

5 ACCOUNTABILITY= RESULTS

One final critical part of ensuring that public services meet the needs of the poorest, and act as an anti-inequality weapon, is ensuring that governments and aid donors are held accountable for their spending and its results by citizens, for which budget transparency is essential. The draft SDGs acknowledge the case for this by setting targets so that governments:

- “16.6 Develop effective, accountable and transparent institutions at all levels
- 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels
- 16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.”

The need for greater transparency in the SDGs is also widely acknowledged through the Post-2015 debate around a ‘data revolution’. However, much of the discussion focuses on outcome and results indicators, and fails to specify the need for transparent budget information, so that the inputs, or “means of implementation”, in terms of government and donor spending, can be tracked by citizens at the earliest possible stages.

Chapters 2-4 of this report have repeatedly stressed that tracking the spending on existing MDGs is difficult due to low transparency, that the new targets of the SDGs require even greater transparency, that the behaviour of donors and other funding sources (including government revenue) also needs to be much more transparent, and that the need to tackle inequality of all types requires even greater transparency and accountability on allocation decisions and actual spending implementation.

Much discussion around the post-2015 ‘data revolution’ focuses on outcome indicators and fails to emphasise the need to transparent budget information to track the inputs.

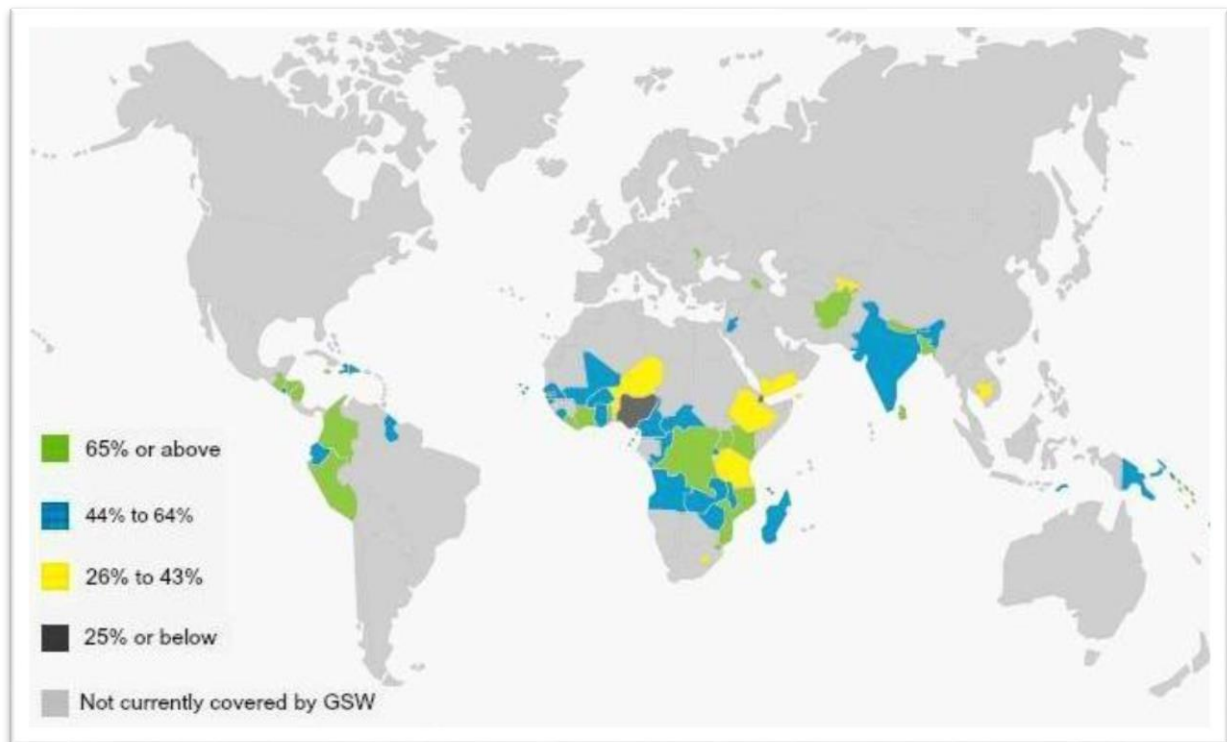
This chapter, therefore, makes the case for why greater budget accountability is one of the most powerful tools in producing MDG (and potentially SDG) results. It begins by assessing the current state of budget transparency in terms of availability of data on spending which can be linked to MDGs. It then discusses the qualitative and quantitative evidence supporting the argument that greater accountability increases results (shifting the debate beyond transparency as an end in itself). Finally, it suggests how incremental low-cost “quick wins” could rapidly advance budget accountability, increasing the amounts and effectiveness of spending, and making this one of the most powerful “data revolution” steps to achieve the SDGs.

DATA AVAILABILITY IS IMPROVING RAPIDLY

Figure 5.1 shows the countries for which GSW has data, and the breakdown of levels of data available in each country for the areas GSW analyses (i.e. for each sector, planned and actual, and split into sources of financing and types of financing).ⁱ GSW currently tracks 66 countries, and has given priority to low-income and (although to a lesser extent), lower-middle income countries, whose development plans are more closely related to the MDGs. This represents an increase of 14 countries since the 2013 GSW report. Among these 66 countries: ⁱⁱ

- 28 of the total 34 low-income countries are included. GSW continues to lack data for Chad, Eritrea, Guinea, Myanmar, North Korea and Somalia. In addition, we have been unable to update data for the Gambia due to a reduction in the level of budget transparency since 2013.
- 30 of the 50 lower-middle income countries are included, with four new countries since 2013 – El Salvador, Guatemala, India and Swaziland. We have been unable to update data for Nigeria due to a reduction in the level of decentralised state spending transparency.
- 8 are upper-middle income countries, with 6 new countries since 2013 (Colombia, Dominican Republic, Ecuador, Jamaica, and Peru). South Africa will be added to these shortly.

Figure 5.1 GSW data by each country (% of data that can be extracted by each country by GSW)



Overall data availability by country

As shown in Figure 5.1, there is major variation across countries in the proportion of data available to track and analyse spending on the MDGs.

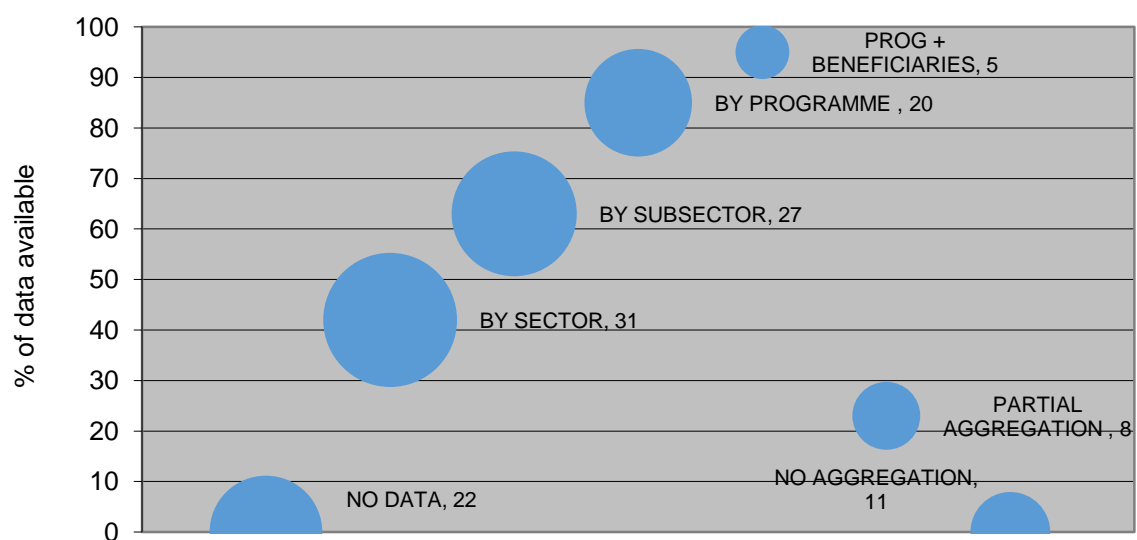
- The vast majority of countries (68%) have improved or sustained their data availability since 2013
- 4 countries (Jamaica, Nepal, Peru and Swaziland) have 100% of data available.
- 10 countries (Afghanistan, Armenia, Cote d'Ivoire, DRC, Guatemala, Honduras, Mozambique, Nicaragua, Togo and Uganda) have 80% or more of their data available.
- 15 countries have 60-80% available (Bangladesh, Burkina Faso, Cape Verde, Colombia, El Salvador, Guyana, Kenya, Liberia, Moldova, Rwanda, Solomon Islands, Sri Lanka, Tonga, Vanuatu and Yemen).
- 28 countries have 40-60% available (Benin, Bhutan, Burkina Faso, Cambodia, Cameroon, CAF, Congo, Dominican Republic, Ecuador, Ethiopia, Ghana, Guinea Bissau, Haiti, India, Jordan, Kiribati, Madagascar, Malawi, Mali, Papua New Guinea, Samoa, Sao Tome, Senegal, Sierra Leone, Solomon Islands, Timor Leste, Zambia and Zimbabwe).
- 6 countries have 20-40% (Burundi, Lesotho, Niger, Tajikistan, Tanzania and Yemen).
- 5 countries have been 20-0% of data available (Comoros, Djibouti, Nigeria, Occupied Palestinian Authorities, and The Gambia).

In addition to the countries in the database, GSW has conducted scoping work to assess how countries present their data and the prospects for expanding the GSW database, for a further 52 countries, including 15 high-income. This means GSW has analysed data availability for a total of 124 - low, middle and high income – countries. This gives a reasonably comprehensive picture across all income levels. GSW aims to scale-up to around 80 countries in the GSW database over the next 2 years. In terms of the way data are presented and the % of planned spending data available, the 124 countries fall into 7 groups (this picture is shown in Figure 5.2 below):

- On the left hand side of the chart are the 22 countries (16 low and middle-income and 6 oil producing high-income) for which we have been able to source no data (apart in some cases from overall total spending), and have therefore been omitted from the GSW database. In many of these, detailed spending data are secret and not subject to any freedom of information laws.

- Next come 31 countries which have breakdowns available by sector or ministry, allowing them to have 42% of planned spending data on average. They do not disaggregate ministerial or sectoral spending, thereby making it very difficult to identify spending on gender, primary education, social protection or WASH, which are split across several ministries or hidden as part of a ministry.
- The third bubble represents 27 countries which split data by subsector or departments within ministries/agencies. This allows them to show much more clearly splits for most of the MDG sectors, bringing data availability to 63%. However, for this group, it is sometimes still not possible to analyse gender, primary education, social protection or WASH, if institutions are not split this way.
- The fourth bubble represents 20 countries which disaggregate spending by programme. This enables access to an average 85% of data, but there are still some ways in which programmes are classified (notably failing to identify beneficiaries clearly enough), which make the remaining data hard to find.
- The fifth bubble represents a very small group of countries (only 5) which are virtually “MDG ready”. They present data by programme and beneficiaries and potential results, allowing, for example, identification of gender spending or different levels of education spending. They allow us to find 95% of data on average, and are in many ways ready for the challenge of the SDGs and tackling inequality.
- The sixth and seventh bubbles represent many high-income countries, especially those which have implemented “budget transparency”. They have too much data available and therefore we cannot include it in GSW because it is impossible to piece together in a way which shows totals in MDG sectors. Large parts of their spending is decentralised across multiple government agencies. While a few aggregate this into a national picture, and therefore fall into categories 3-5, some only aggregate 1 or 2 levels of government, and many produce no aggregated numbers, and often allow decentralised agencies to adopt different budget formats, making it necessary to add up confusing numbers from 100+ spending units. Many of these are high or middle income countries, who do not acknowledge that their spending should have anything to do with the MDGs, though in principle the SDGs will apply to ALL countries, regardless of income level, implying they need to do more to be accountable for progress. Therefore, theoretically, this may imply the need to be able to better aggregate their spending in a way which demonstrates spending according to the SDGs.

Figure 5.2: Data Availability by groups (Number of Countries)



This classification also allows us to see what each group would need to do to advance further in making their spending accountable, as well as how much progress in data availability there has been. From here, identifying the relatively straightforward, rapid and low-cost steps that would allow countries in each category to improve their data, the following must be priorities:

- The first group should be encouraged to publish spending data – preferably by programme (which would increase their data availability by 85%, but at least by subsector (63%).
- The second and third groups should be encouraged to disaggregate spending further (into subsectors or programmes within agencies), which could increase their data availability by 21-43%.
- The fourth group should be encouraged to conduct full programme budgeting specifying the beneficiaries and results, increasing data by 10%.
- The fifth group should focus on moving on to becoming fully “SDG-ready”, with more detailed programmatic work (for example, on nutrition and smallholder agriculture) as well as assessing the impact on inequality.
- The sixth and seventh groups need to classify their data in line with the SDGs and to aggregate the different levels of government (while of course also continuing to publish the more disaggregated levels so that subnational progress can be tracked). This would increase data availability by 80-100% per country.

WHICH DATA ARE AVAILABLE?

Overall, GSW’s analysis of data availability for 2014 confirms the patterns described in the 2013 report, while showing major improvements in all categories. The overall availability of information across all categories of the GSW database rose from an average 45% in 2013, to 60% in this report, representing a 15% or around one third, improvement since 2013, and for a 25% larger group of countries. GSW estimates that around 30 countries have “improved their group” (based on the above groupings), moving closer to centre of the chart, and therefore are able to be better analysed, in the last 3 years.

The overall availability of information in the GSW database rose by around one third since 2013

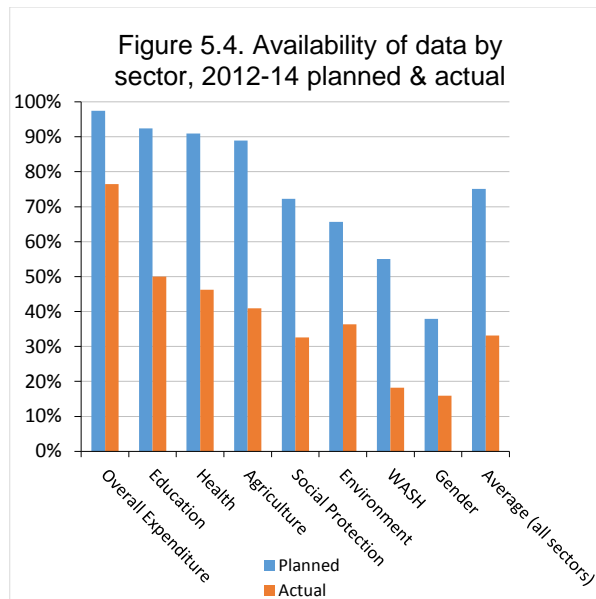
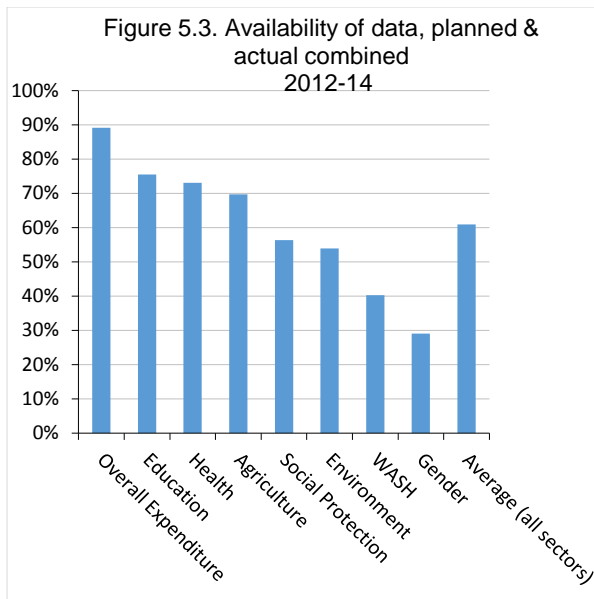
Data availability by source of finance and type of spending

Data on total spending is the easiest to find across countries, which is understandable given this is the most basic of information. Of the 66 countries in the GSW database, all have information on planned overall expenditure (though the Gambia and Nigeria are not available for the most recent years). Less available – at only 76% - is information on total government actual expenditure, which is an important barometer of commitment to implement spending plans.

Data on sectors and sub-sectors, which are vital to track MDG-related spending (and will also be for the SDGs), are less readily available in many countries. This is generally because countries have not structured budget classification systems to link to MDGs or national development objectives, but are classified according to ministry or agency implementing the spending.

Nevertheless, some sectors have relatively complete “planned” sector data: with education at 97%, and agriculture at 88% - reflecting the fact that these sectors are generally covered by clear separate ministries or agencies. They have not improved much – by 3-5% - because they were already very high in 2013. Other sectors - social protection (72%), environment (65%) and WASH (55%) - are harder to calculate because they are often split across multiple ministries and agencies, but there have been increases of 7-10% in these sectors.ⁱⁱⁱ

Actual sector spending data is much lower on average (33%), and for all sectors (i.e. 76% education, 45%, health, 40% agriculture - see figure 5.4). The main reason for this gap is that some countries do not publish actual spending data broken down by sector. Even more are subject to long delays, of 2-3 years, because final actual data have to be approved by national audit courts before they can be published.



Data on types of expenditure should also allow citizens to judge whether their government is spending more on recurrent costs or investment and, if disaggregated even further, would allow analysis of such aspects as wage bills or equipment costs. Analysis of the split between recurrent and investment spending is vital to assess whether investment spending is adequately increasing service provision or productivity, and whether recurrent spending is supporting recurrent costs or maintenance.

However, sector-specific data disaggregated in this way are relatively unavailable. In most countries, the lack of these data reflects: 1) a separation of responsibilities between recurrent and investment budgets, with the former details being held in finance ministries and the latter in planning ministries or commissions, which can hamper compilation of joint data (though other countries with similar splits manage to put data together successfully); and/or 2) lack of reporting from donors on the progress of projects. There needs to be greater efforts to compile overall disaggregated budgets, and to enhance donor reporting.

Data on sources of funds allow citizens to judge whether their government is allocating its own funds to particular sectors, or relying on donor funding, allowing them to see whether their government is reducing its aid dependence, the degree to which donors are supporting national priorities in different sectors, and (given aid volatility) the likely sustainability of spending.

Can spending be disaggregated to track equity?

Even more of a challenge is further disaggregation to track more detailed MDGs (and potential SDG) targets. Very few countries identify who they are targeting with spending – sectorally, spatially or by beneficiary – the best performers being the 5 countries in group 5 of Figure 5.2. For example, GSW has found that only 46% of countries split education by level, in a way which means that primary education can be identified as separate from total spend, even though primary education has been the main MDG focus for the last 15 years. Similarly in the agriculture sector, as also discussed in section 2, it is very hard to track MDG-oriented spending, separating out nutrition or support to smallholders (particularly vital as country studies have shown that government support is often mainly aimed at large commercial export-oriented farming). In the health sector it is virtually impossible to disaggregate spending by type of disease or beneficiary related to the MDGs (e.g. maternal and child health); and in the water sector, there is virtually no separate tracking of sanitation spending.

As also raised in section 2, the extensions of this disaggregation needed to track the post-2015 SDGs are even less prevalent. For instance, work carried out by GSW in 2014 to try to disaggregate education spending in 45 low and middle income countries found, very few countries are ready for the education

SDGs in terms of tracking pre-primary education or early childhood development (only 13 countries); special education (only 9); vocational and technical education (15); or adult education and literacy (7).^{iv}

Some of these problems can be resolved by ‘programme budgets’, which match spending plans to specific programme objectives, beneficiaries and outcomes. This would help to organise plans, budgets, budget implementation reports and actual spending data, audits and impact reports, around reporting systems on intended (and actual) beneficiaries, by age, gender, income, region and other classifications designed to ensure equity. Only around 25 developing countries publish such budgets – with varying degrees of focus on beneficiaries and outcomes.

ACCOUNTABILITY DELIVERS RESULTS

GSW and its partners, IBP and Oxfam, have recently conducted research to examine whether increasing fiscal transparency and accountability has increased spending and MDG results, in order to draw lessons to help inform the debate about the “data revolution” in the post-2015 discussions.^v This research pointed to a growing body of evidence that suggests that transparency, expenditure monitoring and accountability have contributed to increases in spending on, and results related to, the MDGs.

Over the last decade, there has been a strong move by many governments to more “open government”, including a presumption that most governments will make all documents and data – including those on plans and budgets – transparently available to their citizens; and a proliferation of “right to information” or “freedom of information” laws in 100 countries (up from just 12 in 1990). But transparency is not an end in itself – for it to deliver results, it requires complex processes of accountability to work effectively.

Greater budget accountability is one of the most powerful tools in producing MDG (and potentially SDG) results

Whether or not this occurs, crucially depends not only on data availability, but also on space for civil society engagement, political will, and government capacity. Case studies across a number of countries show that increased transparency has often been a major factor in increased and improved MDG budget allocations. This includes studies on: agriculture in Ghana and Nigeria; education in Argentina, Burkina Faso, Dominican Republic, India, Korea, Malawi and Tanzania; health in Armenia, Korea, Sierra Leone, South Africa and Zambia; maternal health in Mexico, social protection in South Africa; water and sanitation in Sierra Leone; and marginalized tribal groups in Gujarat and Dalits across India.^{vi}

Transparency has also often contributed to more effective and efficient spending, leading to improved outcomes, through tracking Surveys in more than 15 countries including Malawi and Uganda; Quality of Service Delivery Surveys in more than 10 countries.^{vii} Other social accountability tools have also contributed to more effective and efficient spending: social audits in India and Kenya; citizen report cards in India and Tanzania; procurement tracking in the Philippines; and auditing of actual spending by civil society organizations in Mexico, the Philippines, Tanzania and South Africa.^{viii} These cases show dramatic increases in the share of funds reaching schools, clinics and water points, as well as delivery of results.

These findings are supported by broader, multi-country studies on the impact of transparency and accountability.^{ix} However, they also indicate that higher spending and better outcomes depend on a complex web of factors. Transparency is insufficient without accountability, which in turn depends on both supply and demand factors:^x

- Demand factors include civil society space, access to information on plans and budgets, media freedom, and laws mandating participatory planning and budgeting processes. It also includes how vocal and strong citizen voice and action to hold government accountable is, which depends on the maturity and capacity of civil society actors, including their technical and advocacy skills.
- Supply factors include state responsiveness, such as degree of democratization, political will to deliver spending and results, decentralization, and broader political accountability mechanisms. While government capacity to deliver transparency, through parliaments, anti-corruption and public sector

procurement and auditing agencies; and procedures and skills for planning, budgeting and delivering on the basis of performance goals is also a vital 'supply side' issues.

In general, demand and supply need to go together. However, cases such as Rwanda, where government leadership, and high capacity to deliver reforms, have increased spending and results without major civil society action, show this is not necessarily the rule. In addition, although there have been few successful civil society activities in countries with very low civil society space (as measured by the CIVICUS Enabling Environment Index)^{xi}, accountability often produces results in countries with average-to-low space. This indicates that budget accountability may be a vital lever to broaden civil society space.

Many case studies point to the importance of critical 'trigger events', such as corruption scandals, economic crises, elections or changes of political regime.^{xii} External influences, such as the MDGs, participatory Poverty Reduction Strategies, or donor inputs into social accountability, have also been highly influential – which should be a lesson for looking to the implementation frameworks for the SDGs.

For sustained impact, it is also important that participation and accountability is fostered across the whole planning, budgeting and delivery cycle to ensure that there are overall and sector development plans. These plans require costed spending to reach the goals; medium-term outcome/performance-based budgets with high allocations; in-year spending reports to track actual spending; participatory mechanisms to track spending and fight corruption; transparent procurement and value for money checking processes; and performance auditing and incidence analysis reports.

Box 7: Transparency can contribute to improved allocations and results

Budget transparency = allocation to disadvantaged groups

Indian law requires that a percentage of spending should be targeted to support Dalits ("untouchables"). In practice, this has often been disregarded. The National Campaign for Dalit Human Rights (NCDHR) pushed government to introduce a specific budget code to track spending on programs targeted to Dalits. Using this code, NCDHR helped to uncover US\$140m of funds being diverted to cover the costs of the 2010 Commonwealth Games. Following a public outcry the government returned the funds to Dalit programs.^{xiii}

Revenue transparency = allocation to MDG spending

After discovering oil, Ghana passed a law that requires oil revenues to be managed transparently. However, the US\$2 billion of oil revenues subsequently raised did not translate into increased public investment. In 2013, CSOs launched the "Oil4Food" campaign which called on oil revenues to be invested in supporting smallholder farmers. The campaign convinced the government to commit 15% of oil revenues to smallholder agriculture.^{xiv}

Transparency and accountability = allocation to health

In Zambia, the 'Vote Health' campaign used a pre-election period to demand a dramatic increase in health spending. This was based on government data which showed it was falling way short of the agreed target (15% of spending). This generated significant media coverage, widespread public engagement and political commitments by most candidates. Following the elections, the new President raised spending by 45% removed user fees, and employed 2,500 more health workers.^{xv}

Transparency and accountability = better allocations and results

In Malawi, the Civil Society Coalition for Quality Basic Education has a long history of tracking education spending, including by administering questionnaires to teachers and officials at the community level. This has helped to increase funds to special education, reduce rural-urban spending disparities, accelerate disbursement of teachers' salaries, and bring Malawi close to achieving MDG 2 on primary education.^{xvi}

Quantitative Evidence: Accountability Raises Spending and Results

Despite severe data limitations, past quantitative analyses have provided some preliminary evidence that transparency is associated with better health and water outcomes, and that higher spending can improve MDG outcomes.^{xvii}

More systematic analysis is now possible, due to new or recently updated datasets on spending and transparency (see Box 8). Using these data (alongside the existing *World Development Indicators* for MDG outcomes), we examined three relationships: 1) whether greater budget transparency is associated with better production of MDG data; 2) whether this is associated with higher spending on MDG sectors; and 3) whether higher MDG spending is associated with better MDG outcomes.

Box 8: New Data Sources Allow Improved Analysis

Since 2010, new or recently updated datasets have dramatically improved prospects for quantitative analysis of the relationship between budget transparency, MDG spending and MDG outcomes.

1. On budget transparency, the International Budget Partnership updated and expanded the coverage of its Open Budget Index in 2012, to rank 100 countries based on the availability of 8 key budget documents.
2. On MDG spending data availability, Development Finance International has developed rankings for 95 countries, based on the availability and level of detail of budget data in 2013. On MDG-related spending, the Government Spending Watch database, developed by DFI and Oxfam, brings together budget data for 70 countries for 2008-13, disaggregated by MDG sector. In addition, the IFPRI Statistics of Public Expenditure for Economic Development (SPEED) database has recently been updated to track expenditures through 2010 for 80 countries.

Using these data (alongside the existing *World Development Indicators* for MDG outcomes), we examined three relationships: 1) whether greater budget transparency is associated with better production of MDG data; 2) whether this is associated with higher spending on MDG sectors; and 3) whether higher MDG spending is associated with better MDG outcomes.

The main findings were that:

1. MDG expenditure tracking is more feasible in more transparent countries. Countries with more transparent budgets on average also produce better quality data for MDG tracking, as shown by a strong correlation between the OBI and the DFI budget data availability index.
2. The link between transparency and MDG spending allocations is complex. Across the whole sample, more transparent countries do not on average allocate a higher share of the budget to education, health or water. However, countries which have recently improved transparency markedly have also shown sharp improvements in MDG spending allocations.
3. Countries with higher expenditure on the MDGs have better MDG outcomes. There is a strong positive correlation between per capita spending on education and health and MDG outcomes for these sectors. This remains significant even after controlling for income levels. However, looking only at low- and middle-income countries, income overrides this association.
4. Countries that have seen a strong improvement in budget transparency in the past decade have also increased MDG spending faster and seen faster MDG progress.

Nevertheless, the research also found that much stronger results might well be produced if spending data was even more closely linked to each MDG result; if data sets were more comprehensive and lengthy to provide a bigger data sample; and if there were reliable ways to measure the enabling factors including civil society space, public participation in the budget process and government capacity and commitment.

IMPLICATIONS FOR MONITORING POST-2015

Discussions are currently underway on how progress should be monitored on the post-2015 framework and the SDGs, and on success in mobilising the “means of implementation” (including financing). The need for a “data revolution” has been reiterated throughout the Post-2015 processes, but if the international community – and parliaments *and* citizens worldwide – are to have a clear view of what is happening, this “revolution” must ensure some low-cost, rapidly implementable steps to improve the monitoring of all aspects of budgets to enable better scrutiny. This needs to also include information on government revenues, aid and other external and domestic budget financing. As shown above, this can be expected to have a major impact on both spending levels and ultimately (and importantly) outcomes.

There are four sets of “quick wins” which could dramatically accelerate progress in this area:

1. **Publishing documents and data governments already produce.** As shown by IBP’s Open Budget Survey and Tracker, timely, accessible and comprehensive publication of budget documents can occur at no or little time and cost. These documents would need to include (if available) the Pre-Budget Statement, Executive’s Budget Proposal, Enacted Budget, Citizens Budget, In-Year Report, Mid-Year Review, Year-End Report and Audit Report.
2. **Improving and publishing data and documents on spending**
 - Improved matching of spending with each of the post-2015 SDGs by each country improving its disaggregation or aggregation in budgets, e.g. publishing sub-sectoral disaggregation with common codes; programme/results-based budgets etc. Plans to improve data must be tailored to what is feasible in each country, along the lines of the improvements discussed in Figure 5.2 above.
 - Publishing in-country regional disaggregations of spending so as to facilitate tracking of whether allocations are combating in-country inequalities (e.g. urban-rural, poorest regions)
 - More timely publication of “actual” spending reports by accelerating validation and auditing processes, and by publishing “preliminary” unaudited data where necessary.
 - Publishing “budgets by beneficiary”, combining “gender responsive” and “child responsive” data; analysing the degree of gender/age equality in spending as well as inclusion of other groups such as the disabled, elderly etc.
3. **Improving and publishing data and documents on revenue**
 - More detailed annual publication of revenue receipts by type of tax, sector, size of enterprise etc
 - Systematic annual publication of revenue losses (otherwise known as “tax expenditures”) occurring due to exemptions and incentives, as well as of lists of companies granted exemptions
 - Publication of national tax codes and the compilation of a global database on tax rates and thresholds to monitor global harmful competition
 - Regular analysis of the “incidence” of tax (and spending) policies to assess whether they are combating inequality.
 - Publication by all development financing institutions of the tax revenues mobilised by the projects they are funding, and of the exemptions they have requested for projects (and the reasons for these).
4. **Improving and publishing data on aid and other budget financing:**
 - Accelerating efforts at compatibility/similar codings between IATI and national aid and budget reporting systems, to ensure that IATI and aid monitoring systems are useful for budget planning.
 - Automatic reporting via the DAC and IATI of whether specific aid and other official finance flows are “on budget” in recipient countries, to make global statistics more relevant to/compatible with national accountability
 - Accelerating efforts to improve country-level collection of data from providers of development finance, including South-South cooperation and CSOs/foundations.
 - Publishing and tracking all loan agreements and their implications for debt service and crowding out of post-2015 spending
 - Publishing “off budget” contingent liabilities such as public-private partnership agreements which could have major implications for potential debt service.

Finally, it is worth noting that a lack of data is mostly due - not to government lack of willingness to make information available – but to a lack of technical capacity, or institutional ability to change traditional budget practices. There will need to be a dramatic scaling up of capacity-building support to governments in this area – in which GSW can play a part - so that they are able to produce their own data for national and global monitoring. As part of that civil society organisations should focus more on comparative analysis and research. There will also need to be a concerted process among UN agencies to ensure much more “real-time” monitoring of budgets and means of implementation, rather than the current lengthy surveys which take 2-3 years to deliver results.

Lack of data also reflects insufficient demand from parliaments and citizens. Again there is no lack of will to receive such data. Instead it is often that such groups are not sufficiently informed of best practise in other countries, or of what is technically possible, or sufficiently well organised to demand data powerfully and successfully. GSW will be working more intensively during 2015-16 on building citizen pressure and voice, working with country coalitions to build their knowledge and capacity to more effectively hold their governments accountable, using the data we collect to put tools in the hands of citizens which can “turn numbers into nurses” and become a key weapon in the fight against poverty and inequality.

ⁱ GSW is rigorous in answering the question of how much data is available, excluding data which are not deemed to be of sufficient quality or comprehensiveness to include in the GSW database – especially where data include only a small sub-component of spending on a particular MDG is or where there is not enough disaggregation to make it possible for GSW to identify data linked to an MDG.

ⁱⁱ Low income countries in GSW database: Afghanistan, Bangladesh, Benin, Burkina Faso, Burundi, Cambodia, Central African Republic, Comoros, DRC, Ethiopia, The Gambia, Guinea-Bissau, Haiti, Kenya, Liberia, Madagascar, Malawi, Mali, Mozambique, Nepal, Niger, Rwanda, Sierra Leone, Tajikistan, Tanzania, Togo, Uganda and Zimbabwe. Lower-middle income countries: Armenia, Bhutan, Cameroon, Cape Verde, Congo, Cote d'Ivoire, Djibouti, El Salvador, Ghana, Guatemala, Guyana, Honduras, India, Kiribati, Lesotho, Moldova, Nicaragua, Nigeria, Papua New Guinea, Samoa, Sao Tome and Principe, Senegal, Solomon Islands, Sri Lanka, Swaziland, Timor Leste, Vanuatu, West Bank & Gaza, Yemen, Zambia. Upper-middle income: Angola, Colombia, Ecuador, Dominican Republic, Jamaica, Jordan, Peru and Tonga.

ⁱⁱⁱ Some apparently MDG-oriented spending may also not be relevant. For example, water spending may also be targeted at a number of non-MDG related activities including water conservation or large dams whose primary purpose is generating energy - so we exclude this spending where possible.

^{iv} Development Finance International: Background paper for the EFA global monitoring report 2015. Trends in government expenditure for public education, 2011-13, at http://www.unesco.org/ulis/cgi-bin/ulis.pl?catno=232476&set=0054198FA8_0_36&gp=1&lin=1&ll=1

^v This study is based on a joint paper produced by DFI, the International Budget Partnership and Oxfam in October 2014, Development Finance International, International Budget Partnership and Oxfam: From Numbers to Nurses: Why Budget Transparency, Expenditure Monitoring, and Accountability are Vital to the Post-2015 Framework. And a more detailed background study prepared for IBP and DFI by Rebecca Simson More detail of this analysis will be available shortly in Simson, R. (forthcoming) "Transparency for Development: the relationship between budget transparency, MDG spending and results", available at www.internationalbudget.org and www.governmentspendingwatch.org

^{vi} Carlitz, R. & R. McGee, (2013), Raising The Stakes: The Impact of HakiElimu's Advocacy Work on Education Policy and Budget in Tanzania, IBP Partnership Initiative Case Study Series No.12, available at <http://internationalbudget.org/wp-content/uploads/HakiElimu-Case-Study.pdf>. On Argentina, <http://internationalbudget.org/publications>; Armenia, <http://governmentspendingwatch.org/campaigns-and-advocacy/health>; Burkina Faso, <http://www.campaignforeducation.org/docs/CSEF>; Dominican Republic, www.governmentspendingwatch.org/campaigns-and-advocacy/education; Gujarat, Mexico, and South Africa social protection, Robinson, M. (2006), *Budget Analysis and Policy Advocacy: The Role of Non-Governmental Public Action*, IDS Working Paper 279, Brighton: IDS; India education, <http://www.governmentspendingwatch.org/campaigns-and-advocacy/education>; Korea, Lee and You (2013), *Country Report: South Korea*, report commissioned by the Global Initiative for Fiscal Transparency; on Sierra Leone, <http://www.governmentspendingwatch.org/campaigns-and-advocacy/water-and-sanitation>; and on South Africa health, <http://internationalbudget.org/publications>. For Ghana, India, Malawi and Zambia see additional sources in footnotes 16 to 19

^{vii} Baiocchi, G.; Heller, P.; Chaudhuri, S. and Kunrath Silva, M. (2006) 'Evaluating Empowerment: Participatory Budgeting in Brazilian Municipalities', in R. Alsop, M. Frost Bertelsen and J. Holland (eds), *Empowerment in Practice: From Analysis to Implementation*, Washington: World Bank; and Schneider, A. and M. Baquero (2006) "Get What You Want, Give What You Can: Embedded Public Finance in Porto Alegre." Brighton: Institute of Development Studies.

^{viii} African Development Bank (2009), *Debt Relief Initiatives, Development Assistance and Service Delivery in Africa*. Oxford: Oxford University Press; on PETS and QSDS see Dehn, J., R. Reinikka and J. Svensson (2003), "Survey Tools for Assessing Performance in Service Delivery", in Bourguignon, F and L.A. Pereira da Silva, eds, *The Impact of Economic Policies on Poverty and Income Distribution*, World Bank/OUP; and for a more nuanced view from IBP, see <http://internationalbudget.org/wp-content/uploads/2011/01/newsletter44.pdf> See also <http://internationalbudget.org/publications>, and especially <http://internationalbudget.org/wp-content/uploads/2011/01/IBP-Expenditure-Monitoring-Guide.pdf> for more discussion of social audits in India and Kenya, citizen scorecards in India, Kenya and Tanzania, procurement monitoring in the Philippines, auditing of expenditures in Mexico, the Philippines, Tanzania and South Africa, and other case studies on Ghana nutrition, and Uganda education and health. On participation in Kerala, see Isaac, T. and R. Franke, (2002) "Local Democracy and Development: The Kerala People's Campaign for Decentralized Planning," Lanham, MD: Rowman & Littlefield Publishers, Inc; and on Kenya, [Ouma, Jerusha](http://www.ouma.org) (2012). Where Does the Money Go: Citizen participation in Turkana County, Kenya. Oxfam Insights Series.

^{ix} Gaventa, J. and G. Barrett (2010), *So What Difference Does it Make: Mapping the Outcomes of Citizen Engagement*, CPADRC Working Paper 347, IDS, Brighton; Joshi, A. (2011), "Review of Impact and Effectiveness of Transparency and Accountability Initiatives: Annex 1 Service Delivery", available at www.transparency-initiative.org; Khagram, S. A. Fung and P. de Renzio (2013), *Open Budgets: The Political Economy of Transparency, Participation and Accountability*, Brookings Institution Press; McGee, R. and J. Gaventa (2011). *Synthesis report: Review of impact and effectiveness of transparency and accountability initiatives*. London: Transparency and Accountability Initiative; McNeil, M. and Malena (2010), *Demanding Good Governance: Lessons from Social Accountability Initiatives in Africa*, Washington DC: World Bank and World Bank Institute (2014), *Evidence of Development Impact from Institutional Change: a Review of the Evidence on Open Budgeting*

^x G Bergh, et al, (2012). Building governance into a post-2015 framework: Exploring transparency and accountability as an entry point. <http://www.odi.org/publications/6892-transparency-post-2015-governance>

^{xi} See <http://www.civicus.org/eei/> for more details of the index and its results.

^{xii} L. Wild & M Foresti (2013) Working with the Politics: How to improve public services for the poor, ODI

<http://www.odi.org/publications/7864-politics-service-delivery-institutions-aid-agencies>. Khagram, Fung & de Renzio, op.cit

^{xiii} From IBP: <http://internationalbudget.org/wp-content/uploads/LP-case-study-NCDHR-summary.pdf>

^{xiv} From Oxfam: <http://www.aceplive.com/wp-content/uploads/2014/08/ACEP-Report-PRMA-Final.pdf>

^{xv} From Oxfam: <http://policy-practice.oxfam.org.uk/publications/a-healthy-influence-how-oxfam-convined-partners-to-influence-zambias-elections-302290>

^{xvi} From IBP: <http://internationalbudget.org/wp-content/uploads/Civil-Society-Coalition-for-Quality-Basic-Education-Carries-Out-Public-Expenditure-Tracking-Surveys-in-Malawi.pdf> and Global Campaign for Education

http://www.campaignforeducation.org/docs/csef/CSEF%20CASE%20STUDY%20LEAFLET_AFRICA_JUNE2014_FINAL.pdf

^{xvii} Fukuda-Parr, S., P. Guyer, and T. Lawson-Remer (2011), "Does Budget Transparency Lead to Stronger Human Development Outcomes and Commitments to Economic and Social Rights?" IBP Working Paper, No. 4; Kauffmann, D. and A. Bellver (2005), "Transparenting Transparency", World Bank Policy Research Paper; DFI/Oxfam (2013), *The 2013 Government Spending Watch Report: Putting Progress at Risk - MDG Spending in Developing Countries*; and ONE (2013), *The 2013 DATA Report: Financing the Fight for Africa's Transformation*.

For more information, or to comment on this report, email Jo Walker at jo.walker@development-finance.org

© Oxfam International and Development Finance International May 2015

This publication is copyright but the text may be used free of charge for the purposes of advocacy, campaigning, education, and research, provided that the source is acknowledged in full. The copyright holder requests that all such use be registered with them for impact assessment purposes. For copying in any other circumstances, or for re-use in other publications, or for translation or adaptation, permission must be secured and a fee may be charged. E-mail policyandpractice@oxfam.org.uk.

The information in this publication is correct at the time of going to press.

DEVELOPMENT FINANCE INTERNATIONAL



Development Finance International is a non-profit capacity-building, advocacy, advisory and research group which works with more than 50 governments and international organizations worldwide to increase the results of development financing. For more information, please visit www.development-finance.org

GOVERNMENT SPENDING WATCH



Government Spending Watch is an initiative to provide the latest available information and analysis on government spending which fights against poverty and targets the Millennium Development Goals, and to increase advocacy and campaigning worldwide on these issues. The GSW site is jointly sponsored by DFI and Oxfam, aiming to build a wider coalition of sponsors over time. For more information, please visit

www.governmentspendingwatch.org

OXFAM



OXFAM

Oxfam is an international confederation of 17 organizations networked together in 94 countries, as part of a global movement for change, to build a future free from the injustice of poverty. Please write to any of the agencies for further information, or visit

www.oxfam.org