

**B** | Global Economy  
and Development  
at BROOKINGS



# ACCESSIBILITY AND EFFECTIVENESS OF DONOR DISCLOSURE POLICIES WHEN DISCLOSURE CLOUDS TRANSPARENCY

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## EXECUTIVE SUMMARY

**Background.** Although the progress of the last decade in the disclosure of aid information has been unprecedented, the ultimate impact of that disclosure is dependent on the specific type of information being disclosed and its accessibility by those who can make use of it. What is evident is that there remains a critical gap, especially when it comes to the timely and accessible disclosure of information during project implementation. If the donor community is sincere in wanting to effectively engage stakeholders, not just during project preparation but throughout the project's implementation, then it is essential that this gap be filled. Until this is addressed, the promise and potential of transparency and its impact on the governance of aid remain unfulfilled.

There has been significant progress in transparency and the accessibility of aid information with regard to the upstream aspects of project design, including project identification, project appraisal, and safeguards. There has also been progress in the reporting of what aid projects have achieved and their impacts after completion. What is still less evident, though, is the transparency of information *during* the course of project implementation. This critical period—when even the best designed projects can go wrong—has been a relative foundling in terms of available timely information on how a project is progressing, what changes have been made to contract terms and amounts, and whether projects are being executed in accordance with their design and safeguard specifications, leaving a major governance gap in monitoring aid. Moreover, this lack of attention to the disclosure of implementation information is occurring despite the growing evidence that civil society, armed with the necessary project information, can have a substantive impact on effective implementation and results.

The purpose of this paper is to review the disclosure practices of a selection of international finance institutions (IFIs) and bilateral donor agencies regarding project implementation information, assess the level of transparency in terms of type of information and accessibility of that information, and recommend criteria for judging the performance of donor agencies on this important factor. The underlying thesis is that, by better targeting the type and format of information required by local stakeholders during implementation, donor agencies and recipient governments will have a greater chance of ensuring the realization and quality of results and successfully adapting to problems and changing conditions on the ground

**Approach.** To set the framework for reviewing and assessing the reporting practices of the donors, we first identify the key information that is required for effective monitoring of project implementation by local stakeholders. It is assumed that this stakeholder would be interested in information at the level of the specific investment or activity such as the building of a road or the supply of textbooks to a local school or medicines to a local dispensary. Given the range of agencies involved in aid financing, including the IFIs, bilateral government agencies, other multilaterals such as the United Nations agencies, and philanthropic organizations, we narrowed our targeted agencies to those that provide aid to governments and that fund substantial investment projects with multiyear implementation. Within that group we focused on four of the IFIs (World Bank, IDB, AsDB, and AfDB), given the similar and comparable nature of their policies and investment practices for concessional and non-concessional loans, credits, and grants. In addition we identified a number of bilateral donors (DFID, USAID, and MCC) to understand the broader applicability of the assessment and to identify different the approaches of bilateral aid agencies.



The next challenge was to select investment projects from these agencies that would offer a good basis on which to judge the disclosure practices. We excluded policy or budget support aid as these do not involve investment in specific physical outputs. It was important to include a number of larger infrastructure projects given the scale of issues that these projects raise during implementation, but we also selected projects in the human development sector. These desk reviews and web searches were supplemented by interviews with several of the agencies as well as the International Aid Transparency Initiative (IATI) secretariat and Publish What You Fund.

**Findings.** Despite the fact that six of the seven agencies reviewed scored among the top 10 in Publish What You Fund's Aid Transparency Index (ATI), the bottom line is that there is no consistent, systematic, institutionalized focus on providing sufficient information that would facilitate stakeholder engagement during project implementation. Even when the information in some form is disclosed, the search process requires substantial effort and significant technical knowledge to be able to investigate. It is hard to imagine a local stakeholder group of citizens navigating the various websites to get the information on a project affecting them and then interpreting that information.

The formulation of the IATI Standard and the ratings of the ATI have been crucial in gaining commitment and action by the donor community. Given the importance of transparency during project implementation, it is logical to consider how these measures could be adapted to better reflect project implementation. Both the IATI Standard and the ATI are dynamic and have adapted over time to keep pace with transparency commitments and drive further efforts. With a number of agencies scoring well on many of the existing indicators and as the aid community looks towards

the post-2015 agenda, it is time to raise the bar once again, in terms of the quality of data, its scope, and its accessibility. The ATI covers a range of institutions, and a broader range of indicators may not be appropriate for all. A differential ATI, adapted to the type of agency, may have the potential to encourage organizations to strive for better transparency rather than just a better score. Given the importance of transparency during project implementation, it is logical to consider how these measures could be adapted to better reflect project implementation.

It is the hope of this review that the gap in transparency and the importance of that gap to development outcomes will be recognized and that more detailed research and discussion will be pursued leading to key efforts in the post-2015 agenda. It is recognized that transparency alone will not have impact on results, however, without taking into consideration and addressing the other important contextual variables affecting the mobilization and effectiveness of civil society in specific countries. And while this report focuses on the transparency of aid agencies, this is only a step toward greater transparency by the recipient countries themselves.

**Recommendations.** To respond to the challenges posed by this review, four recommendations are put forward to the development community, the donor agencies, and the organizations promoting and supporting transparency in aid funding:

1. Research should be supported by the donor community that is directed to the country level to strengthen the evidence base of the costs and benefits of greater transparency and its implications for the governance of aid by:
  - Addressing the contextual variables that affect the use of information by civil society stakeholders;

- Estimating the transaction costs of transparency in terms of supply and use of information;
  - Identifying the most vital information and mode of access; and
  - Measuring the impact of transparency.
2. The donor community should review and refine their disclosure policies to maximize the information in the public domain regarding project implementation by:
- Ensuring that existing policies are systematically followed;
  - Reviewing the application of the “deliberative” principle and the extent to which it has hindered effective disclosure;
  - Assessing the potential for the publication of public sector contracts and related amendments;
- Discussing the issues of accessibility of information in terms of type and format with civil society; and
  - Applying approaches that minimize transaction costs and ensure effective utilization of staff time.
3. The IATI steering committee should review and consider how the IATI Standard can be adapted to better reflect project implementation. The results should be incorporated in the transparency agenda for post-2015.
4. Publish What You Fund should review and adapt its Aid Transparency Index and relative weights to better reflect project implementation information and accessibility of such information. It should assess the implications of developing distinct rating systems or categories for different types of agencies.



# ACCESSIBILITY AND EFFECTIVENESS OF DONOR DISCLOSURE

## WHEN DISCLOSURE CLOUDS TRANSPARENCY\*

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### SECTION 1. INTRODUCTION: A GLARING GAP IN TRANSPARENCY

Transparency is consistently raised as a vital instrument of good governance.<sup>1</sup> Unfortunately, disclosure is often presented as a synonym of transparency: Putting information online or making it available to those who ask through freedom for information legislation is considered sufficient. However, if we approach transparency in terms of presenting information in an accessible manner in order to facilitate its understanding by stakeholders so that they may respond and act, disclosure is a *necessary but not sufficient* factor in effective transparency. The impact or outcomes that we are seeking through transparency can only be realized if we look at both the type of information being disclosed and the accessibility of that information. This premise was central to the substantive reforms of disclosure policies related to development aid adopted by the World Bank<sup>2</sup> and other international finance institutions (IFIs) since 2010, as well as the International

Aid Transparency Initiative (IATI) launched at Accra in 2008 with the support of the wider donor community.<sup>3</sup>

There has been significant progress in transparency and the accessibility of aid information with regard to the upstream aspects of project design, including project identification, project appraisal, and safeguards. There have also been advances in ensuring that consultations with stakeholders upstream are “true” consultations versus simply information-sharing efforts. Furthermore, there has been progress in the reporting of what aid projects have achieved and their impacts after completion. What is still less evident, though, is the transparency of information *during* the course of project implementation. This critical period—when even the best designed projects can go wrong—has been a relative founding in terms of available timely information on how a project is progressing, what changes have been made to contract terms and amounts, and whether projects are being executed in accordance with their design and safeguard specifications, leaving

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a major governance gap in monitoring aid. It is the period when such projects can be adapted to ensure the realization of expected outcomes. Moreover, this lack of attention to the disclosure of information about project implementation is occurring despite the growing evidence that civil society, armed with the necessary project information, can have a substantive impact on effective implementation and results.<sup>4</sup>

The disclosure practices and accessibility of project implementation information varies widely across donor agencies. However, transparency-rating agencies scoring aid institutions do not adequately incorporate project implementation issues in their measurement criteria. The Aid Transparency Index (ATI)<sup>5</sup> used by Publish What You Fund to assess agencies includes 39 indicators to assess transparency, but does not sufficiently capture that transparency during project *implementation*. This is ironic after all these years of accusations that the IFIs are more concerned with making new loans and fostering new projects than with how existing projects were being executed. The purpose of this paper is to review the disclosure practices of a selection of IFIs and bilateral donor agencies regarding project implementation information, assess the level of transparency in terms of type of information and accessibility of that information, and recommend criteria for judging the performance of donor agencies on this important factor. The underlying thesis is that, by better targeting the type and format of information required by local stakeholders during implementation, donor agencies and recipient governments will have a greater chance of ensuring the realization and quality of results and successfully adapting to problems and changing conditions on the ground.

This paper first discusses the need to improve the implementation of aid projects and how greater transparency during implementation can help promote greater success and quality. It focuses on investment projects that require a number of years for implementation as opposed to other forms of aid financing such as policy or budget support or technical assistance. This is followed by a discussion of the disclosure reforms of key agencies and the issues they face in meeting transparency expectations. With this background, a framework is put forward for identifying the key information required during implementation that is then used as a basis for reviewing and evaluating the actual practices of IFIs and a number of bilateral agencies. Criteria are put forward to better capture such practices in evaluating the performance of the various agencies.

The scope of the analysis is limited by the fact that this is a desk study. It is hoped that more extensive follow-up work would be supported that would involve “on-the-ground” efforts in targeted countries to better assess the costs and benefits of improving transparency during implementation and the impact on the governance of aid funding. It is important to note that transparency is only one key element in ensuring impact on project outcomes. There are, of course, other important contextual variables in terms of the political acceptance of civil society engagement, the level of organization within a particular country, and the capabilities to access and use published information. These variables should be considered in follow-up efforts.

## **SECTION 2. THE IMPORTANCE OF PROJECT IMPLEMENTATION: HAVE WE LEARNED ANYTHING SINCE 1992?**

### **Role of Donors in Project Implementation**

**A**sk any development practitioner about the importance of how an aid project is implemented and you will receive a unanimous assertion of its criticality. But then ask what the role of an IFI such as the World Bank and the regional development banks with regard to implementation is, and the answers will vary widely. For IFIs, implementation is the responsibility of the aid recipient country.<sup>6</sup> Contracts for goods, works, and services are between the client country and the private contractor. Still, the IFIs recognize the need to monitor implementation and to troubleshoot problems as they arise. Clearly, it is essential to ensure that roads are built to their agreed specifications; that the anti-malaria bed-nets are delivered after receiving the appropriate chemical treatment; that the planned schools and health facilities are actually built; or that any resettlement follows the loan or grant agreement. There is no consensus, however, on the form and detail of such monitoring, which is a serious weakness in the governance of aid.

Project implementation as a major development issue received considerable attention in 1992 when the World Bank issued the report of the Portfolio Management Task Force called, “Effective Implementation: Key to Development Impact”—better known as the “Wapenhans Report” after its chair, a former vice president of the World Bank.<sup>7</sup> The initiative was a response to a decline in the performance of the World Bank’s project portfolio. The share of projects with “major problems” had increased from 11 percent in fiscal year 1981 to 20 percent in fiscal year 1991. It

was estimated that 30 percent of projects in their fourth or fifth year of implementation were reported as having major problems.<sup>8</sup> Among the key issues that contributed to a lack of attention to implementation were: concerns that internal institutional incentives were directed more at approval of new loans and projects and less towards monitoring the portfolio, and a lack of clarity on the role of World Bank staff in project performance management.<sup>9</sup> Both of these issues are still raised over 20 years later across the IFIs.

As the type of lending has evolved, so have the challenges of implementation monitoring. In the 1970s and 1980s, World Bank lending was heavily directed at infrastructure projects, and its staffing included a high number of engineers with on-the-ground experience managing investments. These engineers could effectively monitor construction firms and related consultants, and advise government agencies accordingly. As the lending has increasingly diversified into other “soft” sectors, such as health and education, and as the staff composition has also diversified, fewer engineers were hired. Moreover, the complexity of investment projects increased. Environmental and social safeguards were introduced<sup>10</sup> and greater requirements to ensure integrity and address fraud and corruption were added.<sup>11</sup> In addition, more program-oriented projects covering numerous geographically diffused small contracts were not amenable to in-person site supervision. The bottom line is that monitoring investment projects today is much more complex than before the 1990s and requires a wide range of skills and expertise.

### **Response of the IFIs**

The various initiatives to address these issues after the Wapenhans Report through today have had mixed success. One of the report’s recommendations was

to improve “quality at entry”: ensuring that projects and their implementation arrangements are prepared adequately before they are approved and are ready for implementation.<sup>12</sup> By investing more effort upstream, less effort would be required downstream. While the logic is clear and many would say that it helped to raise disbursements by ensuring that projects were ready to launch after approval, the idea still suffered from the assumption that projects and the context within which they are implemented would not change over the course of implementation. As with traditional infrastructure projects, once you agree on the alignment and design of the bridge and issue the contract, the rest should proceed as planned. With more complex projects in more difficult country situations, the reality is that situations do change and projects need to adapt in a timely manner to such changes. The record of restructuring projects at the World Bank, however, indicates very few efforts to adapt projects, possibly due to a lack of adequate monitoring and/or procedural disincentives by governments and the IFIs.<sup>13</sup>

The decentralization of staff to country offices by many bilateral agencies and the IFIs, especially the World Bank, created the potential for more effective monitoring. Rather than experts flying in and out of a country every six months, in-country staff could be more in touch with what is going on with the portfolio. Evidence of the effects of decentralization on project implementation reveals mixed results. A major review of health projects in India in 2007 illustrated such weaknesses in a highly decentralized country office of the World Bank.<sup>14</sup> If the staff members responsible are not trained or there is confusion about their roles, the impact of decentralization on project implementation will be limited.

Another initiative has involved the strengthening of the procurement process to avoid the implementation

issues that arise during the bid and award of contracts. This trend has led to a relatively strict rules-based compliance culture. Here again, however, the focus is on the bid and award stage of procurement but ignores the weaknesses and high vulnerability to corruption or lack of competence during contract implementation. Despite worldwide evidence of the risk of corruption during implementation<sup>15</sup> and the opportunity to address these issues through the extensive procurement reform process at the IFIs, the European Union, and the United Nations, this element receives only limited attention as a stage of the procurement cycle.<sup>16</sup>

### **Other Efforts to Enhance Transparency**

Advances have been made in addressing implementation weaknesses that depend less on the staff resources of the IFIs and donors. The growth of community-driven development projects (CDD) is a good example of mobilizing communities to monitor local investments.<sup>17</sup> CDDs involve local small investments determined by the community itself from a menu of options. Contracting is handled through the community or the works are actually executed by the local population. What is of particular note is the transparency of the process by which decisions are made, allocations are decided, and works are monitored by the communities. The most noted examples at the World Bank are the Indonesia Kecamatan Development Projects (KDP)<sup>18</sup> but there are other versions throughout the developing world, including the National Solidarity Projects in Afghanistan.<sup>19</sup> This is not to say that such projects have been free from corruption or poor workmanship; however, when combined with other measures such as technical and financial audits, they can be powerful instruments for good governance. With timely and accessible information as well as

intermediaries or facilitators to help interpret the information, communities have been able to monitor and effectuate change during implementation.

A related effort has been the mobilization of civil society groups, specifically organized and trained to monitor aid projects. An extensive review of initiatives is provided by Pierre Landell-Mills in *Citizens Against Corruption: Report from the Front Line*.<sup>20</sup> Landell-Mills documents efforts supported by the Partnership for Transparency, a nonprofit group providing support to local nongovernmental organizations. These relatively low-cost efforts involving concerned citizens with guidance/assistance from knowledgeable professionals can have a substantial impact on curbing fraud, corruption, and mismanagement as confirmed by the United Nations Development Program, the World Bank, and the U.K. Department for International Development (DFID). Among the most noteworthy cases is the Philippines G-Watch program in which civil society organizations (CSOs) such as the Boy and Girl Scouts of the Philippines help to ensure the timely distribution and quality of textbooks to local warehouses and schools.<sup>21</sup> Such efforts have also included the training and mobilization of civil society to participate in public procurement bidding processes to bring greater transparency and understanding. These initiatives, however, are not free from challenges, especially in terms of sustainability, maintaining the momentum and interest of volunteers, and mobilizing long-term funding.<sup>22</sup>

For larger-scale investments, however, the challenges are significant, particularly in the construction sector. A relatively recent effort is the Construction Sector Transparency Initiative (CoST).<sup>23</sup> CoST is a nonprofit organization governed by a Board of Trustees and managed by an international secretariat. Initial funding was from a World Bank grant for a pilot program

from 2008-2011. Countries apply to be a “participating country,” expressing their commitment to enhance transparency and accountability in the construction sector and to adopt CoST principles. Each participating country has made a public declaration of its intent, agreed to engage with the private sector and civil society, identified at least one public construction procuring entity to start the program, and agreed to liaise and share information. Already there are 14 participating countries and examples of efforts from all over the world have been launched.

One very relevant initiative is the Open Contracting Partnership (OCP) established in 2012.<sup>24</sup> The OCP is a nonprofit organization designed to help increase “disclosure and participation in all stages of public-contracting including ... implementation.”<sup>25</sup> One element of this initiative is the Open Contracting Data Standard (OCDS) to make public procurement “more robust, transparent and accessible.” Through the setting of standards for collecting and reporting, OCDS hopes to facilitate the monitoring of public procurement contracts by civil society and other stakeholders.

**The key element in all these efforts is the availability and accessibility of timely and detailed information on individual investment projects, whether by IFIs, bilateral agencies, or governments.** The World Bank Report on Citizen Engagement<sup>26</sup> explains how engaging stakeholders in investment projects throughout the project cycle can improve project outcomes. Participatory projects are more likely to succeed and more sustainable.<sup>27</sup> Stakeholder engagement enhances risk management and allows for corrections to be made as needed rather than retroactively. For example, when stakeholders are engaged in local infrastructure projects, project maintenance can be improved, quality improved, and corruption identi-

fied.<sup>28</sup> While access to information is not a sufficient condition to ensure stakeholder engagement, it is a necessary one.

One would expect that the IFIs and bilateral agencies would be exemplary in this regard as they institute freedom of information laws and extensive reforms to

disclosure policies in aid recipient countries. In practice, however, disclosure of information on project implementation is varied at best and its accessibility extremely limited for the purposes of local stakeholders. The next section reviews the disclosure policies of the donor community and how they have affected project implementation information flows.

## SECTION 3. DONOR DISCLOSURE EFFORTS: IS PROJECT IMPLEMENTATION ON THE AGENDA?

### Access to Information Reforms: Transparency versus Candor

Having shown the importance of project implementation, the question turns to what types of information are made public by the IFIs and bilateral agencies and how the reforms of recent years have affected such disclosure. Transparency has been a central governance issue worldwide over the past 10 to 20 years, with a growing number of countries adopting freedom of information laws<sup>29</sup> as well as major institutions reforming disclosure policies. The IFIs, in particular, have established substantial reforms in their approach to disclosure and, thus, in the amount of information that is made public. Among the major reforms are those instituted by the World Bank,<sup>30</sup> the African Development Bank (AfDB),<sup>31</sup> the Inter-American Development Bank (IDB),<sup>32</sup> and the Asian Development Bank (AsDB).<sup>33</sup> These IFIs saw this as a “paradigm shift,” “from a policy that spells out what they may disclose, to one that presumes they will disclose any information in their possession that is not on a list of exceptions.”<sup>34</sup> Basically this can be referred to as a move from a “positive list” to a “negative list.” Moreover, during the course of external consultations on the reforms, there was a substantive shift to refer to the policy as “Access to Information” rather than simply “Disclosure,” recognizing the importance not only of disclosing information but also making it accessible to the various stakeholders, whether they be in government, the private sector, academia, or civil society.

Such a change raises serious challenges for such organizations, as it means that anything that cannot be categorized within the list of exceptions is subject to

disclosure. Knowing what kinds of information might then be discoverable is difficult to determine. For the World Bank, a set of principles was incorporated in the policy to guide the institution when questions arise as to what should or should not be disclosed (Box 1). One of the key principles is “safeguarding the deliberative process.” The purpose is to protect confidentiality and “ensure a free and candid exchange of ideas among World Bank staff and with member countries....” This leads to a rather broad but understandable exception that has had serious implications for the disclosure of project implementation information, raising a substantial dilemma for governance experts. The other IFIs took a similar approach in their own reforms.

#### Box 1: World Bank’s Access to Information

Guiding principles of the World Bank’s Access to Information Policy

1. Maximizing access to information
2. Setting out a clear list of exceptions
3. Safeguarding the deliberative process
4. Proving clear procedures for making information available
5. Recognizing requesters’ rights to an appeals process

#### Policy

The key document for the World Bank (and other IFIs) regarding project implementation is the Implementation Status Report (ISR),<sup>35</sup> previously known as the supervision report. It allows the task manager to report project progress in a systematic manner and to raise concerns if necessary for management attention. It is updated about twice per year and represents the key internal management mechanism for monitoring the portfolio. **Until 2010, it was not publically disclosed.** While most other major documents regarding project design and appraisal and safeguards had been disclosed for



many years, this key document was considered confidential. The rationale for its confidentiality was that it allowed the task manager to be candid within the IFI about what is actually happening and freely express views about what may be going wrong.

One of the biggest debates within the World Bank during the reform process was whether or not to disclose the ISR. On the one hand, it was potentially the most useful document for stakeholders to monitor the project. On the other hand, its disclosure would discourage task managers from being candid with management about what is happening. With a portfolio of over 1,600 projects, its disclosure represented a key test for the new policy. In the final decision, the disclosure of the ISR became a cornerstone of the new policy. To balance the desire for candor with that of transparency, one section of the ISR, however, was maintained as confidential deliberative material while the rest was made public. Another related document is the Aide Memoire that a task manager leaves for the government at the end of a review mission, which details the findings of the review, the key issues, and the agreed actions to be taken. Under the disclosure policy, this document is considered under the “deliberative” principle and is only disclosed if there is an agreement between the government and the IFI. The equivalent to these approaches has been adopted in various forms by the other IFIs.

The bottom line is that compared with other aspects of project design, appraisal, and approval, the IFIs and bilateral agencies traditionally have not disclosed much information on project implementation.

## **Setting the Standard for Transparency: The Evolution of IATI**

At the same time IFIs were considering disclosure reforms, the International Aid Transparency Initiative

(IATI) was launched in 2008. IATI is a voluntary multi-stakeholder initiative that was hosted by DFID until 2013 and is currently administered by a secretariat headed by UNDP. IATI supports the commitments to transparency made in the Accra Agenda for Action.<sup>36</sup> The commitments at Accra were further strengthened in the Busan Outcome Document in 2011<sup>37</sup> that committed signatories to implementing a common standard for the timely publication of information on aid by 2015. In 2012, the OECD Working Party on Aid Effectiveness agreed on a common standard for the timely publication of comprehensive and comprehensible aid information, and in 2013 the G-8 committed to full and timely implementation of the IATI Standard. Over 300 organizations publish data in the IATI registry, and 59 countries and organizations are members of the steering committee—including 24 partner countries and the major donors.

The IATI Standard is a project-based standard that provides a framework for publishing timely, comprehensive, comparable, and forward-looking information about development cooperation. Publishing to IATI is one of three elements of the common open standard for electronic publication of aid information that endorses of the Busan Outcome Document committed to implementing by 2015.

The IATI Standard aims to cover development cooperation resources and activities so that users get a fuller picture of how resources are being allocated and used. It strives to provide an accurate representation of what is happening on the ground. IATI has opened access to aid information to a wider range of users by making it available in a common format, all in one place.<sup>38</sup> It does capture some information about projects during implementation such as a description of the activity, its current status, its planned and actual start and end dates, its scope, and its budget.

However, this is far from everything stakeholders need to effectively understand and monitor the progress and implications of projects. IATI also has the potential to capture all transactions related to a project, links to project documents, and data on results. The comprehensiveness of the information in the registry depends, however, on the publishers entering the data, and significant gaps prevail. This is where the work of IATI is complemented by Publish What You Fund's focus on donor accountability.

### **Rating the Agencies: Publish What You Fund and the Evolution of the Aid Transparency Index**

The access to information and related reforms by donors and their implementation have been closely watched by Publish What You Fund, a nonprofit that campaigns for aid transparency. Publish What You Fund was started by a coalition of governance, aid effectiveness, and access to information organizations. With input from peer reviewers and civil society partners, the organization publishes an annual Aid Transparency Index (ATI) that ranks donors based on their commitment to aid transparency and publication of aid information. In 2010 Publish What You Fund made a first attempt to take stock of levels of aid transparency in the Aid Transparency Assessment (ATA), which assessed 30 donors across seven indicators. Since then, the assessment methodology and coverage has evolved in scope and scale (Box 2).

In 2013 Publish What You Fund developed a revised methodology for the ATI to measure not just the quantity but also the quality of information published. For 22 of the 39 indicators the scoring took into account the format in which data is published, and only data published to the IATI Standard could score up to 100 points. For 14 of the indicators the scoring took into

#### **Box 2: Evolution of the Publish What You Fund Aid Transparency Index**

**2010:** Aid Transparency Assessment demonstrates lack of timely and comparable primary data.

**2011:** Pilot Aid Transparency Index ranks donor agencies according to how much information they provide across 37 indicators. Average score of 34 percent. No donors score over 80 percent.

**2012:** Aid Transparency Index rates 72 organizations. Gradual improvement, but most aid data not published. Average score of 41 percent.

**2013:** Revised Index methodology includes accessibility and user-friendliness. Twenty-eight of the 67 organizations included publish in IATI format. Average score of 33 percent. Four donors score over 80 percent.

**2014:** ATI assesses 68 organizations. Progress slow and uneven. Average score of 39 percent. Seven donors score over 80 percent.

account the accessibility of the published information, assessing the availability, comprehensiveness, and comparability of information and determining if the IATI data conformed to the IATI Standard. The scores also took into account coverage (percent current data passing the test for the indicator) and frequency, with the maximum of 100 points only available for publication on a monthly basis. The weighting of the indicators in the 2013 and 2014 ATIs mirrors a shift in the aid transparency community's focus from commitment to transparency to action on their commitments.<sup>39</sup> A heavier weight is also assigned to publication of information about specific activities,<sup>40</sup> recognizing that publication of information at the project level is critical to stakeholders.

Just as the IFIs and bilateral aid agencies traditionally have not disclosed much information on project implementation compared with other aspects of project design, appraisal, and approval, the ATI indicators do not fully capture transparency at the implementation

stage of the project cycle. While some of the indicators touch upon project implementation, they do not call for the level of detail that would be required for effective monitoring by an external stakeholder. As a result, an agency can score “very good” overall without publishing much in the way of information that would allow stakeholders to assess the project during project implementation, the stage of the project cycle that is most vulnerable to problems, jeopardizing the realization of project objectives. The following is the list of indicators and their relative weights in determining overall rating for each agency.

With this background, the next section sets out a framework for assessing agencies and the information provided regarding project implementation. Ultimately, these results will provide a basis for the potential adaptation of the IATI Standard and Aid Transparency Index indicators.

**Table 1: 2014 Aid Transparency Index (ATI) Indicators**

Group	Sub-group	Indicator	Weight	
Commitment		1. Quality of FOI legislation	3.33%	
		2. Implementation schedules	3.33%	
		3. Accessibility	3.33%	
Publication - Organization	Planning	4. Strategy	2.5%	
		5. Annual report	2.5%	
		6. Allocation policy	2.5%	
		7. Procurement policy	2.5%	
		8. Strategy (country/sector)	2.5%	
		Financial	9. Total organization budget	4.17%
			10. Disaggregated budget	4.17%
			11. Audit	4.17%
	Publication - Activity	Basic Information	12. Implementer	1.63%
			13. Unique ID	1.63%
			14. Title	1.63%
15. Description			1.63%	
16. Planned dates			1.63%	
17. Actual dates			1.63%	
18. Current status			1.63%	
19. Contact details			1.63%	
Classifications			20. Collaboration type	1.86%
			21. Flow type	1.86%
			22. Aid type	1.86%
			23. Finance type	1.86%
			24. Sector	1.86%
			25. Sub-national location	1.86%
			26. Tied aid status	1.86%
Related documents			27. Memorandum of understanding	2.17%
			28. Evaluations	2.17%
			29. Objectives	2.17%
			30. Budget documents	2.17%
		31. Contracts	2.17%	
		32. Tenders	2.17%	
Financial		33. Budget	3.25%	
		34. Commitments	3.25%	
		35. Disbursements & expenditures	3.25%	
		36. Budget ID	3.25%	
Performance		37. Results	4.33%	
		38. Impact appraisals	4.33%	
		39. Conditions	4.33%	

## SECTION 4. SETTING A FRAMEWORK FOR THE ANALYSIS: DEFINING THE KEY IMPLEMENTATION INFORMATION

### Key Information

To set the framework for reviewing and assessing the reporting practices of the donors, we first identify the key information that is required for effective monitoring of project implementation by local stakeholders. It is assumed that this stakeholder would be interested in information at the level of the specific investment or activity such as the building of a road or the supply of textbooks to a local school or medicines to a local dispensary. Thus, this person would want to know what is going to be provided, where, and when. They would want to know how it was going to be provided or contracted, by whom, and for how much. They would also want to know the implications for themselves and their community. Would they have to be resettled or some of their land appropriated? Most of this is available during the upstream or planning phase of the project, but the stakeholder's interest does not stop there. This person would want to know what is actually happening during the implementation of the project. Is everything going according to the original schedule or are there changes or delays? Are there problems with the contractor? Is the resettlement going as scheduled? Lastly, to whom can they turn to raise concerns about what they see or don't see or to report suspicious actions?

We defined six key types of information to form the framework for our analysis: outputs, expenditures, contracts, safeguards, risks, and feedback mechanisms. **Outputs** are the immediate results of a development intervention and can be monitored during implementation. For an education project aiming to expand access to education, the outputs

could be the number of new schools constructed or teachers trained—as distinguished from outcomes such as enrollment or completion rates and longer-term impacts. **Expenditures** refer to the total project spending. In an investment project, donors typically disburse funds to a recipient or implementing agency that makes payments or expenditures to purchase goods, works, or services for the project. In most cases, the project requires additional funding from public sector budgets that is not captured under donor disbursements. **Contracts** are the contracts for goods, works, and services awarded for the project. **Safeguards** are meant in their broadest sense as in the measures in place to mitigate the negative social and environmental impacts and the fiduciary risks of a project. While all donors do not refer to these measures as safeguards, all those assessed in this paper perform impact assessments of some kind on at least some of their projects. **Risks** are the internal and external factors that could negatively impact the success of the project. **Feedback mechanisms** are the ways stakeholders can provide input or report issues with the project. The assessment questions for each of the categories are listed in Table 2.

### Timeliness and Accessibility

This information is only usable during project implementation if it is accessible, relevant, and published in a timely manner. As such, the agencies are assessed on the frequency with which the information is updated and whether the date of the last update is noted and previous versions of documents available. They are also assessed on the ease of finding the information, the format in which it is available, the languages in which it is available, and the coverage (i.e., available for most projects). The analysis also reviewed for whom the published information is relevant. To assess the comparability, agencies are assessed on whether

**Table 2: Information Categories and Assessment Questions**

Category	Questions
Outputs	Are the project outputs clearly identified?
	Are the indicators clearly identified?
	Is there reporting on progress during implementation?
Expenditures	Are expenditure categories clearly identified?
	Are planned expenditures published?
	Are actual expenditures reported during implementation?
Contracts	Is basic information on contracts disclosed?
	Are the actual contract documents disclosed?
	Are contract amendments disclosed?
Safeguards	Is the safeguard plan disclosed?
a. Environmental	Is there reporting on safeguards during implementation?
b. Social	
c. Fiduciary	
Risks	Are overall risk ratings disclosed and updated during implementation?
	Are ratings for specific components available and updated during implementation?
	Is there a narrative explaining the ratings and is the plan to address the risks published?
Feedback	Is there a feedback mechanism to provide input or report fraud or grievances?
	How is feedback monitored or addressed?

information is published in a common format across projects and/or sectors and whether the format facilitates a comparison with other donors.

### Target Agencies

Given the range of agencies involved in aid financing, including the IFIs, bilateral government agencies, other multilaterals such as the United Nations agencies, and philanthropic organizations, we narrowed our targeted agencies to those that deal with substantial investment projects with multiyear implementation. Within that group we focused on four of the IFIs (World Bank, IDB, AsDB, and AfDB), given the similar and comparable nature of their policies and investment practices for concessional and non-concessional

loans, credits, and grants. We excluded the private sector arms of those IFIs, such as the IFC, to stay focused on aid to governments. In addition we identified a number of bilateral donors (DFID, USAID, MCC) to understand the broader applicability of the assessment and to identify different approaches by bilateral aid agencies. With the exception of USAID, the other agencies are highly rated in Aid Transparency Index.

### Picking the Sample Projects

The next challenge was to select investment projects from these agencies that would offer a good basis on which to judge the disclosure practices. We excluded policy or budget support aid as these do not involve investment in specific physical outputs. We also

recognize that there is an increasing attention to “programmatic” lending as distinct from traditional investment lending including the Program for Results instrument of the World Bank.<sup>41</sup> These types of loans raise new challenges for reporting on implementation and are beyond the scope of this review.

It was important to include a number of larger infrastructure projects given the scale of issues that these projects raise during implementation. But we also selected projects in the human development sector. While it is recognized that such a sample has

significant limitations, it is our view that this provides a good overview of what is done in practice and sets the stage for more rigorous analysis. Indeed, the amount of information provided often varies greatly within any one of these donor agencies and frequently depends on the specific sector, project, or even project manager. To obtain as broad of an institutional view as possible, these desk reviews and web searches were supplemented by interviews with several of the agencies as well as the IATI secretariat and Publish What You Fund.

## SECTION 5. COMPARING DONOR PRACTICES: TRAWLING THE WEB

### Agency-by-Agency Review

Following the approach set forth in Section 4, we searched the websites of the selected agencies and reviewed their IATI activity files to test if we could find the key implementation information.

### African Development Bank

**Disclosure policy.** The African Development Bank's new Disclosure and Access to Information (DAI)<sup>42</sup> policy entered into effect in 2013. The policy operates on a "negative list" of exceptions and the principle of presumed disclosure. It follows the World Bank's lead on presumed disclosure of the implementation progress and results reports (IPRs), while maintaining confidential non-public sections to protect internal deliberations.

**IATI/ATI.** The AfDB became a signatory of IATI in 2011 and released its initial implementation schedule in 2012. The bank has published data in the IATI registry since June 2013 and ranked eighth out of 68 in the 2014 ATI.

**Main documents/webpage.** Despite the policy, the African Development Bank does not yet publish any project implementation information on their website other than basic information on contracts. The implementation progress and results report (IPR) is not disclosed. Project websites contain basic information about the project including key dates, a short description and sometimes objectives. There is more project-level information available for closed projects, including project completion reports, project evaluations performed by the task team, and project performance evaluation reports prepared by the independent evaluation office. The only information disclosed for

ongoing projects is in the project appraisal report and the project brief, a one-page summary of the project.

**Outputs.** Project **outputs** and **indicators** are clearly identified in the project appraisal report, but no reporting on **progress** is disclosed during implementation.

**Expenditures.** Expenditure **categories** and **planned expenditures** are identified in the project appraisal report, but there is no reporting during implementation. **Actual expenditures** are not disclosed during implementation.

**Contracts.** The AfDB discloses **basic information** about contracts awarded, including the tender, who was awarded the contract, basic information for all bids received, and reasons why the bids were rejected. The information is not linked to the project website and **actual contracts** and **contract amendments** are not disclosed.

**Safeguards.** The **Environmental** and **Social** Management Plan Summary is disclosed at appraisal and includes an outline of potential environmental and social impacts, mitigation plans, and estimated costs. There is no systematic **reporting** on safeguards during implementation, and if the plan is updated then it is not disclosed.

**Risks.** Risks are referred to in the project appraisal report but there is no systematic reporting during implementation.

**Feedback mechanism.** There is a contact name listed on the project website but no contact information. There are also links to the independent review mechanism (IRM), and integrity and anti-corruption websites.

**Other observations.** The AfDB is aware of the lack of disclosure of its IPR and is working to resolve the issue.



## Asian Development Bank

**Disclosure policy.** The Asian Development Bank's adopted a revised Public Communications Policy in 2011<sup>43</sup> that covers both disclosure and external relations. The review of their 2005 policy was prompted by the changing environment in which other development banks were adopting or starting to work on new access to information policies.<sup>44</sup> Like the other IFIs, the policy operates on the principle of assumed disclosure with a list of exceptions.<sup>45</sup> A distinguishing factor of the AsDB's policy is the requirement to make information available in national languages.

**IATI/ATI.** The AsDB first published to IATI in 2011. It ranked fifth in the 2014 ATI.

**Main documents/webpage.** The Asian Development Bank does not disclose project performance reports (PPR) during implementation. It discloses information about projects on the project webpage, referred to as the project data sheet (PDS). The PDS contains a summary of information on the project, including disbursements and progress by component. It is regularly updated and easy to find by clicking on the project's profile. There is some variability in the breadth of information included that appears to differ depending on the project manager responsible. Other project-level documents published include completion reports prepared by the task team and project performance audit reports carried out by the independent evaluation office. The Asian Development Bank also publishes executing agency progress reports.

**Outputs.** Project **outputs** are clearly identified in the project data sheet. There is no indication, however, of if/when/how they may have been adjusted over the course of implementation. The **indicators** are clearly identified in the project administration manual and are sometimes referred to in the narrative on the

project data sheet. While project performance reports are not disclosed, there is a section on the project data sheet that outlines the status of operation/construction or implementation **progress**.

**Expenditures.** Expenditure **categories** and **planned expenditures** are clearly identified in the project administration manual but not on the project website. There are no details on **actual expenditures**.

**Contracts.** The Asian Development Bank discloses a monthly summary of contracts awarded over \$1 million on the business opportunities section of their website. The summary contains **basic information** on contracts and is available in PDF and excel but is not linked to the project websites. The archives go back to 2009 and are updated on a monthly basis. The **contract documents** and **amendments** are not disclosed.

**Safeguards.** **Environmental** and **social** safeguard plans are disclosed in the document section of the project website. Reports on the implementation of environmental and social safeguards are sometimes disclosed. There is also a section on the project data sheet for a narrative on safeguards but it is not always completed. No **audits** are disclosed on the project website.

**Risks.** The overall and component-specific risk ratings are disclosed in the project administration manual, and an update is sometimes discussed on the project data sheet.

**Feedback mechanisms.** The responsible staff member's name is disclosed on the project website and links to a form that is automatically populated with the project ID where more information can be requested or comments made. There is also a link on the project website to the AsDB's accountability mechanism that offers information on how to report grievances.

**Other observations.** The AsDB's project data sheets are available in relevant national languages to ensure that relevant project information is available to stakeholders at key project milestones.

## Inter-American Development Bank

**Disclosure policy.** The Inter-American Development Bank adopted a new Access to Information Policy in 2010.<sup>46</sup> Like with the World Bank and other IFIs, a key feature of this reform was a move from a "positive" list of information that the bank would disclose to a "negative" list of information it would not. For the most part, the IDB's Access to Information Policy closely mirrors that of the World Bank. The key difference is the inclusion of an additional exception for country specific information. This exception states, "(t)he Bank will not disclose information that is contained within country-specific documents produced by the Bank if it has been identified in writing as confidential or potentially damaging to its relations with the Bank." When a document has been redacted or withheld, the policy requires that the phrase "at the request of the country this information has been redacted" be found in its place.

**IATI/ATI.** The IDB began publishing to IATI in 2013, using a phased approach to expand the information published over time. In 2014, the enhancements to IDB's IATI publication included the addition of project documents and sub-national location information. For 2015, a key priority is adding results data, leveraging the information available in the Progress Monitoring Report (PMR) system. The IDB ranked ninth in the 2014 ATI.

**Main documents/webpage.** The Inter-American Development Bank discloses project information on the project web-pages and in the progress monitoring reports (PMRs). The PMRs come in an internal version

for management and the public version. The public version of the PMR contains information about disbursement status, project indicators, physical and financial progress of the project, and expenditures. PMRs are disclosed twice a year, but there is currently a backlog because of the new systems that are being put in place. The IDB also discloses monthly operations summaries under their project and operations page, but these just contain a few sentences about each project and a link to the main project document, and nothing on the current status of the projects.

**Outputs.** Project **outputs** are clearly identified in the PMR, and the **indicators** are clearly articulated in the document. **Progress** is reported in the PMR on a continual basis by the project's team members and validated by the administration. The public document is updated once every six months, after the validation process.

**Expenditures.** Expenditure **categories** are clearly identified in the PMR, and **planned expenditures** are published. **Actual expenditure data** is disclosed in the PMR.

**Contracts.** **Basic information** on local and international competitive bidding (ICB) contracts is disclosed on the project website, but the **actual contracts** are not disclosed. There is also no information available on **changes** to the contracts after they have been awarded.

**Safeguards.** An **environmental** and **social** impact plan is prepared during project preparation and disclosed in the documents section of the project website. The environmental and social impact category is included on the project website. However, reporting on safeguards is not made available to the public during implementation and **audits** do not appear to be disclosed.

**Risks.** The IDB discloses information on risks and associated measures in the loan proposal. However, it does not disclose information about risks during project implementation.

**Feedback Mechanisms.** There is a link at the bottom of the project page that explains how to report fraud and corruption, a request for information button in the documents tab, and contact details for each country office on the contact us page. Contact information for the task manager is published in the IATI report, but this is not linked to directly from the project website, and only accessible if you know to look there.

**Other observations.** IDB is undergoing a major systems upgrade.

## World Bank

**Disclosure policy.** The World Bank's reforms were adopted by its board in December 2009. As explained in Section 3, the reform represented the major shift from a positive list of what is to be disclosed to a negative list such that anything not on the list of exceptions would be disclosed. A major element of that reform was the disclosure of the Implementation Status and Results Report (ISR), formerly known as the Supervision Report. To protect and encourage candor and openness internally within the institution, the World Bank adopted the principle that "deliberative" information would not be disclosed and thus reserved sections of the ISR as confidential.

**Main documents/webpage.** The World Bank publishes implementation status reports that are easy to find on their website. They are updated at least twice a year, and previous versions can be accessed. Project websites include an overview of the project, details, financial information, procurement information,

project ratings, results, and a link to relevant documents, including the ISR.

**IATI/ATI.** The World Bank started publishing to the IATI Standard in March 2011, becoming the first multilateral agency to do so. The World Bank ranked seventh in the 2014 ATI.

**Outputs.** Project **outputs** and **indicators** are clearly identified in the ISR and on the results tab of the project website. They are outlined in more detail in the Project Appraisal Document (PAD). **Progress** is reported during implementation. The ISR is updated twice per year and previous versions are available for download. A graph feature on the results tab of the project website displays progress for each indicator over time.

**Expenditures.** Expenditure **categories** are identified and **planned** expenditures disclosed in the PAD. There is no data on **actual** expenditures.

**Contracts.** The World Bank discloses **basic information** on contracts under the procurement tab of the project website. Where it is included in the contract award disclosed by the borrower, the World Bank also discloses details of other bids evaluated. **Contract documents** and **contract amendments** are not disclosed.

**Safeguards.** The World Bank discloses **social and environmental** safeguards assessments and plans in the documents section of the project website. It does not systematically report on safeguards during implementation. Project **audits** are supposed to be made publicly available but they are not currently disclosed.

**Risks.** Risks are discussed in the PAD and more briefly in the project information document (PID). Overall risk ratings are disclosed in the ISR, along with ratings for specific risk categories such as political, fiduciary,

macroeconomic, environmental, and technical. There is no narrative explaining the ratings in the publically disclosed ISR. There is sometimes reference to the risks in the narrative on project progress.

**Feedback mechanism.** There is a fraud and corruption hotline number at the bottom of the website and country office contact details on each country website. The task manager's name is indicated on the ISR.

**Other.** The World Bank is developing a new procurement planning and tracking system that will go a long way in filling the gaps, short of publishing the contracts themselves. It will also include the contract amendments.

## **U.K. Department for International Development (DFID)**

**Disclosure policy.** DFID's disclosure policy is governed by the United Kingdom's Freedom of Information Act 2000<sup>47</sup> that provides for the disclosure of information held by public sector organizations, provided it is not sensitive in nature or the costs of disclosure are too high. Anyone can request information, regardless of nationality or country of residence. The DFID website includes a disclaimer that they aim to be as transparent as possible but in some cases are unable to show all the documents that are associated with a project. Where there is a potential security risk or for projects approved before January 2011, information is not normally published. DFID's Open Data Strategy<sup>48</sup> outlines its goal to trace aid flows from donor to beneficiary and make data easily available.

**IATI/ATI.** DFID spearheaded IATI and in 2011 became the first organization to begin publishing to the IATI Standard. It updates its files on a monthly basis and will include most fields of the IATI Standard by 2015. DFID ranked second in the 2014 ATI behind UNDP.

**Main documents/webpage.** DFID publishes annual reviews for its projects that are easy to access through the main website. The Development Tracker uses DFID IATI data. It contains a project list for each country and links for each project within a country. The project page includes a summary of the project, status of funding, status of implementation, implementing organization, sectors, and geographic location. It also includes details of budget, commitments, disbursements, and expenditures (including supplier unless the name is withheld) under the transactions tab. The documents tab includes annual reviews, which are updated each year, and previous reports can be accessed. Also included are details of tenders and contracts, including a download of the actual contract. The annual review disclosed on the website is the same review used for internal decision-making. While results are monitored by the project manager throughout the year, there is no separate internal monitoring report.

**Outputs.** Project **outputs** are clearly articulated on the project website and in the attached documents. **Indicators** are clearly identified in the log frame and annual review, both disclosed under the documents tab. Sometimes the indicators are referred to on the summary page of the project website. **Progress** during implementation is reported in the annual reviews, conducted once every 12 months, and disclosed on the project website with an internal quality monitoring system to ensure timely and accurate reporting.

**Expenditures.** Expenditure **categories** are clearly articulated in the business case, summary document, and annual review, all of which are disclosed on the project website. Aggregate **planned expenditures** are displayed on the summary page of the project website and details are outlined in the business case and summary document. **Actual expenditures** are reported

in aggregate during implementation. There is a chart depicting “project budget vs. actual spend” on the project website. Expenditures are sometimes disclosed in the transactions tab of the project website.

**Contracts.** DFID discloses **basic information** on contracts. Actual **contract documents** and **amendments** are available in the documents section of the project websites.<sup>49</sup> Where contract documents are available they link to the U.K. government-wide contract finder website where there is an option to log in and watch a contract to receive notifications of any changes. If the contract has changed, there is an option to see the history of the contract. At the time of writing, 721 DFID contracts were posted, including some contract amendments.

**Safeguards.** **Environmental** and **social** impacts are outlined in the business case and summary and reported on in the log frame and annual reviews. No **audits** were found for the projects reviewed.

**Risks.** Overall risk **ratings** and ratings for specific components are disclosed in a business case document and summary and **reported** on during implementation in the log frame and annual review. A narrative explaining the ratings and outlining the plan to address them is included in the annual review along with an indication if the rating has changed since the last review. DFID does not redact information on risks. Risk ratings are not displayed on the project website but DFID is currently working to revise their risk framework and incorporate it into their new project management systems.

**Feedback mechanism.** There is a big red button on the project website to report fraud. Reports of fraud go directly to the fraud unit that reports to the Permanent Secretary. “Contact us” at the bottom of the page links to contact details for the counter fraud

and whistleblowing unit, public enquiry point, press office, freedom of information request, and the main offices. There is nothing specific to the project for providing input or reporting grievances.

**Other observations.** In 2012, DFID launched the aid transparency challenge intended to allow anyone to track aid spending from taxpayer to beneficiary. DFID completed a pilot of aid traceability with private sector suppliers in 2014 covering 30 percent of its direct procurement spending, and are in the process of expanding traceability to cover 80 percent.<sup>50</sup> The pilot revealed a need to provide clear guidelines and support to partners. Preliminary data is available through the development tracker. DFID expects all organizations receiving funding to publish IATI data within six months of receiving funding.<sup>51</sup> However, about 60 percent of DFID’s spending goes through multilateral institutions or other intermediary multilateral donor arrangements and relies on the monitoring and reporting practices of those entities. The 2013 Multilateral Aid Review<sup>52</sup> places a strong emphasis on transparency and accountability.

### **Millennium Challenge Corporation (MCC)**

**Disclosure policy.** MCC developed its Policy on Access to Information and Materials in 2014<sup>53</sup> and applies the principle of transparency across its programs.<sup>54</sup> The overarching legal framework for disclosure is provided by the Freedom of Information Act (FOIA)<sup>55</sup> and the 2013 Executive Order on open data.<sup>56</sup>

**IATI/ATI.** MCC ranked third in the 2014 ATI.

**Main documents/webpage.** The Millennium Challenge Corporation project information is available on each Compact page. There is a summary of the compact and of each project with a brief description of the proj-

ect objectives and the total budget. The website also includes a summary of the project objectives within each country program and links to the most recent monitoring and evaluation framework. MCC publishes quarterly status reports (QSRs) for each Compact and updates key performance indicators (KPIs) quarterly.

**Outputs.** Project **outputs** and **indicators** for each project are clearly identified on the compact website, and there is reporting on **progress** during implementation. The QSRs prepared for each compact include an overview of each project, and the KPIs are updated quarterly and available on the Compact website. MCC is also one of the few donors to report performance data in IATI.

**Expenditures.** Expenditure **categories** are not clearly identified on the Compact website. **Planned** and **actual expenditures** are reported in aggregate on the Compact website and there is a little more detail in the QSR, but expenditures are not reported at the component level. Planned and actual expenditures are disclosed on the Foreign Assistance Dashboard (FAD) but the data is not linked to the compact website.

**Contracts.** **Basic information** on contracts is available through the procurement section of the MCC website, but it is not linked to the Compact website. There is a list of procurement notices and contract award notices, with links to the U.N. Development Business and dgMarket websites. The **contract documents** and **contract amendments** are not disclosed unless a FOIA request is made.

**Safeguards.** The **Environmental** and **Social Management System** document is disclosed on the compact website, and in some cases there is **reporting** on the Millennium Challenge Account websites, but it varies between countries. Project **audits**

are sometimes available through the Office of the Inspector General (OIG) but are not linked to the MCC website. (The OIG provides independent oversight that promotes the efficiency, effectiveness, and integrity of foreign assistance programs and operations under USAID OIG's jurisdiction.)

**Risks.** MCC prepares a constraints analysis for each Compact but there does not appear to be any reporting during implementation. The Millennium Challenge Account websites sometimes include a narrative explaining the risk ratings and the plan to address the risks.

**Feedback mechanism.** Contact details are provided for the director of the MCA and names of MCC contacts are listed on the Compact website. There is a "report fraud" link to the Office of the Inspector General website at the bottom of each compact page.

**Other observations.** MCC reports at the compact rather than project level.

## **United States Agency for International Development (USAID)**

**Disclosure policy.** As with MCC, the overarching legal framework for USAID disclosure is provided by FOIA, the 2006 Federal Funding Transparency and Accountability Act,<sup>57</sup> and 2013 Executive Order on open data. Publication of aid data on the foreign assistance dashboard is required by Office of Management and Budget (OMB) Bulletin 12-01<sup>58</sup> and the OMB policy on open data.<sup>59</sup>

**IATI/ATI.** USAID ranked 31st in the 2014 ATI.

**Main documents/webpage.** USAID publishes very little detail on its project pages. There is a description of

the project and information on the sector, timeline, and total budget but there are no downloadable documents and no visible information in the “public results” section. Impact evaluations and mid-term evaluations are published elsewhere on the website, but they do not seem to be part of routine implementation monitoring, and do not seem to be carried out for all projects. More detailed information is available at the country and sector levels but there is no implementation information.

**Outputs.** Project **outputs** and **indicators** are sometimes identified on the project websites, and can sometimes be found in documents on the Development Experience Clearinghouse (DEC). However, the documents in the DEC are not linked to the project website, the DEC cannot be searched by project name, and the project number is not on the project website. Reporting on **progress** during implementation is generally quarterly and often prepared by the contractor before being processed through the AID project manager and posted on the DEC. This information is not consistently available and is not linked to the project website.

**Expenditures.** Expenditure **categories** are not clearly identified on the USAID website. Planned expenditures and actual expenditures during implementation are not reported on the USAID project websites but can sometimes be found on the Foreign Assistance Dashboard (FAD).

**Contracts.** Aggregated **basic information** on contracts is disclosed,<sup>60</sup> but it is not linked to the projects and is geared to the U.S. taxpayer rather than project stakeholders. The actual **contract documents** and **contract amendments** can be disclosed under FOIA if a request is made. All agency acquisition and assistance awards, including contracts, are sent to the DEC but a search for contracts disclosed in 2014 and

2015 returned only three documents. Contract modifications are sometimes disclosed on the Foreign Assistance Dashboard.

**Safeguards.** Audit reports for some projects are available on the Office of the Inspector General website and through the DEC.

**Risks.** There is no information on risks available on the project website.

**Feedback mechanism.** Contact details for the head of mission are listed on the country website, but it is not connected to the project website. There are links at the bottom of the project website to a comment page and to the OIG site where there is a link to a hotline to report fraud.

**Other observations.** USAID is establishing an enterprise system that will link their systems and make their data more accessible.

## Similar Policies/Different Practices

This review clearly illustrates that there is significant variability in both the amount and quality of implementation information published by development agencies. Despite similar policies, the agencies have widely varying practices in what and how project implementation information is handled and disclosed. For all the progress that has been made on disclosure over the past decade through country FOI policies in donor and recipient countries and access to information reforms at the IFIs, critical details that could contribute to ensuring the quality of outcomes are either not disclosed or are difficult to access (Table 3). The case of the Quito, Ecuador Metro Line One (Box 3) illustrates the problem of different practices as well as the interpretation of what is “deliberative” information.



### Box 3: Quito Metro Project

The Quito Metro Line One is a project that is being co-financed by several agencies including the World Bank and the Inter-American Development Bank. The IDB loan was approved by its Board in December 2012 and the World Bank loan in July 2013. However, both are not yet authorized to proceed.

The reporting of the World Bank is indicative of the challenges of the application of the “deliberative” information principles. In the case of the World Bank, the most recent ISR indicates a problem with implementation with an overall rating of “Moderately Unsatisfactory” and a risk rating of “High” based on a “High” rating of the “Fiduciary” and “Other” categories. Yet there is no discussion of what is happening or the basis for the ratings.

The IDB does not post any information on this project’s progress or lack of it despite the fact that 2.5 years have passed since Board approval.

Newspaper reports indicate a potential bribery case related to the project; though not necessarily regarding items financed by either aid institution.

This example raises the question as to whether the balance between the need for confidentiality versus transparency for stakeholders is appropriate.

Note:

IDB project page: <http://www.IDB.org/en/projects/project-description-title,1303.html?id=EC-L1111>

World Bank project page: <http://www.world-bank.org/projects/P144489/ecuador-quito-metro-line-one?lang=en>

Despite the fact that six of the seven agencies reviewed scored among the top 10 in Publish What You Fund’s Aid Transparency Index, the bottom line is that there is no consistent, systematic, institutionalized focus on providing such information in a manner that would facilitate stakeholder engagement during project implementation. Even when the information in some form is disclosed, the search process requires substantial efforts and significant technical knowledge for an investigation. It is hard to imagine a local stakeholder group of citizens navigating the various websites to get the information on a project affecting them and then interpreting that information.

Some of the highlights of the review are the following:

- Of the seven donors assessed, five report on the progress of project outputs during project implementation.
- Progress is being made in the availability of financial aid data more broadly, but detailed information on project expenditures is missing from all donors except the IDB.
- While all the agencies reviewed disclose basic information about contracts awarded, DFID is the only donor that makes contract documents and amendments available on the website. The IFIs do

**Table 3: Summary of Findings**

	ATI rank	Outputs		Expenditures		Contracts		Safeguards		Risks		Feedback	
		Avail	Acc	Avail	Acc	Avail	Acc	Avail	Acc	Avail	Acc	Avail	Acc
AfDB	8 <sup>th</sup>	N	-	N	-	N	-	N	-	N	-	Y	N
AsDB	5 <sup>th</sup>	Y	Y	N	-	N	-	Y	Y	N	-	Y	Y
IDB	9 <sup>th</sup>	Y	Y	Y	Y	N	-	N	-	N	-	Y	N
WB	7 <sup>th</sup>	Y	Y	N	-	N	-	N	-	Y	N	Y	Y
DFID	2 <sup>nd</sup>	Y	Y	N	-	Y	Y	Y	N	Y	N	Y	Y
MCC	3 <sup>rd</sup>	Y	Y	N	-	Y	N	N	-	N	-	Y	Y
USAID	31 <sup>st</sup>	N	-	N	-	Y	N	N	-	N	-	Y	N

(Avail = Availability; Acc=Accessibility)

not disclose actual contracts, arguing that such contracts are between the recipient government and the contractor.

- Five of the seven agencies disclose their safeguards plans, but AsDB is the only agency that reports systematically on safeguards during implementation.
- Only two agencies report on risks during implementation. The World Bank's ratings come with no explanation of the ratings and usually no discussion of specific nature of the risks. DFID's ratings are not indicated on the project website and the annual reports are only updated once a year.
- All the donors have at least one feedback mechanism, but accessibility varies.

On a more positive note, each of the agencies offers examples of good practice in specific areas that could serve as the building blocks for a more stakeholder-oriented approach. DFID has a clear and distinct feedback feature as well as a very accessible feature for accessing contracts. AfDB discloses contract notices with information on why bids were rejected. The World Bank website offers an easily accessible list of relevant documents and linkages to procurement information. AsDB discloses reporting on the implementation of safeguards and translations of project information during implementation. Moreover, there are individuals or units within the institutions whose reporting represents best practice even if it is not institutionalized at an agency level (Box 4). Finally, there is a growing number of examples that illustrate the power of introducing more up-to-date applications of information technology. These examples indicate what can be done and provide a basis upon which to build a more comprehensive platform for project implementation reporting.

#### **Box 4: Incorporating External Feedback into Implementation Reporting**

The World Bank piloted an external implementation status report (E-ISR+) in 8 countries in Africa (Burkina Faso, the Republic of the Congo, the Democratic Republic of the Congo, Ghana, Kenya, Nigeria, Sierra Leone, and Zambia) in Africa to obtain feedback from stakeholders on project progress and results, and systematically incorporate the feedback into implementation reporting.

- Stakeholders expressed awareness and understanding of project objectives, although in some cases awareness of project objectives was low. Levels of satisfaction among stakeholders on the quality of consultations before and during project implementation varied.
- Stakeholders identified obstacles to project implementation, such as delays in fund disbursement; lack of clear communication among project managers, government, and beneficiaries; and lack of understanding by community leaders of the potential negative impacts of projects.
- CSOs build capacity in finding and analyzing information as well as the technical aspects of monitoring and evaluation of projects. To scale up citizen-led monitoring approaches such as E-ISR+, the capacity of civil society and the pool of civil society players that have the technical capacity to carry out monitoring and evaluation of projects need to be increased.

*Source: World Bank Citizen Engagement Report (2014).*

The next section reviews the coverage of project implementation information by IATI and the Aid Transparency Index and makes proposals for how project implementation could be better captured.

## SECTION 6. TOWARDS A POST-2015 AGENDA: ADAPTING IATI STANDARD AND ATI RATINGS

### Building Upon the Existing Systems

The formulation of the IATI Standard and the ratings of the ATI have been crucial in gaining commitment and action by the donor community. Both the IATI Standard and the ATI are dynamic and have adapted over time to keep pace with transparency commitments and drive further efforts. With a number of agencies scoring well on many of the existing indicators and as the aid community looks towards the post-2015 agenda, it is time to raise the bar once again, both in terms of the quality of data and its scope. Publishing the data is only half the battle. It also needs to be published in sufficient detail that is actionable by stakeholders. The ATI covers a range of institutions, and a broader range of indicators may not be appropriate for all—but that consideration should not result in lowering expectations. A differential ATI may have the potential to encourage organizations to strive for better transparency rather than just a better score. Given the importance of transparency during project implementation, it is logical to consider how these measures could be adapted to better reflect project implementation.

### Outputs

The **IATI Standard** provides a framework for donors to report on project performance during implementation, but there has been limited commitment from these agencies to include results data, even after project completion. IATI has a “container” for reporting outputs, outcomes, impacts, and other results. Agencies can upload a description of the project outputs and the indicator(s) used to measure outputs. The baseline, period start/end, value, and narrative

fields capture reporting of progress. There is also a “container” for documents related to outputs<sup>61</sup> but there is no differentiation between monitoring of performance during implementation and after a project has been completed. Similarly, the **ATI** “results” indicator captures outputs, outcomes, and impacts of active projects<sup>62</sup> but does not differentiate between those reported during implementation and those reported after project completion. Reporting on progress is also captured by the “evaluations” indicator but organizations only score if they publish evaluations within their standard reporting schedule, which may be many years after completion of the activity.

These gaps could be addressed by adding a code for implementation reports to the documents link section of the IATI Standard; clarifying the definitions of the IATI codes for documents related to outputs;<sup>63</sup> modifying the indicators in the performance sub-category of the ATI to differentiate between post-completion results and reporting on results during implementation; and adding indicators for performance indicators and implementation progress, with full scoring only when physical progress is reported for all project components.

### Expenditures

The **IATI Standard** can capture actual project expenditures in the transaction section and includes information on the date, amount, and sector, among other details. Project expenditure data is often aggregated by agencies or reported in such a way that it cannot be distinguished from disbursements. Expenditure categories and planned expenditures are not explicitly included in the IATI Standard, but may be found in the activity budgets depending on what information is uploaded by the agencies. The **ATI** does not capture clear identification of expenditure categories.

Planned expenditures are potentially captured in the budget indicator. Actual expenditures are captured by the “disbursements and expenditures” indicator, but if an organization reports their disbursements, they can score 100 points on this indicator without reporting any project expenditure information. This is especially important for monitoring program-based financing.

Among the options to address these gaps are separating the expenditure indicator from the disbursement indicator in the financials sub-category and defining the expenditure indicator such that it relates to total project expenditures and not just direct procurement by the donor. To draw this data from the IATI Standard would require harmonization of donor and recipient reporting.

## Contracts

The document link section of the **IATI Standard** includes a code for contracts, and agencies can link to basic information about contracts or the actual contracts. Contract amendments could also be linked, but there is no identifier to differentiate them from an original contract. The **ATI** includes a “contracts” indicator in the related documents section, but to score, an agency must only publish basic information about the activity contract, which is defined as three of the following five information items: awardee, amount, overview of services being provided, start/end dates, and unique reference to original tender documents. Therefore, an organization can score over 90 points on the contract indicator without disclosing the actual contracts for their investment projects. Contract amendments or changes are not captured by the ATI.

This could be tackled by changing the ATI contract indicator in the related documents sub-category to only score full marks if the actual contract is disclosed, with only partial credit for basic contract information;

adding a document code for contract amendments to the IATI Standard and an indicator to the ATI; and adding a procurement category with separate indicators for the procurement plan, tenders, contracts, and contract amendments.

## Safeguards

The **IATI Standard** does not include a section on safeguards, though information may be included in the description or narrative for other fields. The **ATI** does not explicitly capture the disclosure of environmental and social safeguard plans and their implementation reports, though some information may be included in the impact appraisal indicator. While the ATI includes an indicator for audits at the organizational level, project-specific audits are not captured by the activity level indicators.

These gaps could be addressed by adding a code for safeguard plan and reporting on safeguards to the IATI Standard; adding a sub-category on safeguards to the ATI, with indicators on environmental, social, and fiduciary safeguards; and adding an audit code to the documents section of IATI and an activity audit indicator to the financial sub-category.

## Risks

The **IATI Standard** does not include a section on risks, though information may be included in the description or narrative for other fields. The **ATI** does not capture the publication of information about the challenges and risks of a project, and what is being done to address them. While the assessment of risks is captured to some degree by the impact appraisal indicator, impact appraisals are generally conducted during project preparation or after completion. There is no indicator that captures the reporting and assessment of risks during project implementation.

Among the options to improve capturing of risks are adding challenges/risks to the description type section of the IATI Standard and adding an indicator for challenges/risks to the basic information sub-category of the ATI.

### Feedback mechanism

The **IATI Standard and ATI** do not include explicit sections on feedback mechanisms. They do, however, capture contact information for the person to contact for more information about the activity, though not specifically the reporting of fraud or grievances.

The ATI could be strengthened in this regard by adding a feedback mechanism indicator to the ATI with scoring based on ease of providing feedback and institutional response. Though it was not feasible to review the monitoring practices of each institution, several agencies have instituted mechanisms to track feedback and have established response standards, at least for procurement and integrity issues.

### ATI Indicators

Following from this analysis, Table 4 outlines potential adjustments to the ATI activity publication indicators. The indicators in red are the proposed adjustments and additional ones suggested by the analysis.

**Table 4: Potential Adjustments to ATI Indicators**

Basic Information	<ol style="list-style-type: none"> <li>1. Implementer</li> <li>2. Unique ID</li> <li>3. Title</li> <li>4. Description</li> <li>5. Planned dates</li> <li>6. Actual dates</li> <li>7. Current status</li> <li>8. Challenges/risks</li> <li>9. Contact details</li> <li>10. Feedback mechanism</li> </ol>
Classifications	<ol style="list-style-type: none"> <li>11. Collaboration type</li> <li>12. Flow type</li> <li>13. Aid type</li> <li>14. Finance type</li> <li>15. Sector</li> <li>16. Sub-national location</li> <li>17. Tied aid status</li> </ol>
Related Documents	<ol style="list-style-type: none"> <li>18. Memorandum of Understanding</li> <li>19. Evaluations</li> <li>20. Implementation reports</li> <li>21. Safeguard reports</li> <li>22. Objectives</li> <li>23. Budget documents</li> <li>24. Procurement plan</li> <li>25. Tenders</li> <li>26. Contract documents</li> <li>27. Contract amendments</li> <li>28. Audits</li> </ol>
Financial	<ol style="list-style-type: none"> <li>29. Budget</li> <li>30. Commitments</li> <li>31. Disbursements</li> <li>32. Expenditures</li> <li>33. Audits</li> <li>34. Budget ID</li> </ol>
Safeguards	<ol style="list-style-type: none"> <li>35. Environmental</li> <li>36. Social</li> <li>37. Fiduciary</li> </ol>
Procurement	<ol style="list-style-type: none"> <li>38. Procurement plan</li> <li>39. Tenders</li> <li>40. Contracts</li> <li>41. Contract amendments</li> </ol>
Performance	<ol style="list-style-type: none"> <li>42. Results</li> <li>43. Impact appraisals</li> <li>44. Conditions</li> <li>45. Performance indicators</li> <li>46. Implementation progress</li> </ol>

Note: The indicators in red are the proposed adjustments and additional ones suggested by the analysis.

## SECTION 7. FINDINGS AND RECOMMENDATIONS

### Findings

**A**lthough the progress of the last decade in the disclosure of aid information has been unprecedented, the ultimate impact of that disclosure is dependent on the specific type of information being disclosed and its accessibility by those who can make use of it. What is evident from this review is that there remains a critical gap especially when it comes to the timely and accessible disclosure of information during project implementation. If the donor community is sincere in wanting to effectively engage with stakeholders, not just during project preparation but throughout the project's implementation, then it is essential that this gap be filled. The IFIs' access to information policies were to be based on the premise of access, not just disclosure. Until this is addressed, the promise and potential of transparency and its impact on the governance of aid remain unfulfilled.

Despite the consistency of disclosure policies across the donor community, the actual practices being followed vary considerably. Substantial information is either not disclosed or, in the case of the IFIs, remains confidential under the principle of "deliberative" material. While most of those in the development community understand the reasoning for protecting "deliberative" material to preserve candor and frankness within the aid institutions, it demands effective restraint on the part of the institutions to apply that principle only when it is truly necessary.

For the information that is disclosed, it is a challenge for anyone outside the donor agency to navigate the related websites and interpret the specific agency's terminology. Indeed, much of the reporting documentation during implementation is viewed in terms of

the needs and communication within the institution rather than how it might be used and interpreted by people outside the institution. Thus, for all the commitment to public consultation and exchange during project preparation, the institutional focus seems to dissipate after approval, a time when such consultation is most needed to ensure the quality of outcomes.

The commitment to implementing the IATI Standard by 2015 has provided an effective rallying point to mobilize the donor community to publish more information about their activities. Similarly, the work of Publish What You Fund and the ratings of the Aid Transparency Index have been key motivating factors for institutions to improve their performance. But the gap on transparency during project implementation is exacerbated by a lack of focus on related indicators and standards. There is a challenge in ensuring that the response to filling this gap does not lead to a bureaucratic box-checking exercise with high transaction costs relative to what is needed to achieve impact on project outcomes.

It is encouraging to see the examples of good practice across the various donor agencies either at the institutional level or the level of individual task managers or recipient countries. The challenge will be to build a framework to share the examples and to systematize them within and across institutions. Fast-moving changes in information technology have increased the opportunities to adapt systems and potentially reduce the transaction costs of compiling and releasing information that is accessible and understandable by a wide cross-section of stakeholders.

It is the hope of this review that the gap in transparency and its importance to development will be recognized and that more detailed research and discussion will be pursued leading to key efforts in the post-2015

agenda. It is recognized that transparency alone will not have impact on results, however, without taking into consideration and addressing the other important contextual variables affecting the mobilization and effectiveness of civil society in specific countries. And while this report focuses on the transparency of aid agencies, this is only a step toward greater transparency by the recipient countries themselves.

## Recommendations

To respond to the challenges posed by this review, four recommendations are put forward to the development community, the donor agencies, and the organizations promoting and supporting transparency in aid funding:

1. Research should be supported by the donor community that is directed to the country level to strengthen the evidence base of the costs and benefits of greater transparency and its implications for the governance of aid by:
  - Addressing the contextual variables that affect the use of information by civil society stakeholders;
  - Estimating the transaction costs of transparency in terms of supply and use of information;
  - Identifying the most vital information and mode of access; and
  - Measuring the impact of transparency.
2. The donor community should review and refine their disclosure policies to maximize the information in the public domain regarding project implementation by:
  - Ensuring that existing policies are systematically followed;
  - Reviewing the application of the “deliberative” principle and the extent to which it has hindered effective disclosure;
  - Assessing the potential for the publication of public sector contracts and related amendments;
  - Discussing the issues of accessibility of information in terms of type and format with civil society; and
  - Applying approaches that minimize transaction costs and utilize staff time effectively.
3. The IATI steering committee should review and consider how the IATI Standard can be adapted to better reflect project implementation including the options suggested in Section 6. The results should be incorporated in the transparency agenda for post-2015.
4. Publish What You Fund should review and adapt its Aid Transparency Index and relative weights to better reflect project implementation information and the accessibility of such information with consideration of the options suggested in Section 6. It should assess the implications of developing distinct rating systems or categories for different types of agencies.



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## **ANNEX: PROJECTS REVIEWED**

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### **Asian Development Bank (AsDB)**

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## **Millennium Challenge Corporation (MCC)**

Indonesia Compact. 2011-2018. Community-Based Health and Nutrition to Reduce Stunting Project. Green Prosperity Project. Procurement Modernization Project. Last update February 2015.

Jordan Compact. 2010-2016. As-Samra Wastewater Treatment Plant Expansion Project. Wastewater Network Reinforcement and Expansion Project. Water Network Restructuring and Rehabilitation Project. Last update May 2013.

Malawi Compact. 2013-2018. Power Sector Revitalization. Last update February 2015.

Philippines Compact. 2011-2016. Kalahi-CIDSS. Revenue Administration Reform Project. Secondary National Roads Development Project. Last update February 2015.

Senegal Compact. 2009-2015. Irrigation and Water Resources Management Project. Road Rehabilitation Project. Last update February 2015.

## **United States Agency for International Development (USAID)**

Clean Energy and Water Management Program, Armenia. 2011-2015. Date of last update unknown.

Improving Waste Management in Hawassa City, Ethiopia. 2012-2016. Date of last update unknown.

Basic Education Program, Kosovo. 2010-2015. Date of last update unknown.

The Arangkada Philippines Project. 2012-2016. Date of last update unknown.

The Tuberculosis Control Project. Philippines. 2012-2017. Date of last update unknown.

## ENDNOTES

1. OECD (2005), Roumeen Islam (2003, 2005), Paul Hubbard (2007).
2. World Bank (2013).
3. OECD (2008), IATI (2008).
4. Pierre Landell-Mills (2013), World Bank (2014).
5. Publish What You Fund (2014).
6. For bilateral donors the relationship varies as many directly contract for the client country for certain services.
7. World Bank (1992).
8. Page ii.
9. Page iv-v.
10. The World Bank's policy on Involuntary Resettlement was adopted in 1990, on Indigenous People in 1991 and on Environmental Impact in 1991.
11. The World Bank's Department of Institutional Integrity (INT) was established in 2001.
12. Such as having all documentation ready so that the procurement process can begin upon project approval without delay.
13. World Bank (2009).
14. World Bank (2007).
15. Charles Kenny (2006), OECD (2014).
16. World Bank (2013), World Bank (2014), African Development Bank (2014), United Nations Commission on International Trade Law (2014), European Union (2014), European Commission (2011).
17. World Bank (2006).
18. Susan Wong (2003), Judith Edstrom (2002), Rushda Majeed (2014a), Jonathan Friedman (2014).
19. Rushda Majeed (2014b), Andrew Beath, Fotini Christia, Ruben Enikolopov (2013).
20. Pierre Landell-Mills (2013).
21. Rushda Majeed (2013).
22. Partnership for Transparency (forthcoming).
23. Construction Sector Transparency Initiative website: <http://www.constructiontransparency.org/home>
24. In the interests of transparency, the author is a member of the OCP Board.
25. Open Contracting Partnership website: <http://www.open-contracting.org/>
26. World Bank (2014).
27. Isham (2005), Sara and Katz (1998).
28. Mansuri and Rao (2003), De Renzio et al (2010), Khwaja (2004) and Ramkumar (2008).
29. Ninety-five countries have access to information laws. A full list is available at the Open Society Justice Initiative's Right2Info website (<http://www.right2info.org/>).
30. World Bank (2009).
31. African Development Bank (2012).
32. Inter-American Development Bank (2010).
33. Asian Development Bank, Public Communications Policy 2011.
34. World Bank (2009) pg. i.
35. African Development Bank's equivalent of the World Bank's ISR is the Implementation Progress Report (IPR); Asian Development Bank's is the Project Performance Report (PPR); and the Inter-American Development Bank's is the Project Monitoring Report (PMR).
36. OECD (2008).
37. OECD (2011).
38. Development Initiatives (2010).
39. The three indicators measuring commitment to transparency account for 10 percent of the total score and publication of information 90 percent. Indicators measuring publication of information at the activity level account for 65 percent of the

- total score and those that measure publication of information at the organization level account for 25 percent.
40. World Bank (2015).
  41. African Development Bank "Disclosure and Access to Information: Developing Africa Openly and Transparently. The Policy" African Development Bank General Secretariat, May 2012.
  42. Asian Development Bank (2011a).
  43. Asian Development Bank (2011b).
  44. The ADB policy lists seven exceptions to presumed disclosure: (i) deliberative and decision-making process, (ii) information provided in confidence, (iii) personal information, (iv) financial information, (v) security and safety, (vi) legal or investigative matters, and (vii) internal audit reports and trust fund audit reports.
  45. Inter-American Development Bank (2010).
  47. *Freedom of Information Act 2000*. London, HMSO.
  48. Department for International Development. "Open Data Strategy, April 2012-March 2014" Department for International Development, 2012.
  49. 80 percent of DFID contracts (in value terms), representing the larger contracts, are centrally let and are automatically uploaded. The remaining smaller contracts are let through country offices and rely on manual uploading so they may not appear.
  50. DFID (2014).
  51. <https://www.gov.uk/government/policies/making-uk-aid-more-open-and-transparent/supporting-pages/international-aid-transparency-initiative-publishing-requirements-for-partners-of-dfid>
  52. DFID (2013).
  53. MCC (2014).
  54. MCC (2015).
  55. *Freedom of Information Act (FOIA)*
  56. *Executive Order 13642* (2013)
  57. *Federal Funding Transparency and Accountability Act* (2006).
  58. OMB (2012).
  59. OMB (2013).
  60. Basic contract data is disclosed on [USAspending.gov](http://USAspending.gov), a U.S. government website. The website makes federal contracts and other financial awards of more than \$25,000 publicly accessible to give the U.S. taxpayer information on how their tax dollars are being spent.
  61. The IATI document category currently contains two codes for documents related to project outputs: A07: Review of project performance and evaluation and A08: Results, outcomes, outputs.
  62. Until 2014, the PWYF ATI only captured the disclosure of outputs for completed projects in the "results" indicator.
  63. ATI document category codes A07 and A08.





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