Greasing the Wheels of the Accountability System:
How Civil Society Organizations Close the Gap between
Transparency and Accountability

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Greasing the Wheels of the Accountability System: How Civil Society Organizations Close the Gap between Transparency and Accountability[1]

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This paper addresses the most critical question for activists and scholars of accountability: how and when does transparency lead to greater accountability? Civil society organizations (CSOs), development practitioners, and governments have given much attention to the publication of government information over the past decade, but their assumption that this would lead to greater accountability has often been disappointed.

One popular argument proposed by Fox (2007) holds that transparency leads to accountability when governments publish information and legislatures, supreme audit institutions (SAIs), and other formal oversight bodies use this information to hold government to account and apply sanctions, if necessary. Other authors, such as Yu and Robinson (2012); Peixoto (2013); and Khagram, de Renzio, and Fung (2013), have investigated other factors that play a role in connecting transparency and accountability, including the role of information intermediaries, international norms, and shifts in the political opportunity structure. Based on a set of 21 case studies commissioned by the International Budget Partnership, this paper argues that CSOs play a more important role in bridging the gap between transparency and accountability than the literature recognizes.[2] The case studies show how CSOs make up for the deficiencies of formal oversight actors and thus lubricate the gears of the accountability system. CSOs do this in four main ways:

- by *accessing, interpreting, and distributing information* to multiple stakeholders in useable and accessible formats;
- by *demanding accountability of government directly*;
- by *supporting and encouraging formal oversight actors to demand accountability* (such as legislatures, auditors, judiciaries); and

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[2] These case studies were commissioned by the IBP but conducted by researchers external to the IBP and the CSOs involved in the campaigns. Our brief to the research teams was to describe the campaigns and their impact as closely as possible and to analyze these data to give an indication of the contextual and organizational factors that played a role in the impact or absence of impact of the campaign. We also asked them to consider alternative explanations of impact. Four of these cases were done in real time – research teams followed campaigns as they happened – while the other 17 campaigns were documented retrospectively. The case studies span 11 countries in Africa, Latin America, and South Asia and the health, education, agriculture, social security, and other sectors. The case studies are available at: http://internationalbudget.org/library/publications/ibp-impact-case-studies/.

- by *supporting and encouraging other actors to demand accountability* (such as executive insiders, political parties, donors).

The International Budget Partnership collaborates with civil society around the world to analyze and influence public budgets in order to reduce poverty and improve the quality of governance. These CSOs are a subset of civil society that monitors and influences the formulation and implementation of government budgets independently of their country government and political parties. Their work is policy and impact oriented, highlighting the impact of public budgets on the poor.

The absence of a systematic body of knowledge about what generates accountability makes it harder for the IBP and the global budget accountability movement to do its work. For this reason, the IBP commissioned a series of case studies of CSO campaigns to hold governments to account for public finances. Our goal was to generate detailed descriptions of how budget accountability campaigns are conducted, and how they interact with government and the broader governance environment. While in need of further analysis, these case studies provide clues and examples of how civil society and other accountability actors bridge the gap between transparency and accountability.

The first two sections of this paper describe the ways in which CSOs help bridge the gap between transparency and accountability. The conclusion reflects on the implications of these findings for further research and for accountability practitioners.

Accessing, interpreting, and distributing information

It is generally assumed that transparency is the duty of governments. However, the IBP case studies show that even in countries with high levels of budget transparency, such as South Africa and India, published information needs to be made more accessible and user friendly and be sufficiently interpreted to show its implications for accountability. Otherwise, citizens and CSOs are unlikely to be able to use the information to demand accountability from government.

Accessing information

The information routinely published in official documents tends to be top line (e.g., total allocations by program, ministry or department), while the information that is needed to demand accountability is often more disaggregated (e.g., allocations by project or locality).   In many such cases CSOs simply request the relevant information and sometimes governments oblige. When governments resist, CSOs use other techniques, including access to information laws to obtain the relevant information. For example, in Buenos Aires, the Asociación Civil por la Igualdad y la Justicia (ACIJ) mobilized local communities to address the lack of access to basic education facilities.[3] When the city government proved to be unresponsive, ACIJ used the right to education provisions in the Buenos Aires Constitution to take them to court. A key part of their argument was that the government had already committed to providing the necessary education facilities and had in many cases also committed the necessary funding, but then failed to spend it. In order to argue this case, ACIJ needed access to detailed information on budgeted and actual expenditure for school infrastructure and maintenance. When the city government would not respond to their requests, they used the city's access to information law to obtain the information. The same scenario played itself out in the National Campaign for Dalit Human Right (NCDHR) case study in India, the Subsidios al Campo case study in Mexico, and the Social Justice Coalition (SJC) case study in South Africa.[4]

Making information user friendly

When governments release budget information into the public domain, they often do so in formats like PDFs or print copies that cannot be used in analytical software. In order for anyone to use data in such formats, it first needs to be retyped and reorganized into spreadsheets or statistical software. Unfortunately, there are very few countries that release data in machine-readable formats that lend themselves to easy analysis.

Further, individual pieces of budget information alone, such as spending plans, are seldom useful to accountability demands. They only become so when they are connected with other such pieces of

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[3] Fernando Basch, "Children's Right to Early Education in the City of Buenos Aires: A Case Study on ACIJ's Class Action," International Budget Partnership, 2011.
[4] Vimala Ramachandran and Sapna Goel, "Tracking Funds for India's Most Deprived: The Story of the National Campaign for Dalit Human Rights' 'Campaign 789'," International Budget Partnership, 2011; Guillermo M. Cejudo, "Evidence for Change: The Case of Subsidios al Campo in Mexico," International Budget Partnership, 2012; and Neil Overy, "The Social Justice Coalition and Access to Basic Sanitation in Informal Settlements in Cape Town, South Africa," International Budget Partnership, 2013.

information. For example, when the Legal Resource Centers (LRC) were preparing to take the Eastern Cape government in South Africa to court for not providing school infrastructure, a key part of their legal strategy was to show that the government could already afford to pay for school buildings within the existing budget.[5] In order to make this case, the LRC asked the Public Sector Accountability Monitor (PSAM) to analyze the provincial budget. PSAM found extensive under spending in the education budget. They did this by comparing provincial spending plans, which are released on the provincial government website, with provincial actual expenditure data, which are only released on the National Treasury website. On the National Treasury website, this information is buried in the same section as the Treasury's many media releases, making it hard to find and compare to provincial spending plans. Before PSAM could proceed to any analysis, therefore, they had to use their knowledge of the maze of government information to bring the relevant pieces of the puzzle into the same spreadsheets. In this way the connection of transparency to accountability goes beyond information and depends on the ability to track and understand how government institutions work and relate to each other in the policy and budget process.[6]

Once the relevant data have been accessed and consolidated, contradictions and mistakes in the data often show up. In the NCDHR, Samarthan (India), and Subsidios al Campo case studies, researchers had to clean budget data of such basic errors as incorrect totals and double counting before it could be used to hold government accountable.[7]

Interpreting data to find out what government did, and who in government is responsible

Even once data have been accessed and made user friendly, any demand for accountability still requires that one find out *what* government did, and *who* in government was responsible. For example, Samarthan, a CSO based in Madhya Pradesh, India, mobilizes poor villagers to access work and compensation through the Mahatma Gandhi Rural Employment Guarantee Act (NREGA). When Samarthan analyzed data from the official NREGA database, they had to spend a significant amount of time cross checking and cleaning up the data before it could be used to identify problems in the delivery of the scheme (such as delays in payment of wages and NREGA transfers from district to local government). Once Samarthan staff members reconstructed a reliable picture of financial flows and service delivery between the various

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[5] Alison Hickey Tshangana, "The Impact of Litigation by the Legal Resources Centre for Adequate Classroom Infrastructure in South Africa," International Budget Partnership, 2013.
[6] Thank you to my colleague Jason Lakin for pointing this out.
[7] Ramesh Awasthi, "Samarthan's Campaign to Improve Access to the National Rural Employment Guarantee Scheme in India," International Budget Partnership, 2011.

agencies and levels of government associated with the scheme, they could identify the blockages that were slowing delivery and which parts of government were causing them. Their analysis revealed that village officials lacked the skill to budget for public works projects and that block-level officials were using administrative procedures to delay transfers. Samarthan followed up by building the planning capacity of village officials and pressuring block officials through the state government, which had a political stake in the delivery of the NREGA.

Distributing information to accountability actors

Even when published data have been accessed, organized and interpreted in the ways described above, it can only have an effect on accountability if it is disseminated to the people who can use it to demand accountability. As Peixoto (2013: p. 204) says, data and analyses should "reach and resonate" with its intended audiences.

The IBP case studies are replete with examples of government insiders, auditors, members of parliament, media, and civil society using previously published budget information and analyses once it is brought to their attention. For example, Fundar in Mexico was monitoring the extent to which the uninsured population received access to health services via the Seguro Popular program.[8] Its analysis showed significant under and misspending of health infrastructure funds at the state level. Fundar disseminated this research to the media, the leadership of Seguro Popular, and the congressional health committee and followed up with a series of seminars and one-on-one meetings. These efforts to put pressure on government gained little traction, but Fundar eventually found common cause with the chair of the congressional Public Accounts Committee, who took up the organization's proposals for reporting requirements that would provide data that would make it possible to monitor problems associated with the Seguro Popular and had the proposals included in the federal budget decree.

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[8] Almudena Ocejo, "Health, Citizenship, and Human Rights Advocacy Initiative: Improving Access to Health Services in Mexico," International Budget Partnership, 2013.

Demanding accountability

While accessing, interpreting, and distributing information brings such information closer to accountability actors, bitter experience shows that this is not enough to bring about accountability, either. For this reason CSOs typically use this information to put pressure on government to be accountable.

Demanding accountability directly

CSOs often use the information and analyses that they have generated to demand accountability from government directly. For example, HakiElimu in Tanzania monitors government delivery of quality education.[9] A key issue in this regard is the poor quality of housing provided to teachers, especially in rural areas. In 2010 HakiElimu used a series of short television advertisements and mobilized their extensive Friends of Education network to focus public attention on the fact that government had only built 1 percent of the houses that it had promised. After a parliamentary debate focused on the topic, President Kikwete accused HakiElimu of misleading the public and vowed to disprove the 1 percent figure. Ruling party MPs even demanded to know why HakiElimu had not been called to account for "misleading" information, while the Minister of Education cited different numbers of teachers' houses built. In follow-up TV spots, HakiElimu cited the government report from which its figures came, confirming the 1 percent. After its initial bluster, the government went quiet and increased the funding commitment for teacher housing in the 2011 budget.

As the HakiElimu example shows, CSOs often use the media and grassroots mobilization to evoke such "direct" accountability. They use the media to speak to government when other channels are closed and to raise the awareness of the general population, which can put further pressure on the government. But, they also work in ways that catalyze or build the accountability capacity of formal oversight institutions.

Supporting and encouraging formal oversight actors to demand accountability

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[9] Ruth Carlitz and Rosie McGee, "Raising the Stakes: The Impact of HakiElimu's Advocacy Work on Education Policy and Budget in Tanzania," International Budget Partnership, 2013.

In addition to entering the accountability ring themselves, CSO also build the capacity of and put pressure on formal oversight institutions, such as legislatures and audit institutions, to demand accountability from government.

In 2008 and 2009 the Institute for Socioeconomic Studies (INESC) decided to oppose a tax reform that would exacerbate Brazil's already regressive tax regime by giving tax breaks to the wealthy and eliminating sources of revenue that were earmarked for essential social services.[10] INESC built a broad coalition of civil society organizations that included grassroots organizations, social movements, labor unions, religious organizations, and research groups linked to universities to oppose the reform. After analyzing the implications of the proposed reform, the coalition set about increasing public awareness of the issues through print and broadcast media. On the basis of the strength of the coalition, the research that it had done and growing public awareness, INESC wrote to the President of the Brazilian Congress to ask for a public hearing to discuss the implications of the reform. They never received a reply, but many other members of Congress were more sympathetic, and the committee on Social Security and Family held a day-long public hearing. After the hearing, the President of the Chamber of Deputies stated that he was impressed with the strength and representativeness of the movement and promised to raise the matter with the party leaders. After another round of public hearings and further research, including an alternative tax reform proposal, the Ministry of Finance withdrew the proposed tax reform.

CSOs engage with other formal oversight institutions in the same way. In the SEND case study, CSOs' analyses led to extensive investigations of the national school feeding scheme by the national audit institution and by private auditors appointed by the project's main foreign donor.[11]

In addition to putting pressure on oversight institutions "to do their jobs," as Fox (2007, p. 666) says, many CSOs also provide training and research support to build the capacity of these institutions to do so. After the initial hostility from the side of the Tanzanian Parliament described above, the relationship with HakiElimu thawed dramatically. In 2011 a group of young MPs established an education caucus and asked HakiElimu to help manage the secretariat. During the preparation of the 2012-13 budget, HakiElimu also provided basic budget analysis training to the Social Services Committee (which includes education). In

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[10] Evilasio Salvador, "The role of Brazilian Civil Society in the Tax Reform Debate: INESC's Tax Campaign," International Budget Partnership, 2012.

[11] Tony Dogbe and Joana Kwabena-Adade, "Ghana: Budget Monitoring by SEND-Ghana and its Partners Helps Improve Nutrition for Children and Support Local Farmers," International Budget Partnership, 2012.

contrast to previous years, the committee refused to "rubber stamp" the budget proposal and sent it back to the Education Ministry for review and changes.

Supporting and encouraging other actors to demand accountability

CSOs often cast their net more widely and draw in a broader set of actors, such as executive insiders, political parties, and donors.

PSAM monitors the budget cycle in the health sector of the Eastern Cape provincial government in South Africa.[12] When their analyses reveal difficulties in financial management and service delivery, they raise public awareness through the media and key stakeholders, such as the legislature, trade unions, civil society organizations, and the executive itself. While the PSAM's local efforts to reform poor performance had very little effect, they did succeed in keeping the issues in the public eye, both locally and nationally. In 2008 they supplemented this media pressure through a complaint to the National Cabinet Secretariat. PSAM requested that the national government intervene as there had been no response from the provincial government over several years to serious findings by the Auditor General. When PSAM received no response, it also lodged a formal complaint with the Human Rights Commission.

When electoral support to the ruling African National Congress kept on falling, the national government became more receptive. Shortly after the 2009 national and provincial elections, the national government replaced the provincial health minister and head of department, issued criminal charges against 31 officials, and dismissed a further 800 officials. The financial management of the department improved substantially.

The Honduras and Afghanistan case studies suggest that CSO can also influence the behavior of donors, or at least the information that donors base their decisions on.[13,14] In both of these cases CSO assessments of budget transparency led to donor pressure on governments to publish more information.

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[12] Alta Fölscher and John Kruger, "When Opportunity Beckons: The Impact of the Public Service Accountability Monitor's Work on Improving Health Budgets in South Africa," International Budget Partnership, 2013.
[13] Hugo Noe Pino, "The Impact of the International Budget Partnership's Open Budget Survey and its Partner Institutions on Budget Transparency in Honduras," International Budget Partnership, 2013.
[14] Nematullah Bizhan, "Budget Transparency in Afghanistan: A Pathway to Building Trust in the State," International Budget Partnership, 2013.

Conclusion

The IBP case studies show that accountability is possible, that CSOs play a greater role in it than previously thought, and that they draw in and support a broad web of actors in the process. While CSOs can make other actors in the accountability system more effective, they depend on these actors just as much, if not more, in strengthening their own advocacy. All of the IBP case studies show that CSOs have very little effect on their own; it is when they connect with willing and able media, legislature, auditors, donors, and political parties that things start moving.

The case studies also show that CSOs can have an impact in a wide variety of contexts: low- and high-income countries; presidential and parliamentary systems; French, English, and Portuguese heritage administrative systems, and so on. While any quest for an accountability "recipe" is surely futile, the next step is to learn when each of (or combination of) the different paths to accountability are more likely to succeed. Future research should try to understand which kinds of strategies, tactics, and relationships are most effective, and under which circumstances.

While the painstaking work of these CSOs' campaigns shows that there is no magic bullet for accountability, understanding the nature of the relationships that enable CSOs and others to demand accountability would make it possible to provide more effective support to the more regular emergence of accountability. The following lines of research would be invaluable to practitioners and would start building deeper knowledge of the links in the accountability chain:

- Civil society and formal oversight institutions: The case studies show that CSOs can work with legislatures, auditors, and other formal oversight institutions, but under which circumstances do specific kinds of partnerships stand the most chance of succeeding? In some cases, the extent to which CSOs are organized into a large coalitions seems to be important. In other cases the independent research and analysis produced by CSOs seems to open the door to the legislature. We also need to learn more about the kinds of CSO-legislature interactions that are most propitious in presidential and parliamentary systems. For example, the presence of a strong opposition seems to be important parliamentary systems.
- CSOs and other accountability players: The case studies also show that in the rough and tumble of advocacy, citizens and CSOs find ways of holding government to account that include, but are not

confined to, oversight institutions. Other actors like donors, media, political parties, and executive insiders can also help influence governments. When are these and other actors more likely to play a role in demanding accountability?

- CSOs and executive insiders: When are executive insiders most likely to make common cause with CSOs? Are such insiders just "positive deviants," or are there circumstances that make their emergence more likely? In some of the IBP case studies, decentralized government seems to have something to do with the existence of such insiders, while convergence between CSO campaign goals and government or political party policy priorities could also make a difference.

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