argument underpinning many such initiatives is that making information about revenue flows more transparent enables citizens, governments and other stakeholders to use the information to hold government to account for the revenues, and ultimately ensure that the revenues are channelled to public ends.

#### *Evidence of impact*

The few impact studies that exist tend to focus on the process of and degree of compliance with natural resource TAIs, rather than the more significant question of whether these mechanisms are leading to broader changes in development priorities, expenditure patterns, or accountable governance. For instance, an evaluation of EITI’s Impact on the Transparency of Natural Resource Revenues (Rainbow Insight 2009) reported that the existence of EITI, as a multi-stakeholder organisation in which transparency could be openly discussed openly, was itself a success, and that its introduction had majorly boosted the public’s capacity to analyze fiscal policy in countries where natural resource revenues were previously classified as state secrets and handled off-budget. A self-assessment on the EITI’s impact in Africa argues, with examples and illustrations, that in most of the twenty African countries involved,

‘EITI activities are contributing to larger-scale efforts at reducing corruption, improving public financial management and improving the business operating environment [...] while the EITI in itself is not sufficient to eradicate corruption in the extractive sectors, it is an essential part of the solution. The multi-stakeholder approach of the EITI is creating a platform for dialogue and engagement which previously did not exist in many countries, while the EITI reporting process is generating data on revenues that was either previously not available or difficult to access for interested stakeholders’ (EITI 2010: 3).

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<sup>15</sup> For a good overview of the field see Darby, Sefton 2010, ‘Natural Resources Discussion Paper - The Transparency and Accountability Initiative’ unpublished paper, May

<sup>16</sup> The Global Witness initiative “*Making the Forest Sector Transparent*” is a DFID GTF-funded four-year programme to strengthen civil society engagement in the forest sector in order to secure government accountability, progressively operating in eight countries, the first four of which are Liberia, Peru, Ghana and Cameroon.

A baseline survey of RWI's Parliamentary strengthening programme documents that project interventions successfully contributed to CSOs and MPs working together towards the adoption of effective disclosure guidelines (Mejía Acosta 2009).

Other studies, however, are a bit less sanguine in their findings. A study in Nigeria challenges some of the claims made about the importance of the unprecedented publication of 1999 – 2004 audits and the adoption of the multi-stakeholder approach, arguing, that while information became available, it served to empower elite groups, technocrats and policy makers, rather than ordinary citizens (Shaxson 2009). Similarly, a review by the Bank Information Center and Global Witness (2008), argues that revenue data would have more impact if it were made more meaningful to those at the local level, especially to communities most affected by extractive industries.

More broadly, while a series of macro studies do point to associational links between budget transparency and a series of other macro indicators, it is very difficult to associate these with the impact of specific initiatives. An OECD paper, for instance, finds that EITI candidate countries show no visible effect in relation to perceptions of corruption, and suggests the need to look at broader reform processes and the quality of existing institutions, including the judiciary (Ölcer 2009). Similarly, in an important study, Kolstad and Wiig (2009) document the importance of transparency, but argue that this is not just achieved through making information available, but involves a number of other intervening factors, including media competition, level of education, and political motivation and resources to use the information. Echoing the latter point, the validation of the Liberia EITI pointed out that civil society organisations' (CSOs') ability to fully engage was contingent on many factors beyond the scope of the EITI, for instance the continued availability of funding and technical inputs to CSOs (LEITI 2009).

While this is an emerging area, there is a need for more evidence on the impacts of EITI initiatives not just on information transparency, but in turn on how this transparency is taken up to achieve broader goals. As Mejía Acosta (2009) concludes, 'there are virtually no evaluation studies that can link the two levels of analysis to demonstrate how process-driven dynamics can actually affect development outcomes, partly because of the difficulties of attribution.'

### **Aid Transparency<sup>17</sup>**

In recent years, the term 'accountability' has increasingly arisen in discourses on aid. This responds to different tendencies: debates on how to achieve the 'mutual accountability' principle of the Paris Declaration on Aid Effectiveness; growing attention to NGO accountability (Jordan and van Tuijl 2006); and heightened concerns over aid effectiveness, especially in an era of fiscal pressure on official aid itself. Unlike other areas in this review such as freedom of information or natural resource governance where the stress has traditionally been on transparency as a path to accountability, in aid circles attention to aid transparency as a condition for accountability is relatively new, although work on aid accountability – at least in the NGO sector - is quite old. 'Aid transparency' can denote both transparency by donors towards aid recipients or partners, and transparent planning, delivery and use of aid funds by

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<sup>17</sup> Drawn from background paper by Rosemary McGee, this volume.

the recipient. This study reviews what is known about the impacts of the new aid transparency movement, an established IFI (international financial institution) accountability initiative, and some longstanding NGO approaches to securing greater downward accountability and transparency.

The impulses behind aid transparency initiatives are highly varied, themselves reflecting the range of normative goals found more generally in the accountability and transparency field. McGee develops a continuum of motivations for promoting aid transparency. The ‘technical’ approach, at one end of it, treats transparency as a means to achieving greater ‘aid effectiveness’, by permitting the tracking and achievement of Paris Declaration commitments. From this perspective, a lack of knowledge on aid flows hinders aid predictability and limits recipient government ownership and aid coordination as well as aid effectiveness progress-monitoring. From other perspectives, transparency is about achieving relational goals, e.g. between donor countries and national governments, who can then be held to account by their citizenry for uses of aid funds; or between NGOs and their partners, enabling ‘beneficiaries’ to hold NGOs to account for their actions on behalf of people living in poverty and marginality. At the other end of the continuum, however, aid transparency is more of an end in itself, analogous to the normative arguments found on freedom of information, about the value of legal or ethical importance of treating information as right in and of itself. Under this perspective, publics have a ‘right to know’ where the aid contributed is going, and recipients have a ‘right to know’ what funding is raised, committed or spent on their behalf, and may be empowered by knowing.

#### *Evidence of Impact*

On aid transparency strictly speaking, there is so far much more work available on the negative effects of non-transparency, than there are attempts to demonstrate positive impacts from it. Despite the fact that ‘aid transparency’ as opposed to ‘aid accountability’ is still an emerging area, and despite a marked lack of written-up NGO accountability initiatives to analyse, McGee identified seven studies which collectively offer significant evidence for an overview of impact-related issues. These seven studies are highly diverse, and several draw on a limited pool of evidence, as the initiatives they study are very new. Five of the seven works date only from 2009 or 2010.

- A study by Collin et al (2009) which examines the costs and benefits of adherence to the recently-established IATI;
- A study by Christensen et al (2010) which explores the hypothesis that as donor transparency increases, aid-recipient government corruption will fall substantially. These findings rest on a number of estimates and assumptions as yet relatively untested, as useable aid data sets are only just emerging.
- A study by Martin (2010) which surveys the effectiveness of several ‘new wave’ aid transparency initiatives, including some databases, ‘infomediary’ ventures, civil society campaigning organisations and donor systems. While unable to assess impact so early in the ‘new wave’, it does identify many characteristics and developments which have implications for impact and effectiveness in the longer term. The eight initiatives surveyed plus two more taken into account (IATI and Publish What You Fund) are found to be strong on aid input tracking, collectively cover a good spread of aid data, and offer relatively comprehensive coverage of aid delivery processes. They are weaker on aid effectiveness

and related indicators (and, one might assume, therefore offer little or no insights into the actual development outcomes of aid transparency).

- A study by the African Development Bank (2009) of the use of debt relief – a form of official development aid - to enhance social spending. The study highlights the obstacles to budget and aid management that recipient countries have to contend with in the absence of donor transparency, and points to successful initiatives such as the Government of Uganda’s much-cited public information campaign arising from Public Expenditure Tracking Surveys (PETS) on education funding.
- A study by Clark et al (2003) on the World Bank Inspection Panel, a unique mechanism through which stakeholders can file claims demanding investigations into whether the Bank is honouring its own social and environmental accountability principles. The study (worth revisiting á propos of current debates on aid watchdogs) examines the positive and negative impacts of this approach, including detailing a number of relatively positive cases where WBIP investigations led to internal institutional change, and even withdrawal of Bank funding for potentially damaging projects. However, the WBIP has often stopped short of systematically converting improved systems into greater accountability. It has also generated some perverse effects, including risk aversion in development of new projects by Bank staff.
- A study by David et al (2006) of the impact of Actions Aid’s ‘Accountability, Learning and Planning System’ (ALPS), an effort to become more accountable to its principles and to the people with whom it works.
- An article by Jacobs and Wilford (2010) presenting and discussing ‘Listen First’, a new framework for the systematic management of downwards accountability in NGOs. This does not assess the impact of any initiative, but the design of ‘Listen First’ was informed by a critical review of how existing NGO downward accountability efforts were working.

### *Summary of the evidence*

A review of the evidence of impact in five sectors of significant transparency and accountability work thus gives a very mixed picture. Overall, the evidence on impact is very uneven and still remarkably sparse given the amount of attention and donor funding give to this field. Studies seem to be slightly more robust in areas which have a longer history of work, especially service delivery and budget transparency, but even here there is much to be done. In newer areas, such as recent initiatives on natural resource transparency and aid transparency, while some projects are emerging, there is even less of a knowledge base from which to draw general conclusions about impact and effectiveness. The field of freedom of information is rather anomalous – while work in this area has been going on for some time, there are surprisingly few studies which illustrate its impacts.

On the other hand, as can be seen in Table 1, there are a number of studies ***which do begin to suggest that transparency and accountability initiatives can make important differences***, at least in certain settings. Individual studies provide evidence for instance that TAIs *can*, in some instances, contribute to:

- increased state or institutional responsiveness
- lowering of corruption
- building new democratic spaces for citizen engagement
- empowering local voices

- better budget utilization and better delivery of services.

However, this study must also caution against hastily drawn general conclusions from the existing evidence base, for a number of reasons:

- In some cases, the initiatives are very new, and accompanying impact studies are underway or just beginning, making it too early to detect or explain resulting impacts.
- Many of the studies focus on only one initiative in one locality, precluding general conclusions, or permitting conclusions based only on limited anecdotal evidence. As seen in Table 1, the studies of impact – at least those that this review could locate – may be concentrated in certain countries or regions, such as India (service delivery) or Latin America (budget processes).
- Of available work to date, most tends to focus on what we might call the first level of impact, i.e. the *effectiveness* of the initiatives themselves. Fewer have been able to show the links from the initiatives to broader development, governance and empowerment goals. At the more intermediate level, some studies – but remarkably few – shed light on assumed connections between transparency, accountability and citizen engagement – assumptions which, explicitly or otherwise, are at the heart of all of this work. As observed in the previous section, many initiatives themselves are very weak on elaborating a clear theory of change, making it more difficult to trace whether these assumptions *actually hold* true.
- Where we find positive evidence in one setting, this is often not corroborated – and sometimes even contradicted – by findings in another setting where different, or even similar, methods have been used. The evidence base is not large enough – i.e. there are simply not enough good impact studies – from which one can begin to assess overall trends.

None of these reasons, we should quickly point out, argue *against* the case for transparency and accountability, but they do argue that a more robust evidence base is needed to make the case convincingly. To deepen the quality of the evidence base, two further challenges must also be faced: a) the methodological challenges of assessing such initiatives; and b) the need to understand further the complexity of factors which contribute to their success. These two challenges are taken up in the subsequent sections.

**Table 1: Evidence of effectiveness and impact in transparency and accountability initiatives**

Overall Finding by Sector and Initiative	Setting	Source
<b><i>Service Delivery Initiatives</i></b>		
<i>Public Expenditure Tracking surveys</i> , when made public and linked to <i>public information campaigns</i> , can contribute to reducing leakages in delivery of service sector budgets locally	Uganda	Reinikka and Svernsso 2004
<i>Citizen report cards</i> can have considerable impact on local service delivery in some settings	India	Ravindra 2004
<i>Community scorecards</i> can contribute to greater user satisfaction	India	Misra 2007
<i>Community monitoring</i> , when combined with other factors, can contribute to more responsive delivery of services, such as increased teacher attendance in schools	Uganda and India	Björkman and Svernsso 2009; Duflo et al 2008.
<i>Social audits</i> can contribute to exposure of corruption and effectiveness in programme implementation	India	Singh and Vutukuru 2010
<i>Complaint mechanisms</i> can contribute to reduction of corruption, by linking citizens directly to managers who can then hold managers to account	India	Caseley 2003
<i>Information provision</i> has been found to have little impact by itself on the level of engagement by citizens in engaging for accountability with school systems in one study. In another study, when tied to a community –based information campaign, positive impacts were found.	India	Bannerjee et al 2010 Pandey et al
<b><i>Budget Process Initiatives</i></b>		
<i>Participatory budgeting initiatives</i> can contribute to multiple outcomes, including improved public services, re-direction of resources to poor communities, new civic associations, etc., strengthened democratic processes, etc., but there are also contradictory findings in some settings	Multiple, but largely Brazil or Latin America	Goldfrank 2006 and others
<i>Public Expenditure Tracking Surveys</i> (see also service delivery section), when combined with public information campaigns, can contribute to reduced leakages, though other studies also point to other factors. While the main source is a study in Uganda, other studies, such as in Tanzania, show less impact	Uganda  Tanzania	Reinikka and Svernsso 2004  Sundet 2008
<i>Budget monitoring initiatives</i> can contribute to improved budget transparency and awareness, as well as enhanced resources and efficiency in expenditure utilization	Multi-country case studies	Robinson 2006
<i>Budget advocacy initiatives</i> can contribute to better management of earthquake reconstruction funds (Pakistan) or changes in budget priorities (South Africa)	Pakistan South Africa	IBP studies 2010
<b><i>Freedom of Information Initiatives</i></b>		
<i>Freedom of information</i> can contribute to improved government decision-making, public understanding, enhance public participation, and increased trust	UK	Hazell and Worthy 2009



<i>Freedom of information requests</i> can contribute to responsiveness of public officials, though not always, and highly dependent on status of person submitting request and civil society pressure	14 country study	OSJI 2006
<i>The Right to information campaign</i> in India led to new legislation and widely mobilised constituencies to use information for developmental purposes.	India	Jenkins 2007
<i>The Right to information legislation</i> in India has been found through 'Peoples' Assessments' to contribute to perceptions of satisfaction in a range of areas, including decline in corruption and curtailing wasteful public expenditure, exposing misuse of power and influence, and redressing grievances	India	RaaG 2009
<i>Community-based FOI strategies</i> , which go beyond simple information and disclosure, can be instrumental in leveraging other rights, such as those related to housing and water	South Africa	ODAC 2010
<b><i>Natural Resource Governance Initiatives</i></b>		
The <i>Extractive Industry Transparency Initiative (EITI)</i> can contribute to the public's capacity to analyse fiscal policy in countries which previously lacked transparency	Multi-country	Rainbow Insight 2009
<i>EITI</i> has also been credited with contributing to reducing corruption, improving financial management, building a platform for public engagement (but this is largely based on internal, anecdotal evidence)	African EITI countries	EITI 2010
<i>EITI</i> has also been found to have no visible effect in relation to broader perceptions of corruption. This is consistent with other broad studies pointing to broader range of policy and institutional contexts, in addition to transparency, necessary for positive impacts to occur.	EITI countries	Ölcer 2009 Kolstad and Wiig 2009
<i>EITI</i> has the risk of simply empowering elite groups, technocrats and policymakers with new information, rather than broader public stakeholders	Nigeria	Shaxson 2009
<b><i>Aid Transparency Initiatives</i></b>		
<i>Aid transparency initiatives</i> are credited with contributing to a decrease in corruption in aid-recipient countries, though this is based on a number of assumptions and estimates not yet tested	Multi-country	Christensen et al 2010
<i>The International Aid Transparency Initiative (IATI)</i> and related initiatives such as public data bases, 'infomediary' ventures and civil society campaigning can contribute to stronger aid tracking and provide relatively comprehensive coverage of aid delivery processes, but are weaker on assessments of aid effectiveness and broader outcomes.	Multi-country	Martin 2010
<i>The World Bank Inspection Panel</i> led to a variety of impacts such as policy reforms, withdrawals of Bank funding for certain projects, and changes in perceptions of voice and responsiveness. The Panel also contributed to some negative or more perverse effects, such as backlash against claimants and risk aversion in Bank lending	Multi-country	Clark et al 2003
<i>Downward accountability mechanisms</i> by NGOs can lead to an internalisation of principles of the NGO, sharing of power with partner organisations, and creation of mechanisms for learning from others on improvements on NGO work	Multiple countries linked to ActionAid and Concern	David et al 2006; Jacobs & Milford 2010

## **V. How do we know what we know? Methodological approaches, challenges and issues**

The evidence outlined above has been gathered via the application of a range of methods, applied within a diverse repertoire of methodological approaches and paradigms, and for various purposes. In this section we sum up the range of methods used and go on to discuss methodological challenges and issues arising. We supplement information on the five priority sectors with insights derived from secondary literature pertaining either to other sectors or to general, conceptual or theoretical sub-literatures. It is not our task to advocate any method over and above any other. Methodological choices are situated, and should reflect a complex of considerations. What we do aspire to do is to shed light on these considerations and how they are being navigated in the assessment of impact and effectiveness of TAIs; as well as on the real-life contextual and methodological parameters that shape and constrain these choices.

### ***Methodological approaches***

A variety of methods are used in the literature and experience reviewed.

Some **quantitative surveys** have been conducted, often under the auspices of or in connection with the World Bank (e.g. Ravindra's 2004 assessment of citizen report cards on Bangalore service delivery, or several PETS-based assessments capturing the effects of TAIs) and sometimes in the process of constructing performance indices and rankings of transparency and accountability at the level of countries or institutions. Some studies on budget processes, FoI and aid transparency **analyse aggregated survey data** or apply **multivariate statistical analysis**, in the case of aid transparency quite tentatively given the recent vintage of the freely-accessible aid data used and the consequential lack of methodological conventions, shortcuts and precedents in relation to such data.

**Experimental approaches**, specifically **randomised controlled trials (RCTs)**, are gaining currency in the fields of service delivery TAIs and budget-related TAIs. This is a reflection of the broader field of development and aid evaluation, wherein there is currently considerable investment in developing and spreading such approaches as part of a general quest for rigour and scientific precision. While the approach itself comes from the medical and health sciences, in the development field this school of thought is associated with economics research. Its rapid rise has spawned dissent, critiques and detractors as well as advocates. The novelties that it offers to impact assessment in aid and development are the isolation of a particular intervention's impact from other factors, and the construction of a credible counterfactual (the 'non-treated' group of respondents). Most well-known examples (Björkman & Svensson 2007, 2009; Bannerjee et al 2010; Nguyen & Lassibille 2008) relate to service delivery – an exception is Olken's study related to corruption in Indonesia (2007).

**Qualitative case studies** and **case study analysis** feature prominently in the service delivery, budget process, FoI, nature resource governance and aid transparency sectors. Most analyse single TAIs, and use a range of ethnographic, historical and observational techniques. Of the few existing examples of multiple-case studies, most explore budget processes: Robinson's (2006) six-country comparative study of civil society budget groups; Wampler's (2007) comparison of

eight participatory budget processes in Brazil; and the Open Budget Initiative's work in progress that pairs countries classified as 'good' and 'bad' budget transparency performers which otherwise share similar characteristics. Shedding some light on aid transparency issues from a comparative case study perspective is the African Development Bank's (2009) four-country study on debt relief and social services. A multiple case study lying outside our specific sector-focused work is Blair's (2000) research on the relationship between participation in democratic local governance processes, accountability, and poverty reduction outcomes. Gaventa and Barrett (forthcoming 2010) is a rare meta-case study which uses systematic analysis of a non-randomised sample of a hundred qualitative studies of citizen engagement in twenty countries. Overall, the paucity of multiple-case studies is lamented by our researchers as this approach tends to offer rich insights into factors explaining outcomes.

**Stakeholder interviews** feature in the natural resource governance and aid transparency literature. These are often undertaken within – loosely defined - qualitative surveys, often systematically conducted, and frequently combined with other methods such as direct verification (even field-based physical verification) or statistical analysis. The interviewees are in some cases 'experts' or informed observers, in others users or intended beneficiaries of accountability or transparency measures.

**Participatory approaches** have been used to a limited extent to assess the impact of service delivery, FoI and budget transparency initiatives. In some cases these involve scoring systems and in others qualitative assessments by affected citizens, users or participants. To assess the impact of Freedom of Information legislation, compliance has been tested by interested parties representing sectors of civil society or of the population making FoI requests within a systematic, coherent, multi-country, systematic framework, with results logged, analysed and ranked. Community scorecard initiatives have lent themselves to participatory evaluations or assessments of service delivery, as a natural progression from participatory deliberation or dialogue between dissatisfied community users and service-provider representatives. Some of these applications of participatory approaches, actively involving the accountability seekers, in fact constitute **action research**: they are at one and the same time research to assess impact, and social action to enhance impact.

**Indices and rankings**, based on purpose-built composite performance indicators, are designed to work by applying peer or reputational pressure on accountability agents, and have been adopted in relation to budget work, FoI and natural resource governance initiatives. For instance, ODAC's 'Golden Key Index' measures state institutions' compliance with Freedom of Information legislation, and the IBP's Open Budget Survey assesses how far national governments offer public access and opportunities to participate in budget processes; these are both TAIs in themselves and approaches for comparatively assessing the effectiveness and impact of the full range of TAIs brought to bear on these institutions.

A few studies in our five priority sectors deliberately **mix qualitative and quantitative methods** (Aid transparency, Budget processes; Freedom of Information). These sometimes go under the broad label of 'surveys', but harbour widely varied methods. The most diverse we have come across, located in the Freedom of Information field and used to assess the progress and impact of India's Right to Information legislation, combines activities as diverse as survey questionnaires, focus group discussions, FoI claims filed in action-research mode, and all on a

scale of tens of thousands of participant-respondents (Calland). Smaller-scale but valuable for its deliberately mixed methodology (as well as comparative perspective) is Robinson's (2006) study on civil society budget advocacy; there is also the well-contextualised mixed-method AfDB (2009) comparative study on debt relief and social service outputs (covered under Aid transparency).

This span of methods used in our five priority sectors to some extent reflects broader experience. Impact evaluation as a whole is recognised to be more established in economic, health and educational interventions than in governance-related programmes, in part because the former seem more to afford greater insights into the 'return' on donors' investments (Blattman 2008). Garbarino and Holland (2009) note that impact evaluations exploring the outcomes of citizen- and civil society-led initiatives use a variety of approaches including qualitative and mixed-method but that quantitative approaches probably predominate.

Where the list of methods above departs from experience in other fields (including some other areas of governance work) is that emerging and innovative methods such as Outcome Mapping (Earl et al 2001), 'Most Significant Change' (Davies & Dart 2005) and narrative techniques (Eyben 2008) do not yet seem to have found their way into the T&A field, despite having much to offer, as discussed further below. In moving on to weigh up the methodological challenge and issues arising in the literature and experience reviewed, we will analyse in greater detail the relative strengths and weaknesses of different kinds of approach for different purposes.

#### ***Methodological choices, challenges and issues***

Tensions and debates characterise methodological strategies and choices in the field of TAIs. Many of them arise in other fields of development or social change initiatives too, but in relation to T&A work they have hardly been articulated, let alone systematically explored. Moreover:

“Empirical reality [...] has a way of making things complicated. In most societies and political systems, various accountability relationships have been established at various points in time with the effect that even single institutions have multiple layers of various types of accountability” (Lindberg 2009: 17).

Isolating and rigorously exploring the effects or impacts of specific TAIs is confounded by this empirical reality.

The principal methodological challenge and issues are:

- The **amount and quality of evidence** currently available, and relatedly the availability of **comparators or counterfactuals**
- Untested assumptions and poorly articulated **theories of change**
- Tensions between observing **correlation** and demonstrating **causality, attributing** impact and **establishing contribution** made by one among several actors in complex and not entirely controllable contexts
- The challenges of developing suitable **indicators** and baselines, especially given that what we want to measure may differ from what can realistically be measured
- Issues of **ethics** and **positionality**: the question of whose knowledge counts in impact assessment, and the **situated** nature of knowledge

We explore each of these in turn.

*Amount and quality of evidence available*

The newness of the field and lack of emphasis on impact issues to date means that the pool of evidence is limited and experience with particular approaches to understanding impact is still under construction<sup>18</sup>. The lack of comparative analytical work, highlighted by most of our researchers, is partly a function of the limited experience and evidence accumulated. However, one researcher cautioned that comparative research is sometimes very poorly done, and of dubious value where contexts are very distinct (Calland). Attempts to construct valid counterfactuals, in a field such as TAIs, are confounded by the complex social and institutional relations and dynamics at play, which mean that the ‘with’ and ‘without’ scenarios are not as simple to determine as is the presence or absence of a new clinic or paved road.

These points are made consistently throughout our reviews of all five priority sectors, to different degrees reflecting the relative ‘maturity’ of TAI work in each sector (i.e. they pose slightly less of a problem in service delivery than in aid transparency). They are strongly reinforced by our review of relevant literature beyond our five sectors, which was drawn from other sectors or a more general level. To put the point more positively, a relatively immature or incipient field of intervention offers fertile ground for planting and cultivating the seeds of cutting-edge impact assessment practice, the core aspiration driving the current Review.

*Untested assumptions and poorly articulated theories of change*

We stated early on that effectiveness - the extent to which initiatives are effective in achieving stated goals - needs to be distinguished from impact - the degree to which the initiative attains its further-reaching or ‘second-order’ goals. We also pointed to the difference between a focus on measuring results, and one that starts from the assumptions underpinning a social change initiative and explores its outcomes in the light of these, teasing out how inputs, outputs, outcomes and impacts are related and therefore how far the theory of change behind the initiative was borne out in practice.

Ongoing debates about theories of change in social change work are highly relevant here, not least because of the silence and confusions the review has uncovered in relation to aims and claims, assumptions, direct and indirect goals, proximate and ultimate objectives, and the complex relationships between TAIs on the one hand, and broad, deep, far-reaching developmental and democratic gains and the effectiveness of aid, on the other. Most TAIs reviewed reflect complicated theories of change encompassing a range of inputs and activities (not only the TAI in question), various levels of objectives (proximate, intermediate, process, final, direct, indirect, etc), some assumptions, several outputs and diverse intended outcomes. In very few cases are these theories of change consciously and explicitly articulated. Therefore, the evidence on the effectiveness and impact of TAIs is characterised by confusion on both theoretical and empirical planes. This seems to be due not to weak capacity for distinguishing, for instance, intermediate from final outcomes; but to weak incentives and precedents for spelling them out.

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<sup>18</sup> Agarwal et al (2009), on World Bank support for social accountability initiatives, similarly conclude that more impact evaluations are needed, to assess and how why certain TAIs achieve results and others do not.

Rocha Menocal and Sharma (2009) point to the need for separating intermediate outcomes – behavioural and attitudinal changes – from longer-range impacts on more rigidly defined developmental and democratic outcomes (e.g. direct policy changes; the progress made on MDG-related targets). In their related paper on measuring change and outcomes from CV&A initiatives, Holland *et al* (2009) also point to the need for better indicators for intermediate outcomes, in the context of a comprehensive theory of change.

The kind of theory of change that is needed is not one developed in the abstract that reflects a notion of change processes as linear, predictable and rigid – as log-frames sometimes do. The point is, rather, that it is necessary to surface and make explicit the pathways via which complex initiatives, destined to take effect in complex circumstances, are expected to have their effect, and to continuously revisit this throughout the initiative, in recognition that social contexts and processes are always in flux, with emergent issues, unforeseen risks and surprises arising throughout.

*Correlation Vs causality, attribution Vs contribution*

All of our background papers reflect the dangers of drawing of causal inferences from what are in fact observations of correlation. Some researchers illustrate how the direction of causality in TAIs can be misinterpreted: can transparency be taken to lead to less corruption or is it that less corrupt countries are more likely to introduce transparency measures? Or, is it that mobilized citizens are more likely to hold states to account, or that involvement in accountability initiatives generates mobilized, empowered citizens? Some detail is provided on how these issues of correlation Vs causality are navigated: for instance, via sophisticated statistical techniques (see McGee, this volume), and scrupulous care in making claims for findings (Carlitz, this volume).

Attribution is ‘a recurring headache for those engaged in multi-actor, multi-location, multi-level and multi-strategy change work’ (Guijt 2007: 27). The civil society activism on which many citizen-led and social accountability initiatives are premised constitutes a set of dynamics which are very hard to disentangle from other social, political, structural or institutional factors or the actions of other state or non-state actors, and the sustainability of which is contingent on many extraneous factors (Mejía Acosta, this volume). TAIs comprising a single strategy often operate as part of a web of accountability strategies, the effects of which cannot be reliably isolated, as Joshi’s background paper illustrates by citing HakiElimu’s multi-strategy approach to strengthening accountability in the Tanzanian education sector. This does not stop some authors from making judgements about attribution which they do not fully explain (Joshi).

While some external observers contacted for this review lamented the fact that there were too few randomised evaluations in the area of T&A as compared to qualitative case studies, one advantage of the latter approach is that it tends to include much more contextual data, which facilitates more informed judgments about causal dynamics, other contributions to the same end, etc (Gibson and Woolcock 2008; Goetz and Jenkins 2001). On causality, we have found certain impact assessment approaches being used in a causal way - to actually promote greater T&A, not only assess the impact of TAIs. In the Open Budget Survey cited by Carlitz or the People’s Assessment of India’s Right to Information legislation cited by Calland, participatory impact assessment approaches *create* opportunities for vertical accountability, and are arguably

more likely to foster take-up of findings by policymakers or enhance the sustainability of the TAI in question, than ‘detached’ approaches such as experimental methods.

A set of new approaches are emerging in the broader field of social change that help to address the attribution problem: Outcome Mapping, and narrative-based approaches such as in the Most Significant Change (MSC) method<sup>19</sup>. Both are found to do justice to complex and dynamic realities better than established methods which often attempt to reduce reality to what is measurable. Foresti et al (2007: 23) suggest the World Bank’s ‘modified notion of attribution’ – ‘most likely association’ – as a further recourse. We have identified a few pioneering approaches with these in the TAI field, including the use of Outcome Mapping in the DFID ‘Accountability in Tanzania’ programme<sup>20</sup> and of the MSC technique in Transparency International’s GTF-funded AC:DC (Anti-Corruption; Delivering Change) programme (Burge 2010: 20). Yet despite their obvious applicability to the field of T&A, examples to date are few and far between<sup>21</sup>. This may be because their spread in alternative monitoring and evaluation circles has occurred just when donor exigencies are driving TAI implementers towards ‘harder’ and more generalisable evidence, rather than approaches which capture nuances, complexity and messiness.

#### *Indicators and baselines*

Two of our background papers make particular mention of indicators. The natural resource governance paper cites key performance indicators under discussion and development for linking specific project interventions to a range of outcomes within the EITI. The service delivery paper mentions the development of indicators for assessing impact of access to information in health and education service, as well as highlighting participatory methods’ scope for generating ‘indicators that matter to users’ (Joshi, this volume). Additionally, the GTF-funded projects we have reviewed have all had to lay down baselines and establish indicators for their future performance.

Each case attests to the complexity of getting the indicators right in an area of activity that deals largely in outcomes not physically observable and verifiable. But as the service delivery paper reveals, the importance of getting them right cannot be over-stated: ‘impacts depend [...] on the indicators that are actually used in evaluating providers’ (Joshi, this volume); and ‘citizen satisfaction is in part determined by factors unrelated to actual service quality [so recent work is] moving away from satisfaction surveys to more objective indicators of the actual quality of services received’ (ibid).

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<sup>19</sup> See Guijt 2007 for further discussion, details and references. Outcome mapping has been promoted by the International Development Research Centre in Canada (see Earl S. et al 2001, ‘Outcome mapping: Building learning and reflection into development programs’. Ottawa, IDRC, [www.idrc.ca/openebooks/959-3/](http://www.idrc.ca/openebooks/959-3/)). The Most Significant Change method is associated with Rick Davies and Jess Dart (see Davies R. and J. Dart 2005 ‘The “Most Significant Change” (MSC) Technique: A Guide to its use’, available at [www.mande.co.uk/docs/MSCGuide.pdf](http://www.mande.co.uk/docs/MSCGuide.pdf)

<sup>20</sup> See [www.accountability.or.tz/home/](http://www.accountability.or.tz/home/)

<sup>21</sup> Some T&A-related exceptions that we know of, only available as grey literature, are McGee and Chaplin (2009)’s work for Christian Aid; and some of ActionAid’s ‘Stories of Change’ (<http://www.actionaid.org/main.aspx?PageID=894>).

Some impact studies focus on intermediate or direct outcomes, others attempt to explore ultimate and possibly more indirect gains such as improved governance or development outcomes, and some specifically aim to track ‘process’ goals. The indicators used reflect the underlying purpose(s) of the TAI in question, which, as discussed, range widely in scale and nature. Dozens of global measurements have been developed for state performance on accountability, with their respective indicators<sup>22</sup>. For TAIs that aim to contribute to empowerment, the indicators need to capture changes in power relations - perhaps the least developed area in respect of indicators and baselines, but one that can be addressed using the power analysis tools currently under development.

One reservation sometimes expressed about baselines is that they can be undertaken and used narrowly, so that they effectively ‘screen out’ important aspects of social and political context and give the impression that nothing had happened until the intervention came along<sup>23</sup>. If baselines are developed in the context of preparatory contextual analysis and are understood as contextual descriptions of all relevant factors, including the less tangible ones such as relationships between relevant actors, they can be highly useful. The DFID GTF’s experience with them is summed up thus:

“A key learning point from the development of contextual or political analysis has been how the analysis has informed the baseline for programme interventions and even identified gaps or opportunities in the original plans. [T]his has resulted in identifying new governance issues and advocacy targets on which to focus, revising work plans and activity schedules, re-assessing risks and so on” (Burge, 2010: 9).

A further issue emerging from DFID’s GTF projects, many of which involve multi-country initiatives, is how to aggregate indicators drawn from differing locations and contexts. While aggregation helps to give a sense of the scale of change, unless the indicators are robust locally they may have little meaning.

Given the wide acknowledgement that that voice and accountability mechanisms often do not contribute directly to broader development goals, Foresti et al (2007) argue that an assessment framework for them should include indicators that demonstrate ‘ “pathways to change” that might lead from V&A interventions to meta-goals’ (21). Their work attempts thus to look at both indirect and direct outcomes of the initiatives studied. Many of their indicators are qualitative in nature (for example, ‘increased government responsiveness to citizen demands’) although some could be captured quantitatively (e.g. ‘greater gender parity in state and non state institutions’). Another exploration of the intermediate and indirect outcomes of citizen-led TAIs initiatives is that by McNeil and Mumvuma (2006). This comparative study analyses the impact of various social accountability initiatives, focusing explicitly on the outcomes of civil society capacity. Their indicators rely on both qualitative and quantitative data. Andrews’s (2005) qualitative meta-analysis of voice and accountability (V&A) mechanisms employs a focus on ‘change’, requiring the collection of baseline data and post-intervention data. His indicators too are both qualitative and quantitative, but all quantifiable if desired.

Both the evidence from our five sectors and the broader state of knowledge counsel caution and attention to complexity with respect to the use of baselines and indicators in TAIs. What we

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<sup>22</sup> See Annex B in Holland *et al* (2009: 33-40)

<sup>23</sup> Cathy Shutt, pers. comm.



might want to measure and capture in indicators is not always the same as what can realistically be measured or accurately captured; and proxies are at best approximations. In recognition of this, much recent work uses the terms ‘assessment’ and ‘learning’ in preference to the mindset and language of measurement (Taylor et al 2006; Guijt 2007).

*Ethics, positionality and whose knowledge counts*

It is a truism to point out that in the field of T&A above all, impact assessment practice, like all research, should be accountable. Our background papers say little directly on this issue, but current debates about RCTs, encountered in our wider literature review, question the ethics and accountability inherent in applying ‘treatment’ to some while excluding others in the interests of establishing a good counterfactual, and some recent practice has taken this on board (Cohen & Easterly 2009).

Approaches which foster learning and change among the participants in those initiatives, as opposed to those which extract data about the results of initiatives, have not only the ethical edge but also the ‘effectiveness and impact’ edge. Engaging accountability-claiming actors in an exercise of participatory learning and assessment of the change to which they have contributed, may itself be an exercise which advances transparency and accountability objectives, while engaging the same citizens simply as informants in a study aimed at proving impact to external audiences may not do so. Illustrations of the former kind of exercise highlighted in our background papers are the IBP’s ‘Ask your Government’ campaign (see Carlitz, this volume) and the People’s Assessment of India’s Right to information legislation (see Calland, this volume). But besides stimulating mobilisation, generating broad ownership of TAIs and develop intervention-focused dialogue and learning, participatory approaches (often under the rubric of ‘PIA’ – Participatory Impact Assessment) can provide good-quality information on impact and effectiveness, including using stakeholders’ own indicators. Recent developments of PIA in the livelihoods field (Catley et al 2007) respond precisely to the sorts of knowledge gaps identified in this review.

Many background papers do comment, in some cases extensively, on how ‘positionality’ can lead to a ‘success bias’ in impact assessment, specifically, where the assessment is conducted or managed by the TAI implementer and the future of the initiative (or of funding more broadly) is perceived as dependent on a positive finding (Natural resource governance; Service delivery; Budget processes). This problem, far from unique to the T&A field, may take the form of an unrepresentative emphasis on successes in selecting cases to evaluate, and/or of painting an overly rosy picture of outcomes. This reduces the scope for learning.

There is some disagreement about whether the published literature on accountability tells us too much or too little about failures: Andrews (2005) claims that we know too little about the failures because research communities tend to ignore nil or negative findings; whereas Ackerman (2003) argues that we know too little about successes because initiatives that do not produce concrete gains in high-level development goals get branded failures. Gaventa and Barrett’s (forthcoming) large, multiple-case study analysis is one of few situated studies – that is, undertaken by proponents of citizen engagement - to admit that citizen participation does not always make a positive impact on state accountability and can even result in a negative impact. This discussion reveals something of a dilemma for the funders of TAI work: providing incentives

for impact assessment to showcase or generate ‘successes’ can directly counteract learning from experience and improving practice.

In conclusion, while we argued in the previous section that the evidence base on the impact of transparency and accountability initiatives is quite weak, we suggest here that part of the reason for this weakness relates to the methodological challenges discussed in turn above. These complicate the endeavour of showing the linkages between T&A initiatives and broader outcomes. On the other hand, the field is rich in methodological approaches and innovation from which to draw for future work.

The methods being used are not problematic in themselves, but we would draw attention to these methodological issues:

- The principle of ‘horses for courses’: there are always methodological choices and trade-offs to make, depending on the objective of the study. A key question is whether one wants to count or to understand, and to count what? or understand what?
- Impact research (especially applied or programme-oriented research) often seeks to meet more than one goal: for instance, to provide accountability to funders as well as learning for programme participants; to explain as well as count; or to trace process goals as well as output and outcome goals. This means that mixed methods may offer the best strategy, but they are currently under-used.
- The addition of Outcome Mapping, Most Significant Change and other narrative-based approaches to the repertoire of methods currently being in the TAI field would be highly beneficial, particularly for answering ‘why’ and ‘how’ questions about their effectiveness and impact.

Consistent with this nuanced approach to methodological choices, rather than constructing a hierarchy of methods which seeks to establish their relative quality or utility against some objective fixed criterion, we offer below, at a glance, some strengths and weaknesses of each method and an illustration of its use.

While the gaps and areas of future work highlighted above relate largely to the methods and types of impact assessment, the next section will focus more on what we have learned on what factors do contribute to impact, and where the knowledge gaps are in terms of how change happens.

**Table 2: Strengths and weaknesses of different methods for assessing effectiveness and impact of TAIs<sup>24</sup>**

<b>Method or approach and example of its use with TAIs</b>	<b>Good for...</b>	<b>Less good for....</b>
<p><b>Quantitative survey</b>  <i>Service delivery:</i>  <i>Assessment of impact of citizen report cards on Bangalore public sector performance (Ravindra 2004)</i></p>	<ul style="list-style-type: none"> <li>-Drawing generalisable conclusions on basis of representative sample (i.e. high external validity)</li> <li>-Perceived as objective</li> <li>-Can generate numbers, which can be more persuasive than prose for some audiences</li> <li>-Measuring how far the TAI has been implemented (its effectiveness), or measuring impact as proxied by indicator(s) - e.g., % of people benefitting</li> </ul>	<ul style="list-style-type: none"> <li>-Explaining the degree of implementation attained, or understanding what made the impact happen</li> <li>-Capturing what is not easily quantifiable or countable</li> <li>-Sampling can be difficult in some environments</li> </ul>
<p><b>Experimental approaches e.g. RCTs</b>  <i>Service delivery:</i>  <i>Random testing of demand-led Vs top-down interventions in education in Madagascar, Nguyen and Lassibille (2008)</i></p>	<ul style="list-style-type: none"> <li>-Isolating impact of a particular intervention</li> <li>-‘Before’/‘after’- or ‘with’/‘without’-type comparisons, via use of control group</li> <li>-High internal validity (i.e. permits conclusions about causal relationships)</li> <li>-Measuring, counting</li> <li>-Eliminates selection bias, through random approach</li> <li>-Most immediately applicable to service delivery TAIs where ‘with’/‘without’ contrasts are most tangible</li> </ul>	<ul style="list-style-type: none"> <li>-Capturing the unexpected or unforeseen</li> <li>-Recording what actually happened, as opposed to ascertaining the achievement of the specific change expected</li> <li>-Explaining nuances of causality or change processes; can miss complex interactions of multiple variables</li> <li>- External validity (i.e. RCTs do not produce findings that allow valid generalisations to be made from this case to other research contexts)</li> <li>-Assessing contribution in light of other contributors, as opposed to affirming attribution</li> <li>-Ethics: possibly unethical to involve ‘untreated’ control group</li> <li>-Less useful when TAIs’ expected outcomes are intangible or non-material</li> </ul>
<p><b>Qualitative case studies</b>  <i>Aid transparency:</i>  <i>Assessment of workings of World Bank Inspection Panel (Clark et al 2003)</i></p>	<ul style="list-style-type: none"> <li>-Purposive sampling (e.g. to focus on successful cases or failures)</li> <li>-Tracing back from a given outcome (positive or negative) the various factors and dynamics that gave rise to it, including complex contexts (i.e. high internal validity)</li> <li>-Unpacking underlying theory of change</li> <li>-Can be used inductively, adapting analytical focus as case unfolds</li> <li>-Detailed explanation of one case – but can be conducted within comparative or multiple framework, to enhance</li> </ul>	<ul style="list-style-type: none"> <li>-Comparability over time or with other cases; regrettably few multiple-case comparative studies are available</li> <li>-Drawing general or representative conclusions</li> <li>-Knowing significance of findings, beyond the specific case</li> </ul>

<sup>24</sup> This table does not take into account issues of value-for-money or cost-effectiveness of different approaches; it considers only methodological aspects.

	explanatory power and external validity	
<p><b>Stakeholder interviews</b></p> <p><i>Natural resource governance: Evaluations of EITI (Rainbow Insight 2009)</i></p>	<ul style="list-style-type: none"> <li>-Capturing positioned viewpoints of differently-placed stakeholders in multi-stakeholder initiatives</li> <li>-Easily combining with direct verification or observation methods</li> </ul>	<ul style="list-style-type: none"> <li>-Time-intensive and generates copious qualitative data</li> </ul>
<p><b>Participatory approaches</b></p> <p><i>Freedom of Information: 'People's Assessment' of progress of India's Right to Information law (RaaG 2009)</i></p>	<ul style="list-style-type: none"> <li>-Encompassing different 'indicators' and perceptions, especially those of users/participants/intended beneficiaries</li> <li>-Building stakeholders' ownership and participation in the initiative as a whole</li> </ul>	<ul style="list-style-type: none"> <li>-Replicating across many or diverse contexts</li> <li>-Deriving quick, yes/no answers</li> </ul>
<p><b>Indices and rankings</b></p> <p><i>Budgets: Open Budget Survey of International Budget Partnership (www.openbudgetindex.org/)</i></p>	<ul style="list-style-type: none"> <li>-At-a-glance comparative information</li> <li>-Mobilising the low scorers into action through peer- or reputational pressure or shame</li> </ul>	<ul style="list-style-type: none"> <li>-Explaining reasons or contexts behind scores or rankings</li> </ul>
<p><b>Outcome mapping</b></p> <p><i>A general accountability and transparency programme: AcT (Accountability in Tanzania) <a href="http://www.accountability.or.tz/home/">http://www.accountability.or.tz/home/</a></i></p>	<ul style="list-style-type: none"> <li>-Detecting and understanding changes in behaviours, relationships and/or activities of people and organizations</li> <li>-Tracing emergent change, including unforeseen aspects, in complex contexts</li> <li>-Actively engaging stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>-Demonstrating initiative's direct contribution to development impacts</li> <li>-Demonstrating fulfilment of prescribed goals</li> <li>-Producing generalisable findings</li> </ul>
<p><b>'Most Significant Change' approach</b></p> <p><i>Anti-corruption DFID GTF programme by Transparency International (Burge 2010)</i></p>	<ul style="list-style-type: none"> <li>-Activity involving stakeholders in deciding what change or 'impact' is worth analysing, and what value to assign to it</li> <li>-Recognising and capturing complexity and unexpected dimensions</li> <li>-Generating learning for participants</li> </ul>	<ul style="list-style-type: none"> <li>-Producing generalisable findings</li> <li>-Generating upward accountability to funders over pre-specified outcomes</li> <li>-Time-consuming, resource-intensive, single-initiative focus</li> </ul>
<p><b>Other story- or narrative-based methods</b></p> <p><i>None known</i></p>	<ul style="list-style-type: none"> <li>-Describing and making sense of processes involving many actors and multiple relationships</li> <li>-Enhancing practice and changing behaviour</li> <li>-Embracing complexity including unexpected results</li> </ul>	<ul style="list-style-type: none"> <li>-Producing generalisable findings</li> <li>-Time-consuming, resource-intensive, single-initiative focus</li> </ul>

## VI. What factors make a difference?

Our scan of the literature on the impact and effectiveness of transparency and accountability initiatives thus far suggests that it is very difficult to come up with definitive, evidence-based generalisations on the order of ‘x’ type of TAIs produce ‘y’ kinds of impacts.’ The challenges of doing so are due to lack of clarity around the theory of change (Section III); the unevenness and weakness of the evidence base (Section IV) or the methodological challenges involved (Section V).

In addition to broader challenges, this section suggests that any conclusions on the impact of TAIs must also be located within a broader discussion of the contexts in which these occur. As do O’Neil et al (2007) in their study of voice and accountability initiatives, our study cautions against the use of a general evaluation model that could be applied across all contexts, and argues that context matters to the study of impact of TAIs in a number of ways.

- First, the context will affect which transparency and accountability objectives are feasible or desirable in the first place, and which strategies or initiatives are appropriate to use towards them. As McGee (2010) points out in her review of aid transparency, for instance, open e-government style initiatives or online aid-transparency campaigns may work in some settings but don’t make sense in many contexts where these tools are not easily usable or accessible to ordinary citizens. Similarly, in a review of transparency and accountability initiatives in Asia, PRIA (2010) shows that in Cambodia, Laos and Vietnam, where institutions of democratic governance and citizen awareness of rights are emergent, TAIs were mainly donor or NGO led, whereas in India – an older democracy with a very active civil society - community based associations played much more of an active role.
- Second, contextual factors will affect the internal relationships of the three core concepts of this review: transparency, accountability and citizen participation or engagement. As the evidence repeatedly argues, transparency of information does not automatically lead to greater accountability, but may depend upon other factors as well, such as higher media competition, capacities to process the information, and the political motivation and resources to act up on it (Kolstag and Wiig 2009).
- Third, even where similar initiatives are taken, their larger impact is dependent not only on their internal effectiveness, but also on their interaction with broader external factors. For instance, the impacts of participatory budgeting in Porto Alegre, which has a long history of civic engagement and, at the time of the innovation, a political leadership highly committed to its success, may not be the same in another context which lacks these conditions.

Due to these challenges of generalisation, our conclusion after reviewing the literature is to suggest that an approach which only asks the question of the impact of transparency and accountability initiatives in an abstract or de-contextualised sense will not be fruitful. Rather, a more nuanced approach might ask: *What are the factors (both enabling and disabling) which shape the possibilities that transparency and accountability initiatives will achieve their stated goals in a particular context?* Such an approach locates the study of impacts both in relationship to the broad contexts in which they exist, as well as in relationship to the intended theory of change which they bring within a particular setting.

Given the importance of these exogenous factors in determining the choice, internal linkages and broader impacts of TAIs, what hints has the review given as to which factors are key? Previous studies have examined a number of the important contextual factors which can contribute to the difference which is made.

For instance in their review of bilateral donor agencies' voice and accountability (V&A) initiatives, O'Neil *et al* (2007: 4-5) find that, 'Voicing demands can strengthen accountability, but it will not on its own deliver accountable relationships'. They identify (a) political contexts; (b) existing power relations; (c) the enabling environment; (d) the nature of the state and its institutions; and (e) the social contract between the state and citizens as key variables that explain the successful impact citizen-led initiatives can have on state accountability. An overview of World Bank-supported initiatives by Malena *et al* (2004: 10-14) bears some resemblance to the above – with key factors for success including (a) political context and (b) state capacity being mentioned – whilst also offering a few additions: (c) access to information; (d) the role of the media; (e) civil society capacity; (f) state-civil society synergy; and (g) the institutionalisation of accountability mechanisms. In addition to those factors identified by Malena *et al* (2004), a more recent World Bank review of social accountability initiatives pointed to the importance of a combination of mechanisms that incentivise or reward good behaviour as well as those that sanction unaccountable behaviour (Agarwal *et al* 2009).

A similar set of factors is explored in explaining the impact of participatory budgeting initiatives. Goldfrank (2006) for example, notes the diverse degrees of success of these initiatives but also identifies certain pre-conditions that seem to account for success, including: (i) political will, (ii) social capital, (iii) bureaucratic competence, (iv) small size, (v) sufficient resources, (vi) legal foundation and (vii) political decentralization (see further discussion by Carlitz, this volume).

Though it is difficult to discern which of all these factors best explain the impact of TAIs, there are a few exceptions in the literature in which researchers pinpoint a smaller number of key factors for success. For example, Goetz and Jenkins (2005) identify, above all, 'a high-capacity and democratic state' as the key enabling factor for new accountability initiatives (whilst recognising the critical importance of several other factors).

In an important 'stocktaking' of social accountability initiatives in Asia and the Pacific, Arroyo and Sirker (2005) isolate two relatively novel factors that contributed to the success of TAIs – (a) inclusion, and (b) advocacy. First, they find that an initiative's high level of inclusiveness avoided elite capture of processes or participatory mechanisms and contributed to more sustainable citizen engagement with the initiative. Second, advocacy, while not an aspect of all TAIs by any means, is closely linked to the concept of information accessibility – that is, information on citizens' entitlements as well as on the TAIs mechanisms themselves and how they function. Though states can play an important role in providing certain resources for advocacy, civil society organisations are uniquely placed, say the authors, to spearhead this role in creating new forms of vertical accountability.

Perhaps even more fundamental to understanding the relative success of TAIs is analysing the level of authority the 'account-seeker' has over the 'account holder' (Mulgan 2003). This calls to question how the 'two pillars' of the accountability equation – answerability and/or

enforcement – combine in a given initiative. Answerability refers to the obligation of public authorities to provide information about their decisions and to justify their actions to the public and other bodies tasked with ensuring horizontal accountability, whilst enforcement refers to the possibility that an accountability-seeker has to impose sanctions on an accountability-holder. The latter is obviously stronger than the former, and while we sometimes see these two working in tandem, this is not always the case (Schedler *et al* 1999: 4). Without the sanctions offered by legitimate state authority, many citizen or donor led initiatives may demand answerability but lack enforceability; and without outside pressures, state-based mechanisms may not themselves be responsive or be held accountability to broader democratic, developmental and empowerment needs of the broader citizenry. An important question therefore is how and in what conditions the two interact effectively.

Reviews for this study echo and reinforce the findings of many of these previous studies. In particular, however, most of the reviews point to the importance of looking at factors of success on ‘both sides of the equation’ (Gaventa 2004) – that is at the capacities of state supply or responsiveness on the one hand, and capacities of citizen voice, or demand, on the other. For instance, in reference to work on transparency Calland and Neuman (2007) argue:

“Whatever the underlying reason for establishing a transparency regime, after a decade of proliferation of access to information laws, with around seventy countries now enjoying a legislated right to information, it is clear that the stimulus of both a supply of information and a demand for it is the key to meeting the policy objectives. This supply-demand intersection is a fundamental part of our hypothesis for effective implementation and use of the law...Notwithstanding the emphasis on the ‘supply side’, ensuring the success of an ATI law is a matter of co-responsibility. Not all the burden lies with government: citizens, civil society and community organizations, media, and the private sector must take responsibility for monitoring government efforts and using the law. Without an adequately developed demand side, the law is likely to wither on the vine. In other words, the demand and supply sides must match, and where they intersect will determine the quality of the transparency regime” (Calland & Neuman, 2007:, quoted in Calland this volume).

In general, this finding is in keeping with other recent studies which show that the impact of citizen engagement is not based in state or society variables alone, but also in their interaction (e.g. Benequista 2010; Centre for Future State 2010; Fox 2007a). However, the reviews help us to begin to identify more precisely the key factors to explore in examining the two sides of the equation, and the mechanisms which link them together.

#### *State responsiveness (supply) factors*

On the state (or supply) side, the following factors emerge as important explanatory variables:

- *Level of democratisation.* Echoing the findings of Goetz and Jenkins (2005), the level of democratisation is highly significant for understanding which strategies emerge in a given setting, and the extent to which they are successful. In a regime in which there are not the essential freedoms of association, voice, media, etc., it is unreasonable to expect that citizen-led ATIs will have the same impact as in societies where these conditions exist. This

review has revealed very little evidence on the impact of TAIs in non-democratic settings, though there is some good work on their impact in emerging democracies and in fragile settings (e.g. Tisné and Smilov 2004).

- *Level of political will.* Some researchers pointed to the importance of political will and an overall political environment that favoured a balanced supply- and demand-side approach to accountability as an important criterion for success (Joshi; Carlitz; Calland, this volume). However, this assertion needs to be unpacked further, as ‘political will’ is an oft-used but very vague phrase. For example, the right to and dissemination of information is a very important symbol of a potentially advantageous environment for increased state-citizen accountability, but it does not guarantee it (Joshi; Carlitz; Calland, this volume). The state may be willing to experiment with various TAIs, but if they are not fully institutionalised or have no ‘teeth’, then the commitment to genuine accountability could be questioned (Carlitz; Calland, this volume). Moreover, while recognising the importance of ‘champions’ and allies on the inside of the system, these allies may find their political will restricted by broader systemic and institutional factors.
- *Broader enabling legal frameworks, political incentives and sanctions.* A number of studies, therefore, point out that the existence of democratic space, and committed political leaders may not be enough to bring about desired changes. These, in turn, interact with broader political economies and incentives. For instance, as Mejía Acosta (2009) points out in the case of Ghana, members of Parliament and civil society organisations have been quite active in demanding greater transparency in the allocation of natural resource revenues. However, despite their action, structural constraints limit the possibilities of reform. In this case, alleged corruption scandals would be taken to the Attorney General, but this office lacks financial and political autonomy from the executive to carry out reforms. Similarly, in her review of aid transparency, McGee points to studies which highlight how broader political accountability relationships – such as electoral costs and sanctions for misuse of aid – will affect the degree to which more transparent aid information is likely to lead to effective action.

#### *Citizen voice (demand) factors*

On the citizen voice (or demand) side, again the studies point to the importance of a number of factors for determining impact. These include:

- *The capabilities which citizens and civil society organisations have to take up opportunities offered by TAIs.* For instance, if citizens are not able to process, analyse, or use information gained from greater transparency, it may not be used effectively. These capabilities are strengthened by a number of factors, including the importance of an active media (Joshi; Calland, this volume); the level of prior/existing social mobilisation (Joshi); the existence of coalitions and the ability to mobilise evidence effectively (Carlitz, citing Robinson 2006), and the existence of intermediaries or ‘infomediaries’ who can translate and communicate information to those affected (McGee). Studies also point to the risks that greater availability of information may be ‘captured’ by more elite groups, technocrats and policymakers, and may not contribute to deeper inclusiveness and accountability of these groups themselves (Mejía Acosta 2010).



- *The degree to which TAIs interact with other mobilisation and collective action strategies.* A number of studies show that transparency and accountability mechanisms gain more traction when linked to other mobilisation strategies, such as advocacy, litigation, electoral pressure, or protest movements. For instance, as observed by Joshi (this volume), HakiElimu in Tanzania appears to have made some progress in the education system, but it has done so through a range of strategies, including budget analysis, research, media, monitoring and advocacy. (Paradoxically, the combination of approaches seems to contribute to greater effectiveness, while contributing to the problem of not being able to isolate the impact of any one factor alone.) Similarly, in the case of freedom of information in South Africa, Calland illustrates how more participatory and active approaches led to greater change than more procedural legal or technical process. Joshi points out that collective action rather than individual user or consumer based approaches are more likely to lead to positive gains. As she writes in her background report for this review, ‘this is because collective accountability mechanisms are better suited to use by the poor and vulnerable and are more likely to result in improved *public* good benefits as opposed to the *private* benefits that can be the outcomes of individual action [...]. In particular collective accountability is more likely to result in reduced corruption and increased empowerment of people as citizens.’
- *The engagement of citizens in the ‘upstream’ as well as ‘downstream’ stages of TAI processes.* Many TAI processes focus on the role of citizens in the implementation of policies rather than in their formulation. However, other research points to the finding that when citizens are involved in helping to formulate policies, they are then more likely to engage in monitoring them (Houtzager et al 2008). Similarly, the review by Carlitz of budget processes lends some evidence to the argument that engagement in the budget allocation process can be more effective than monitoring budget implementation after core decisions have already been made. In any of these processes, transparency, accountability and participation strategies are linked. Upstream participation encourages engagement in downstream accountability mechanisms. Greater transparency is important to enable citizen engagement both for *ex post* accountability as well as *ex ante* accountability.

*At the intersection: Factors linking state and society accountability mechanisms*

While most consideration of factors of success focus on either the supply or demand side, increasingly governance scholars argue for a more synergy-based approach which focuses as well on the mechanisms and processes of interaction between the two. Such approaches recognise that state-society factors do not exist in isolation from one another, but may be interdependent, mutually constructive, and in practice the lines between the two may become extremely blurred.

In this perspective, state-based TAI mechanisms may stimulate citizen-based action; citizen action may stimulate state response. In her review of TAIs in the area of service delivery, Joshi (this volume) finds for instance that ‘accountability or transparency mechanisms that have the potential to trigger strong sanctions are more likely to be used and be effective in improving responsiveness by providers. Without the threat of effective sanctions (and resulting impacts), citizen mobilization is difficult to sustain in the long run. Social accountability mechanisms have

impact when they can trigger traditional accountability mechanisms such as investigations, inspections and audits.’

Similarly, in the area of aid transparency, McGee points to the interaction between state-led and citizen led approaches, arguing that ‘in these new wave initiatives, collaboration between state and government officials and civil society ‘infomediary’ and campaigning organizations has been essential to their conception and inception, remains essential to their effectiveness, and will prove essential to their future impact.’ Recognition of the role that such collaboration across state society actors can play is at the heart of multi-stakeholder approaches, seen in such initiatives as the Extractive Industries Transparency Initiative, as well as others such as the Medicines Transparency Alliance (MeTA) and the Construction Sector Transparency Initiative (CoST). Such approaches, as Calland observes, place high value on getting the ‘getting the ‘right people around a table’ - e.g. the key, most powerful stakeholders from state, private sector and civil society.

#### *Beyond the simple state-society model*

Going beyond the state – civil society dichotomy, however, Fox (2007a: 340-341) argues that we must develop a much more nuanced view of ‘the positioning of each accountability agent’ and not take a homogenous view of either. On a horizontal axes, he distinguishes between three sources of change: from ‘inside the agency’ involved (i.e. the relevant government office), from ‘outside the agency and inside the state’ and from ‘outside the state’. On a more vertical axes, he argues that demands for accountability grow not just from civil society pressure, but also may come ‘from below’, in shared state-society spaces, and from above, including from a broad array of non-state actors, such as donor and international financial institutions.

More nuanced approaches such as those proposed by Fox, as well as other cutting-edge thinking on governance and state-society relations, would suggest that many of the ‘supply – demand’ or ‘voice-response’ dichotomies that characterise much thinking on TAIs (and their theory of change) are too simplistic. In addition to further understanding the diversity and interdependence of state and society accountability actors, such new thinking on governance would encourage at least three areas of further investigation.

- First, drawing from ‘networked governance’ approaches which understand governance as a set of cross cutting state and non-state networks and coalitions, there is a need to investigate further how such networks for accountability are formed, and how they work in practice, both formally and informally. In particular, while there are large literatures on private sector or corporate accountability, and on NGO or civil society accountability, these are often considered separately from state –society accountability debates. This approach would argue that we must look at how these reforms and reformers intersect and that we need a model of change that grows not simply from ‘supply –demand’ dynamics. Rather we need to that change may come from all directions, affecting the behaviour and culture of multiple actors, not just the state alone.
- Secondly, this approach argues that in a world of more globalised governance, it is not sufficient to understand accountability at any one level, but we must understand further the vertical integration or interaction of accountability actors at multiple levels. As Fox argues

'local accountability reforms do not necessarily "scale up" to influence higher level decision-making, while national accountability reforms do not automatically 'scale down'...(Fox 2007a:342). Similarly, accountability coalitions and campaigns, whether for monitoring or advocacy, must also become more vertically integrated for success (Fox 2007a; Gaventa and Tandon 2010), yet our review of literature has revealed little insight into the nature of interactions across scale and level in TAIs.

- Thirdly, an increased trend in the governance literature is to argue for bringing 'the political back in' (see for example DFID 2010). While one approach to TAIs sees them in instrumental or technical terms, with assumptions that certain inputs (initiatives) will lead to other outputs and outcomes, in fact their success often depends on how these are mediated through power relations, and the interactions involved are often highly political. Yet we have very little evidence, for instance, on the interaction of civil-society led or even state-initiated TAIs with parties, electoral politics, or other powerful actors, or on the how the dynamics of TAIs are affected by broader political economies and regimes.

While we can gain some clues from existing studies on factors that make a difference to the impacts of TAIs, in general far more needs to be understood about how change happens by and within them, drawing especially from more recent thinking on governance and state-society relations that goes beyond traditional 'state-civil society', 'supply –demand', 'voice-responsiveness' dichotomies. We would hope that a more sophisticated understanding of the factors that make a difference would in turn inform the theories of change that guide the strategies and designs of new TAIs, as well as affect the nature of evidence and indicators that are collected to understand their impact.

## VII. Gaps, Insights and Ways Forward

In the previous pages we have shared the results of a wide-ranging review of the current state of evidence of the effectiveness and impact of transparency and accountability initiatives (TAIs) in five broad sectors. While we have argued that the field of TAIs is alive with diverse and rapidly emerging innovations, and while dozens if not hundreds of studies of effectiveness and impact have been done, they are largely at the micro level. We have found very few which are able to offer convincing meta-level analyses. After a close review of the existing evidence, this study points therefore to a number of cautions in attempting to draw general, meta-level conclusions about the overall impact of TAIs, , for the following reasons:

- As pointed out in **Section III**, a broad range of desired impacts and purposes may exist under the banner of transparency and accountability. Many of the initiatives do not make clear their theories of change or logical chains through which they hope that assumed outcomes will be reached, including communicating the most basic assumptions about the core building blocks of transparency, its relationship to greater accountability, and the interaction of citizen participation or demand with both. Without such theories of change, it is difficult to know which types of impacts will be most important, or to gain robust understanding of what factors contribute to their attainment.

- As seen in **Section IV**, while there are a large number of micro studies, these are not often comparable, and often focus on the effectiveness of implementation of particular initiatives, not on broader developmental, democratic or empowerment impacts. In a field with a number of relatively new initiatives, the evidence base is still emerging, remains relatively weak in its depth and quality, is uneven across sectors and settings, and sometimes contradictory, or at least not converging, in its conclusions.
- As seen in **Section V**, there are numerous methodological challenges to demonstrating impacts, especially in isolating the impacts of singular, time-bound interventions which are often part of much more complex, and often long term social and political processes. At the same time, there is a rich array of methodological approaches which may be used, along with others, to build the field in the future.
- As seen in **Section VI**, the choice of TAIs, as well as their impacts, may differ greatly by context, and we have few comparative studies which allow us to draw more meta-level conclusions across them.

**However, to argue that the current knowledge base on the impact and effectiveness is weak does not mean that the impacts of TAIs are not significant, nor that they do not hold strong potential for change. It is just to stay that we cannot necessarily prove these impacts clearly one way or another, and that we cannot make a strong, generalisable case for the potential of TAIs from the existing evidence.**

**A core challenge, therefore, is to deepen the evidence and knowledge base of the impact of TAIs, building on the methods and insights which are emerging in a dynamic, relatively young but rapidly expanding field.**

While there is much yet to do be done, at the same time the review of the evidence available so far does begin to offer useful insights for what some of these impacts can be, what strategies and designs are emerging for how they may be maximised, and what the priorities may be for deepening and expanding the knowledge base in the field. Each of these is considered briefly below.

#### *Emerging evidence of impacts and how to attain them*

While we have above expressed caution about drawing generalised conclusions of impact, at the same time a number of studies do suggest some evidence of the types of impacts that *can* be attained in some settings. As summarised in Table 1, and outlined more fully in section IV, as well as the accompanying sectoral studies, these include evidence that TAIs have contributed, under some conditions, for example, to:

- increased state or institutional responsiveness
- lowering of corruption
- building new democratic spaces for citizen engagement
- empowering local voices
- better budget utilization and better delivery of services.

This has occurred through a wide range of strategies across the fields of service delivery, budgets, freedom of information, natural resources and aid.

Moreover, as outlined in Section VI, there are a number of insights throughout the study which do begin to offer building blocks for what successful strategies for increasing transparency and accountability might look like. While given the state of the evidence we hesitate to call these best practices or universal principles, we can draw from the review some 'probes' that might be used in evaluating current initiatives or in appraising or designing new ones. For donors or actors in the field, these imply asking early on a series of questions, including:

- Does the intervention/initiative itself articulate a clear theory of change? Does it disentangle common assumptions about the links between transparency, accountability and participation?
- Does it understand enough the reasons for success of one set of tools or approaches in one context before adapting, replicating or scaling to other settings? Has it considered issues of timing, sequencing and durability?
- Does its strategy take into account complex, contextual factors, including the capacities and incentives on both the citizen and state side of the equation, and the linking mechanisms across the two?
- Does the evaluation plan to use methods of analysis which are appropriate to the purpose of the impact assessment, taking into account its audience, the level of complexity involved, and positionality of those doing the study?
- Does it include methods for tracking change over time, including reference to a clear baseline; or for learning by comparison with other, comparable, initiatives?

While the answers to these questions may vary enormously, a failure to take them into account from the beginning will likely affect the possibility of demonstrating the success of the initiative, and may even undermine its success.

#### *Gaps for future work*

The review of the existing evidence base also allows us to point to gaps for future work, both on the impact assessment side as well as on knowledge building more generally.

At a very general level, while pointing out the high level of innovation and diversity across the range of TAIs, the review of the literature also highlights the risks that many of these remain in their own silos. Both the literature and the key actors working in the fields of service delivery, budgets, information, natural resource and aid appear to be often segmented and operate in isolation from one another. At one level, it makes sense that there should be natural constellations and communities of interest around separate spheres of action, such as budgets, services or information. Yet, if one turns the field upside down, and looks at these initiatives from a grassroots citizens' perspective, each of these may be linked and highly interactive. In a poor, aid dependent country, for instance, services are highly dependent on budgets, budgets on levels of aid, and accountability of each dependent on the transparency of information available. From a strategic point of view, there are potentially important synergies to be gained from developing more cross-cutting strategies and networks; and from an impact assessment

point of view, far more comparative and holistic analysis is needed of how the ensemble of TAIs now available can interact with one another to maximize the possibilities of change.

In addition to this general point, on the methodological side, the review suggests a number of strategies or innovations which could help to strengthen the quality and depth of the current evidence base. At one level, as argued previously, we need more of the same. A number of good, specific studies exist, using a range of methods, but there are not enough of these, across enough settings and methods, to begin to point more strongly to overall patterns or to draw higher order conclusions. In addition, the quality of the evidence, we suggest, could be strengthened through the following:

- given the complex nature of TAIs, new approaches to impact assessment could be piloted, drawing on tools for understanding non-linear change and complexity in other fields, and which combine approaches and methods;
- given their widespread use in other fields, more rigorous user/participatory approaches could be developed and explored both as a tool for evidence, as well as tools for strengthening transparency, accountability and empowerment themselves;
- given the maturing and expanding nature of the TAI field, more comparative in-depth work across contexts and initiatives is needed, as well as multi-case and other more synthetic forms of analysis;
- given the methodological challenges of impact assessment, initiatives are needed which strengthen the capacities of researchers and practitioners to carry out such work effectively, to develop and build upon innovative approaches and to systematise knowledge in the field;
- given the rapid spread of new initiatives, more work is needed from the beginning to incorporate into them lessons about impact assessment approaches, including clarifying theories of change, using methods and indicators fit for purpose, and building in clear baselines or other comparators.

On the ‘factors for greater impact’ side, the report also points to the potential several new areas for both strategic and knowledge building work, including the needs to:

- deepen the understanding of the synergies of transparency, accountability, participation and citizen voice, and the conditions under which these occur, as well as to join up fragmented work across sectors;
- continue analysing factors for success, including deepening our understanding of the reasons and incentives for collective action on transparency and accountability, as well as unpacking the ‘black box’ of power and politics that often intervene between initiatives for transparency and accountability and their resulting impacts;
- go beyond simple dichotomies which pervade the field (e.g. ‘supply - demand’, ‘voice-responsiveness’) to build new knowledge on how to build cross-cutting accountability coalitions that link civil society actors, media, champions inside government, researchers, and others across boundaries;
- draw from current cutting-edge thinking on governance to explore the transparency and accountability work, especially work relating to the interaction of global, national and local governance regimes, as well as work on the private sector as significant non-state actor in governance coalitions.

- explore whether initiatives can travel across context, method and issue. While there is an assumption that this review of the impact of past initiatives will inform the design of future ones, we need to understand more fully what travels and what does not. Far more understanding may be needed of what works and why in ‘successful’ initiatives, rushing to replicate, spread or scale them up in others.

In the current era, a great deal of hope has been placed in the potential of transparency and accountability initiatives to deliver on a range of development, governance and empowerment goals. Increasingly, donors and others want more robust evidence that TAIs are meeting these goals. This is understandable. But, as perhaps goes without saying, rising to the challenge of building a more robust knowledge and evidence base agenda will require an investment of resources and commitment by key actors and networks in the field. In a world where the ability to mobilise knowledge and to communicate results is critical to demonstrating value for money, then we believe that such an investment will be worthwhile, if not crucial, for informing, protecting and enlarging the ambitious goals of the transparency and accountability agenda.

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