NGOs Holding Governments Accountable:
Civil Society "Budget Work" at Home and Abroad

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Abstract

Third-sector researchers and grant makers such as google.org and the Ford and Bill and Melinda Gates Foundations have become increasingly interested in the potential for non-governmental civil-society organizations to help citizens hold governments accountable for their democratic as well as service performance. One increasingly prominent and often highly innovative area of such activity is civil-society "budget work." This involves the provision by civil society organizations (CSOs) such as advocacy groups and nongovernmental organizations (NGOs) of technical analysis and other activities meant to improve the transparency, accountability and responsiveness of government budgets to their constituencies (including legislators, media professionals and other CSOs as well as citizens). This paper reports on an exploratory inventory of the analytic, organizing, and intervention techniques employed by a sample of such "budget groups" affiliated with the U.S. advocacy group, the Center on Budget and Policy Priorities (CBPP). The sample includes 72 groups in 26 countries: 26 groups in the U.S.A. and 46 groups in 25 other countries. Our inventory illustrates a wide range of contexts, organization types, and tactics employed by NGOs doing budget work, in pursuit of largely similar goals. Continuing research is appropriate, and could focus on (1) refining the conceptual frameworks used to understand budget work as well as direct approaches to participatory budgeting; (2) using a variety of data and methodologies to delineate more precisely the relationships among contexts, organizational designs and tactics, and results; and (3) action research to examine the usefulness in high-income democracies of some of the innovations deployed by budget groups in lower-income settings.

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Introduction

Third-sector researchers and grant makers such as google.org and the Ford and Bill and Melinda Gates Foundations have become increasingly interested in the potential for non-governmental civil-society organizations to help citizens hold governments accountable for their democratic as well as service performance (Edwards, 2008). One increasingly prominent and often highly innovative area of such activity is civil-society "budget work." This involves the provision by civil society organizations (CSOs) such as advocacy groups and nongovernmental organizations (NGOs) of technical analysis and other activities meant to improve the transparency, accountability and responsiveness of government budgets to their constituencies (including legislators, media professionals and other CSOs as well as citizens). For example, with financial assistance from the Ford Foundation and others, the Center on Budget and Policy Priorities (CBPP) has actively promoted such budget work in less developed and middle-income countries through its International Budget Partnership project (IBP). The CBPP also sponsors a somewhat differently oriented effort in the U.S. through the State Fiscal Analysis Initiative (SFAI), funded by several U.S. foundations.

Contemporary approaches to nongovernmental budget work are in some ways the 21st century heirs to the work of the New York Bureau of Municipal Research (BMR), a U.S. Progressive organization of the early 20th century. In keeping with the Progressives' projects of making government more businesslike and replacing big-city political machines with ostensibly better and more democratic forms of governance,[1] the BMR in 1908 and 1909 organized budget exhibits designed to make New York City's finances more transparent by providing information to the public in an accessible fashion (Kahn, 1993). This was consistent with the interest of a key BMR staff members Allen, Bruere, and Cleveland in promoting "efficient citizenship"—urging citizens to "mind their own business" by taking an active and proprietary role as citizen-owners of municipal government (Schachter, 1995). The budget exhibits were one tool for providing citizens with the knowledge and awareness requisite for efficient citizens who could act, in the same fashion as owners of a business might, to hold government officials accountable for their use of public resources.

This paper reports preliminary findings from compiling and analyzing an exploratory inventory of the goals; organizing, and intervention techniques; and outcomes claimed by contemporary NGOs doing budget work in a variety of institutional contexts. Our initial sample is taken from among groups affiliated with the CBPP's two networks of initiatives. Our primary focus here is on categorizing the activities of budget groups in light of some specific concepts and normative theories of democracy and citizen participation that have been employed—sometimes directly, and sometimes implicitly—to support normative as well as analytic research agendas focused on citizen participation in public resource allocation. We use the categories to organize a descriptive

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[1] The intentions and legacy of the U.S. Progressive movement and various parts thereof is contested, as are notions of what constitutes "better" or "more democratic" governance. We are not taking sides in these debates. We will in a subsequent section take note very briefly of some competing definitional and normative conceptions of democracy and its requisites with respect to resource allocation particularly.

analysis, and the analysis to provide direction for a continuing agenda for explanatory and normative as well as further descriptive research into budget work.

Budget work by NGOs represents an alternative institutional design to the direct participation model usually advocated for involving citizens in rich-country public resource allocation, and our exploratory work indicates that a wide variety of institutional designs and tactics are used in a wide range of economic and political contexts. This variety presents abundant opportunities for descriptive and causal research seeking to identify the range of budget-work tools potentially available in a given setting and the relationships among context, design, tactics, and results. Additionally, there may be useful lessons for high-income from the organizational strategies and analytic activities practiced by budget groups in lower-income settings.

The paper is organized as follows. After a short discussion of the BMR budget exhibits, we review relevant literature linking the problem of government resource allocation to normative theories of democratic administration. The next section presents our sample, methods and data, and descriptive findings. We conclude by identifying some hypotheses and mapping two agendas for future research. First, we plan to develop more specific hypotheses concerning the causal associations among institutional contexts, theories of democracy, CSOs' (and governments') activities/interventions, and impacts/outcomes: what activities occur in various contexts, what assumptions do they embody about what it means for governments to be "accountable" to citizens in general and marginalized populations in particular, and what factors are associated with what degrees of "success" in fostering transparency, accountability, and responsiveness, "democratic" or otherwise? Second, we propose a longer-term program of action research and linked comparative evaluation research.

NGOs Holding Government Accountable

> The peculiar genius of the budget reformers was to create a model that would serve the same functions of the machine[:] modern mass democracy . . . demanded some mechanism for making government intelligible to the people. (Kahn, 1993, p. 96)

Approaching the turn of the 20th century in the United States, governments, and therefore government budgets were increasingly important shapers of society and allocators of aggregate economic resources. Political scientist Woodrow Wilson famously observed, "It is getting harder to run a Constitution than to frame one" (Wilson, 1887, p.12). Wilson and other Progressive reformers in the U.S. were concerned, among other things with the problem of how to balance normative ideals and practices of "democracy"[2] with the rapidly growing size, scope and power of government administration at all levels and the accompanying imperatives for effective and efficient administration. Over a period of roughly four decades bracketing the turn of the century, the Progressives worked to devise institutional arrangements (including social customs

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[2] The scare quotes here signify that—as we will briefly recite below—it is unlikely that all parties to the Progressive reforms shared a concept, let alone an operational definition, of democracy.

and norms as well as legal structures) that could balance growing governments with popular accountability and control. Some reforms also involved what might now be called civil-society organizations (CSOs) or nongovernmental organizations (NGOs), such as the New York Bureau of Municipal Research (BMR) and other non-governmental research and watchdog organizations.

Part of the NY BMR's mission, at least for a time, were its efforts to promote "efficient citizenship" through the willingness and ability of individual citizens to assume a level of awareness and control over government activities that would be analogous to a business owner's knowledge of and sense of entitlement to direct the activities of his business (Schachter, 1995). While there were some contradictions in the BMR's structure and work, and conflicts over the preferred balance of managerial expertise and participatory democracy in scrutinizing government (see Kahn, 1997; Williams & Lee, 2008), the work of the BMR and other Progressive efforts in many ways succeeded in transforming management, including budgeting and financial management, at all levels of government in the U.S., often for the better. The work of budget reformers working at the municipal level eventually made its way to the states and then to the federal government in the form of the Budget and Accounting Act of 1921 (U.S. Congress, 1978; Willoughby, 1918).

Among U.S. academics, the BMR's New York City budget exhibits, mounted by the BMR in 1908 and 1909 and continued by the City in 1910 and 1911, have been something of a touchstone (e.g., Kahn, 1993, , 1997; Rubin, 1996; Schachter, 1997; Williams, 2003; Williams & Lee, 2008). In the words of historian Jonathan Kahn, these exhibits employed what were at the time the latest tools of mass communication—as pioneered by museums, department stores, world fairs, and other then-emergent institutions of popular culture—in order to provide a "mechanism for making government intelligible to the people" (1993, p. 96). The BMR sought thereby to attract citizens, educate them about the use of public resources and to motivate them to assert their appropriate roles as efficient citizens—the owners of municipal government. Attendance grew from 50,000 at the 1908 exhibit to a million for the last New York City exhibit.

At the turn of the 21st century, governments loom even larger, allocating as much as half of all economic resources in many countries, either directly or indirectly. The increased size and complexity of governmental roles and budgets makes participation in and/or effective oversight of government fiscal choices and administration by citizens even more challenging. Thus the responsiveness of governments' resource allocations to popular needs and desires is if anything more significant now than it was a century ago.

One response among academics in industrialized democracies has been to focus on the potential for increasing direct citizen participation in budget decisions. Another has been efforts to improve the tools available to officials for identifying citizen fiscal priorities (e.g., Robbins & Simonsen, 2002; Robbins, Simonsen, & Feldman, 2008). At the same time, citizens and grassroots organizations in developing and transitional countries, the governments and international NGOs who sponsor various forms of development aid and a variety of international business-sponsored organizations have

systematically promoted an agenda to develop democratic participation and accountability as well as economic output in developing and transitional countries. One area of work receiving increasing attention from aid donors, international NGOs, and advocates for the poor is CSO "budget work"—technical analysis and advocacy meant to increase the accountability and responsiveness of government resource allocation. Often with support from international NGOs, private foundations, and the International Budget Project (IBP) sponsored by the U.S. Center on Budget and Policy Priorities (CBPP), budget groups in developing and transitional countries seek to acquire, analyze, and disseminate information about budget content and processes, in order to promote fiscal accountability and responsiveness. The CBPP also sponsors 31 U.S. groups which are engaged in a somewhat similar form of independent analysis and dissemination of fiscal information with a focus on state governments.

While there are probably more differences than similarities between the specific contexts and work of the Progressive research bureaus and those of contemporary budget groups, the work of the contemporary budget groups does recall some of the early 20th-century budget work of the U.S. research bureaus in at least two ways. Like the bureaus, today's budget groups combine egalitarian rhetoric with funding from economic elites. Further, and like the NY BMR in particular, budget groups seek to increase governments' efficiency, responsiveness, and democratic accountability by focusing on *effective fiscal transparency* (Heald, 2003, , 2006; Justice & Dülger, 2009; Justice, Melitski, & Smith, 2006) as a key requisite to citizen empowerment, democracy building and a range of desired institutional reforms (Robinson, 2006).

Framework for Fiscal Transparency, Accountability, and Responsiveness

Notwithstanding public-administration academics' enthusiasm for the BMR and its budget exhibits, and the enthusiasm of third-sector researchers and donors for using NGOs to hold governments accountable, the predominant focus of academic researchers' normative studies of participatory budgeting and citizen involvement in resource allocation seems to be on initiatives that are organized and managed by governments themselves and seek direct participation of individual citizens in the decision process (Ebdon & Franklin, 2004, , 2006; Miller & Evers, 2002; Schugurensky, 2004; Simonsen & Robbins, 2000; Sintomer, Herzberg, & Röcke, 2008). This seems to reflect a not always explicitly considered (i.e., taken for granted) emphasis on direct democracy as a dominant normative ideal. While the work of NGO budget groups is not by any means antagonistic to direct democracy, it offers in some ways a more practical alternative that can still accomplish many of the objectives sought by proponents of direct democracy (Justice & Dülger, 2009). Prevailing analytic frameworks can be adapted to emphasize the importance of effective fiscal transparency to the effective realization of direct as well as indirect forms of democracy and governments' fiscal accountability.

Ebdon and Franklin (2006) provide a particularly useful review of the U.S. literature on participatory budgeting, in which they focus on an effort to impose some conceptual discipline on the explicit and implicit theoretical bases of this body of work. As a starting point, they present the outlines of a rough normative and explanatory model

of the goals, activities and outcomes for participatory budgeting practices. They focus on four groups of variables: the political and institutional environment within which (participatory) budgeting takes place; the goals of and outcomes desired by the (government) sponsors of the efforts; the process-design characteristics of the efforts; and the specific mechanisms by which the efforts' sponsors elicit citizen contributions to decisions. Their causal model presents environmental, design, and mechanism variables as the determinants of outcomes.

Ebdon and Franklin's (2006) identified goals and outcomes can readily be sorted into three subcategories, although Ebdon and Franklin do not categorize them in precisely this fashion. The goals include those oriented toward increasing the legitimacy of budgets and budget processes by increasing public support or reducing public cynicism; those concerned with altering allocations and thereby distributions of costs and benefits of public action; and those related to inculcating civic virtue and fostering participation for its own sake. Following Held (2006), the latter two categories might be labeled protective and developmental respectively. In Held's scheme, protective models of democracy—whether normative, descriptive, or both—focus on the role of popular governance in protecting the interests of the governed. Participation in various forms becomes mainly a means to the end of protecting interests. Developmental models are concerned with fostering participation for its own sake, as intrinsically generative of greater individual and collective welfare. Ebdon and Franklin also describe a category of what might we see as more instrumental goals and outcomes, such as educating citizens.

For present purposes, we have adapted Ebdon and Franklin's (2006) model. First, we are omitting their normative emphasis on developmental goals as the most desirable, and focusing instead on the causal elements. Second, their model reflects—appropriately, given the purpose of their article—the common tendency to focus on direct democracy and government-implemented forms of participatory budgeting. Figure 1 presents an adapted model of the causes and effects of legitimacy-related, protective and developmental outcomes. In order to examine NGO-intermediated budget work, we treat the design of governmental budget processes as an environmental variable. We also separate goals and outcomes, with the rationale that local goals are likely to be driven at least in part by environmental conditions. Finally, we have treated educative goals as being intervening variables. Figure 1 has been drawn with an emphasis in particular on the importance of effective fiscal transparency as an output of budget work which is requisite to the accomplishment of more final outcomes.

[Figure 1 here]

Making Government Intelligible to the People?

For this exploratory research, we used a convenience sample drawn from the CBPP-affiliated budget groups listed on the IBP (http://internationalbudget.org) and SFAI (http://statefiscal.org) websites in December 2008. None of the IBP groups is located in the U.S., while all of the SFAI groups are. Out of 91 IBP-affiliated budget groups representing 40 countries, ranging in wealth from Malawi, with its $667 per capita

GDP, to Sweden, with a $32,525 per capita GDP (country information drawn from United Nations Human Development Program, 2008), 61 had English-language versions of their websites available and were included in the initial sample. Country scores on the Economist Intelligence Unit's overall democracy index ranged from 1.52 (Chad) to 9.88 (Sweden) out of 10 ("Democracy index: Off the march", 2008). The SFAI currently includes 31 groups in the U.S. (per capita GDP $41,890; EIU democracy index 8.22), all of which were included.

This sample clearly is smaller than the population of nongovernmental budget groups, and probably not representative. It excludes a large number of organizations focused on federal and local government budgets and finance in the U.S., for instance, and almost certainly a similarly large number of organizations in Western Europe as well as other regions. Indeed, Tarimo found several additional groups in sub-Saharan Africa alone during a short trip home in December and January. While we have no reason to believe a priori that CBPP-affiliated groups are systematically different from others in terms of the variables we sought to measure, neither do we have firm evidence that they are not different. Going forward, it would be appropriate to attempt a census of budget groups and employ a larger and more demonstrably representative sample for further research.

Data collection took place primarily during January through March 2009, using the organizations' websites, supplemented by information available from the IBP website and other secondary sources. For each budget group we identified several basic organizational characteristics and a list of the group's goals, activities, media used for disseminating information, and outcomes claimed by the group. Based on the framework described above, the instrument specified 12 goals, 24 activities, 9 media, and 12 outcomes, and provided an open-ended "other" variable for each of goals, activities, media, and outcomes. Each of the 61 resulting variables was treated as dichotomous "yes" or "no." Several groups' English-language websites were such that we were only able to determine a response for 20% (rounded up to 13) or fewer of the 61 variables. These have been excluded from the analysis, so that the figures reported below reflect a final sample of 46 IBP groups (in 25 countries) and 26 SFAI groups. Our preliminary findings are summarized below, first describing the organizational environments for the budget groups in the sample, then the organizations themselves, and then their goals, activities, and the outcomes the groups claim to have achieved.

Environments

The 26 countries in which the 72 groups are located cover a wide range in terms of economic and political development, as summarized in Table 1. Country-level data were gathered from the Economist Intelligence Unit (EIU, ,"Democracy index: Off the march", 2008), the United Nations Human Development Program (UNHDP 2008) and the World Bank ("Country groups by income", 2009) to characterize selected aspects of the social, economic, and political contexts for the budget groups in the sample. The EIU (2008) calculates index measures of several dimensions of national political democracy (for information on the methodology, see Kekic, 2006)—electoral process, government

functioning, political participation, political culture, and civil liberties—as well as an overall average, all on a scale from 1 to 10. From the UNHDP, we took index measures of per capita GDP, average education levels, and general income inequality. Except for Israel and Sweden, all countries in our final sample of IBP groups are classified as low- or middle-income by the World Bank. The table also illustrates the range of the IBP's 2008 open budget index values for the countries in our sample (International Budget Partnership, 2009).

[Table 1 here]

Organization Characteristics

The budget groups whose websites we reviewed showed a wide range of mission orientations and interests. While nearly all are technically nongovernmental organizations, some work fairly closely and cooperatively with governments, but many others take a more adversarial role. There are a number of groups whose budget work focuses ostensibly on advancing some notion of a general public interest, but many are explicitly focused on advocacy to protect or advance the interests of specific groups—usually disadvantaged or marginalized populations—within a country or subnational geography. The international groups include a few that identify themselves as "social movements," such as Developing Initiatives for Social and Human Advancement (DISHA) in Gujarat, India (see Malajovich & Robinson, 2008).

In fact, it is quite common for groups doing budget work, especially the non-U.S. groups in our sample, to have come to budget work as one among a portfolio of activities designed to advance their constituencies' interests, rather than as a primary function or rationale for the entire organization. Of the groups in the final sample whose internal governance arrangements were identified, membership-based structures appear to be more common among the IBP groups (more than half) than the SFAI groups (less than a third). Table 2 summarizes and compares some of this information for the IBP and SFAI cases.

[Table 2 here]

Goals of Budget Work

Our instrument divided goals into categories derived from the framework described above. Developmental goals we looked for were (1) educating citizens, (2) fostering a greater sense of community, and (3) creating a better informed citizenry through direct or indirect dissemination of relevant information. Protective goals were (1) responding to citizens' stated preferences; (2) responding to citizens' needs as determined by elites (researchers and managers); (3) reducing waste, fraud and corruption; (4) gathering input to be used by budgeters; (5) changing expenditure allocations and/or practices; and (6) changing revenue sources, practices, and/or distribution of tax burdens. Legitimacy-related goals were (1) reducing cynicism, (2) enhancing trust, and (3) gaining more public support for enacted budgets.

Table 3 summarizes information about the goals of budget groups in our sample. Nearly every group in both samples claimed at least one developmental and one protective goal. The top three reported goals for both groups combined included protective as well as developmental goals: educating citizens (reported by 92% of the 72 total budget groups), informing citizens (88%), and fostering responsiveness to the elite-identified needs of citizens (83%). Legitimacy-related goals were more frequently espoused by the IBP groups (78%) than the SFAI groups (38%). Interestingly, reducing fraud, waste and corruption was the least often reported goal, reported by 56% of IBP groups and 35% of SFAI groups.

Interestingly, nearly four-fifths of the IBP groups, but only two-fifths of the SFAI groups, reported one or more legitimacy-related goals on their websites. This is interesting in two ways. In spite of the abundant handwringing among U.S. academics about citizens' loss of confidence in government at all levels in recent decades, it would be reasonable enough for NGOs to feel that cultivating legitimacy was not properly their responsibility. So a related question then becomes why groups in other, predominantly low- and middle-income countries, would feel that promoting legitimacy is part of their purpose in carrying out budget work. One hypothesis might be that these groups believe a certain degree of legitimacy is a prerequisite to accomplishing their more central goals such as increasing popular attention to and participation in policy and budgeting.

[Table 3 here]

Activities

Table 4 summarizes selected findings regarding the activities reported by budget groups. Out of the list of 24 activities[3] on our instrument, the median number reported by a group's website was 10, for the IBP and SFAI groups alike. The most widely reported activities were in evidence for over 70% of the groups in both samples: providing information to other NGOs, providing information and analyses directly to the public, providing assistance to government budgeters, providing analyses and information to legislators and their staffs, and pursuing changes in fiscally relevant laws. There were no pronounced differences between samples in the frequency with which these activities appeared. The prevalence of cooperation with public budgeters appears largely to co-exist with the more independent or adversarial role implied by the idea of "NGOs holding governments accountable. At least 42 of the organizations' websites (56% of the IBP sample and 61% of the SFAI sample) reported advocacy activities that involved contesting executive budgeters.

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[3] Now that the first round of data collection has been performed, some potential weaknesses in the list of activities are apparent. There are some possible overlaps between activities, and several imprecise operationalizations. Further review of the literature and organizational information might also suggest additional categories of activity.

[Table 4 here]

Interestingly, some of the activities most remarked on by some widely disseminated case studies—including training legislators and their staffs, training staff of other NGOs, and training members of the media—were reported by only fairly modest numbers of budget groups in the two samples. NGO training was reported by only 32% and 8% of IBP and SFAI groups respectively, media training by 26% and 8%, and legislative training by 17% and 15%. The use of these techniques, particularly media and NGO training, may respond to specific local challenges or organizational priorities—such as severely inexperienced journalists or an organizational mission that leads to efforts to develop civil-society capacity. The similarity in the observed rates of legislative training in both samples may reflect comparable levels of relative disadvantage of U.S. state legislators and national and subnational legislators elsewhere.[4] Direct training of citizens appears more prevalent than training for the other constituencies, reported by 35% of the IBP groups and 27% of the SFAI groups.

Perhaps consistent with the greater prevalence of membership governance among the IBP sample, reported use of budget analysis performed by citizens themselves was more prevalent among the IBP groups than the SFAI groups (48% versus 27%) and reliance on expert analysis by staff and consultants less prevalent (30% versus 92%). Additional hypotheses might include that this illustrates the so-called paradox of democracy—that the higher levels of education prevalent in higher-income countries such as the U.S. do not always produce greater political participation—or that groups in the U.S. can better afford staff and consultants, or that the IBP and SFAI groups have different operational objectives under the general heading of educating citizens. Certainly the BMR and other U.S. municipal research bureaus have been portrayed as moving away from their initial focus on efficient citizenship toward a more professionalized or protective model (Kahn, 1997; Schachter, 1997).

Table 4 also reports on media used by budget groups to disseminate budget information and analysis. The media most widely used were broadly similar across the two samples: distribution of printed materials, conducting group meetings and workshops, and the World Wide Web. A number of alternative strategies are also in evidence among the groups in the IBP sample in particular, probably reflecting organizational roots, local communications infrastructures, cultures, and local literacy rates. Strategies for dissemination reported more widely by groups in the IBP sample than by those in the SFAI sample included: individual face-to-face communications (59% versus 19%), video (39% versus 27%), and radio (30% versus 15%).

Outcomes

Table 5 summarizes the findings with respect to claims by groups concerning their accomplishments. A majority of groups claimed to have accomplished at least one protective outcome (65% of IBP groups and 81% of SFAI groups), and a majority

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[4] The U.S. Congress is a worldwide outlier in terms of its strength in the budget process (see Wehner, 2006).

claimed at least one protective outcome (61% of IBP, 85% of SFAI). A minority of groups claimed legitimacy-related outcomes (28% of IBP, 12% of SFAI).

[Table 5 here]

The most frequently claimed outcomes included two developmental outcomes—citizen education and a better informed citizenry—and one protective outcome—responsiveness of budgets to the specialist-determined needs of the populace. Of the legitimacy-related outcomes, reduced cynicism and greater trust were each claimed by 28% of groups in the IBP sample and 12% of groups in the SFAI sample. Reduced fraud, waste and/or corruption was the least frequently claimed outcome, by 11% of the IBP groups and 8% of the SFAI groups. A small number of groups in each sample provided evidence to support their outcome claims, pointing to third-party research reports and/or press accounts as verification. Verification was available primarily to support claimed developmental and legitimacy-related outcomes.

Summary and Next Steps

As others have argued at greater length (e.g., Justice & Dülger, 2009), budget work by NGOs represents an alternative institutional design to the direct participation model usually advocated for involving citizens in rich-country public resource allocation. It does, however, have the potential to accomplish many of the same developmental, protective and legitimizing goals as direct participatory budgeting. Even if we privilege direct democracy and participation as somehow more "authentic" (King, Feltey, & Susel, 1998), it still seems worth considering civil-society budget work as at least a complementary tool. Any arrangement that can enhance non-specialists' comprehension of government budgets (or at least of those parts of the budget that most concern particular individuals—one possible advantage of the NGO approach) seems likely to contribute to political efficacy (Schugurensky, 2004), which is both an end and a means to other ends in most normative models of democratic administration.

Both within the two subsamples and between them, this exploratory research has illustrated a wide range of organization types, analytic and mobilization strategies, and environments in which non-governmental budget groups operate to achieve broadly similar goals of democratic governance and accountability. Given the potential usefulness of budget work in concept, and its apparent efficacy on at least some dimensions in at least some instances (see Robinson, 2008, in addition to the various claims and limited evidence cited by groups in our sample) we believe further systematic examination of the different possibilities and associations between contexts, organizational designs and tactics, and results of NGO budget work is merited.

Among the questions of interest are those of the causal relationships and the efficacy of different organizational forms, relationships to government, and activities. For those of us in higher-income countries who have heretofore focused on efforts to promote government-sponsored direct participation in budget processes, and/or professionalized advocacy and fiscal analysis of the type we observed among the SFAI groups, there are

additionally some intriguing possibilities raised by the somewhat different organizational strategies and activities adopted by many of the IBP groups. These include alternative modes of performing and disseminating the results of fiscal analysis and the greater prevalence of membership organizations. Given the widespread anxiety in industrialized democracies about declining political participation and rising cynicism and alienation among citizens (e.g., Harwood Group, 1991), the greater emphasis on both grassroots advocacy and the goal of promoting legitimacy among the IBP groups might suggest a complementary course of action worth pursuing in the U.S. and Europe.

An agenda for continuing research might include some or all of the following elements:

1. Using the available data, we still have some work to do in terms of categorizing a number of open-ended variables in order to facilitate testing for correlations among environment mission, goals, organizational form, and choice of activities.

2. Additional data can be collected for the groups in this sample, from survey instruments as well as case studies and secondary sources. Variables of interest include groups' funding sources, government behaviors, the extent and nature of fiscal and policy centralization versus decentralization in the various countries, and other quantitative and qualitative information.

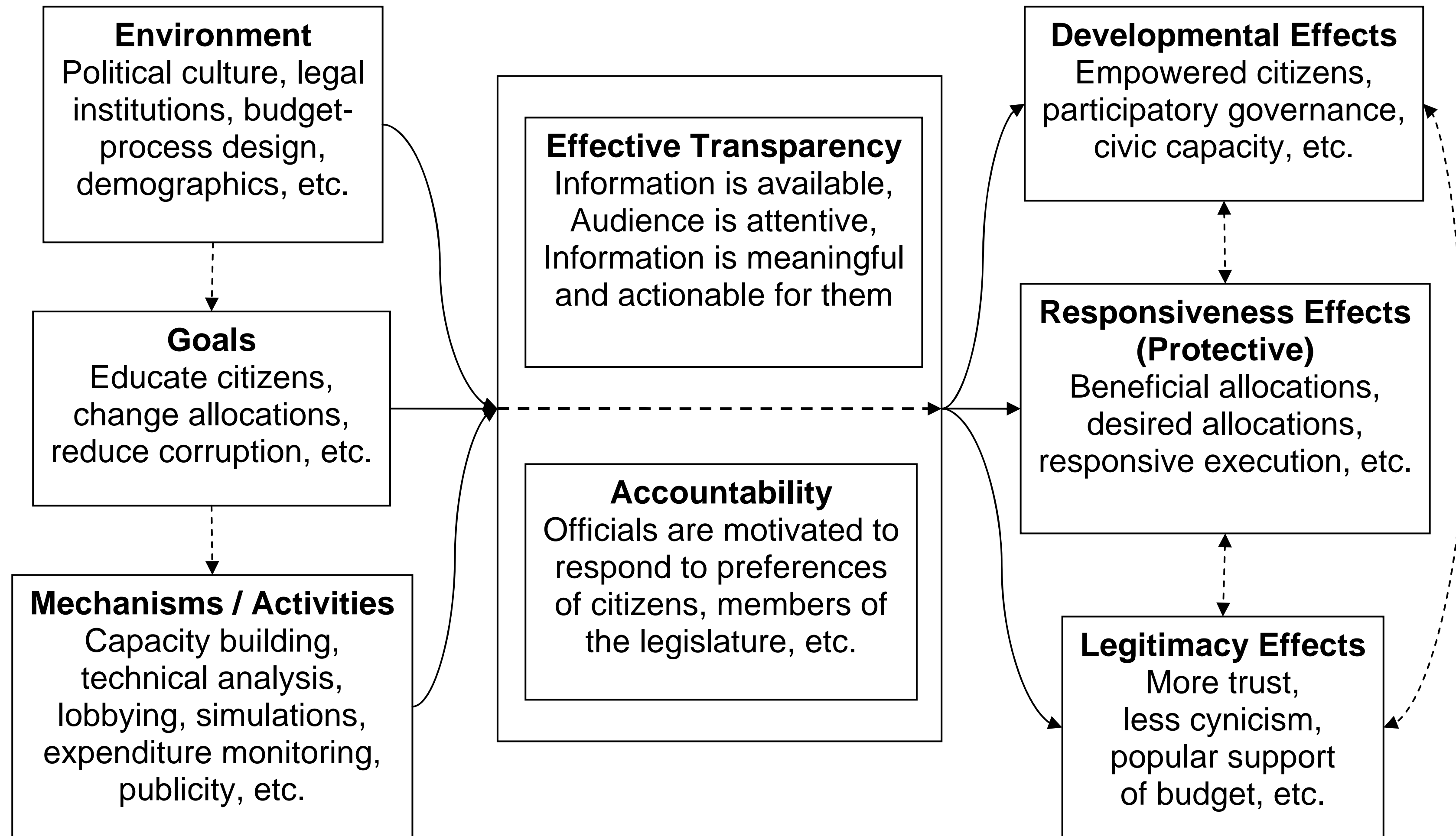
3. Further analysis on the current samples can include testing the correlations w/in and across framework categories, to start identifying causal associations among variables—determinants of organizational focus, design and activities, and the consequences thereof.

4. This information can be used to refine the overall conceptual framework, including better articulation of hypothesized relationships among specific activities, environments, goals, outputs (especially accountability and transparency) and outcomes. Some of this work may also facilitate refinement of Ebdon and Franklin's model focused on direct participation. (Comparison of direct participation approaches to NGO budget work might also be fruitful.)

5. A more complete organizational census can provide more confidence that a sample would be representative, and may identify additional institutional and analytic tactics. in light of the distinct limitations on what information can be collected from groups' websites, even given a larger, multi-lingual research team, the design and use of an electronic survey instrument is probably warranted, once the population has been identified.

7. Action research—testing causal links among specific activities, environments, goals, outputs (especially accountability and transparency) and outcomes; and developing middle-range theories to explain the determinants of particular outcomes—may be a viable approach, pursued in conjunction with the leaders and members of existing and/or newly formed budget groups.

Figure 1. Framework for Fiscal Transparency, Accountability, and Responsiveness



Adapted from Ebdon & Franklin (2006) and Justice & Dülger (2009)

Table 1. Selected measures of national development characteristics

Panel A: Descriptive statistics for budget groups' country-level environments

	IBP – Minimum	IBP – Mean	IBP – Maximum	U.S.
UNHDP GDP index	.325 (Ethiopia)	.6 (Bolivia)	.973 (Sweden)	1.0
UNHDP education	.274 (Burkina Faso	.75 (Egypt)	.974 (Sweden)	.968
UNHDP GINI index	.250 (Sweden)	.42 (Kenya)	.743 (Namibia)	.408
EIU electoral process	2.67 (Egypt)	6.96 (Bangladesh and Indonesia)	10 (Sweden)	8.75
EIU gov't function	1.00 (Azerbaijan and Zimbabwe)	5.35 (Namibia)	10 (Sweden)	8.00
EIU participation	2.78 (Guatemala)	5.2 (Tanzania)	10 (Sweden)	7.22
EIU political culture	3.13 (Armenia)	5.4*	9.38 (Sweden)	8.75
EIU civil liberties	3.82 (Nigeria)	7.05 (Bangladesh)	10 (Sweden)	8.53
EIU overall average	3.19 (Azerbaijan)	5.99 (nearest is Guatemala)	9.88 (Sweden)	8.22
Open budget index	.06 (Bolivia)	.51 (Uganda)	.87 (South Africa)	.82

*(Brazil, Tanzania, Poland, Malawi, Argentina, Kenya, and Croatia) all are 5.63

Panel B: World Bank income-level classifications for budget groups' countries

Income Classification	Countries
High-Income	Israel, Sweden, United States
Upper-Middle-Income	Argentina, Brazil, Lebanon, Poland, Russia, South Africa,
Lower-Middle-Income	Armenia, Azerbaijan, Bolivia, Egypt, India, Indonesia, Namibia, Philippines
Low-Income	Bangladesh, Burkina Faso, Ethiopia, Ghana, Kenya, Malawi, Nigeria, Tanzania, Uganda

Table 2. Selected Organizational Characteristics of Budget Groups

	46 IBP Groups	26 SFAI Groups
Budget Group Internal Governance		
Membership-based	16 (35%)	2 (8%)
Non-membership	12 (26%)	5 (19%)
Not determined	18 (39%)	19 (73%)
Is Budget Work the Group's Main Focus?		
Central focus	8 (17%)	12 (46%)
Ancillary or supporting activity	38 (83%)	14 (54%)
Level of Government Examined		
National	5 (11%)	
Subnational	4 (9%)	26 (100%) (by definition)
Both national and subnational	29 (63%)	
Not determined	8 (17%)	

Table 3. Observed Goals of Budget Work

	46 IBP Groups	26 SFAI Groups	Total
Number of groups reporting at least one			
Developmental goal	41 (89%)	25 (96%)	66 (92%)
Protective goal	45 (98%)	26 (100)%	71 (99%)
Legitimacy-related goal	36 (78%)	10 (38%)	46 (64%)
Median number per organization of			
Developmental goals (out of 3)	3	3	
Protective goals (out of 6)	5	5	
Legitimacy-related goals (out of 3)	3	0	
Most frequently reported goals			
Educate citizens	41 (89%)	25 (96%)	66 (92%)
Inform citizens	39 (83)%	22 (85%)	61 (85%)
Respond to elite-determined needs	37 (80%)	23 (88%)	60 (83%)
Least frequently reported goal			
Reducing fraud, waste and corruption	26 (57%)	9 (35%)	35 (49%)
Most often reported legitimacy goal			
Increasing support for budgets	32 (70%)	10 (38%)	42 (58%)

Table 4. Observed Activities of Budget Groups

	46 IBP Groups	26 SFAI Groups	Total
Number of activities reported per group			
Minimum	4	6	
Median	10	10	
Maximum	16	16	
Most frequently reported activities			
Providing information to other NGOs	44 (96%)	23 (88%)	67 (93%)
Public dissemination of analyses	40 (87%)	25 (96%)	65 (90%)
Cooperation with public budgeters	39 (85%)	21 (81%)	60 (83%)
Providing analyses to legislators	35 (76%)	24 (92%)	59 (82%)
Pursuing legal changes	33 (73%)	19 (73%)	52 (72%)
Some less often reported activities			
Analysis performed by experts	14 (30%)	24 (92%)	38 (53%)
Analysis performed by citizens	22 (48%)	7 (27%)	29 (40%)
Training citizens	16 (35%)	7 (27%)	23 (32%)
Training other NGOs	15 (33%)	2 (8%)	17 (24%)
Training members of the media	12 (26%)	2 (8%)	14 (19%)
Training legislative members or staff	8 (17%)	4 (15%)	12 (17%)
Most often used communications media			
Printed materials and publications	43 (93%)	26 (100%)	69 (96%)
Group meetings and workshops	43 (93%)	23 (88%)	66 (92%)
World Wide Web	38 (83%)	26 (100%)	64 (89%)

Table 5. Outcomes Claimed by Budget Groups

	46 IBP Groups	26 SFAI Groups	Total
Number of groups claiming at least one			
Developmental outcome	30 (65%)	21 (81%)	51 (71%)
Protective outcome	28 (61%)	22 (85%)	50 (69%)
Legitimacy-related outcome	13 (28%)	3 (12%)	16 (22%)
Median number per organization of			
Developmental outcomes (out of 3)	2	1	
Protective outcomes (out of 6)	2	3.5	
Legitimacy-related outcomes (of 3)	0	0	
Most frequently reported outcomes			
Citizen education	29 (63%)	21 (81%)	50 (69%)
Responsiveness to population's needs	17 (37%)	20 (77%)	37 (51%)
Better informed citizens	23 (50%)	11 (42%)	34 (47%)
Least frequently reported outcome			
Reduced fraud, waste, and corruption	5 (11%)	2 (8%)	7 (10%)
Most reported legitimacy outcomes			
Reduced cynicism	13 (28%)	3 (12%)	16 (22%)
Greater trust	13 (28%)	3 (12%)	16 (22%)

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