

Incentives research

Fiscal Openness to Make
Government Work Better:
Are We Doing Enough?

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Abstract

This paper is a response to a request for a think piece on how to strengthen incentives for fiscal transparency through a global action agenda. It reflects on what the barriers are to continuous improvements in fiscal openness specifically towards making governments work better at the service delivery level, as opposed to fiscal openness towards less fiscal risk and greater fiscal stability. This I believe is one important area for reflection on fiscal openness, particularly in a developing country context, even if deliberately narrow.

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I. Introduction

Fiscal transparency, participation and accountability – or fiscal openness -- has been a refrain in the global discourse on good and democratic public governance for a number of decades, but for a discussion on incentives, with important differences as to what its purpose is.

For the proponents of democratic governance it is arguably, although not only, an end itself, as it is in the human rights discourse. For institutions like the IMF and the international investment community, and for some in-country actors, fiscal openness is necessary for fiscal surveillance, to protect the stability of the world (or country's) economy, and to assess fiscal risk. For those preoccupied with trying to make governments work better however, it is more about fiscal openness disciplining public decisions towards better public services, development and growth.

Of course these different perceptions of the purpose of fiscal openness overlap: accountability and disciplined government decision-making would feature somewhere in the assumed result-chain between fiscal openness and a stable world or regional economy; and managing fiscal risk is a necessary component of public decisions towards development and growth. Nonetheless, because different primary perceptions or emphases are held, different actors

seek different actions from government to establish fiscal openness.

Firstly, they emphasise the components differently of what in GIFT is conceptualised as an interdependent package of institutions: high quality information, meaningful public participation, and effective accountability mechanisms. For the fiscal surveillance proponents of fiscal openness, the focus is on fiscal transparency, the demand for fiscal information, and the consequences of a fiscal transparency regime for the information available to a government itself. It is not they are not interested in participation and accountability, but as users and promoters of fiscal information, they are likely to prioritise improved fiscal transparency over improved participation and accountability mechanisms. This is perhaps best evidenced by the new IMF Fiscal Transparency Code, which while dedicating 2 clauses to principles on when information should be available to enable participation and accountability, 1 to parliament's right to approve supplementary budgets and 1 to citizen participation, has 32 clauses dealing with the quality and content of fiscal information.

For those interested in better public service delivery and socio-economic outcomes, transparency on its own is good, but not sufficient. In order for fiscal transparency to translate into better government decisions across the

board, it needs the participation firstly of national, but also international actors, and for accountability mechanisms to work. This in turn is reflected in the International Budget Partnership's Open Budget Survey. Compared to the original round, the more recent rounds of the Survey have added questions on participation, and include many questions on the quality of accountability institutions.

Secondly, and perhaps more tellingly, the kind of transparency, participation and accountability mechanisms in which either group will have the greatest interest differs, and there often are trade-offs, given government capacity to produce information and engage stakeholders.

Yet, there is significant consensus about how fiscal openness should be benchmarked, at least for the transparency pillar. The Global Fiscal Transparency Initiative's High Level Principles on Fiscal Transparency, the various IMF fiscal transparency codes¹ and the OECD Best Practices for Budget Transparency correspond significantly, even if differing in scope, level of detail, emphasis and presentation. And while the differences

may be telling in terms of the argument in this paper – i.e. the GIFT principles are the only set that explicitly in principle 1 establishes the right to “seek, receive and impart” fiscal information – there is a core consensus.

This paper argues that there is value in treating fiscal openness as a fundamentally multi-faceted concept when looking at incentives for its realisation in practice, even while acknowledging that its facets are inter-related and in the long run, inter-dependent. It further argues that the consensus on what it means to be fiscally open, is weighted towards transparency, and the interests of fiscal stability, and does not provide sufficient incentives for developing fiscal transparency, participation and openness regimes that also support the objectives of making government work better for citizens.

¹ The first code, the Code of Good Practices on Fiscal Transparency was published in 1999, and updated in 2007. The Fiscal Transparency Code, currently in the final phases of design, replaces the previous two versions and focuses more on fiscal risk and the quality of published information.

II. Fiscal openness, and making governments work better

Why does the current elaboration of fiscal openness not serve better government objectives well?

1. The global core consensus on fiscal openness applies more to a macro, rather than micro level of transparency, participation and accountability, and almost completely ignores sub-national government. It puts the central budget -- its comprehensiveness, the scope and quality of fiscal information that is published with it, reporting against it and central government's fiscal risks for public finances as a whole, and central budget-linked processes for participation and accountability -- at the centre of fiscal openness. Yet, from the perspective of fiscal transparency delivering a development dividend, in other words making government work better so that more and better services are delivered for the same resources, this macro level of information and processes is of limited use on its own to external stakeholders, from ordinary citizens, civil society organisations, the media and parliament, to representatives from development partners.

There are a few reasons. Firstly, even detailed, informative budgets – containing significant information on policy objectives and performance targets; and detailed financial information classified by administrative, programmatic and economic classification -- do not provide sufficiently detailed or comprehensive information for these groups to meaningfully participate in fiscal decision-making. Such engagement usually requires a knowledge base built as much on additional information from inside the executive, as on using the public documentation. Yes, a transparent budget provides information for tracking trends in the financing of services (does it grow, is government investing enough, what is it over/under spending on against appropriations), which is valuable in itself, but anyone who has ever tried to systematically link a ministry's policies and plans to budgets and spending, or track a specific service through the budget to implementation, would know that it is near impossible without knowing much more about what happens “under the skin” of the budget and other accountability documents, even when these tick every box in what we understand transparency to be about, and tick it well.

A second reason is that while the financial information in accountability documents cannot be manipulated to serve the executive (assuming a well functioning audit system), explaining the financial information inevitably is massaged. Budget

documentation, and in-year and year-end narrative reports will emphasise the good, but keep quiet about or under-emphasise and rationalise the bad. Again, it takes a whole lot for accountability actors to challenge these reports effectively, without access to additional, reliable information.

A third reason is obvious: the kind of budget document that will satisfy the fiscal stability proponents with sufficient coverage of and detail on complex fiscal operations, is not easy for many domestic external accountability actors (members of parliament, citizen organisations, citizens), to access unless they skill up, or depend on intermediaries. Counter-intuitively, the more detailed and elaborated budgets become, the more difficult they are to penetrate. The sheer volume of information makes it difficult to draw linkages and interpret without significant understanding of public services relate to the activities of public organisations, and how these relate to the budget. Such understanding is not possible without access to more information. Overall, the assumption rarely holds that transparency will automatically be followed by participation by and accountability to domestic accountability actors, particularly in countries with weak capital markets, a weak financial press, limited academic engagement with policy and weak civil society. And while Citizens' Budgets are good things in terms of informing citizens about key budget decisions, they offer a general overview of the budget at a level that is unlikely to generate effective participation or accountability.

At the community level, the assumption that communities would participate and hold to account if only standard sets of budget information are made available is also rarely true. Citizens' lives generally are filled with their personal day-to-day activities and struggles -- for poor households the struggle for survival. It is mostly only when a personal or a community issue is a budgetary issue -- such as that the local school does not have teachers -- that engagement occurs. And then it requires more information than what is in the budget.

It is therefore reasonable to perceive a micro-level of fiscal information, participation and accountability as an important component of fiscal openness. This level is not available in the budget documents envisaged by the global standards. This is the fiscal openness that is required for civil society watchdogs to track whether textbooks and drugs are adequately financed and delivered; for members of parliament to investigate whether sufficient provision was made for fuel for police patrols when the police minister blames the budget for not delivering services; for the media to track the cost of advertising campaigns for a ministry, but really for a minister just before election; and for development partners to be assured that their resources managed through government systems to improve a specific area of service delivery, are not just replacing government money. Moreover, it is the level of fiscal openness that is required for low-

income community groups to address the quality of investment made in service infrastructure in their community, for people living with HIV to know whether the shortage of drugs at their local clinic is because there was no budget to purchase drugs, or because the budget was available, but did not result in drugs to dispense, and for families living in temporary shelter, to know what social housing budget allocations have been made to their area, and whether the allocation of new units follows the sequence of when households or individuals got onto the list.

The distinction between a macro and micro-level of fiscal openness echoes the often-used three-level analysis of public finance management objectives -- fiscal discipline, allocative efficiency and operational efficiency – but does not match it cleanly. While macro-transparency as defined here is clearly wholly associated with fiscal discipline objectives, it also includes elements that will support allocative and operational efficiency, such as the high level information found in most public budget documentation on the distribution of resources between different expenditure functions and types of inputs. For allocative and operational efficiency objectives however, the argument in this paper is that transparency at the micro level beyond the budget is required in addition to the macro-level distributional information commonly found in the budget².

Two proactive transparency solutions present with regards to lower level budget information in standard fiscal openness: firstly to look at ways in which to make the budget less abstract, and more related to the real services that are delivered. Examples are to present an alternative form of the budget in which detailed economic classifications are replaced by output categories, or secondly, to add this output level in the main budget document below the programme level together with detailed economic classification. Secondly, to identify the services for which more information – such information on resource releases (cash, equipment or stock) to service delivery units -- must be published routinely, but not necessarily in the budget document itself. All of these solutions have been or are being tried in developing countries, with some success³.

However, there are sound arguments against presenting budgets in more detail: one is the administrative burden of computing allocations (even if not appropriations) at a more

² The distinction also echoes the distinction made by Allan Schick between micro and macro budgeting where adaptations to improve the former refers to individual programmes and decisions and the latter to budgeting totals. The distinction used here again is somewhat different, as the macro-level here again include some elements of individual programmes, namely those at higher levels of budget allocations, allocations which are usually publicly transparent even if only as a table attached to a published budget speech (see Schick, A. 1986. Macro-budgetary adaptations to fiscal stress in industrialised democracies, *Public Administration Review*, vol 46 no 2, pp 124-134)

³ Such as the additional output based budget document published in Malawi and Zambia, which has generated more debate in parliament about the services rather than the inputs public resources buy, or the new Uganda budget formats, which are output-based.

granular level and/or alternative form. Also, budget formats are not only for transparency purposes, they also govern expenditure management. There is a trade-off between the granularity of the budget presentation, and the understanding that a budget that is too detailed ties the hands of managers by hard- or soft-locking (depending on at which level appropriations are made) funding into unused categories, and harms service delivery. Furthermore, there are always trade-offs between different ways of presenting a budget.

The other major shortcoming of the global consensus on fiscal openness for those interested in fiscal transparency for the purposes of making governments work better for citizens is the focus on central government. In line with the emphasis on fiscal stability, the main issues included in the global standards are about the transparency of sub-national fiscal operations at the central level, to assess aggregate fiscal risk. This is despite many services crucial to development being governed at the subnational level. One could argue that there is an assumption that the consensus for central government budgets, translate to or also applies to subnational government. This may be true, but there is nothing in the formal codes and principles that set this out as a principle. Nor is there a global instrument to measure subnational transparency, beyond the occasional subnational Public Expenditure and Financial Accountability Assessment. It can be argued that this is best left to national governments, given that intergovernmental institutions are unique to each country, including revenue and expenditure assignment. However, a principle on national level legal frameworks for subnational fiscal openness would still be a minimum to include in the various codes.

While the international consensus on transparency could and should be expanded to include routine information below budget document level on the release of resources, and more about subnational transparency, there is also a lot to be said for expanding the scope to include demand transparency – or access to/freedom of information.

2. The global consensus on fiscal transparency and participation focuses on proactive fiscal openness, in other words, it is about the routine supply of information and due budget, transparency and accountability processes. A lot of the argument in the previous section was that routine fiscal openness, even when of the highest quality, is not sufficiently detailed to support the kind of engagement that could discipline government bodies, at the service delivery level, into making better decisions. At the same time, trying to get that level of detail into routine budget documentation across all services very well may be counter-productive for budgeting overall, and will add a high administrative burden to preparing the budget, at the risk of not realising commensurate meaningful participation and effective accountability.

In fact, there is an argument to be made that routine budget transparency and accountability processes need to be matched by capacity inside and outside of the executive to use the information well, in order to deliver the hoped for development dividend. If this capacity is not present, the information that is provided is compliance driven, and low quality (e.g. line agency level budget documents that neglect to consistently change the date and data on the document that was available the previous year). Furthermore, it locks processes into formulaic, box-ticking exercises that have little impact on what services public bodies deliver and how well they deliver. This is discussed more in the next section.

The missing piece is that proactive fiscal transparency needs to be complemented by demand transparency, in order to make participation meaningful and accountability processes – at macro and micro level -- effective. A community needs access to the housing list, or be able to request information on the infrastructure budget allocated to their ward, or request information from the district office on drugs delivered to the local clinic.

Of course, demand transparency also requires public capacity. This includes awareness of citizens' right to information; national standards or legislation on access to information; and systems that will process citizens' requests, and generate the information with as little transaction cost as possible. If these arrangements are not in place, access information is likely to be hard. Access to information legislation is present in many countries (90 in 2013⁴), but often implemented poorly⁵. Factors are prevailing public sector culture in which non-published official information is secret by virtue of being official; malicious non-compliance to block or delay potentially damaging information getting out; or just simply lack of the comprehensive data and document management systems that allow officials to more easily extract the information requested.

As long as clear formulations on access to information are absent from the global consensus, the longer the delay in shifting current practice.

3. Finally, the consensus overemphasises financial and fiscal accountability, at the expense of service delivery and policy accountability.

Current prevailing understanding of fiscal openness gives a nod to the need to be clear in budget documentation on the policy objectives of the budget, to include non-financial information, and to identify the new policies that are being funded. This is all good, but

⁴ Right2Info, 2015, www.right2info.org

⁵ Take the case of South Africa that leads the world against proactive fiscal transparency standards, but bumps along the bottom of country performance when it gets to implementation of its access to information legislation.

not sufficient. If the importance of fiscal transparency for better service delivery were unpacked fully, it would pay far more attention to the fact that the budget is a linked process in the policy development, planning, budgeting, implementation chain: a necessary link, but still just a link.

In order for fiscal openness to serve development fully, transparency of financial information cannot be separated from access to policy documents, planning documents, costing and service delivery. Information on objectives, and performance indicators in the budget itself is not going to cut it. Let's take a simple real-life example: a regional grassroots organisation of communities that monitor education services in a country wants to track whether the education ministry is delivering on its promise to improve crumbling education infrastructure in the region and at what cost for what quality -- a primary example of active participation and accountability. This promise was made centrally, i.e. that x number of new schools will be built, x number replaced, and x number renovated. These targets are even reflected in the budget documentation. Any effort by this organisation to monitor delivery on this promise is thwarted without access to the ministry and the region's costed infrastructure plan, so that it can deploy its members to monitor progress and value for money in target upgrade locations. Without this access it is back to trusting official reports and accepting explanations about prioritisation and so forth, for lack of progress in a specific community.

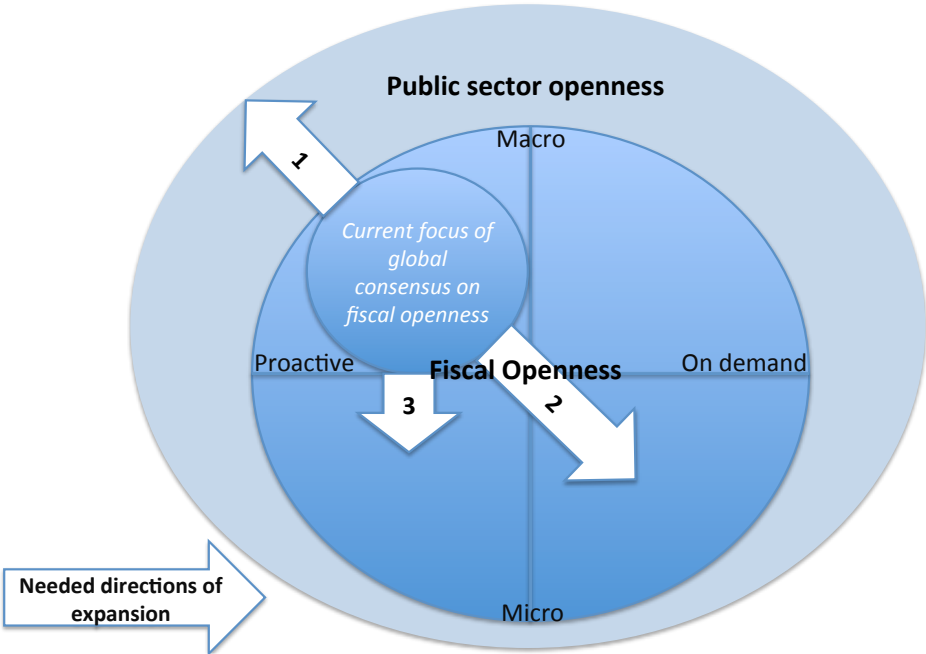
The lack of principles in the global consensus on fiscal openness, on peripheral documentation that should be available to enable meaningful participation and accountability, is therefore puzzling. The argument of the global public finance community may well be that fiscal openness is about the budget, and that including principles on non-financial information is sufficient for the understanding and practice of fiscal transparency. However, this narrow view is incompatible with everything we know about challenges of linking policy and budgeting to service delivery. To put it simply, if transparency requirements do not force country public bodies to be more transparent about the linkage, whether it is in place and what it is, and how it works out in practice, then accountability for it is likely to remain slippery, and the value of fiscal openness limited for citizens who are seeking better service delivery from the state.

Crucially, this information is required for accountability processes around the budget to be as much if not more about service delivery than about just the regularity of the use of resources. Parliaments' engagement with the budget is a well researched: the identification of formal powers, information, capacity and organisation, and time to process budget issues as key factors in the effectiveness of the legislature is well accepted. Yet, even where all of these factors are in place with good budget documentation, in practice the process is meaningless. There are political factors at

play, often, but another more technical factor is that routine processes that have to be complied with, may take up so much time and capacity that more ad hoc ‘beyond budget’ investigation into sector performance has no space to occur, and no reason as the information that may have triggered it in routine processes, is not available. The public financial management community puts much effort into research about and support for public accounts committees, but less into parliament’s role in looking beyond regular use of resources, to the service delivery consequences of that use.

In conclusion, this paper argues that the global unpacking of fiscal openness in all its components, but particularly with regards to transparency, is inadequate to serve development purposes. The diagram below illustrates this. Essentially, the argument is that the global consensus and global benchmarking on fiscal openness favours openness around the central budget and its routine processes, over openness beyond the central budget.

Diagram 1: Current consensus on fiscal transparency, against what is required for better government/development objectives



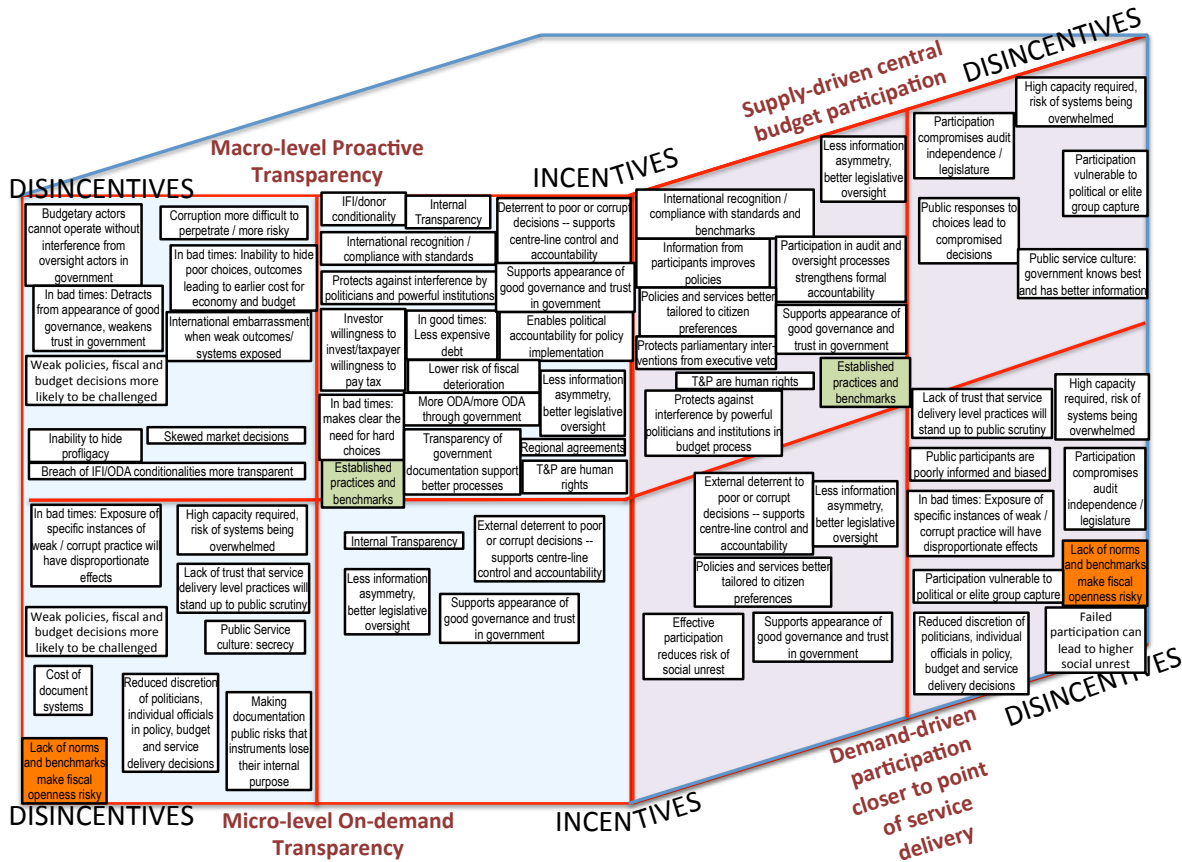
III. The link to incentives

Why are these considerations important to a discussion on incentives? The argument is that the relatively low profile in the international dialogue on fiscal openness of both micro-fiscal transparency, and on-demand service-specific participation, contributes to a relatively low balance of incentives for these aspects of fiscal openness amongst state actors compared to macro transparency and routine budget process participation. This in turn affects the potential contribution of fiscal openness to development outcomes related to how well public resources are used, rather than the total amount of public resources raised and used.

The incentives for state actors to promote and practice fiscal openness are the public and private rewards sought, associated with either the role they believe or have experienced fiscal openness to play in achieving these rewards (internal incentives). We define state actors broadly as both elected and appointed state decision-makers. Similarly, internal disincentives for these public actors for fiscal openness are about the role they believe or have experienced fiscal openness to play in avoiding public or private sanctions (or negative rewards). These internal incentives and disincentives however, are not the only relevant factors: public actors can also be incentives by external actors, through public or private rewards offered explicitly tied to public openness, or sanctions threatened. The diagram below sets out an array of possible internal and external incentives and disincentives commonly encountered, organised by whether they are incentives or disincentives for macro-fiscal pro-active transparency and routine budget process participation, or micro on demand transparency and service specific participation, given the current prevailing understanding of fiscal openness.

What the diagram hints at, is that whereas public decision makers' disincentives for macro pro-active transparency and routine participation in the budget process is at least balanced if not outweighed by incentives, this is not so much the case for micro, on demand transparency and service specific participation. Furthermore, an examination of the triggers also suggests that internal incentives (related to beliefs on the role of fiscal transparency and participation particularly) for the first two aspects are more prevalent because they are better supported by the international consensus (and research) on the relationship between fiscal openness and good fiscal and budget outcomes, than for the latter two where there is a lack of norms and standards and research. This is identified by the highlighted triggers on the diagram.

Diagram 2: Incentive triggers map: “macro, proactive” and “micro on-demand” fiscal openness



Assuming that this is a sufficiently comprehensive view of fiscal openness incentives – particularly but not only for developing countries – and even assuming errors in categorisation, an overall trend emerged in which under the current regime the incentives are weighted towards pro-active macro level transparency, accountability and participation (note macro here refers to central budget-linked transparency), whereas the disincentives could be said to be more on the side of on-demand, micro level transparency, accountability and participation (note micro refers to transparency closer to the point of service delivery than the central budget). Furthermore, the disincentives at this level are significantly about attitudes in government, and civil service culture, as well as about capacity. The incentives on the other hand – few as they are -- would be more prevalent in countries where the electorate has matured, and makes choices based on a governments’ policy performance.

In summary, the argument is that the lack of elaboration in global benchmarking on proactive openness beyond the central budget is an important factor in balancing incentives faced by governments, as they make choices on which fiscal openness

mechanisms to establish, and build systems to operationalize them. Or, to put it differently, currently the overemphasis of the macro-fiscal stability components of fiscal openness globally, is at the cost of the ‘making government work better’ components. This is because:

- 1) Countries’ micro, on-demand fiscal openness practices are not being measured, and therefore is not picked up in what is considered by investors and incentivised for those that either care in principle about international recognition, or are interested in more tangible consequences from doing well on global measures, such as more investor confidence, more aid and more aid through government systems.
- 2) In developing countries fiscal openness practices are often targeted through fiscal reform strategies that are often discussed and sometimes agreed jointly with donors. The less micro, on-demand fiscal openness is on the global agenda, the less it is likely to feature in such agreements, and the more it is likely to fall behind.
- 3) By extension, development partner investment in fiscal openness mechanisms and systems is also less likely to include investment in these mechanisms.
- 4) There is insufficient research and understanding of what such micro, on-demand openness would mean in practice, and practices are not benchmarked, meaning that they can be high-risk interventions with unintended consequences for governments.

IV. Potential role/impact of GIFT

Thus far this paper has argued that fiscal openness is a multi-faceted concept, with trade-offs between facets, given constraints on government capacity and the time and systems required for fiscal openness. The global consensus is weighted towards central budget-focussed transparency and processes, and has not adequately described, benchmarked or incentivised micro, on-demand transparency. Arguably, the latter is critical if fiscal openness is to result in better government.

How can GIFT make an impact? It is understandable that organisations like the IMF and the OECD would emphasise fiscal stability, benchmark mechanisms that will support fiscal stability and advocate for/incentivise fiscal openness regimes that will protect fiscal stability: it is their field of interest and expertise. For a more balanced development of fiscal openness regimes however, it is crucial that this view is countered. It is in this that an organisation like GIFT can take a critical role, given its multi-stakeholder nature. Crucially, GIFT can:

- Take the initiative to explore, analyse and define overlaps between the freedom of information discourse and benchmarks, and the fiscal openness discourse and benchmarks. Similarly, it can give more definition to the overlap and demarcation between fiscal openness, and social accountability.
- To some degree these are separate communities of practice worldwide – there would be value in working further with the international initiatives in these areas, with a focus on the fiscal openness implications of freedom of information and social accountability.
- Take the initiative to develop global norms that supplement the IMF Fiscal Transparency Code, particularly to benchmark reasonable micro-level, demand-driven fiscal openness. These norms would need to be evidence-based, and provide guidance on optimum level demand-driven fiscal openness, ie the level that is feasible for governments to implement from a cost and governance perspective, while still delivering responsiveness and accountability.
- Investigate the possibility of, and advocate for the inclusion of, micro-level, demand-driven fiscal openness in existing assessment tools (in fiscal openness or other assessments), or the design of a new tool.

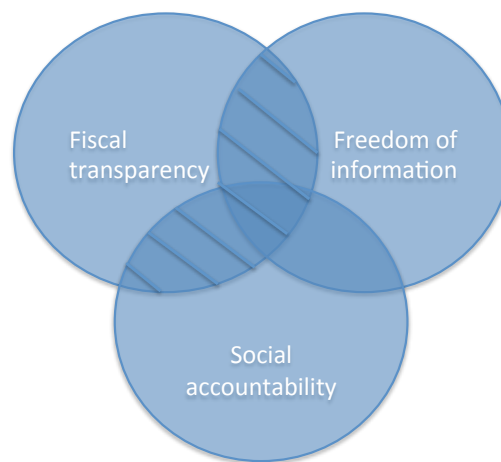
Before considering potential research areas, it is important to address a key counter-argument to this paper, which goes as follows: while there is not much in the current

global consensus and benchmarks on fiscal openness beyond the central budget and central budget processes, given the poor performance of most countries against these benchmarks, is it not more important to first consider how this consensus can be incentivised/operationalized better, before shifting the goal posts? However, this argument assumes that fiscal stability is a precondition for making government work better, and that full transparency for fiscal stability should be achieved by more governments, before expanding the scope of the global demand for fiscal openness. While it is true that governments are unlikely to be able to deliver reliable services well without fiscal stability, much of recent world history has also taught that fiscal stability cannot be sustained without more concern about whether government is working well. Furthermore, it is likely that, given that governments are not monolithic institutions, entry points for improvements in fiscal transparency at the micro, participative level can be found, even while macro level improvements lag.

V. Research gaps

The last diagram above identified the lack of benchmarks for micro, proactive transparency benchmarks as a disincentive for governments to become more open at this level. It is arguable that this space is largely demarcated by the overlap between two better developed areas of public action and research (freedom of information and social accountability), with fiscal openness benchmarking for micro-, proactive transparency, as is illustrated below.

Diagram 3: Identified research gap



Key questions are:

- 1) What documents and information beyond the budget need to be accessible in order for fiscal openness to enable citizen participation and improved service delivery (or, how far should arrow 1 in Diagram 1 extend)? This is critical, as these are the documents and information that countries the availability of which countries would invest in, if identified.
- 2) What on-demand participation mechanisms beyond the budget are reasonable to put in place to make demand-driven fiscal openness workable? Are there some services for which such mechanisms are more important than others? (or, how far should arrow 2 extend?)
- 3) What is the experience on more detailed, public service-delivery oriented proactive budget documents and processes? For which types of services would it be sensible to have more information published routinely? Is there reason to include these in benchmarks? (or, how far should arrow 3 extend?)

- 4) Is it possible to benchmark national requirements for sub-national transparency at the global level? What would a minimum benchmark look like?
- 5) What are the capacity and system bottlenecks that prevent freedom of access to official information? Under which circumstances are which factors more important? What can be done to address these factors, given global experience?

Some of the required research is about literature studies that take into account existing research, backed by specific case studies of existing experiments or instances. A question such as 3 can start off with the design of a methodology, which can then be tested in a sample of variably decentralised countries. However, given the argument above that the issue for participation, is often about specific services in specific circumstances at a local level, there is also an opportunity to design studies that utilise randomised control trials, to test the impact of pro-active, micro fiscal openness.

VI. Conclusion

This paper argues that there is a crucial gap in the global understanding of what it takes for a country to be fiscally open, and that GIFT is well placed, if not uniquely placed, to investigate and address the gap. In conclusion, it should be noted that the argument is not that fiscal stability – and the associated focus on aggregate fiscal risk and the central budget – is not an important value, just that it is not the only value.