

# Transparency and performance

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## Question

*What effects, if any, does greater organisational transparency [with a focus on international/development actors where possible] produce e.g. on performance, commercial outcomes etc.? What knowledge gaps exist for future research?*

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## 1. Overview

This report presents and discusses the evidence on impact from greater donor transparency, particularly in terms of accountability. In this report we distinguish between two types of aid information: information collected and disseminated by donor agencies about the results of their activities (looking closer at results based management), and information open to the public about aid flows (what normally goes under the definition of aid transparency).

With regard to the **impact from efforts by donors to collect and disseminate results**, the little evidence that exists suggests that:

- Information about results has not been widely used for organisational learning or to improve policy making within donor agencies.
- Whilst donors' increased focus on results has been primarily about appeasing aid critics and justifying donor policy to tax payers at home, there is little evidence that these stakeholders have made use of available results information. There is some evidence that the mere attempt to collect information about results can generate popular support for donors.

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- Donors' increased focus on results has been criticised for not resulting in useable enough information, for having a damaging influence on aid effectiveness, and for adversely affecting organisational effectiveness.
- Future research should focus more on assessing the impact – both positive and negative, foreseen and unforeseen, including the associated costs – of donors' results agendas. Future research should also focus more attention on the political economy aspects affecting learning within donor organisations.

Concerning the **impact from making data on aid flows available to the public** the little evidence that exists shows that:

- On the part of donor agencies and donor governments, greater aid transparency can contribute to lower levels of corruption, be more cost-effective than responding to multiple information requests, and be a way for donors to boost their external profile.
- For citizens in donor countries, increased information about aid flows can help them hold donors and their actions to account, although little evidence exists that Northern stakeholders use aid data for this purpose.
- In terms of aid recipient governments, increased information about aid flows has been used to feed into some countries' national aid management systems, although we still know relatively little about whether aid transparency has led to improved budgeting and planning in recipient countries.
- Lastly, in terms of recipient country citizens and civil society, there is similarly very little evidence that these stakeholders are effectively using available aid data to hold their governments and donors to account. The literature discusses a number of factors that might hinder the available aid data from becoming useful aid information for recipient country audiences, including a lack of access to the data and the way in which the data is presented.
- Future research should provide a thorough impact analysis of aid transparency initiatives. Future research should also look closer at aid data uptake in both donor and recipient countries.

## 2. Organisational transparency of development actors: impact from results based management

This section looks at results based management – a management strategy that focuses on performance and the achievement of results (outputs, outcomes and impacts) – and which has been introduced in most developed country government sectors, including donor agencies. In particular, it looks at the evidence around impact and risks in relation to the two premises upon which the *results agenda* is justified: Evidence that the results collected and disseminated by donors have led to i) **improved internal learning and effectiveness within donor organisations**, and ii) **improved citizen trust and support for development aid** (Holzapfel, 2016). The end of the section contains some suggestions for future research on the subject.

A greater need for justifying scarce public money being set aside for development cooperation has, in the past decade, toughened the debate on aid effectiveness and led to a greater focus on the results obtained from aid. Renewed scrutiny has also intensified calls for accountability to tax payers both in donor and recipient countries, and the need for results information to improve planning and analysis of what works (Vähämäki et al, 2011).

## **The use of results information for internal organisational learning**

This review found little evidence that the results collected and disseminated by donors have led to improved internal learning and effectiveness within donor organisations. Moreover, little research has been done so far on the influence of results and evidence pertaining to aid on how and why aid is spent (Eyben, 2013).

Janet Vähämäki from Stockholm University has conducted in-depth research on results based management in Swedish Sida (Vähämäki, 2017). This research suggests that the results information collated by Sida has not typically been considered useful for decision-making purposes. The focus on results has had more of a symbolic impact in terms of reassuring staff within Sida that attempts have been made to prove that they provide value for money. According to this qualitative study, some Sida staff members declared that the focus on results provided them with 'a sense of safety' with regard to their professional role as managers. When they filled in the requirements in the technology, they felt that they fulfilled external expectations.

The UK's Independent Commission for Aid Impact has focused one of its recent reports on learning within DFID. The report found little evidence of organisational efforts to set out the relationship between learning and DFID's results and performance. A focus on results can even produce a disincentive towards learning, according to the report. DFID staff often feel under pressure to be positive, and its commitment to demonstrate constantly improving results has been shown to drive this behaviour. This positive bias links to a culture where staff have often felt afraid to discuss failure and this fear acts as a disincentive to effective learning (ICAI, 2014). A later study by Shutt (2016) similarly state that, in the case of DFID, the focus on results has not primarily been about increasing organisational learning, and that, despite lots of learning and sharing taking place amongst implementers, it is not necessarily supported by results data

From Vähämäki et al's (2011) meta review of evaluations of results based management in other donor agencies, the conclusion is similar; that results information is not being used for improved decision-making, budgeting and prioritisation purposes, and/or strategic and policy debate. Reasons why the collated results information has not been internally used to a greater extent relate to the original design, difficulties with tracking causal linkages, and also difficulties in measurement and data collection.

## **Using results information to strengthen donor accountability**

Whereas results based management, in theory, plays the dual purpose of improving effectiveness and learning in the donor agency, and improving accountability of aid to tax payers in donor countries, the latter purpose appears to be the stronger one in practice. Results information from activities funded through development cooperation is mostly used for accountability to domestic audiences in donor countries and to legitimise donor government aid policies (Vähämäki et al, 2011; Shutt, 2016).

Vähämäki (2017) provides a telling story of how organisational fear prompted a stricter focus on results during times of heightened pressure from aid critics and other external stakeholders, as well as from staff in Sida. She writes that the increased pressure for results was related to ideas and beliefs that the public aid sector as a whole could not survive without showing results. Citizens needed results in order to support the notion that their tax money contributed to something good in the world, and a greater focus on results was seen as a proper course of action to reduce this fear of illegitimacy.

Fear, however, has also hindered the effective implementation of the results agenda. During the initial phases of implementation staff often asked questions about who was going to use the information and how information was going to be used, and whether this use might have any consequences for the aid project. This fear led to non-compliance at the implementation stage: If no information was submitted, no-one could take any action on it. Fear of use also existed at the management level. When information was submitted by staff, managers frequently decided not to disclose the information further: If no external party knew about the internal details, no further actions could be taken based on the information (Vähämäki, 2017).

The question is whether the collection and dissemination of results information has fulfilled its accountability purpose. Has this information been used by external stakeholders, and if so, has this led to greater trust in the donor agency and support for development aid? In the case of Sweden, curiously it was not the information about results *per se* that had an impact but the belief that such results could be presented. By launching a results agenda, Sida was able to demonstrate that it had worked out a solution, and it would soon be able to demonstrate results. It was not the disclosed 'results' that mattered, benefits were gained anyway (Vähämäki, 2017).

There is very little evidence of whether results information has had an impact on public perception of aid (Shutt, 2016). One study on the use of Oxfam's results reports is mentioned in the literature. This study suggests that putting the reviews in the public domain has likely enhanced the reputation of Oxfam (Hutchings, 2014).

## Risks and unintended consequences

Whilst very little evidence exists on the impact of donors' increased focus on results in terms of contributing to organisational effectiveness and external accountability, more is written about the risks and unintended consequences that have been observed in relation to donors' results agendas.

First of all, the results that are collated by the donors have been criticised for being inadequate. In a recent study of 11 aid agencies (three bilateral donors, including the UK, and eight multilateral agencies), Holzapfel (2016) found that donors' use of standard results indicators (results aggregated to produce agency-wide results) do not really work for either organisational learning purposes or accountability purposes. The reason for this is that, due to methodological problems, they cannot be relied upon to assess the performance of a development agency. As Barder (2012) puts it: the results information is all bogus anyway. In the absence of a common framework for attribution, every one of the organisations through which the same money passes claims all the results of the programmes which it finances, leading to massive double-counting and exaggeration.<sup>1</sup>

In terms of aid effectiveness, another criticism concerns the tension between a focus on results and other internationally agreed aid priorities. As noted by Sjöstedt (2013), results based management simultaneously implies not only a focus on continuously measuring and reporting results but also stricter prioritisations on behalf of donor governments. Findings from qualitative

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<sup>1</sup> It should be noted that good quality aid evaluations today distinguish between attribution claims and contribution claims, and deploys methodological approaches such as Contribution Analysis (Mayne, 2008) to help navigate this thorny issue.

research in Tanzania, Zanzibar and Cambodia suggest that this focus on result sits uncomfortably beside other internationally-agreed aid policies, including partner country ownership, aid harmonisation, and donor alignment to recipient country priorities (Sjöstedt, 2013). Another effectiveness related concern is that a focus on easily quantifiable results could encourage donor agencies to pursue short-term results to the detriment of longer-term results that are not immediately visible and often harder to achieve (Holzapfel, 2016; Sjöstedt, 2013). Vähämäki (2017) found, in the case of Swedish aid, that the belief in objective and quantifiable information had consequences for which incentives were produced, favouring staff doing things right in the ‘result matrix’ rather than actually working towards results in reality. This echoes what Andrew Natsios (Administrator of USAID from 2001 to 2006) has famously said about American aid management: that it is “infected with a very bad case of Obsessive Measurement Disorder”. He argues, in relation to the increased focus on measuring results that “those development programmes that are most precisely and easily measured are the least transformational, and those programmes that are most transformational are the least measurable.” (Natsios, 2010).

Finally, a stricter focus on results can have unintended consequences for organisational effectiveness. As Gulrajani (2015) argues, an excess of reporting mechanisms for donors can undermine their credibility, as it is suggestive of performance problems and/or a lack of confidence in the development agency whether or not these concerns are warranted. The author found in the case of the UK that excessive reporting had weakened public and government confidence in DFID and plausibly undermined its stewardship role in development.

## **Knowledge gaps and suggestions for further research**

Very little evidence exists about the impact of an increased focus on collecting and disseminating results in terms of organisational learning and effectiveness and with regard to enhancing accountability. Future research should focus more on assessing the impact – both positive and negative, foreseen and unforeseen, including the associated costs– of donors’ results agendas.

Another suggestion for future research, which was offered by one of the external experts contacted for this report, is to focus more attention on the political economy aspects affecting learning within donor organisations, drawing insights from some of the policy anthropology and organisational ethnography studies that have focused on donors and aid, such as Eyben et al (2015) and Mosse (2005).

## **3. Aid transparency**

This section concerns aid transparency, defined as ‘the comprehensive availability and accessibility of aid flows information in a timely, systematic and comparable manner that allows public participation in government accountability’ (Moon & Williamson, 2010). A number of propositions relating to donor countries and recipient countries alike underpin the growing attention to aid transparency. This section will lay out these claims and look at the evidence supporting them. In general, evidence on the impact from greater focus on aid transparency, including transparency initiatives, is sparse. Concluding remarks will focus on evidence gaps and suggestions for future research.

Recent focus on aid transparency has come out of a growing interest in open government more broadly, as well as from the attempts of official aid donors to honour the aid effectiveness commitments made in Paris in 2005, Accra in 2008, and Busan in 2011 (McGee, 2013). In Accra,

donor countries and countries receiving aid made the following commitment: “We will make aid more transparent. Developing countries will facilitate parliamentary oversight by implementing greater transparency in public financial management, including public disclosure of revenues, budgets, expenditures, procurements and audits. Donors will publicly disclose regular, detailed, timely information on volume, allocation and, when available, results of development expenditure to enable more accurate budget, accounting and audit by developing countries.”<sup>2</sup>

The 2008 Accra summit also launched the International Aid Transparency Initiative (IATI) which provides the IATI Standard: a framework for publishing information on development cooperation activities in a timely, comprehensive and forward-looking manner. To date, more than 500 major providers of development cooperation, humanitarian assistance and other types of development-related finance publish their efforts to IATI Standard (Ntawiha & Zellmann, 2017).

## **Impact on donor countries**

Four main arguments have been made as to why greater transparency of aid would be beneficial for donor agencies and donor country governments, and a further three propose positive impact from aid transparency with regard to taxpayers in donor countries.

### **Donor agencies and donor governments**

To start with, greater transparency can help donor countries avoid duplication of activities across different aid agencies (Ghosh and Kharas, 2011). However, there is no evidence of greater aid transparency leading to less aid duplication and waste.

Another proposition is that aid transparency enables us to assess the efficiency of aid flows. When aid is opaque and unaccountable, funds are more likely to go astray through corruption or inefficiency (Mulley, 2010). Some evidence of a link between aid transparency and recipient country corruption has been suggested. Findings from the statistical analysis by Christensen et al (2010), which is based on information from nearly a million aid projects from all major bilateral and multilateral donors, proposes that greater donor transparency leads to lower recipient corruption. However, while statistical association points to a positive impact from more transparent aid, the causal mechanisms which produce the results could do with more rigorous analysis.

Aid transparency, in the form of standardised disclosure of information, is also believed to save money for donors by decreasing the amounts of information donors have to provide on request to a range of stakeholders (Ghosh and Kharas, 2011). Collin et al (2009) provide an initial assessment of the costs and benefits of greater aid transparency, with particular reference to the costs and benefits of reporting aid to the IATI Standard. The counterfactual used in their assessment is continued reporting of aid to the OCED DAC together with reporting by country offices to about fifty country level aid management systems. Compared to this fragmented way of reporting aid flows, the authors estimate that IATI donors would save approximately US\$ 7 million a year as a result of a reduced burden from information requests. In turn, they argue that such efficiency savings alone are likely to pay for the transitional cost of implementing the Standard within a year or two.

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<sup>2</sup> This quote is taken from the Accra Agenda for Action, retrieved from: <https://www.globalhealthlearning.org/sites/default/files/page-files/Accra%20Agenda%20for%20Action.pdf>

Lastly, being transparent improves donors' external profile (Puddehatt, 2013). There are numerous studies that assess and/or rank donor countries/agencies with regard to their level of transparency. Receiving a positive assessment and high ranking from these sources can be used by donors to increase trust and support for development cooperation among its stakeholders. Publish What You Fund's annual flagship *Aid Transparency Index* has ranked donors for six consecutive years. Other, one-off, donor assessments include work by AccessInfo Europe (2009); Birdsall and Kharas (2010); Easterly and Pfutze (2008); Easterly and Williamson (2011); and Ghosh and Kharas (2011).

### **Donor country taxpayers**

For many policy makers, aid transparency is important because it is difficult to make a political case for sustained spending on aid in the absence of information about how that money is being spent (Collins et al, 2009). A commonly held assumption is that aid transparency can improve the accountability relationship between donors and their funders, i.e., citizens in the donor country.

In particular, aid transparency allows taxpayers to understand how their taxes are being used, and thus to become more **engaged in and supportive of aid** (Ghosh and Kharas, 2011); it enables citizens to **hold their governments to account** (Mulley, 2010), and can help parliamentarians more **effectively oversee public funds** (Publish What You Fund, 2010).

What evidence do we have for these ascertained impacts? Do donor country citizens and other stakeholders use the available aid data to engage with donor policies and practices; and has the opening up of aid data resulted in a more supportive voter base in donor countries? These questions have not yet been adequately answered in the literature.

McGee (2013) is sceptical about aid information uptake, writing – in the case of donor-initiated transparency initiatives which 'expect' information-hungry aid-watching members of the Northern publics to engage with them – that it is not clear that this has happened. IATI is rarely in the UK news and the UK government's 2010 announcements about MyAid and the UK Aid Transparency Guarantee were not followed by extensive media coverage or prominent public interest.

There have been some more recent efforts to find evidence of who uses the available IATI aid data. Ntawihwa & Zellmann (2017) conclude that the use of IATI data remains limited both in purpose and location, and that overall, the most prevalent use of IATI data is by donors and development partners to provide more accessible information to their home constituencies, often through information portals. As these portals, in place in seven donor countries (and a number on multilateral donor agencies), focus mostly on individual aid providers, these efforts primarily serve to demonstrate transparency and accountability to a home country or international audience. A recent analysis, based mainly on interviews, of Sweden's aid portal, *openaid.se*, suggests the platform has helped facilitate a cultural and attitudinal shift in the aid administration regarding its relation to the public, and has spurred a demand on the government to improve and maintain high-quality data (Clare et al, 2016). However, neither of these sources provide a clear picture of whether the Northern publics have become more 'information-hungry' when it comes to aid than they were in 2013.

Are there any indications that citizens in donor countries are more supportive of aid and the work of donors as a result of increased aid transparency? Henson et al (2010) set out to find how the general public forms attitudes towards international development, and aid in particular. From their

qualitative, story-based, research of close to 500 respondents they found that most of the negative stories retold about aid were primarily from the media, whereas the stories of positive development impacts came primarily from direct or indirect personal experiences. The interesting missing part in this analysis is what publicly available aid data does to public perception.

Finally, if citizens, media or civil society groups do use the available aid data, how do they use it to hold their governments to account? What aid transparency focuses on is to show the flows that have already occurred. According to Linders (2013) this enables some accountability for work completed, but it does not in itself promote the more strategic, coordinated use of aid. While it enables critiquing of project design after the fact, this is a poor substitute for being engaged throughout the planning and execution process with complete insight on the data that informs decision making.

## **Impact on recipient countries**

Another four arguments have been made as to why greater transparency of aid would be beneficial for recipient country governments and citizens.

### **Recipient country government**

A large proportion of aid to developing countries is provided to and spent by governments. However, due to a lack of transparency in aid as well as aid delivery systems that are not aligned with recipient country budgeting processes, information about aid flows are often poor in recipient countries. Poor information on aid means, in turn, that recipient governments must make budgetary decisions based on partial, inaccurate, or unreliable information. This undermines the entire budget cycle, from budget formulation to delivery of services and later accounting, audit and assessment of the results of spending (Moon & Williamson, 2010).

Inducing greater aid transparency in such situations would help recipient countries plan their budgets better, and could affect the composition of spending and the use of aid (Ghosh and Kharas, 2011). While this makes conceptual sense, it hinges on whether recipient countries effectively use the aid information provided by donors through the IATI and other channels.

According to Ntawiha and Zellmann (2017), there is limited evidence of aid data (IATI data) being used by recipient country governments in their planning and budgeting. Exceptions include the governments of Madagascar and Rwanda which have regularly been using IATI data to check and/or complement data available to them through national Aid Information Management Systems (AIMS) which hold information on local aid projects in one centralised, country owned database. In addition, Myanmar operates a national aid management platform that incorporates the IATI standard. Here, IATI data feeds directly into day-to-day aid management and government engagement with development partners, complementing locally available aid data. The last piece of evidence about recipient governments using IATI data in this report comes from Liberia where the government used IATI data to monitor external resources in the context of the Ebola crisis. While it is possible that more aid recipient countries have made effective use of IATI data and that this has not yet been picked up by researchers, it is also possible that people working in these governments have been slow to adopt new data tools.

## **Recipient country citizens**

Aid transparency is a necessary, albeit insufficient, condition for improving the accountability of aid. With incomplete or inaccessible information on aid flows, neither legislators, civil society nor citizens in aid recipient countries are able to effectively hold aid dependent governments to account for the delivery of services and other expenditures. Without transparency, discrepancies between aid received and aid spent is also hard to measure, and corruption or simple waste is harder to track and eliminate (Moon & Williamson, 2010).

Propositions in favour of greater transparency of aid therefore suggest that with better information on how much aid is coming into their country, citizens can have a greater say in how best to use the funds (Ghosh and Kharas, 2011). Aid transparency can also help citizens hold aid receiving institutions to account for effectively managing that aid (Barder, 2009). Finally, aid transparency can help avoid fuelling misperceptions in recipient countries about the purpose and magnitude of aid, and help avoid donors being blamed for poor results that may not be of their making (Ghosh and Kharas, 2011).

There is little evidence that accountability stakeholders in recipient countries make effective use of the available aid information. According to Ntawiha and Zellmann's (2017) assessment of IATI data users, there is little evidence of users of IATI data being civil society in recipient countries. And while, as mentioned above, a number of donor countries have disseminated aid data through portals, similar portals in recipient countries are not common. A notable exception is the Myanmar national data portal, Mohinga, which has increased accessibility of information about multiple aid providers for national audiences. Linders (2013) argues that part of this apparent lack of information uptake is due to an absence of awareness among aid-recipient country citizens and a lack of access stemming from language barriers as well as lack of access to the internet. Moreover, even those with the necessary skills and internet access will still find it difficult to extract much value due to the lack of insightful data visualisations. Finally, the kind of data made available through vehicles like the IATI – being primarily national as opposed to sub-national, and quantitative rather than providing qualitative explanatory or exploratory analyses – might not be what recipient country citizens would find most useful.

Open data does not necessarily translate into useful information. This point has been made by McGee (2013) who argues that the way in which aid transparency is 'given' by donors might be incompatible with the ways that aid accountability can be effectively sought and claimed. For now, she argues, aid transparency initiatives seem to work on the basis of 'build it and they'll come' – the 'they' referring to an unspecified and nebulously conceived set of supposed aid accountability claimants. For initiatives of this kind to work, they need to pay greater attention to the purported beneficiaries and their actual and potential involvement in aid transparency and accountability. This argument is echoed by a recent World Bank report on transparency and citizen engagement. It argues that the information provided through transparency must be specific about both policy actions and the resulting outcomes, so that citizens can use this information to select and sanction leaders. Information that is not specific in this way will erode the benefits of transparency (World Bank, 2016).

## **Knowledge gaps and suggestions for further research**

Two main reasons for why so little evidence of impact from aid transparency exists are mentioned in the literature. First, because transparency and accountability of aid is a relatively new focus for donors, researchers and civil society, there are few longstanding initiatives whose

impacts can be analysed. Second, such research is difficult because the chains of causality between aid transparency and accountability and development outcomes are fairly long (Mulley, 2010). The work to make aid more transparent has now had a few years to mature and, as such, the time has perhaps come to use the available aid data and see what impact it has made on the abovementioned propositions that have thus far been supported more by assumptions and anecdotal findings than rigorous research.

A further two suggestions for future research concern aid information uptake. To start with, it appears that a lot of efforts to make aid more transparent is done for the sake of improving donor accountability vis-à-vis tax payers in donor countries. Has the aid transparency movement resulted in greater support from taxpayers in donor countries? To what degree do citizens in donor countries engage with this aid data? Future analyses could be conducted around aid data uptake in donor countries. Future research could also investigate the effects of increased transparency of aid on public support for aid.

Finally, referring to the observed mismatch between how aid transparency is 'given' by donors and how it can be put to use by intended beneficiaries and other accountability stakeholders in recipient countries; future research could look into the role of, and potential scope for supporting, intermediaries (or infomediaries) in repackaging the aid data for specific audiences. For example, an interesting pilot initiative, the Data Extractor Programme, has recently been undertaken by Publish What You Pay to build up a global community of informed users of data concerning the extractive sector on the backdrop of a proliferation in extractive industry transparency legislation (PWYP, 2016). Similar support initiatives may be useful in the context of aid transparency.

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## About this report

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