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Transparency: Changing the Accountability, Engagement, and Effectiveness of Aid

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Transparency and accountability are essential elements for development results. They lie at the heart of the Paris Declaration. . . . We recognise that greater transparency and accountability for the use of development resources—domestic as well as external—are powerful drivers of progress.

—Accra Agenda for Action, 2009

Lack of transparency is the single biggest obstacle to engagement of the public.

—Ad Council, 2010

One of the great scandals in development is the lack of good statistics to measure progress; this area needs much more investment.

—John Githongo and Jamie Drummond, 2010

Development cooperation, in an information age, is not only about whose projects and programs are most successful but also about whose stories are most compelling.¹ Transparency in aid is a critical part of promoting a story of successful development. Through transparency, donors and recipients can be held accountable for what they spend, more players can become actively engaged in development efforts by identifying underserved areas and niches, and aid can be made more effective through learning.

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1. This is a paraphrase of Joseph Nye's observation that "politics in an information age is not only about whose military wins but whose story wins." Joseph S. Nye Jr., *Boston Review*, February/March 2005 (www.bostonreview.net/BR30.1/nye.php).

Transparency has long been recognized as a vital component of aid effectiveness, dating back all the way to the Marshall Plan and the founding of the OECD's Development Assistance Committee (DAC). Back then, however, information exchange was a much simpler endeavor. There were relatively few actors (in 1960, for example, the United States government provided 40 percent of ODA, with France and the United Kingdom accounting for another third), working toward a narrow goal (replacing infrastructure that had been destroyed in World War II) in well-defined locations (areas where infrastructure had been lost). Under these circumstances, transparency could be achieved simply by meeting around a table and sharing information among a half dozen actors working on similar projects in similar places. The urgency for transparency comes from the fact that the aid ecosystem has changed dramatically from its early incarnation, while the traditional systems of information exchange that operated on a need-to-know basis have proved unable to provide the data required for effective aid.

The new ecosystem of aid actors covers not just a few donors but many actors: emerging economy donors, multinational corporations, megaphilanthropists, high-profile advocates, and a vocal and energized global public. Engagement of these multiple actors has brought considerable energy and resources to bear on development, but it also adds to the difficulties of information sharing, as many of these new actors have little incentive to share data. Agreements on responsibilities and accountabilities are needed to change their behavior, as explored below. These actors are not working on one narrow goal, like postwar infrastructure rehabilitation, but rather on the broad goal of development, which is a much more complex affair. Development aid encompasses not only the financing of productive and social sectors but also cross-cutting issues such as gender, governance, anticorruption, urban development, and environmental and social sustainability. The creditor reporting system (CRS) of the DAC has 197 sector and topic codes to describe the purposes of aid interventions. Furthermore, many interventions are multipurpose, making it sometimes difficult to pin down what exactly is being funded even after the fact.²

In the Marshall Plan the spatial allocation of physical dollars was simple—reconstruction dollars flowed to where infrastructure had been destroyed. Today, development seeks to lift large geographic areas out of poverty. Country programs are important as an overarching guide, but within-country allocations are also important. Just as some countries have become donor darlings or donor orphans, there are spatial inequalities within countries in aid allocations and even within

2. As one example, major practical difficulties have surfaced with identifying a baseline of how much aid is already being provided for climate mitigation. There is a consensus that international negotiations on financing of climate mitigation should focus on additional amounts of aid, but without an adequate baseline, even if an agreement was reached, it would be problematic to implement.

families. When aid takes the form of delivery of public services like immunizations, rural health clinics, and basic education, where dollars are spent is an important consideration.

This preamble points to the three Ws of transparency—knowing the who (which donor gives money to which recipient), the what (what project is being funded and for what purpose), and the where (where is the project located) of funding. These three aspects of transparency, along with information on results, are crucial for mobilizing support and dollars, ensuring accountability, and maximizing effectiveness. At present, the three Ws apply to a diminishing share of total public and private aid, lessening accountability and effectiveness because information on emerging economy donors and private development assistance is poor. At the same time, information at the recipient country level is also poor, with inconsistencies in donor reports to local and global databases weakening credibility in the quality of the information and perversely resulting in more ad hoc requests for information. Beneficiary feedback and formal project evaluation are also lacking, limiting the learning that is needed to improve development effectiveness.

A New Model for Aid Transparency

Aid transparency can be defined as “the comprehensive availability and accessibility of aid flow information in a timely, systematic, and comparable manner that allows public participation in government accountability.”³

The Accra Agenda for Action, a document summarizing the deliberations of the third High-Level Forum on Aid Effectiveness held between September 2 and 4, 2008, called on all donors to disclose aid information in a timely manner. The agenda concludes: “We recognise that greater transparency and accountability for the use of development resources—domestic as well as external—are powerful drivers of progress.”⁴

The OECD/DAC is the main source of aid data and the gold standard for international data. The main objective of the DAC Working Party on Aid Statistics is to “collect and publish timely statistics of official and private flows to all countries.” Its data are comparable and accessible to the public, but they do not meet the highest standards of timeliness and comprehensiveness:

—Its data are incomplete, lacking details on emerging economy donors and private aid.

—Its data are inaccurate, with donors in the field reporting different data than their headquarters for aid to particular countries.

—Its data are not timely, with availability subject to over a year’s delay.

3. Moon and Williamson (2010, p. 2).

4. Accra Agenda for Action final statement is available at www.paris21.org/pages/other/?id_news=109.

—Its data are neither forward looking nor compatible with budget accounts, limiting the ability of recipient countries to plan spending appropriately and to link aid with multiyear expenditure frameworks.

—Its data do not have sufficient geographic granularity to determine gaps in meeting needs.

The aid system of today still revolves around a centralized model of a few large agencies doing a few large projects. That model is now redundant and is having difficulty adapting to new demands for transparency. Tens of millions of people are providing expertise, resources, and technology toward solving development problems.⁵ These people are connected via mobile phones, computers, and the Internet to each other and to the people they are trying to help. In this world, transparency is the mechanism through which development organizations have their ideas tested (via customer feedback loops), funded (by potentially millions of donors when impact and results can be demonstrated), and disseminated to other practitioners.

The promise of the new transparency is that the relationship of citizens and governments to aid institutions is changing in both donor and recipient countries. Citizens in rich countries are advocating for better spending of their taxes; governments in donor countries are demanding greater accountability and impact from aid agencies and aid programs; citizens in recipient countries are demanding their rights to oversee and comment on spending on development projects that ostensibly are for their benefit; and recipient country governments are keen to link aid with their own budgets and priorities.

The key change in transparency in the future will be to adapt information release from a controlled approach that enhances advocacy of the institution to an open approach that provides raw data that can be accessed by others for multiple purposes.⁶ That approach puts a premium on the quality, coverage, timeliness, and accessibility of data. The advantage for the providing institution is that its influence can be expanded as the number of people using its data expands.

The disadvantage of such a system is that an open and voluntary approach is subject to misinformation and statistical inaccuracy depending on how data are compiled. Although some variation in data quality is inevitable, this is no more problematic than in other areas, such as national income accounts of developing countries, where data come from each individual reporting country. As long as source notes are well documented and there is openness to clarifications that data users might ask for, it is better to have more complete data with the risk of some inconsistency than missing data. Over time, peer review and user pressures will provide incentives for improvements in data quality.

5. About half of all American households are reported to have contributed to relief efforts in Haiti, for example.

6. IATI already provides for data to be published in a common, open format.

Gaps in Transparency for Mutual Accountability

In 2008 Mary Robinson, the former president of Ireland and of the UNHCR, called transparency a basic expression of mutual accountability.⁷ Mutual accountability can only work if there is a global culture of transparency that demands provision of information through a set of rules and behavioral norms. These rules and norms are moderately well established among official DAC aid agencies but are in a nascent stage for emerging economy donors and private development assistance. Both supply-side norms (harmonized standards and definitions) and demand-side norms (minimum expected provision of data) need to be further articulated.

Aid transparency in the future should be driven by the needs of mutual accountability processes. *Mutual accountability* here refers to an agreed-upon set of norms through which partners build commitments to collaborative actions that result in improved outcomes. Such a system, which is voluntary in nature and designed to enhance relationships and cooperation between development partners, is not amenable to a set of rigid rules with sanctions for noncompliance. This approach borrows from the concept of regulation through information pioneered by Giandomenico Majone in the context of European integration.⁸ Majone explains that when rule enforcement is difficult, as is the case between development partners, traditional command-and-control regulation based on mandatory rules does not work. Instead, if transparent, relevant, accurate, and reliable information is made available, it can be used to reward or sanction individual agencies according to their performance.

In simple terms, rules that donors should provide specified information are a supply-side mechanism that has long been the preferred route to increasing aid transparency, but this is a route that is slow and tortuous. It needs to be supplemented by a demand-side mechanism: we need people to act on good information and to demand the provision of such information. That puts a premium on listening more closely to aid recipient country needs for data and on heeding calls for serious evaluations of accomplishments. It also means establishing a stronger culture of accountability within aid, which rewards aid successes and penalizes aid failures. Transforming the transparency agenda into one that focuses on action and outcomes, as opposed to processes, is key.

The framework of mutual accountability developed by Oxford Policy Management identifies three mechanisms for mutual accountability: independent third-party reviews, peer reviews, and mutual reviews (table 10-1). Table 10-1 emphasizes the demand for transparency. Too often, transparency has been approached from the supply side, with agencies supplying information that is never used, or databases being established without clear understanding of what is

7. OECD (2008).

8. Majone (1997).

Table 10-1. *How Accountability Depends on Transparency*

<i>Mechanism</i>	<i>Process description</i>	<i>Transparency challenges</i>
Independent third-party reviews	Spotlights, or independent third-party reviews, based on benchmarking and analytical reviews are typically carried out by civil society organizations, legislatures, and other stakeholders. They are largely used in donor countries but are increasing in aid recipient countries.	Spotlights on donor agencies have been hampered by inadequate data at both global (donor) and local (recipient) levels. Emerging economy donors and private aid donors are absent from this picture.
Peer reviews	Mirrors, or peer reviews, of donors (as in the DAC peer review process) and recipients (as in the Africa peer review mechanism) are based on dialogue and qualitative judgments as well as empirical data.	Multilateral aid agencies, emerging economy donors, and private aid donors do not participate in significant peer reviews but operate on the basis of accountability to their boards, which have access to proprietary agency information.
Mutual reviews	Two-way mirrors, or mutual reviews at country or international level, are designed to foster a dialogue in which collaboration can be debated to improve aid effectiveness. Surveys are often used to provide additional information.	Only a handful of recipient countries conduct systematic mutual reviews with development partners. These reviews are often hampered by the lack of quality data at local levels, lack of evaluation, and lack of beneficiary feedback.

Source: Droop, Isenman, and Mlalazi (2008).

required. Overreporting is costly and has led in many cases to reporting fatigue and an unwillingness to tackle urgent issues in the provision of information. Prioritization of exactly what is needed is therefore the first step toward better transparency; this should be firmly rooted in accountability procedures at the global, donor, and recipient levels.

The key priorities for improving mutual accountability processes are summarized in table 10-2. The first row shows a need for systematic data at the global level in order for countries and agencies to make strategic choices over their assistance. For example, the issue of country selectivity and the problems that emerge with herd behavior toward some countries have been well documented.⁹ In the same vein, analysts looking at global data find some sectors have been underfunded compared to need: agriculture, nutrition, and climate-smart development

9. Marysse, Ansoms, and Cassimon (2007); Levin and Dollar (2005); Rogerson and Steenson (2009).

Table 10-2. *Gaps in Aid Transparency Today*

<i>Level</i>	<i>Issue</i>	<i>Impact</i>	<i>Action needed</i>
Global	Coverage of new donors	Better strategies	Expand donor coverage
	Quality of data	Understanding of global effort	Encourage IATI participation or similar voluntary disclosure of high-quality data
Local	Accountability mechanisms	Predictability, allocative efficiency, harmonization	Gather high-quality local aid data on needs, resources, standards and link to budget
	Beneficiary feedback	More effective projects	Expand based on new information technology capabilities
	Evaluation	Learning on development	Organize more recipient country evaluation offices for all public spending

are examples.¹⁰ But these conclusions depend on data from an increasingly small subset of total aid. The DAC reports about \$122 billion in net ODA for 2008 (DAC donors and multilaterals), but total aid is estimated at over \$200 billion, with private aid accounting for at least \$52.6 billion and perhaps as much as \$75 billion, while emerging economy donors probably contribute over \$14 billion.¹¹ Without better data on these players, identification of underserved recipients or sectors is less credible.

Even among traditional donors there is considerable scope to improve the quality of data. To bolster efforts at transparency, a voluntary group of donors, partner countries, aid experts, and civil society launched the International Aid Transparency Initiative (IATI) at the Accra High-Level Forum. IATI aims to create a common and universally agreed method of sharing aid information among all stakeholders.¹² The Accra agenda committed donors to “publicly disclosing regular, detailed and timely information on volume, allocation and, when available, results of development expenditure to enable more accurate budget, accounting and audit by developing countries.” IATI can help donor signatories meet this commitment. As of January 2011, eighteen donor agencies were members of the IATI.

While a valuable endeavor, IATI is not the only way forward; other voluntary standards with similar objectives would be equally useful. What is important

10. Zoellick (1999); World Bank (2010).

11. Private aid estimated by Center for Global Prosperity (2010); emerging economy figure from Park (2010).

12. Details of IATI’s role and member information are available on its website (<http://aidtransparency.net/>).

about IATI is the functionality it supports, among them more regular, detailed, and timely data on the volume, allocation, and results of development expenditure and better integration with budgets and accounting systems. What is significant about IATI is that recipient countries are a major driving force behind the design of what improvements in aid quality are most critical to their needs (although only eighteen partner countries are active participants in IATI at present). They are eager to ensure that aid information is published in a way that is compatible with their budgets, that has indicative future projections, and that publicly announces all agreed conditions. With these in place, recipients can more easily “own” the aid programs that other development partners are supporting. Phase 1 of IATI already moves the details of this agenda significantly ahead. What remains is to get the largest donors to join this initiative or develop their own compatible approaches to improving the quality of aid data.

There are also serious issues at the recipient country level. It is clear that mutual accountability must be based on solid information covering, at a minimum, development needs, resources, and minimum standards. Pilot country experiences suggest that, with these in place, significant gains to aid effectiveness emerge from improving the predictability of aid, reallocating resources to geographic and sectoral areas with the greatest priority, and harmonizing the work of donors. Recipient countries are starting to provide independent reviews of partner performance, but experience with these is still limited, implying a critical feedback loop is not operating well.

The local level is also where most learning from aid projects should be done, as development is increasingly seen as an interactive process involving institutions and behaviors that are country and context specific. But that recognition has not resulted in a commensurate increase in beneficiary feedback or formal evaluation in country. The costs of beneficiary feedback have fallen dramatically, and participatory approaches to development design and implementation have been shown to have significant effects in aid projects as well as in private sector commercial applications.

Formal evaluation is largely construed as an opportunity for each aid agency to draw lessons for its own operations (although the number of independent evaluation offices is small), rather than lessons for each recipient country. Evaluations rarely comment on the systemic change associated with a development intervention.

In summary, this assessment suggests two tracks for the aid transparency agenda. First, at the international level, there is a need to expand the scope of coverage to incorporate new development partners (such as Korea, China, and India) and large private NGOs and foundations, as well as to improve the quality of data provided by traditional aid providers. These donors should be encouraged to provide data in a format that is easily downloadable and with sufficient disaggregation

that it can be adjusted to permit comparisons with other aid data.¹³ Second, at the country level, there is a need for more systematic reporting to recipient governments and their citizens in a way that can harmonize and align aid behind recipient government programs and contribute to broad public debate. In this, spending of aid dollars should be treated in parallel with spending of domestic tax resources—governments need to be accountable to citizens and parliaments for setting spending priorities, executing in the most effective fashion and learning and adapting based on success and failure as measured by the impact on beneficiaries.

Expanding the Scope of Transparency at the International Level

Transparency at the international level requires information on the aid and other development activities of non-DAC donors and private development actors.

Non-DAC Donors

Nineteen emerging economy donors already report to the DAC. However this list excludes several of the largest Southern donors, such as China, India, Brazil, and Venezuela. These countries have few incentives to report. Unlike the small new European emerging economy donors, they do not necessarily subscribe to the broader norms of aid effectiveness represented by the DAC. Nor do they feel a need for harmonization with existing donors—non-DAC donors deal directly with recipient governments. Further, their aid is often in the form of turnkey projects and technical assistance rather than in the form of cash.

Such aid is difficult to value on a comparable basis across countries. For example, an Indian doctor may provide the same services as a French doctor, but if both are paid by their respective aid agencies, there could be a difference in “aid” provided by as much as ten to one. These same differences in cost are far less extreme among DAC donors, enabling them to simplify their aid recording in money-equivalent terms without too great a distortion. The point is simply that greater detail needs to be provided on aid as the scope of reporting broadens to include more disparate donors. The detail then allows for a variety of comparisons and studies to be done.

Non-DAC donors are an emerging force in development assistance. Most developing country members of the G20 have their own aid agency or ministerial office. While it is difficult to be precise about the scope of their assistance, one UN-commissioned study estimated net ODA disbursements of around \$10 billion in 2006.¹⁴ A more comprehensive assessment of their aid in 2008 puts the

13. For example, most aid data define eligible countries and specific purposes for aid. If individual donors provide only aggregates without identifying the details and using different definitions, the data cannot be comparable with others.

14. Hammad and Morton (2009).

figure at \$14.5 billion, and even this is likely to be a significant underestimate.¹⁵ Over time, these figures are likely to grow. For example, if the G20 developing country members alone were to disburse just 0.15 percent of their GDP in aid in 2015, they could account for \$26 billion (in constant 2007 terms). In other words, even if non-DAC donors are relatively minor in overall aid today, they are likely to be a very significant share of total aid in the medium term. Once they start to operate at scale, the pressure on non-DAC donors to reveal more information on their development activities will become stronger. It is in their interests to develop approaches for providing data now, rather than being forced into it in an unprepared way in the near future.

Lesson: Obtaining better data on non-DAC donors must be a priority for the transparency of the overall aid system. Non-DAC donors should be encouraged to outline their plans for release of aid information at or before the Busan High-Level Forum.

Private Development Actors

Little is known about the aggregate volumes of private aid, although the amounts are believed to be substantial. It is estimated that private development assistance (PDA) from fourteen developed countries totaled \$52.6 billion in 2008.¹⁶ The U.S. portion of PDA, \$37.3 billion (71 percent of the identified total), is composed of flows from diverse groups, including NGOs, foundations, religious organizations, corporations, universities, and individuals. Since the above estimates are for only fourteen countries, global PDA is even higher. PDA is most visible in response to humanitarian and emergency crises. In the aftermath of the Haiti earthquake, it is estimated that more than half of American families contributed to the relief effort. But detailed work on U.S. NGOs suggests that only about one-third of their programs are for humanitarian work. Another 8 percent is diverted into overhead and administrative expenses, leaving about 56 percent for actual development purposes.

NGOs have decades-long experience with assessments of projects and foundations routinely monitor the impact of their grants. This field-based knowledge is the basis for considerable NGO advocacy, but many of the data are unpublished, hard to aggregate, and based on internal self-reporting rather than on independent studies and formal evaluations meeting professional standards.

During the reconstruction effort in Aceh after the tsunami of 2004, all actors, including NGOs, were asked to provide information on their activities to the local relief and reconstruction agency (BRR). The detailed concept notes that were requested were specific, generating local standardization of reported data. A similar system is being implemented in Haiti. Information on existing and future

15. Park (2010); *The Economist*, July 15, 2010, estimates Brazilian ODA at \$1.2 billion in 2008, compared to \$437 million officially reported by Brazil to the DAC for 2007.

16. Center for Global Prosperity (2010).

planned projects by all actors including NGOs and businesses is supposed to be submitted to the Interim Haiti Reconstruction Commission. However, recent reports suggest that, looking back over the last six months, the lack of transparency by relief groups has caused much of the coordination problems that continue to plague the response. Most NGOs appealed to emotion and positive anecdotal accounts to bolster fund-raising rather than reporting facts on the progress of actual activities.¹⁷

The reality is that there are few incentives for NGOs, foundations, or private corporations to provide systematic data on their operations. Costs of data provision are perceived to be high and to add to administrative overhead, while benefits are seen as small. When PDA was small and scattered, overlap with others and the need for coordination was low. It is only now that PDA has swelled to non-marginal amounts that more systematic information is required.

A start is being made but on a voluntary basis. For example, InterAction, an umbrella organization of U.S. NGOs and foundations, has started mapping its members' projects in Haiti and, more broadly, its members' projects on food security to show the benefits that can come from overarching geographic and sectoral perspectives. But it is unclear if this leadership-by-example model will be sufficiently powerful to overcome the collective action and incentive problems facing the PDA community.

Lesson: The PDA community has the size and the field experiences to play a more constructive role in the global aid architecture. But it cannot do this without shouldering at least a minimum responsibility for providing transparent information about its activities. A plan that would give the PDA community greater voice in the global aid architecture (perhaps representation in the DAC ministerial and high-level forums) in return for greater transparency might provide the incentive to more participation between private and official development assistance. The target should be to document most PDA, at least in terms of broad aggregates, by the time of the Busan High-Level Forum and to reach agreement on reporting standards among the largest providers of PDA.

Improve Data Quality

Together, IATI members accounted for just over half of total ODA in 2008, or less than one-third of all aid. Several major ODA donors, including the United States, France, and Japan are not members. Only one private foundation is a member. It is critical to ensure that the scope of reporting on aid is broadened to include more donors—preferably all. Such reporting does not need to happen through joining IATI itself and adopting all its standards for sharing information. Some donors may prefer to achieve a similar functional equivalent by

17. Andrew C. Revkin, "Report Faults Haiti Aid Groups on Openness," *New York Times*, July 12, 2010.

reporting in other ways or directly to recipient countries rather than to centralized, global databases like the CRS. The key is to have sufficient information available to build a better process of mutual accountability on aid and development results.

Lesson: A high-level push, perhaps through the G20, would be desirable to have all major advanced country donors subscribe to IATI or adopt functionally equivalent standards and to implement transparency improvements before the Busan High-Level Forum.

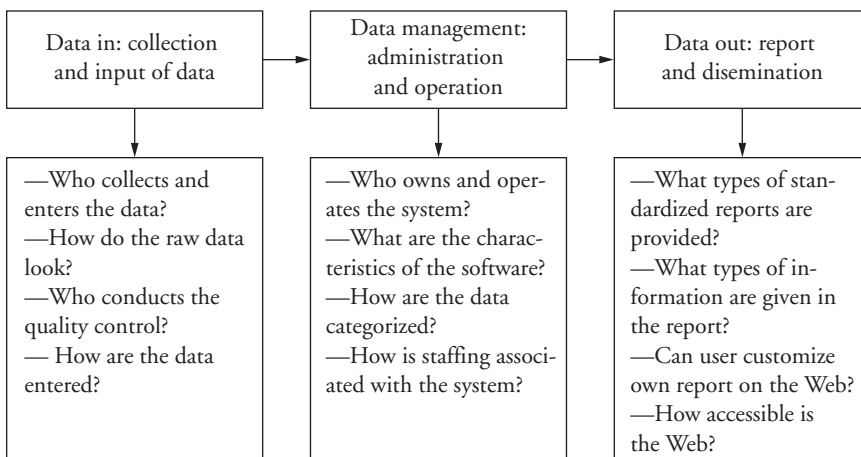
Expanding Reporting at the National Government Level: New Tools

Tracking development finance data at the recipient country level consists of three basic steps. These are categorized into data in, data management, and data out (figure 10-1). There are issues with each step in the current setup. First, some data are simply not collected (a data-in problem). Feedback from poor people in developing countries is an example. Collecting information on control groups that did not receive aid in order to isolate the impact of a specific aid intervention is another example. This kind of baseline data is crucial for evaluation but is often an after thought in aid projects. Here, the problems lie in cost (data gathering can be expensive) and in agency incentives and culture.

Second, some data are available but need to be reformatted to align with international standards and be published in ways that permit easy merging of the information into a global database (a data management problem). An example might be disbursement data from some large aid agencies that have developed different purpose codes for their own internal use. Here the problems are harmonization of standards and the transition costs of moving to a new system. In fact, work on transparency suggests that donors do actually publish or make available large amounts of information but not in a standardized form, making it hard to access and to compare with similar information across different agencies.

Third, some data are collected by agencies but not published (a data-out problem). Examples of this include significant information from private aid donors and emerging economy donors like China. Official DAC donors do not adequately report on internal projections of aid or within fiscal-year disbursements, for example. Here the problem is political—an unwillingness to lose control over information and a fear of being held accountable. Table 10-3 demonstrates the complexity of a standardized database and suggests why existing databases at recipient country levels have been hampered by persistent poor data quality.

What is needed is a single agency in each partner country with authority and control over all the issues identified as important to a database. Typically, partner country views are ignored. For example, the Paris Declaration monitoring survey

Figure 10-1. *Key Considerations, Data Management and Information Process*

Source: Agustina and Zaki (2010).

asks recipient governments only three questions about aid quality, compared to nineteen questions asked of donors.¹⁸

Adequate attention also needs to be paid to the demand for information. The systemic structures of mutual accountability for aid, within which transparent information is used, are still evolving. Considerable focus has been placed on developing country accountabilities, and a variety of global information bases now track and compare developing country outcomes on such things as revenue transparency, governance, ease of doing business, and development-friendly policies. These data are linked directly or indirectly to the provision of aid and other development resources, creating an incentive system for improvement. But comparable indexes tracking donor performance on aid projects are lacking.¹⁹ Hence, donors have little incentive to provide high-quality aid information, nor do they systematically seek feedback from aid recipients (either countries or actual project beneficiaries).

At the same time, there has been an explosion of tools to improve transparency if the system generates adequate demand for their adoption. These tools range from recipients' in-country databases on aid flows to data systems based on mobile telephony and georeferencing and geomapping software. The availability of new tools offers practical options for systemic change that would otherwise have been merely theoretical.

18. OECD (2008, pp. 140–41).

19. Birdsall and Kharas (2010) is a recent attempt at constructing indexes of donor aid performance.

Recipient Country Databases

Today, over thirty developing countries have established local databases on aid. Several in-country aid management databases exist, most notably the aid management platform (AMP) and the development assistance database (DAD). The AMP platform uses the AiDA (accessible information on development activities) standard and relies on data-harvesting techniques. The recipient country database is automatically linked to the OECD/CRS database and several other international donor databases, such as those of the World Bank and the U.K. Department for International Development (DFID). With implementation of IATI, the power of the AMP will expand.

On the other hand, DAD relies on in-country reporting mechanisms by aid agencies. The advantage of the DAD approach is that data are based on what is actually happening in the field and so, in theory, should be more reliable. The DAD can also be linked more closely to recipient-country budget classifications. Because it is web based, the DAD is accessible to the public at large. However, the disadvantage of this approach is that sectoral classifications may vary among countries, so discrepancies may appear between the data at the country level and data reported at the aggregate level. The DAD is also complicated with requests for data covering many fields, and questions have arisen as to the reliability of the data in the system. Without credibility, development partners have become weary of supplying information to the DAD, reducing effectiveness still further.

The poor quality of information in local databases can be a serious problem. If one of the main uses of aid data is to feed into donor strategies and help them identify gaps between needs and resources, then data accuracy is important. An example of differences in reporting from Pakistan's DAD and the same donor's reporting to the CRS is shown in table 10-3. The first row shows that DFID reported a disbursement of \$36.8 million in 2006 in its CRS submission but that it informed the Pakistanis that it has disbursed \$69.9 million. The second row shows that local DFID officials reported support for tax administration reform but that the CRS had no record of such a project. The last two rows show a similar issue for the World Bank support of the NWFP Development Policy Credit and for ADB's Private Participation in Infrastructure project. Other rows show discrepancies either in commitment or disbursement data.²⁰

This single example shows that discrepancies arise for many donors and many types of information. The pattern is repeated over and over again. When assessing the performance of development partners, the government of Mozambique felt obliged to have two indicators of transparency: whether information was delivered to the government and whether government standards for the full disclosure of the

20. These examples should not be taken as an indication that the agencies are less transparent than others. In fact, they score in the middle of the pack on transparency indicators. *Ibid.*

Table 10-3. *Discrepancies between Pakistan's Development Assistance Database (DAD) and OECD's Creditor Reporting System (CRS), 2006*

U.S. \$ billion

<i>Donor</i>	<i>Project title</i>	<i>Commitment</i>		<i>Disbursement</i>	
		<i>DAD</i>	<i>CRS</i>	<i>DAD</i>	<i>CRS</i>
DFID	Poverty Reduction Budget Support, 2005–06 to 2007–08	139.8	110.4	69.9	36.8
DFID	Tax Administration Reform Project	21.7	... ^a	4.3	... ^a
Netherlands	Water, Environment, and Sanitation Response in earthquake-affected areas	14.0	14.5	14	5.8
Australia	Pakistan Earthquake ADB Trust Fund	14.0	8.05	7.9	8.05
ADB	Private Participation in Infrastructure Program	400	... ^a	200	... ^a
World Bank	NWFP Development Policy Credit	90	... ^a	93.04	... ^a

Source: Agustina and Zaki (2010).

a. No commitment reported to the CRS.

portfolio were met by the donor. The World Bank, Belgium, Portugal, and Canada were named as problem donors with respect to transparency in Mozambique.

Much of the time recipient governments simply do not know what donors are doing in their country. For example, an official at the Ministry of Finance in Afghanistan, when interviewed by Oxfam America, said that since 2001 the United States had pledged \$32 billion in aid but that less than 20 percent (\$6 billion) had been recorded in the government databases.²¹ When the Nigerian Planning Commission reviewed the volume and quality of an estimated \$6 billion of ODA between 1999 and 2007, it found many donors uncooperative and only USAID and the EU (with a delay of three months) were able to provide the requested information on what they had spent and where. The report comments that the Chinese were asked to provide information but does not say whether any response was forthcoming.²²

The challenges of local database management are several. The systems must be able to provide reports and deal with multiple priorities, which needs an institutional capacity to operate and sustain them. For example, in the case of the Recovery Aceh Nias database, the government priority was to identify geographical gaps between needs and resources, while donors were more concerned about

21. Oxfam America (2010, p. 7).

22. Steven (2010).

tracking aggregate financial flows. Local databases need an explicit methodology for data entry and reporting covering sector classification, separation of data into type of aid, treatment of multipurpose projects, double counting, needs assessments, archives for analyzing trends, and auditability. Links with domestic budgets are also important to enhance accountability and coordination.

Without good data on what donors are doing, few developing countries have a robust way of holding donors accountable. A few countries, including Mozambique, Ghana, Tanzania, and Zambia, have experimented with reviews of development partners, with some success at improving aid effectiveness, but the power imbalance between donors and recipients is so large that there are natural limits on what can be achieved in these reviews. Citizen reviews, however, are less constrained, and if information is accessible to them, then there is more potential for forceful advocacy. That puts a premium on the quality of local databases.

Lesson: Few local databases on aid provide accurate data. Several platforms exist, creating difficulties with integration into international databases. Without better local databases, aid recipient countries cannot hold donors accountable. A standardized format for local databases should be developed, perhaps through IATI, by the time of the Busan High-Level Forum, and major donors should commit to improving local databases with technical, financial, and informational support.

Georeferencing

One exciting new tool is georeferencing, or geomapping. Examples of aid projects whose location can and should be coded include physical infrastructure like roads, bridges, schools, and clinics as well as locations where safety net programs like cash transfers or food distribution are active. From being a specialized tool, geomapping has become more readily available thanks to advances in technology. This technology is being extensively used in the Haiti reconstruction effort. A free and public mapping software, GeoCommons, was made available to allow users to visualize the geographic distribution of aid data. With its open architecture, data from different donors can be readily combined to compile collaborative maps.

During the January 2010 earthquake in Haiti, FortiusOne (the developer of GeoCommons) partnered with Google and used its satellite imaging capabilities to piece together an evolving image of what Haiti and its capital city, Port-au-Prince, would look like after being rocked by the magnitude 7.0 earthquake. The maps were able to overlay earthquake zones, building collapses, wrecks, shelters, hospitals, and development projects. Relief workers were also able to see any obstacles that might inhibit their progress. Using the interactive platform, any NGO was able to input information to be shared by everyone, giving real-time updates on relief progress. Many agencies have indeed used the system, including InterAction, the Crisis Project, Direct Relief International, World Vision, the Cli-

mate Project, SRI International, National Alliance to End Homelessness, American Rivers, Sierra Club, United Nations Environmental Program, CARE, and UNICEF.

The Haiti example demonstrates something that development workers have long known. Development assistance is most effective when it fills a gap between needs and resources. Identifying these gaps at the national level is only part of the story. Given the significant inequality in the spatial provision of public services in most developing countries, it is essential to drill down to local areas to identify need. Indeed, there is a growing body of data that is representative at the subnational level: maps showing poverty, health indicators, transport networks, population and demographic distributions, and other vital economic characteristics can be overlaid with maps showing development projects if the latter are georeferenced. Unfortunately, most existing development projects do not have geographic coordinates listed. One study suggests that at least 25 percent of development projects have enough information to be geocoded.²³

Geocoding is a first step toward more engagement of communities and local recipients in providing feedback on development projects in their area, and because it identifies the totality of projects it can be used to redirect resources. For example, the geocoding in the Recovery Aceh Nias database allowed the Reconstruction Agency for Aceh and Nias to identify where donors were planning on locating projects and to compare that with its needs assessment (see figure 10-2). The financing-to-needs ratio was calculated in a number of provinces, and resources were reallocated accordingly to even out the gaps. As another example, UNICEF has built its strategy in Brazil based on targets at the municipality and facility levels because of the significant intrastate inequality in outcomes it identified.²⁴

Lesson: The georeferencing of development projects allows for integration of development resources with development needs obtained from other sources. Minimizing the gap between needs and resources is vital for achieving allocative efficiency in development. Maps showing the location of development assistance should be developed for the Busan High-Level Forum.

Expanding and Disseminating Evaluation Lessons and Feedback Loops

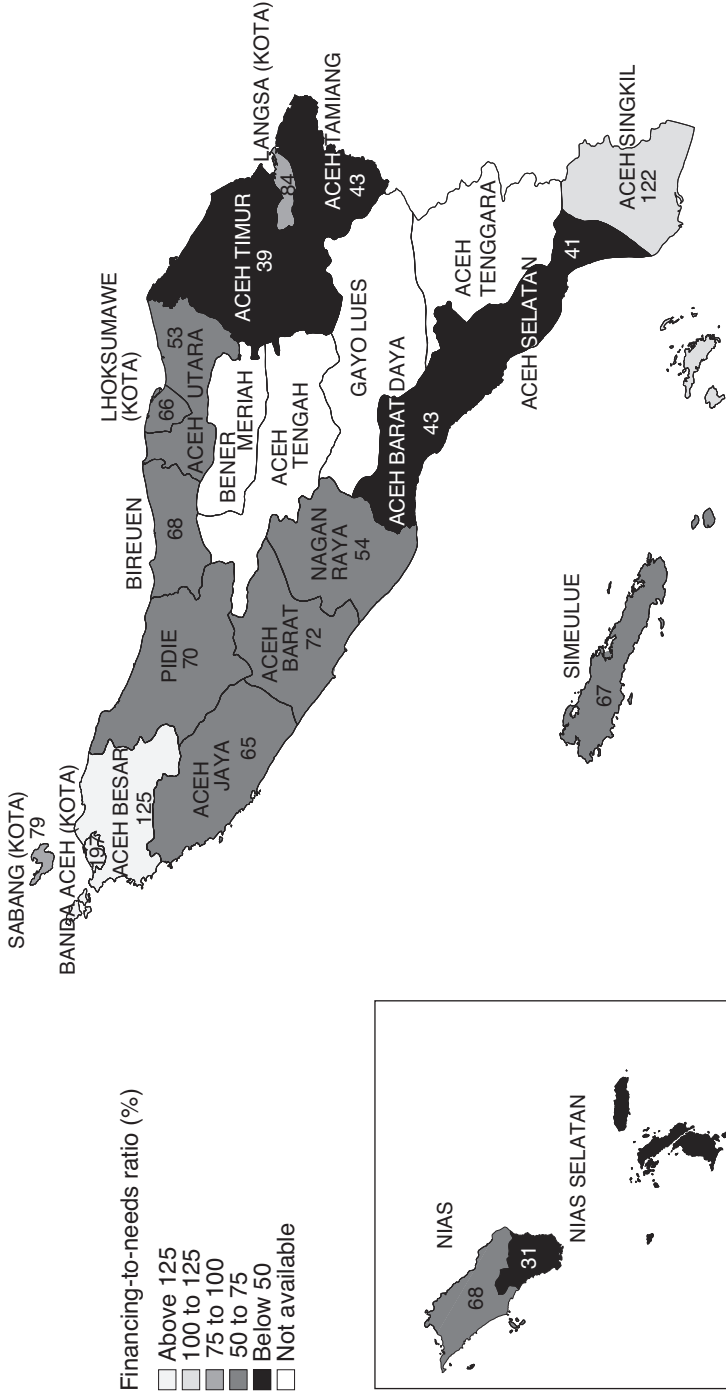
Both private and official development communities would benefit from more systematic attention to learning from their experiences. The PDA community offers new approaches, long-term engagement within countries, links with communities and subnational government levels, and new forms of partnerships.²⁵ The ODA community can help scale up and provide links with state service providers. Both typically pass through phases from actually delivering services in countries

23. Aidinfo.org (2010).

24. UNICEF (2009).

25. Many INGOs routinely plan to spend PDA as ten-plus-year investments into a particular program area or civil society organization. Worthington (2010).

Figure 10-2. Aceh: Financing-to-Needs Ratio Post-Tsunami, Based on Geocoding of Projects



Source: Masyrafah and McKeon (2008, p. 33)

with the least capacity to being catalytic agents in countries where capacity is stronger. But rigorous evaluations and assessments of the most effective approaches along this chain are in short supply.

One indicator of the limited state of shared knowledge and agreement on effective interventions is that the views of academic experts and development practitioners appear to vary widely. The Copenhagen Consensus of 2008 reflects the judgments of eight expert economists (five of whom are Nobel Laureates) on the most cost-effective development solutions. Five of the top ten interventions are in the field of malnutrition. One would imagine that this would therefore be a high priority for development practitioners. Yet Robert Zoellick, president of the World Bank, has called nutrition “the forgotten MDG.”²⁶ ODA for nutrition has averaged only \$300 million a year, according to the OECD—less than 0.3 percent of all ODA.

The same pattern of differing views on development priorities is observed at local levels. There, beneficiary feedback is essential (box 10-1). The ability to provide real-time information on projects can result in better planning, better funding, and better implementation. And when beneficiaries see that action follows from transparency, the demand for and supply of good feedback goes up.

Almost all evaluation is done in donor agencies, with the idea that lessons should be drawn by that agency to improve its work. But development outcomes are highly context and country specific. Evaluation is as much a challenge for national governments in developing countries as for the partnering aid organizations. In fact, in some countries there appears to be a significant difference between the findings of beneficiary assessments and donor evaluations.²⁷ The largest gap in the current evaluation structure is the limited number of beneficiary assessments.

That is starting to change, but slowly. Following the success of Mexico’s introduction of mandatory evaluations for all social programs, other countries have started to follow suit. India is establishing a new independent evaluation office, catalyzed by the Planning Ministry, and taking advantage of its sophisticated IT sector to provide real time data to improve the monitoring and evaluation of public services. A few standards can help ensure good evaluations, such as having a registry so unpleasant findings cannot be swept under the rug, publication of all evaluations, transparency of evaluation methods and data replicability, counterfactual data and possible conflict of interest of evaluators.

Rigorous evaluation is a necessary component of mutual accountability and should be embraced by all development partners. Evaluation by recipient countries is of high importance. An International Development Evaluation Initiative

26. Ross (2010).

27. Ezra Suruma, former minister of finance, Uganda, conversation with author.

Box 10-1. *How Feedback Can Improve Aid Effectiveness*

One of the most promising aspects of increased transparency is the ability to create feedback loops. Experiments are under way to use new technologies and approaches to find out what communities care most about—before aid projects are even designed—and to seek their input during project implementation.

In one recent experiment in Kenya, the private aid marketplace GlobalGiving asked community members to tell stories about the development issues that were most important to them. Only one out of sixty-five local and foreign civil society organization leaders working in the area were able to accurately guess all of the top concerns of the community, and on average these leaders guessed only three of the top six community concerns.

Another experiment tried to find out how well a development project was working by asking the community in real time for honest feedback. For example, youth belonging to a Kenyan sports organization suspected that its leader was stealing from them, but they became the driving force for transparency *only* when they were convinced that GlobalGiving would do something about it. The result was the dissolution of the old organization and the birth of an alternate organization.

These are just two examples of how transparency initiatives can catalyze better development. Technology and a real commitment to address feedback from stakeholders are transforming how projects are implemented.

Source: Dennis Whittle, CEO of GlobalGiving.

should be launched at the Busan HLF4, to provide assistance in undertaking specific evaluations and building evaluation units in aid recipient countries.

Costs and Benefits of Transparency

If transparency is so important, why are there so many data gaps? One answer is that provision of data is a classic collective action problem. The benefits of a good information system are multiplied if everyone contributes. But if any one agency improves its data, while others do not, then that agency will have incurred potentially substantial costs while not gaining any benefits in terms of a better understanding of the system as a whole.²⁸

A second answer is that transparency requires timely and useful information. There are many costly examples of information being requested for information's sake, leading to waste, duplication, and reporting fatigue. For example, in the case of Aceh post-tsunami, Claude de Ville de Goyet and Lezlie Moriniere found that a needs assessment conducted by the UN Disaster Assessment and Coordination

28. This is already happening to some degree. Funders of data collection, such as the Gates Foundation, are questioning the value added from improved transparency and have shifted strategies away from aid tracking efforts.

office failed to affect decisions, largely because of late delivery, unsatisfactory methodologies, and incentives to justify existing programs.²⁹ Other reports contained faulty baseline information, creating confusion.³⁰

A third answer is that transparency permits outside stakeholders to become more involved and vocal about agency accountability. For aid agency managers, transparency could potentially reduce flexibility and expose agency shortcomings. Meanwhile, the benefits largely accrue to others, not to the agency itself. Top leadership is needed to change the culture and internal incentives in favor of transparency.

Transparency therefore needs to be managed carefully to be provided in standardized, broadly accepted formats with an understanding of how the information will be used. Under these conditions, it can be highly beneficial.

One study calculates the costs and benefits of implementing the IATI recommendations and finds that the costs are largely one-off, relating to standards, information technology, training, and management.³¹ For the eighteen IATI signatories, the costs are estimated at \$6 million. Globally, this would imply up-front costs of around \$10 million to \$15 million. Of course, if aid data are provided at the recipient level, as recommended above, there would be incremental costs for data maintenance that might require support from donors.

In contrast, the benefits of implementing IATI are far more substantial, amounting to billions of dollars annually (over \$11 billion by some estimates).³² These can be divided into efficiency savings and effectiveness gains. Efficiency savings arise from the fact that at present information requests are frequent and often have to be manually accommodated, at high cost. Donor agencies employ around 350 full-time staff at a country level just to meet ad hoc country requests. Standardizing and streamlining information could save \$7 million annually just by eliminating duplicative reporting.

In addition to the pure savings described in the previous paragraph, there are numerous examples of effectiveness gains attributable to increased transparency. Transparency has been shown to improve service delivery. For example, community-based monitoring was shown to be effective in raising the quality of health services provided by rural health clinics in Uganda.³³ Large improvements in utilization of clinic services, in weight-for-age measures, and in large declines (up to a third) in under-five mortality were recorded just by having better engagement between the service provider and the community. A series of meetings and published report cards led to joint agreement on actions to be taken to improve the clinic's operations. However, a follow-up study by the same researchers also reveals

29. De Ville de Goyet and Moriniere (2006), p. 11.

30. Masyrafah and McKeon (2008).

31. Collin and others (2009).

32. Aidinfo.org (2009).

33. Björkman and Svensson (2009).

that the gains in effectiveness were lower in ethnically heterogeneous communities, presumably because of a lower level of trust and a lack of agreement on needed actions (and trust in the credibility of the data) in these communities.

Previous studies have shown that traceability of funds can reduce the opportunities for diversion. The now-famous public expenditure tracking surveys (PETS) of education grants in Uganda showed that the diversion of funds was reduced from 80 percent to 20 percent over a decade. But this is only partly due to the provision of better information. It is also due to the systemic improvements in public expenditure management in Uganda during this period. PETS and civil society monitoring of resources have had more limited impact in other cases. Overall, transparency may be a necessary, but not sufficient, condition for better expenditure controls. Broad public debate and citizen engagement in strategies and follow-up actions are also needed.³⁴

Forward-looking predictability of aid is critical for it to be effectively used. Some studies have found that aid is often saved or used for paying down domestic debt rather than for productive investment or for delivery of public services, because too often they simply fail to materialize. A Kenyan finance minister is quoted as saying, “Consistent with our financial independence strategy, we have not factored in uncommitted budget support.”³⁵ In other words, vague pledges of aid are less useful than transparent commitments.

Benefits can also accrue to donor countries. ODA is a voluntary transfer that, in democracies, ultimately depends on the support of donor country taxpayers. In theory, ODA should be aligned with constituent preferences through a political economy process. Aid transparency allows taxpayers to understand how their taxes are being used and thus to become more engaged in and supportive of aid. A 1995 survey conducted by PIPA (Program on International Policy Attitudes) found that Americans on average overestimate by as much as fifteen times the amount their government spends on foreign aid.³⁶ When asked the ideal amount that the government should spend on aid, the median response was five times actual government spending. Follow-up surveys in 2001 and 2010 found no change in the public’s extreme overestimation of the amount of the federal budget that goes to foreign aid.³⁷

As another example, there is a significant disconnect between taxpayer preferences and actual aid allocation channels. A strong majority of the U.S. public prefers to give aid through multilateral institutions rather than bilaterally, but the U.S. share of aid going through multilateral institutions fell to 11 percent in

34. Sundet (2008, p. 8).

35. Mwegu (2009).

36. PIPA (1995). The *Washington Post* conducted a follow-up survey in 1996, and the attitudes had not changed much. In a 1997 PEW poll, 63 percent of the respondents thought that the United States spent more on foreign aid than on Medicare.

37. PIPA (2001, 2010).

2008, half the level of a decade before (and one-third the level of other major donor countries). These examples suggest that there is a wellspring of public support for development assistance in the United States that has not been fully tapped because of the lack of clear communication of the magnitude of official aid and the channels through which it is provided.

The new USAID administrator, Rajiv Shah, articulated this vision on May 5, 2010:

I am convinced if we can be the most transparent development agency in the world that the American people will accelerate their support of our work. . . . We need to make this work much more transparent. We need to have much more rigorous evaluation systems. We need to invest more in collecting real baseline data and understanding counterfactuals because much of our current M&E portfolio, frankly, is retrospective storytelling as opposed to rigorous analysis.³⁸

Greater transparency will also foster better coordination between agencies within a donor country. In several countries, aid is provided through multiple agencies, often with overlapping responsibilities. Without transparency, there is little clarity in the United States on the links between foreign assistance objectives, legislation, presidential initiatives, and foreign assistance organizations.³⁹ With benefits accruing to all major stakeholders—recipient governments, recipient civil society, donor governments, and donor civil society—the demand for a major push on transparency is both clear and urgent. The question has shifted from if there should be greater focus on transparency to what priority should be given to each improvement on the long list being sought.

Conclusion

Transparency in aid data is a priority—both an end in itself, as an ethical use of public money and private donations, and an instrument for achieving better development outcomes. The ability to trace aid from the money flow to results, evaluation, and learning can improve aid effectiveness at low cost. This does not require full standardization, nor perfection, but it does require acceptance by donors of their responsibility to provide basic information on their activities. New IT tools have reduced the cost for doing this. Official donors have long pledged to increase the transparency of their aid, a commitment that was reiterated in Accra.

But while donors agree on the principle of transparency, they have been slow to move in practice. The supply-side route of urging donors to improve transparency, while useful, is proving to be slow. Country ownership and mutual

38. See www.usgic.org/USGLCdocs/Shah%20Transcript%205%275%2710.pdf.

39. Brainard (2007).

accountability provide an impetus for greater demand for transparency, if taken seriously, and can change the incentives of donors. At present there are strong incentives not to report bad outcomes and, indeed, to report minimally to avoid the risk of unfavorable comparisons. That is changing as improved accountability structures raise demand for better data. For instance, parliamentarians and civil society are demanding more transparency from their governments, both those providing and those receiving aid. Organizations like Philanthropedia provide comparative data on charities to allow private donors to make more informed choices. Finally, independent agencies like the International Initiative for Impact Evaluation provide evaluations across a number of donor projects. These forces need to be strengthened.

While improved transparency standards have now been developed through the IATI, many donors have yet to sign up. They should either do so or develop appropriate alternatives. A high priority is to launch a campaign to get all DAC donors and multilateral agencies to provide, at a minimum, better aid data functionality either through becoming IATI signatories or by other means.

It is likely that non-DAC donors and PDA will remain outside the detailed data framework proposed by IATI for the present. These donors are of sufficient scale that they need to take responsibility for providing information in a fashion that meets their own needs but that also responds to the global nature of transparency, which is a public good. Defining transparency, while allowing flexibility for the manner in which data are made available as long as they are accessible and sufficiently fine grained to be merged with global data sets, is the next step. At the same time, incentives and political commitment may be needed to get action, if the experience of DAC donors is any guide. Forums like the G20 and the Busan High-Level Forum can be useful for mobilizing this political support.

In many ways, the call for aid transparency is a handmaiden of the call for greater ownership by recipients. The voices of aid beneficiaries are still muted. Haiti's prime minister, Jean-Max Bellerive, says the country is committed to transparency.

We have a government that wants to give the service that the population is entitled to . . . [We] have to prove to all the people we are working with that we have transparency . . . that we are working towards progress, really, and that everybody [understands] what we are going to do in the short-[and] mid-term, and that we are putting in place a system for accountability and evaluation. . . . So the key word is transparency, and we are willing to do that.⁴⁰

Unfortunately such commitments to transparency are easier said than done. Despite many efforts to build local databases, few provide adequate information.

40. NPR, "Prime Minister: Haiti Committed to Transparency," April 1, 2010 (www.npr.org/templates/story/story.php?storyId=125463818).

There is little donor attention to these efforts, and individual countries are developing their own customized versions.⁴¹ These customized databases are not always compatible with global databases, and data accuracy is a concern. They may also be inaccessible to local civil society and be in a form that does not permit a match with geographical needs assessments.

Finally, it is worth remembering that transparency is a good with significant positive externalities and increasing returns to scale. The more provided, the greater the benefits. As information becomes more comprehensive, more timely and fine-grained, it becomes more valuable. Benefits are dispersed among many stakeholders in development, but costs are concentrated largely in the providers of development assistance. While these conditions lead to an underinvestment in transparency, they also suggest that the payoff from increased focus on transparency would be significant: the benefit/cost ratio would appear to be enormous.

Because of the externalities associated with provision of information, the full benefits of transparency will only be realized if progress is made on multiple fronts. Therefore, in addition to advocating for continued progress of the IATI and other such voluntary data transparency programs, the following four actionable items are recommended for the Busan High-Level Forum:

—Non-DAC donors should be encouraged to outline their plans for release of aid information at or before the forum.

—A target should be set to document most PDA, at least in terms of broad aggregates, by the time of the forum and to reach agreement on reporting standards among the largest providers of PDA. In return, representatives of civil society would be fully consulted in the forum's outcome document and would be invited as partners to major events at which aid and development policy is discussed. This bargain would change incentives for PDA organizations.

—A standardized format for local databases should be developed, perhaps through IATI, by the time of the forum, and major donors should commit to improving local databases with technical, financial, and informational support. These databases should be linked to budgets and, to the extent possible, geocoded so as to permit overlays with needs assessments.

—An international development evaluation initiative should be launched at the forum to build evaluation capabilities in aid recipient countries, help inform public debates on aid effectiveness, and systematically collect beneficiary feedback.

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