Republic of the Philippines
Philippines Open Government Support, Phase II
Pork to Performance: Open Government and Program Performance Tracking in the Philippines

June 30, 2016
Standard Disclaimer:

This volume is a product of the staff of the International Bank for Reconstruction and Development/ The World Bank. The findings, interpretations, and conclusions expressed in this paper do not necessarily reflect the views of the Executive Directors of The World Bank or the governments they represent. The World Bank does not guarantee the accuracy of the data included in this work. The boundaries, colors, denominations, and other information shown on any map in this work do not imply any judgment on the part of The World Bank concerning the legal status of any territory or the endorsement or acceptance of such boundaries.

Copyright Statement:

The material in this publication is copyrighted. Copying and/or transmitting portions or all of this work without permission may be a violation of applicable law. The International Bank for Reconstruction and Development/ The World Bank encourages dissemination of its work and will normally grant permission to reproduce portions of the work promptly.

For permission to photocopy or reprint any part of this work, please send a request with complete information to the Copyright Clearance Center, Inc., 222 Rosewood Drive, Danvers, MA 01923, USA, telephone 978-750-8400, fax 978-750-4470, http://www.copyright.com/.

All other queries on rights and licenses, including subsidiary rights, should be addressed to the Office of the Publisher, The World Bank, 1818 H Street NW, Washington, DC 20433, USA, fax 202-522-2422, e-mail pubrights@worldbank.org.
PORK TO PERFORMANCE
Open Government and Program Performance Tracking in the Philippines
FROM PORK TO PERFORMANCE:
Open Government and Program Performance Tracking in the Philippines

Samantha Custer
Hanif Rahemtulla
Kai-Alexander Kaiser
Rogier van den Brink

Abstract

*From Pork to Performance* illuminates the politics of how public resources are spent and the difficulty of the “last mile” of service delivery. Crumbling facilities, absentee teachers, and roads to nowhere waste resources and retard development in many countries around the world. These failures in last mile service delivery underscore a more intractable development problem – a breakdown in accountability relationships – as politicians and civil servants act with impunity to extract private benefits at the expense of public goods. This study examines the extent to which technology and transparency can disrupt this low accountability status quo through turning information into collective action to improve government performance by strengthening the accountability relationships between politicians, service providers and citizens.

In 2010, a new president came to power in the Philippines with a compelling message – “no corruption, no poverty” – and embraced open government as a vehicle to burn avenues of retreat and advance governance reforms. This study features examples from five sectors - education, reconstruction, roads, municipal development, and tax collection – where government champions sought to open up the black box of service delivery and use digital platforms to disclose data and strengthen accountability. This research provides guidance for public, private, and civil society leaders committed to using technology and transparency to curb pork-barrel politics and create digital dividends for their communities. The study combines rigorous political economy analysis with practical diagnostic tools and recommendations for open government initiatives to go deeper in the Philippines and around the world.
## Table of Contents

Foreword
Acknowledgments
About the Authors
Figures, Tables, and Boxes
Acronyms

**Overview**  Can Online Technologies Help Offline Politics & Performance in the Philippines? .......................................................... i

1  Service Delivery: When Politics, Transparency & Technology Collide ................................................................. 1
   1.1  Problem-Driven Political Economy Analysis ........................................................................................................ 2
   1.2  Political Economy Drivers of Public Sector Service Delivery ........................................................................... 3
   1.3  Digital Accountability Platforms for Five Performance Challenges ................................................................. 13
      1.3.1  Ghost Schools in the Autonomous Region of Muslim Mindanao (ARMM) ........................................... 15
      1.3.2  Post-Disaster Recovery to Help Communities “Build Back Better” ......................................................... 17
      1.3.3  Bottom-Up Budgeting to Strengthen Local Service Delivery ............................................................... 20
      1.3.4  Increasing Scrutiny, Aligning Incentives for Local Road Investments ................................................... 22
      1.3.5  Curbing “Lost Revenues” and Tracking Compliance in SinTax Reforms .............................................. 24
   1.4  Technology, Transparency & Politics of Public Service Delivery ............................................................................. 25
      1.4.1  Causal Logic: Realistic Assumptions or Fatal Flaws? .................................................................................. 28
      1.4.2  Generating “Minimum Viable” Content for End Users ............................................................................. 28
      1.4.3  Extending Reach and Ensuring Inclusivity with an Online Channel: ....................................................... 29
      1.4.4  Creating the Conditions for Choice & Opportunities for Action ............................................................ 30
      1.4.5  Digital Meets Analog: The Consequences of Digital Platforms ............................................................ 33

2  Public Sector Performance: How Do Digital Accountability Platforms Measure Up? ............................................. 35
   2.1  The Perils and Promise of Measuring Performance ............................................................................................... 35
   2.2  No More Flying Blind: Better Tools to Monitor Progress and Assess Impact .................................................. 37
   2.3  Methodology: Assessing Current Performance, Forecasting Future Trajectories ........................................ 38
   2.4  OpenARMM: Improving Schools in the Autonomous Region of Muslim Mindanao (ARMM) .................... 42
      2.4.1  Performance Challenge .................................................................................................................................. 43
      2.4.2  Technical Solution ........................................................................................................................................ 43
      2.4.3  Progress to Date ........................................................................................................................................ 43
      2.4.4  Institutionalization ....................................................................................................................................... 44
      2.4.5  Preliminary Assessment ................................................................................................................................ 45
   2.5  OpenReconstruction: Helping the Philippines Build Back Better with Reconstruction Projects ..................... 46
      2.5.1  Performance Challenge ................................................................................................................................ 46
      2.5.2  Technical Solution ....................................................................................................................................... 46
      2.5.3  Progress to Date ........................................................................................................................................ 47
      2.5.4  Institutionalization ....................................................................................................................................... 48
      2.5.5  Preliminary Assessment ................................................................................................................................ 49

2.6 OpenBUB: Getting the Most from Bottom-Up Budgeting (BUB) for Municipal Development ................................................................. 50
  2.6.1 Performance Challenge .......................................................................................................................... 50
  2.6.2 Technical Solution .................................................................................................................................. 51
  2.6.3 Progress to Date ...................................................................................................................................... 51
  2.6.4 Institutionalization ................................................................................................................................ 52
  2.6.5 Preliminary Assessment ............................................................................................................................ 53

2.7 Open Roads: Ensuring Local Roads Lead to Greater Prosperity for All ................................................................. 54
  2.7.1 Performance Challenge .......................................................................................................................... 54
  2.7.2 Technical Solution .................................................................................................................................. 54
  2.7.3 Progress to Date ...................................................................................................................................... 55
  2.7.4 Institutionalization ................................................................................................................................ 55
  2.7.5 Preliminary Assessment ............................................................................................................................ 57

2.8 SinTax: Mobilizing Public Participation to Enforce the Law .............................................................................. 58
  2.8.1 Political Context ..................................................................................................................................... 58
  2.8.2 Technical Solution .................................................................................................................................. 58
  2.8.3 Progress to Date ...................................................................................................................................... 59
  2.8.4 Institutionalization ................................................................................................................................ 59
  2.8.5 Preliminary Assessment ............................................................................................................................ 60

2.9 Early Progress: Are Digital Accountability Platforms on the Right Trajectory? .................................... 61

3 Conclusion: Lessons Learned and Recommendations ................................................................................................. 64
  3.1 Taking Transparency Online to Get From Pork to Performance ........................................................................... 66
  3.2 Agile Approaches and Big System Reforms: Is Small Indeed Beautiful? .......................................................... 66
  3.3 Can Digital Transparency Help Close the Feedback Loop? ................................................................................. 67
  3.4 Problem-Driven Political Economy: Where Digital Meets Analog ............................................................................ 68
  3.5 Ingredients to Take Philippines Open Government to the Next Level .................................................................... 69
  3.6 Final Words: Deepening Philippines Open Government in 2016 and Beyond .................................................... 74

APPENDICES ......................................................................................................................................................... 76
REFERENCES ......................................................................................................................................................... 82
Foreword

Roads, schools, and taxes are public goods that citizens depend upon every day. While there is a complex pipeline of decisions involved in delivering a service, for the vast majority of people their singular impression of government performance is at the “last mile” – on the road, in the classroom, and at the tax office. When governments fail to deliver accessible, predictable, and high quality public goods, we can all relate to the pain points, from disconnected roads to absentee teachers.

The report Pork to Performance describes breakdowns in the delivery of public goods that are symptomatic of a deeper root issue: a stunted feedback loop where poor information creates friction and perpetuates anemic performance. With limited visibility on how public resources are spent and services delivered, citizens and policymakers have little recourse to question the status quo or make course corrections. As a result, citizens do not sanction politicians for poor results and civil servants receive a perverse signal that future performance need not change.

The World Development Report 2004, Making Services Work for Poor People, points to two routes to close this feedback loop – one short and one long. In the “short” route, citizens directly engage with the frontline providers of public services such as school administrators or local government officials. In the “long” route, citizens use advocacy and voting for politicians and policy makers to indirectly shape public service provision. Regardless of which route one takes, access to timely, relevant, and actionable information on public resources and performance is a critical ingredient to shift the conversation from the politics of “pork” to one of accountability for results.

In the Philippines and around the world, there has been an explosion of interest in leveraging technology, information, and participation for more accountable governance. Over the past decade, increasingly ubiquitous mobile phones and Internet access are transforming the way we live, work, and communicate. A growing number of countries are pairing these technology advances with transparency commitments, as they adopt open data initiatives and embrace open government principles as the new default. For reform-minded governments, this digital revolution presents an opportunity to fundamentally reshape how they make decisions, deliver services, and interact with citizens. Essentially, the aspiration is that technology can assist government programs in becoming more responsive and effective in generating public goods.

Yet, as the World Development Report 2016 on Digital Dividends underscores, digital development has the potential to divide as well as unify. Enthusiasts extoll the value of technology-enabled transparency to democratize information. However, the early adopters of these new technologies are more likely to be young, urban, educated, and affluent. Skeptics point to an overemphasis on technology at the risk of ignoring weak institutions and perverse “rules of the game”. The popularity of digital platforms to disclose public sector information has prompted criticism that governments pursue open data as an alternative, rather than a complement, to more durable freedom of information laws and view open government as a way to divert attention from a lack of progress on more difficult public financial management (PFM) reforms.

From Pork to Performance illuminates the conditions under which transparency and technology are likely to disrupt the status quo and make politics work to improve public services. The study provides a much-needed framework to more systematically analyze the ability of technology-enabled open government initiatives to strengthen accountability, reduce information asymmetries, and spark constructive dialogue about service delivery priorities and results. Jointly produced by AidData at the College of William & Mary and the World Bank Group, From Pork to Performance provides a set of invaluable diagnostic tools for these initiatives to monitor progress, measure impact, and achieve their goals.
The debate about the possibilities and limits of technology-enabled transparency to enhance accountability and service delivery is particularly poignant in the Philippines. As the report highlights, the Philippines achieved an admirable recovery in recent years, garnering accolades for transparency and growth following decades of uneven governance and economic performance. A founding member of the Open Government Partnership in 2011, the government viewed open government as a means to restore public trust and realize inclusive growth. Nonetheless, the Philippines has not passed a freedom of information law and crosscutting reforms that would facilitate tracking of the national budget have stalled in the face of bureaucratic resistance.

Inspired by the country’s first open data portal (data.gov.ph) and cognizant of the challenges in moving large-scale PFM forward, several champions within government sought creative workarounds to push forward a more bounded set of reforms. The World Bank Group partnered with these government champions to design a series of digital accountability platforms to disclose information on the whole service delivery chain – from upstream budgets to downstream implementation – within a given sector. The platforms intended to bolster internal financial management systems and make it easier for the public to monitor government expenditures and performance. From Pork to Performance makes the case that the success or failure of these platforms hinges on the ability to translate information into engagement and action on the part of elected officials, service providers, and citizens to close the feedback loop.

Capturing lessons learned from digital accountability initiatives in five sectors – education, reconstruction, roads, municipal development, and tax collection – the report offer timely insights and recommendations to deepen open government in the Philippines as a new administration assumes office in 2016. The study’s broader contribution is to articulate a roadmap for Open Government 3.0 to move from information to engagement and ensure that technology and transparency initiatives generate tangible digital dividends for citizens.

The upcoming World Development Report 2017, Governance and Law, will emphasize that governance should be assessed in terms of public sector capacity to deliver on goals that society values. This raises the stakes for politicians and civil servants to make inroads in getting services to work for citizens, as an essential barometer of government performance. From Pork to Performance highlights how technology-enabled transparency can contribute to meet this challenge and strengthen the accountability relationships between politicians, service providers and citizens.

Mara Warwick
Country Director
World Bank Philippines
Acknowledgements

We owe a debt of gratitude to numerous individuals for their generous donations of conceptual support, time, and encouragement in helping us write this volume. Several peer reviewers provided invaluable feedback through a panel chaired by Mara Warwick (Country Director, WBG Manila), including: Claudia Buentjen (Principal Governance Specialist, Asian Development Bank), Steve Davenport (Open Government, Global Solutions Lead, WBG), Nathaniel Heller (Managing Director, Results for Development), Zahid Hussain (Senior Public Sector Specialist, WBG), Philip Keefer (Inter-American Development Bank), Ron Mendoza (Dean, University of the Philippines), and Sanjay Pradhan (Chief Executive, Open Government Partnership).

The authors express our appreciation to those who were willing to be interviewed or advise on the preparation of this report, including: Secretary Edwin Lacierda (Presidential Spokesperson, Office of the President), Richard “Bon” Moya (Under Secretary at the Department of Budget and Management and Chief Information Officer, Government of the Philippines), Ivy Ong (Program Officer, Department of Budget and Management, Government of the Philippines), Kenneth Abante (Deputy Chief of Staff, Department of Finance, Government of the Philippines), Alice Malquisto (Assistant Regional Director, Commission on Audit, Government of the Philippines), Henrik Lindroth (formerly Consultant, Asian Development Bank), Malou Mangahas (Executive Director, Philippines Center for Investigative Journalism), Karla Michelle Yu (Research Associate, Action for Economic Reforms) Jo-Ann Latuja (Fellow, Action for Economic Reforms), Matthew Stevens (Senior Social Development Specialist, WBG Manila), Makiko Watanabe (Senior Social Development Specialist, WBG Manila), Assad Baunto (Social Development Specialist, WBG Manila), Lesley Jeanne Yu Cordero (Senior Disaster Risk Specialist, WBG Manila), Sabah Rashid (Senior Public Sector Specialist, WBG Manila) and Cecilia Vales (Senior Procurement Specialist, WBG, Manila).

Aida Talavera, Stella Balgos, Edson Joseph Guido and Doods Siton (World Bank Group Consultants) and Jacob Sims, Lauren Harrison, and Tanya Sethi (AidData at the College of William and Mary), Dave Overton and Albert Padin (Symph) provided valuable comments and key references in writing of the report. Llano Talamantes, Galina Kalvatcheva, Meggy de Guzman, and Rizza Garcia were invaluable in the design and layout of this publication. The Manila External Communications Team, led by Justine Letargo (Communications Lead) and David Llorito (Communications Officer), prepared the media release, dissemination and multimedia products for the web.

This study was commissioned by the World Bank Group with the support of the Australian Government through the Australian-World Bank Philippines Development Trust Fund and produced in partnership with AidData, a research lab at the College of William and Mary. This research was overseen by James A. Brumby (Director, Governance Global Practice, World Bank), Robert R. Taliercio (Practice Manager, East Asia and the Pacific Region, Governance Global Practice, World Bank) and Brad Parks (Executive Director, AidData at the College of William and Mary). The report represents the views of the authors alone and does not speak for the agencies, organizations, or individuals who have contributed their insights or finances to the production of this study.

Samantha Custer, Hanif Rahemtulla, Kai-Alexander Kaiser, and Rogier van den Brink
June 2016
About the Authors

Samantha Custer is Director of Policy Analysis at AidData, a research and innovation lab based at the College of William & Mary in the United States. Samantha leads AidData’s Policy Analysis Unit, which analyzes the uptake of data for decision-making and the role of external money and ideas on domestic policy reforms in low- and middle-income countries. She has co-authored numerous studies on open data, open government and citizen feedback with the World Bank and other development partners. Prior to her work with AidData, Samantha oversaw multilingual education projects in Indonesia and Bangladesh with SIL International, coordinated an Asia Multilingual Education Working Group for UNESCO, and taught a class on foreign policy at Georgetown University with former US Secretary of State Madeleine Albright. Samantha holds master’s degrees in Foreign Service and Public Policy.

Hanif Rahemtulla is a Senior Operations Officer with the World Bank in Manila, Philippines where he has been since 2013. He has worked on a variety of issues relating to public financial management, public sector performance and service delivery. More recently, he leads efforts in support of the global transparency, accountability, results, citizen engagement, open government, open data, and open development agendas. Before joining the East Asia Region, he worked in Africa and Eastern Europe. He holds a PhD from University College London, United Kingdom.

Kai-Alexander Kaiser is a Senior Economist with the World Bank in Manila since early 2012, where his engagement has focused primarily on issues of public finance and public sector governance reform. Prior to moving to the Philippines, he was Senior Economist at the (global) Public Sector and Governance Group, Poverty Reduction and Economic Management (PREM), in Washington, DC, with a focus on issues of public finance, inter-governmental relations, natural resource led development, and applied political economy/institutional reform issues. In the early 2000s, he was also based in Jakarta, Indonesia with the World Bank, working at the time mainly on the government’s fiscal decentralization and service delivery reforms.

Rogier van den Brink is Lead Economist in the East Asia and Pacific Region of the World Bank since October 2008. He is currently the Lead Economist and Program Leader for the Equitable Growth, Finance and Institutions Practice Group for the Philippines. He has been with the World Bank since 1992. Before joining the East Asia Region, he worked in various positions in the Africa Region, including as Senior Country Economist in South Africa; Deputy Resident Representative in Zimbabwe; and Special Assistant to the Vice Presidents.
Figures

**Figure 1.** Problem-Driven Political Economy Analysis: Where Technology and Politics Meet
**Figure 2.** An Information-Poor Environment Creates Friction in Accountability Relationships
**Figure 3.** A Vicious Cycle: Accountability Breakdowns in an Information-Poor Environment
**Figure 4.** A Virtuous Cycle: Digital Accountability Platforms Provide a Technology Assist
**Figure 5.** Phases of Reconstruction Implementation
**Figure 6.** Strengthening Feedback on Government Performance in Providing Local Roads
**Figure 7.** Spectrum of the Reform Space
**Figure 8.** Digital Meets Analog: Results Framework for Digital Accountability Platforms
**Figure 9.** Performance Diagnostic: OpenARMM
**Figure 10.** Performance Diagnostic: OpenReconstruction
**Figure 11.** Performance Diagnostic: OpenBUB
**Figure 12.** Performance Diagnostic: OpenRoads
**Figure 13.** Performance Diagnostic: SinTax
**Figure 14.** Performance Dashboard: Philippines Digital Accountability Platforms
**Figure 15.** Variable Trajectories of Digital Accountability Platforms
**Figure 16.** Tip of the Iceberg: Data Points to the Health of Underlying Government Programs

Tables

**Table 1.** Problem-Driven Political Economy: Five Public Sector Performance Challenges
**Table 2.** Digital Accountability Platforms: Performance Pillars and Supporting Indicators

Boxes

**Box 1.** Reporting and Tracking of Budget Execution is a Challenge
**Box 2.** Digital Meets Analog: When Do Technologies Empower Citizens?
**Box 3.** Open Insights is the Next Step to Open Data
Acronyms

ARMM  Autonomous Region of Muslim Mindanao
BUB  Bottom-Up Budgeting
CoA  Commission on Audit
CPA  Citizen Participatory Audit
CSO  Civil Society Organization
DAP  Disbursement Acceleration Program
DBM  Department of Budget and Management
DFAT  Australia’s Department of Foreign Affairs and Trade
DILG  Department of Interior and Local Government
DPWH  Department of Public Works and Highways
DoA  Department of Agriculture
DoF  Department of Finance
DSWD  Department of Social Welfare and Development
eMPATHY  Electronic Management Platform
             Accountability and Transparency Hub
e-PLC  Electronic Project Life Cycle
FAiTH  Foreign Aid Transparency Hub
FOI  Freedom of Information
FMR  Farm-to-Market Road
GAA  General Appropriations Act
GIFMIS  Government Integrated Financial Management Information System
ICT  Information Communication Technology
IMF  International Monetary Fund
KALSADA  Good Roads for Inclusive Growth
LGC  Local Government Code
LGU  Local Government Unit
NEDA  National Economic Development Authority
OCD  Office of Civil Defense
OGP  Open Government Partnership
OPARR  Office of the Presidential Assistant for Rehabilitation and Recovery
OSM  Open Street Map
PDAF  Priority Development Assistance Fund
PEFA  Public Expenditure and Financial Accountability Assessment
PFM  Public Financial Management
PRDP  Philippines Rural Development Project
T/A  Transparency and Accountability
TRIP  Tourism Road Infrastructure Program
UACS  Unified Account Code Structure
UHC  Universal Health Care
UK  United Kingdom
US  United States
WBG  World Bank Group
WDR  World Development Report
Overview:
Can Online Technologies Help Offline Politics and Performance in the Philippines?

i. Government provision of roads, schools, and clinics should be a straightforward proposition: “sufficient funding, properly spent [equals] more and better services” (Hedger, 2015). However, the reality is more complex, as pork-barrel politics can easily derail performance-oriented reforms and poor information hampers the ability of officials and citizens to insist on better results. In this report, we examine whether and how technology-enabled transparency efforts in the Philippines can help disrupt the status quo and shift the conversation from one of pork to performance.

ii. Crumbling facilities, absentee teachers, and roads to nowhere waste resources and retard development. These failures in last mile service delivery also underscore a more intractable development problem – a breakdown in accountability relationships – as politicians and civil servants act with impunity to “extract private benefits” at the expense of public goods (World Bank, 2004; Devarajan and Widlund, 2007; Khemani et al., 2015).

iii. When a new president came to power in 2010, he committed to a strong message of good governance for the Philippines: “no corruption, no poverty”. Open Government principles – transparency, participation, and collaboration – were put into practice through initiatives that required agencies to increase budget transparency, quantify performance objectives, and demonstrate how they would spend the people’s money.

iv. Open government can be a key element of a strategy for inclusive growth. In theory, greater transparency should reduce discretion and intensify scrutiny of how officials allocate resources and provide public goods by realigning incentives away from patronage and towards performance (Klitgaard, 2008). Yet, transparency is of limited use without specifics that enable the public to systematically track resource flows and monitor programs “in their own backyards”. Without this detailed information at their fingertips, citizens and officials remain in the dark as to how programs are actually operating and performing.

v. The Philippines became a founding member of the Open Government Partnership (OGP) in 2011 and committed to its own national action plan, seeking to burn avenues of retreat and lock-in reforms. Embracing a wave of international interest in open data, the Philippines launched an open data portal (data.gov.ph) in early 2014, ultimately providing access to thousands of government datasets in accessible electronic formats. Yet, the question soon emerged: if the purpose is to enhance accountability and elicit feedback from citizens, would opening up government be more meaningful in the context of individual programs and targeted performance metrics than aggregate budget statistics?

vi. In 2014, the government sought to level the information playing field to enable the public to more easily track and monitor the performance of flagship government programs. Using online technologies and open data policies, the government, with World Bank assistance, attempted to break open traditional information silos between agencies and the public that made it so difficult to capture program performance and evaluate results.

1. The original slogan in Tagalog was: “Kung Walang Kurap, Walang Mahirup.”
vii. Digital platforms are highly visible manifestations of open government initiatives, but the true test of their value is in the ability of these tools to inform and provoke critical conversations about how the government translates limited resources into public goods. The process of disclosing information via digital platforms is a critical first step to expose deficiencies in the underlying quality of data collection practices and systems. Such missing or inaccurate data on government programs is not strictly a data problem, but can be indicative of deeper performance challenges.

viii. What happens when transparency, technology, and politics collide? Can these forces disrupt the status quo and improve service delivery? Do technology and transparency merely strengthen the bargaining power of individuals or are there broader spillover benefits such as more accountable governance (Khemani et al., 2015)? Opinions on these topics abound, but empirical evidence is in short supply.

ix. This paper advances the conversation with new evidence gleaned from five government programs that are using online technologies to disclose information and engage citizens to improve public services in the Philippines. The report analyzes the performance of these “next generation” open government initiatives that attempt to close the feedback loop between those who provide, use, and finance these services. The five initiatives are assessed in the context of the broader reform space they seek to influence in order to make government programs less susceptible to pork-barrel politics and generate “digital dividends” for Filipino citizens (World Bank, 2016a).

tax. The broader contribution of the study is to provide a preliminary assessment of the prospects and limits of technology-enabled transparency initiatives to “make politics work for development” and navigate a difficult landscape of vested interests, captured institutions and information stovepipes (Khemani et al., 2015). This study is not an impact evaluation; the initiatives in question are still relatively new and the available information is too limited to speak with any certainty about impact. Instead, the paper provides a rapid diagnostic to assess the current progress and likely future trajectory of the initiatives in achieving their stated aims.

xi. The report lays a foundation for future evaluation through identifying the causal logic of these initiatives, exposing critical assumptions to be tested, and recommending prospective monitoring indicators for future data collection. In light of the upcoming political transition in the Philippines and the incoming presidency of Rodrigo Duterte, the paper also identifies five operating principles to deepen open government initiatives and ensure their staying power beyond any one political administration.

THE AQUINO ADMINISTRATION EMPHASIZED GOVERNANCE AND ANTI-CORRUPTION REFORMS

xii. In March 2011, the newly-elected government outlined a “Social Contract with the Filipino People” that promised to “rebuild public trust in government” and enumerated a far-ranging set of reforms in his 2011-2016 Philippine Development Plan that his administration would pursue. The Aquino administration paved the way for the Philippines to join the OGP in 2011, viewing such international initiatives as a buttress to their domestic reform agenda, providing both international validation and scrutiny to ensure its actions matched its commitments.

xiii. Increasing transparency in the allocation of public resources and delivery of public services was a key feature of the Aquino administration’s drive to improve socio-economic outcomes and realize inclusive growth. The government set up a cabinet cluster on good governance, cracked down on several cases of high-level corruption, and appointed reform-minded leaders to clean up agencies with reputations for graft.

THE ADMINISTRATION CHALKED UP GAINS, BUT PERFORMANCE CHALLENGES PERSIST

xiv. With the reform-minded Aquino administration at the helm, the government chalked up notable progress on several metrics of growth and governance. The Aquino administration also achieved significant gains during its tenure to increase transparency, reduce graft, and expand dialogue with citizens around service delivery priorities (World Bank, 2015f; Mangahas, 2015). In particular, the administration made substantial inroads to open up traditionally
opaque processes of public sector budgeting and procurement, as well as subjecting agencies to quantifiable output and outcome performance metrics.

xv. In recognition of these efforts, the Global Initiative for Financial Transparency (GIFT) identified the Philippines’ participatory budgeting program as one of its five best practices in fiscal transparency and the Open Budget Index ranked the country third in Asia for budget transparency and second for public participation in 2015 (GIFT, 2015; IBP, 2016). The 2016 Public Expenditure and Financial Accountability (PEFA) assessment also rated the transparency of public finances in the Philippines as strong, in light of progress made in: comprehensive budget classification, transparency of government revenues and expenditures, publication of information on service delivery performance, and ready public access to fiscal and budget documentation (World Bank, 2016f).

xvi. Following a period of marked decline between 1998 and 2010, the Philippines improved its ratings on several good governance indicators in recent years (World Bank, 2016c; Transparency International, 2016). The country marginally improved on five out of six Worldwide Governance Indicators between 2011 and 2015, surpassing other lower-middle income and Asian countries on regulatory quality and government effectiveness (World Bank, 2016c). The Philippines achieved similar gains on Transparency International’s Corruption Perceptions Index, which increased the country’s rank from 138th out of 178 in 2010 to 95th place in 2015.

xvii. There are early indications that the government’s emphasis on restoring public trust is making a positive impact not only on the country’s governance, but also on its economic growth (World Bank, 2016b). These growth rates cannot be fully explained by higher productivity of capital and labor alone (IMF, 2015; World Bank, 2016b). Improved governance, in addition to the adoption of new technology, could also be an important contributor to the rapid and sustained GDP growth that the Philippines has enjoyed in recent years.

xviii. While the Philippines improved on indicators of transparency and participation, enforcement and accountability remain problematic. For example, the Philippine Congress provides relatively weak oversight of the actual distribution of public resources (IBP, 2015; Social Weather Survey, 2015). Meanwhile, citizens remain skeptical about the impact of anti-corruption efforts. In a recent survey, only 11 percent of Filipino executives agreed that the government punishes corrupt officials (Social Weather Survey, 2015).

xix. The 2011-2015 Philippine Public Financial Management (PFM) Reform Roadmap was an important centerpiece of the governance reform agenda. It laid out an ambitious program to implement: a Government Integrated Financial Management Information System (GIFMIS), new national payroll system, and modernized procurement system (Holmes and Sweet, 2016).

---

1. Of the six Worldwide Governance Indicators, the Philippines declined on only one during the 2010-2014 period – Control of Corruption. Despite the country’s gains on Transparency International’s Corruption Perceptions Index, survey respondents slightly downgraded the Philippines performance from 85th place in 2014 to 95th place in 2015.


4. Filipino executives gave the Philippine House of Representatives a poor rating with regard to their sincerity in fighting corruption and the Senate performed only marginally better, receiving a neutral rating on a recent Enterprise Survey of Corruption (SWS, 2015). Similarly, while the International Budget Partnership gave the Philippines relatively high marks on overall budget transparency, it rates the oversight of that budget by the Philippines legislature as quite weak (IBP, 2015).
xx. However, in translating their vision into reality, government reformers soon realized that any systemic efforts to advance PFM reforms had to overcome existing information systems that were highly fragmented and manually updated. Oversight agencies were effectively in the dark as to how implementing agencies or local governments were using public resources. Yet, these technical challenges were symptomatic of the deeply vested interests of civil servants and politicians who benefited from opacity.

xxi. Despite successfully implementing many good governance initiatives, the Aquino administration encountered resistance in advancing crosscutting PFM reforms such as GIFMIS (World Bank, 2015f; Mangahas, 2015; Holmes and Sweet, 2016). The government was unable pass Freedom of Information (FOI) legislation that would have created continuity for transparency initiatives in the face of political transitions.

xxii. The length of time it will take for the Philippines to decisively improve governance quality and realize inclusive growth likely outstrips a single six-year presidential term. However, it only takes one administration to reverse hard-won gains, as the history of the country shows.

Source: Courtesy of Manila Times (2015)
THE CHALLENGE OF PORK-BARREL SPENDING REMAINS CENTRAL TO PHILIPPINES POLITICS

Procedural democracy has long been a staple of political life in the Philippines, but one punctuated by corruption and contestation (Hutchcroft, 2008; Dressel, 2011). The Philippines is a paradox: a long-standing democracy with a persistent “democratic deficit”, the country is stuck in “low quality equilibrium” where elections fail to sanction politicians for poor performance (Hutchcroft and Rocamora, 2003; Case, 2002; Anderson, 1988). In this “delegative democracy”, politicians have perverse incentives to overprovide visible, excludable improvements such as roads as “club goods” in exchange for votes and under-provide broad-based, non-excludable services such as education and health-care (Cruz, 2014; Dressel, 2011; O’Donnell, 1993; Diokno, 2016c).

Political dynasties perpetuate a dynamic whereby “power rotates at the top with little effective participation of those below” (Anderson, 1988; Hutchcroft, 2008). Caught in a “low accountability trap”, reform-minded officials struggle to combat patronage politics and corruption (Fox, 2014). Meanwhile, in a world with poor information, citizens are unable to effectively sanction their government for poor performance, influence priorities or coordinate action (Chambers, 2010; Kosack and Fung, 2014).

In a competition for votes, allies and access to public resources, the national budget is a highly contested arena. Pork-barrel discretionary funds have a long history in the Philippines, dating back to 1922; however, public scrutiny intensified under the Aquino administration in the face of a scandal swirling around “ghost projects” and the misuse of a Priority Development Assistance Fund (PDAF) worth billions of Philippine pesos. Pork-barrel politics has produced some of the largest popular protests to hit the nation in recent years.

Source: Courtesy of Philippine Star (2013)

5. In February 1986, millions of Filipinos took to the streets in a non-violent People Power Revolution to depose the dictatorship of President Ferdinand Marcos, Sr. A four-day series of mass demonstrations, the People Power Revolution was a sustained campaign of civil resistance that brought millions of Filipinos to Epifanio de los Santos Avenue (EDSA). On the surface, a new Philippines constitution mandating a single six-year presidential term and a succession of orderly political transitions signaled a return to normalcy; however, People Power was resurgent in 2001. Filipinos forced the resignation of President Joseph Estrada following a political corruption scandal and accused President Gloria Macapagal-Arroyo’s administration of vote buying.
A major whistleblower scandal in 2013 exposed PDAF as a lucrative form of political pork that national-level politicians could use to channel public resources to their constituencies and allied local-level officials. It also exposed the extent of systemic corruption and its various forms across the government bureaucracy at all levels. The demand for transparency and accountability was sufficiently potent to draw Filipinos to the streets to join a “Million People March” demanding the reallocation of public spending or the outright abolition of the pork-barrel system. After the controversy erupted, President Aquino ordered the abolition of PDAF in its present form. However, the Supreme Court superseded this decision, ruling that PDAF itself was unconstitutional.6

In 2014, the Supreme Court also ruled against the Aquino administration’s Disbursement Acceleration Program (DAP) arguing that the government had abused its constitutional mandate (Diokno, 2016b). The Aquino Administration introduced the DAP in 2011 as a “reform intervention” to “speed up public spending and to boost economic growth” (DBM, 2014).7 DAP allowed the government to reallocate savings and un-programmed funds from “slow moving” projects to priority projects, and was a critical mechanism for the country’s economic resurgence.8

While the Supreme Court rulings were important steps forward to mitigate opportunities for malfeasance, they did not address the challenge of how to make the broader national budgeting process more transparent and accountable (Diokno, 2016b). Following the PDAF and DAP episodes, the Filipino public and media turned their attention to other aspects of the national budgeting process that remained opaque. Meanwhile, government reform champions sought practical solutions to incrementally strengthen the performance of public programs and reduce the capture of resources by special interests (Matsuda, 2014; Keefer and Khemani, 2003; World Bank, 2015f).

The focus of this paper is on a second track that was problem-driven and opportunistic: a series of digital platforms designed to mobilize the public to help track expenditures in four government programs and monitoring enforcement of a new tax law. These digital accountability platforms leveraged political dynamics, online technologies, and transparency to unlock the black box of how the government allocates resources, collects revenues, and delivers services.

For this second track, the World Bank helped provide design solutions appropriate to the reform context of a specific sector. Each digital accountability platform sought to be responsive to a single public sector performance challenge. The platforms give officials and citizens the tools they needed to track expenditures and convey their preferences via feedback, voting, and advocacy.

6. The Supreme Court ruled that PDAF and previous pork barrel funds violated the constitutional principle of separation of powers of the executive and legislative branches as it “allowed legislators to wield, in varying gradations, non-oversight, post-enactment authority in vital areas of budget executions” which “impaired public accountability” and “subverted genuine local autonomy.”
7. The Aquino administration introduced the DAP as a course correction after its increased scrutiny of budgeting processes had inadvertently slowed down spending to the point that the government actually underspent against its resources in the first three quarters of 2011.
8. The Supreme Court declared the DAP as unconstitutional for usurping Congress’ power of the purse. DAP allowed the government to move around money.
xxxiii. Why is such sector-specific expenditure tracking important? Effective expenditure management depends on transparent, timely, and accountable reporting processes. As the 2016 Philippines PEFA assessment notes, without strong expenditure management systems, it is difficult for officials to curb leakage and optimize the use of public funds (World Bank, 2016f). Digital accountability platforms could conceivably improve both internal and external accountability though: (1) strengthening internal government financial management systems; and (2) demonstrating the practical value of PFM reforms and budget tracking to mobilize greater scrutiny of public services.

DIGITAL ACCOUNTABILITY PLATFORMS SOUGHT TO DEEPEN DIALOGUE AND IMPROVE SERVICES

xxxiv. Online transparency was central to the Aquino administration’s reform efforts to promote greater accountability and trust in government institutions. The government launched a national open data portal (data.gov.ph) in early 2014 and released over 3,500 datasets from 35 national government agencies, including previously undisclosed budget, procurement, and customs data. Subsequently, the government issued a series of executive branch memoranda that pushed national agencies and local government units to disclose information on public resources and performance in an interoperable manner.10

xxxv. The popularity of data.gov.ph – visited by over 700,000 unique visitors since 2014 – demonstrated the value of technology-enabled transparency efforts. It sparked interest in a second generation of digital accountability platforms to track public spending and performance in specific sectors. Conceived as agile approaches that could deliver quicker wins on a smaller scale, these platforms became a pragmatic solution for reformers to make inroads in improving PFM, even when traditional big systems reforms (e.g., GIFMIS, eProcurement) were stuck.

xxxvi. Absent critical PFM reforms, stakeholders inside and outside of government struggled to monitor public sector spending and performance in delivering services. Citizens could not track resources that were committed in the budget for flagship national programs and track what the government spends at the local level. The five digital accountability platforms reviewed in this study offered a scalable solution to track public spending and performance in specific sectors that was attractive to progressive government agencies that wanted to move rapidly.

xxxvii. Digital accountability platforms were a more visible, practical way for reform champions to showcase the value of public financial management in the context of something citizens could easily relate to: public services they rely on every day (e.g., roads, schools). The second-generation platforms integrated disparate islands of existing government data to streamline reporting, oversight, and communication of information. Government reformers and the World Bank saw the opportunity to use these initiatives to create a powerful demonstration effect – highlighting credible internal systems, exposing gaps, and marshaling a compelling case for more comprehensive PFM reforms with a broader audience.

xxxviii. Compared with other social accountability initiatives in the Philippines, the five digital accountability platforms in this study uniquely bring together supply-side information from the government with front-end opportunities for citizens to validate that information based upon their own experiences. The platforms systematically link upstream budget information, project execution data, and frontline validation of feedback in a single system for citizens, officials, and oversight agencies to more easily track resources and monitor performance throughout the entire project life cycle.

xxxix. The digital accountability platforms sought to make information on public service delivery transparent by default in order to provoke a paradigm shift from backroom politics to an open dialogue about performance. However, providing information is not enough. Transparency will only have limited utility if people—elected officials, service providers, oversight agencies, and civil society—do not put publicly available information to use. Therefore, a digital accountability platform must not only transmit information about public sector performance, but also make it easier for citizens to provide feedback and for the government to respond.

xl. In the context of this study, we define feedback broadly, as including both inputs from inside and outside of government on a variety of topics from service delivery priorities and access to issues of quality and timeliness. In this respect, the platforms reviewed in this study benefit from a rich heritage of learning from other transparency and accountability initiatives in the Philippines that attempt to mobilize feedback and strengthen public sector accountability and performance.

xli. During the past two decades, civil society, government and development partners have experimented with a number of initiatives to enhance social accountability in the Philippines, that leverage both offline and online approaches to increase their reach (Kaiser, 2014). The World Development Report (WDR) on Digital Dividends highlights two recent examples (World Bank, 2016a). Rappler—a media and advocacy organization—leverages digital technology and crowdsourcing, alongside investigative journalists and social mobilizers, to animate citizens to improve governance via community protests. Check-My-School is a participatory monitoring program that aims to improve service delivery in public education, established in 2011 as a joint initiative of the Affiliated Network for Social Accountability in East Asia and the Pacific and the Department of Education. (See Box 2 in section 1.4 for more information)

xlii. The ultimate vision of the platforms is to aid citizens and officials in measuring outcomes and improve the impact of government programs using transparent public performance data. If the platforms are successful, they could prove to be a powerful vehicle to increase budget credibility (i.e., realistic budgets implemented as intended) and strengthen accounting and reporting (i.e., expenditures are recorded and reconciled) for the government programs they support—two areas in which the PEFA 2016 rated the Philippines as poorly performing (World Bank, 2016f).

xliii. Yet, the problems that digital accountability platforms aim to address require fundamentally transforming perverse behavioral norms and political incentives around the allocation of public resources (Khemani et al., 2015). Irrespective of a platform’s “technical merits” (e.g., simplifying reporting and budget tracking), reformers seeking to transform the status quo of pork-barrel spending must still navigate a highly political change process that is incremental, long-term, and fraught with challenges that can substantially impede progress (Khemani et al., 2015; Fritz and Levy, 2014).

This report examines the interaction of technology, transparency, and politics in the context of improving the quality and accountability of four public expenditure programs and one revenue mobilization initiative in the Philippines (see Table 1). In each instance, the programs involved significant amounts of public resources, and areas where government leaders were looking for a different way of doing business. The five digital accountability platforms include:

- **OpenARMM**, which discloses information on public education spending and school locations in the Autonomous Region of Muslim Mindanao (ARMM) to curb a proliferation of “ghost schools” and absentee teachers that siphon resources and fail to deliver for students in one of the most impoverished areas of the country.

- **OpenBUB**, which supports a popular bottom-up budgeting (BUB) initiative to make municipal development less opaque and reduce the channeling of resources to political elites through transparent monitoring of projects proposed by local civil society and approved by poverty reduction action teams.

- **OpenReconstruction**, which monitors post-disaster spending to increase scrutiny and ensure reconstruction projects are being implemented effectively to help communities affected by Typhoon Yolanda and the Bohol Earthquake in 2013 to recover from these tragedies and rebuild their communities.

- **OpenRoads**, which increases the transparency of “last mile” access road investments through geo-tagging and real-time monitoring of implementation in order to reduce waste, improve connectivity, and support inclusive development.

- **SinTax Open Data Dashboard**, which tracks compliance of companies and local government units (LGUs) with enforcing cigarette tax legislation (the “SinTax”) in order to increase revenues for Universal Health Care (Kaiser et al., 2016).

---

## Table 1. Problem-Driven Political Economy: Five Public Sector Performance Challenges

<table>
<thead>
<tr>
<th>Sector</th>
<th>Education</th>
<th>Post-disaster Reconstruction</th>
<th>Municipal Development</th>
<th>Roads</th>
<th>Tax collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government Program(s)</td>
<td>Education</td>
<td>Post-typhoon Yolanda and Post-Bohol earthquake relief</td>
<td>Bottom-up Budgeting (BUB)</td>
<td>Local roads to support agriculture, tourism and rural development</td>
<td>Cigarette, beer and spirits tax collection</td>
</tr>
<tr>
<td>Government Investment</td>
<td>PHP767.8 billion Pesos funding for Yolanda spanning a period of 3 years (2014–2016) under the Comprehensive Rehabilitation and Recovery Plan (CRRP)</td>
<td>PHP74.1 billion Pesos funding allocated to 54,047 projects (2014–16)</td>
<td>PHP232.5 billion Pesos funding in road infrastructure across five flagship road programs of 12,000 projects covering provincial, secondary and rural roads</td>
<td>n/a</td>
<td></td>
</tr>
<tr>
<td>Development Problem</td>
<td>Chronic teacher absenteeism and “ghost schools” waste limited education resources</td>
<td>Incomplete, delayed and low quality post-disaster relief and recovery projects</td>
<td>Resource allocations for municipal development become a channel for political pork captured by elites</td>
<td>Disconnected, low quality and incomplete local road networks</td>
<td>Enforcement of cigarette tax legislation (Sin Tax) blunted by tax evasion which undercuts revenue generation for social services</td>
</tr>
<tr>
<td>Technical Solution</td>
<td>OpenARMM: Track public education spending and disclose school locations in order to eliminate leakage, strengthen targeting and improve school conditions</td>
<td>OpenReconstruction: Monitor post-disaster spending to reduce waste, improve quality and timeliness of reconstruction projects</td>
<td>OpenBUB: Track BUB projects in order to eliminate leakage, strengthen targeting and monitor cancelled or re-purposed projects</td>
<td>OpenRoads: Monitor and geo-tag road infrastructure spending and project implementation to reduce waste, better target and improve quality and connectivity of road networks</td>
<td>SinTax: Track compliance of local government units and private companies with the required tax stamp and monitor revenues generated by the cigarette tax</td>
</tr>
<tr>
<td>Potential of the Platform</td>
<td>Potential cost savings from eradicating an average ghost school in ARMM is US$ 80,000</td>
<td>Potential cost savings from eradicating an average ghost reconstruction project is US$174,000</td>
<td>Potential cost savings from eradicating an average BUB project is US$28,000</td>
<td>Potential cost savings from eradicating an average road project is US$300,000</td>
<td>Potential revenue generation from an increase in tax stamp compliance by 1 percentage point is US$20 million</td>
</tr>
</tbody>
</table>

Source: Adapted from Fritz and Levy, 2014; WB Governance Transition Note, 2016
THE FOUR C’S: ASSESSING THE CURRENT PROGRESS AND FUTURE TRAJECTORIES OF DIGITAL ACCOUNTABILITY PLATFORMS

xlv. What does success look like when marrying technology and transparency to “make politics work for development” (Khemani et al., 2015)? How do we set realistic expectations and measure progress for digital accountability platforms versus a broader constellation of good governance reforms to improve last mile service delivery (Fox, 2014)? The contribution of this report is to present a comparative framework to assess what happens when digital accountability platforms inject performance information into the public discourse and collide with the “analog” factors of real-world politics and government programs.

xlvi. Digital accountability platforms attempt to act as a “lever to the national budget” to catalyze a chain reaction that mobilizes citizens, politicians and front-line providers to connect the dots between government spending and the tangible services they experience in their daily lives. The government discloses data on public resources and performance (content) and transmits this information to the public via an interactive digital platform (channel), whereby citizens and officials take action to express their preferences individually and collectively (choice), with the intent of shaping the incentives of front-line providers, such that they deliver better and more inclusive services (consequences).

xlvii. However, the design of these technology solutions involves assumptions that will either prove to be correct or fatally flawed. Which information in what formats will be most salient? Which technologies are most effective in reaching the intended audiences? What mechanisms exist for citizens and officials to act upon the information? What change will they ultimately be able to achieve?

xlviii. Pinpointing the “digital dividends” generated by specific platforms requires establishing clear performance metrics and assessing progress in the context of the existing reform space within a given sector. The platforms may generate broad benefits if they succeed in changing the expectations of politicians, providers and citizens regarding public service delivery for the better, such as solidifying the “right to know” or fostering new disclosure standards regarding spending and progress on local development projects.

xlix. Ultimately, if digital accountability platforms are to achieve their desired consequences or impact, the platforms and the programs they support must reshape institutions – the formal and informal rules of the game – to facilitate greater “answerability” and “enforcement”, such that politicians and front-line providers are responsive to the evidence and input of citizens regarding last mile service delivery (North, 1990; Goetz and Jenkins, 2005; World Bank, 2016a).

1. This report assesses the performance of digital accountability platforms from both a political and technical perspective, using an assessment rubric based upon four C’s: content, channel, choice, and consequences. The four C’s represent something of a trajectory of maturation for digital accountability platforms. Decisions regarding content and channel are broadly related to the upstream inputs, activities, and outputs in a results framework that a small band of government reformers can more easily control. Whereas, choice and consequences are interlinked with the downstream outcomes over which reform champions have substantially less control and yet are essential barometers of whether the platforms are likely to achieve their aims. Given the early stage of the five platforms reviewed in this study, we have better visibility on leading indicators related to upstream decisions on content and channel than on lagging indicators of downstream outcomes.

---

12. The 4Cs are an adaptation of Tiago Peixoto’s “minimal chain of events” for an accountability mechanism built on disclosure principles from “The Uncertain Relationship Between Open Data and Accountability: A Response to Yu and Robinson’s The New Ambiguity of “Open Government” (2013).
However, the long-term trajectories of digital accountability platforms are likely dynamic, responsive to changes in their design, implementation, and the broader enabling environment. Election cycles and focusing events (e.g., political scandals, natural disasters) can rapidly shift priorities and alter reform prospects. Mainstreaming new norms and building strong reform coalitions inside and outside of government typically occur over a longer period, but can similarly shape the opportunities and constraints for a digital accountability platform to achieve its goals.

Platforms may experience different trajectories, as they differ substantially in their starting points, the pace of their progress in the face of opposition or support for reforms, as well as their likely endpoints. With this in mind, the study also situates the relative progress of these platforms within the reform space of a specific government program in order to advance the conversation beyond generalities. In this respect, performance is both comparative and context-specific. Reform programs have different enabling environments and measuring progress requires considering the “delta” between where platforms began and where they might go.

Two years into the experience of the five Philippines digital accountability platforms, progress has been variable across the platforms and intertwined with the reform space within which they were deployed. Some digital accountability platforms in this study, such as those supporting Bottom-up Budgeting (OpenBUB) and SinTax enforcement (SinTax Open Data Dashboard) benefited from unusually high degrees of initial political commitment that served as a springboard for rapid initial progress in a relatively short period. Conversely, platforms supporting reconstruction (OpenReconstruction) and the elimination of ghost schools (OpenARMM) began in more adverse political environments and have had trouble sustaining sufficient commitment to move forward.

The nascent progress of a digital accountability platform to track the financing of local road infrastructure (OpenRoads) is more impressive when seen in the context of the highly politicized allocation of resources around local roads.

DIGITAL FOUNDATIONS: A ROADMAP TO DEEPEN OPEN GOVERNMENT AND IMPROVE SERVICES FOR ALL

Unsurprisingly, the blending of technology and transparency is not a silver bullet to improve the performance of government programs. Based upon the early learning from this study, we identify five operating principles that will be critical to sustain progress in translating the vision of digital accountability platforms into higher quality, more accountable last mile service delivery. Collectively these action-oriented principles serve as a practical roadmap – an Open Government 3.0 Agenda – for reform champions across public, private, and civil society sectors to rally around as they work to deepen open government in 2016 and beyond.

Operating Principle #1: High-level leadership and inter-agency coordination are essential to track the entire service delivery life cycle.

Political commitment and bureaucratic capability, reflected in compliance with disclosure standards and enabling policy guidance at the agency-level, are important leading indicators of future performance. However, in the absence of crosscutting PFM reforms such as GIFMIS and UACS, digital accountability platforms quickly encounter roadblocks. This is because they must manually integrate information across multiple, disconnected accounting systems to monitor service delivery from upstream resource allocation to downstream program implementation.

13. OpenBUB.gov.ph
14. OpenReconstruction.gov.ph
15. OpenRoads.gov.ph
This dynamic puts the breakthrough idea of digital accountability platforms – tracking performance throughout the entire process of delivering public services – in jeopardy. The incoming administration should put in place clearer institutional structures to facilitate inter-agency coordination to: comply with disclosure standards, report performance information in a timely fashion, and harmonize information management systems for more seamless expenditure tracking.

Operating Principle #2: Integrate digital accountability platforms within broader reform efforts, rather than as stand-alone initiatives.

Agile technology may provide quick wins to cast a spotlight on performance, but there is no substitute for major investments in organizational capabilities at both national and local levels to deliver on major flagship programs. The experience of the five digital accountability platforms reviewed in this study underscores that the likelihood of success for technical solutions is inextricably linked with the vitality of broader political reforms.

Platforms that were well integrated with sector-specific reforms (e.g., the SinTax Open Data Dashboard and SinTax legislation) or cross-cutting international commitments (e.g., OpenBUB and the OGP national action plan) have been more successful in galvanizing lasting political commitment, dedicated resources, and buy-in across agencies and levels of government than standalone initiatives. As the incoming administration and development partners evaluate platform investments, they should prioritize those sectors where digital technologies can complement reform efforts already underway, as this signals that national agencies and LGUs may be more willing and able to make critical investments to disclose information and respond to feedback as part of a broader strategy.

Operating Principle #3: Design platforms with a clear view of the performance challenge to be solved and iterate with users to ensure it is fit-for-purpose.

As agencies expend substantial effort to reconcile disparate information management systems, they pay less attention to whether the information being disclosed via the platforms is fit-for-purpose – timely, accurate, relevant, and useful to citizens, officials, and oversight agencies to solve a specific performance challenge. In this respect, it is understandable why the digital accountability platforms reviewed in this study appear to have, thus far, had a relatively easier time securing political commitment and strengthening bureaucratic capability to disclose information, than animating citizens and officials to use it.

However, adoption and use is critical if technology and transparency are to facilitate meaningful accountability gains in the form of increased scrutiny of upstream resource allocation and more responsive downstream service delivery. To deepen uptake, the incoming administration should prioritize rapid iteration with end users to ensure that digital accountability platforms are releasing the right information, at the right time, and in the right format so that citizens, officials, and oversight agencies can turn publicly available data into actionable insights.

Operating Principle #4: Find ways that open government can align incentives to make politics work for development.

Traditionally, the Philippines election cycle produces a period of policy deadlock, uncertainty, and volatility, as patron-client allegiances shift in anticipation of a change in political leadership alongside political opportunism and rent-seeking behavior. Getting digital accountability platforms to “click”, or at least surmount the weight of inertia to maintain the status quo, requires at least some constellation of actors to view greater transparency as being in their interest.
For incoming and outgoing reform champions, this requires crowding-in (rather than short-circuiting) the interests of local politicians concerned with visibility on resource flows to their own jurisdictions or bureaucrats balancing pressures to increase spending with worries regarding accusations of impropriety. Next generation open government initiatives need to reframe the value-add of transparency as serving, rather than threatening, the interests of these stakeholders to break through gridlock.

Operating Principle #5: Broaden the support base for digital accountability platforms inside and outside of government to have staying power.

The proverbial plug can be pulled overnight on any of the five online platforms presented in this report. If digital accountability initiatives are to translate investments in technology and transparency into real “digital dividends” for the Filipino people, they must secure a broader base of support across government, civil society, and the private sector (World Bank, 2016a). The enduring appeal of the BUB program and the passage of landmark SinTax legislation owe their success to their ability to mobilize a broad coalition of support inside and outside of government that could amass pressure for change that was both “bottom-up” and “top-down”.

However, the vast majority of support for digital accountability initiatives to date is coming from a small cadre of reform champions from the outgoing Aquino administration. As the incoming administration takes office, there is untapped potential to increase the demand for information on public resources and performance by focusing on two growth areas: (1) mobilize the public to help improve official data on service delivery and they may be more interested in using it; and (2) demonstrate the value of platform data as a management tool for civil servants to more easily plan, implement, and evaluate flagship government programs.

The Philippines stands at a critical juncture: will the new administration strengthen the tenuous gains made in recent years to transition “from an opaque, closed and unaccountable system” to a new paradigm of “transparent, performance-based management”? As the Duterte administration gears up for its first hundred days in office, it would do well to learn from the challenges of the last administration and build upon some of the (digital) foundations left by its predecessors. This paper assesses the results achieved thus far, the lessons learned, and the challenges that remain.
Service Delivery: When Politics, Transparency and Technology Collide

1. While “islands of good governance exist” in the Philippines, public services often miss the mark in translating robust economic growth into prosperity for all (Matsuda, 2014). Access to, and quality of, public services varies substantially across this geographically diverse and politically fragmented archipelago. Politicians in resource-constrained local government units (LGUs) buy votes for national-level officials in order to access discretionary resources (Cruz, 2014; Dressel, 2012). Meanwhile, reform champions have struggled to curb pork-barrel politics and elite capture of public services (Coronel, 1998).

2. Failures in service delivery – crumbling facilities, absentee teachers, and roads to nowhere – waste resources and retard development. These symptoms also underscore a more intractable development problem: a breakdown in accountability relationships. Clientelist politics, corruption, poor information, and low expectations encourage politicians and civil servants to act with impunity (Dressel, 2011; Acemoglu and Robinson, 2013). Weak institutions, co-opted organizations, and constrained implementation capacity create a permissive environment for policymakers to use public resources as political currency to advance their own interests (Keefer and Khemani, 2003).

3. Consistent with the anti-corruption agenda of the previous administration, reform champions sought to open up the black box of service delivery and use digital platforms to disclose data on public sector performance and turn information into action to improve accountability. In this study, we examine early evidence from technology and transparency initiatives that attempt to shift the conversation from pork to performance in the context of five sectors – education, reconstruction, roads, municipal development, and tax collection. The insights from these digital accountability platforms provide guidance for public, private, and civil society leaders in the Philippines and around the world that are committed to leveraging technology and transparency to create digital dividends for their communities.

4. In this section, we discuss the reform space within which these platforms are deployed, including: (1) the political economy drivers of public service delivery failures; (2) the origins of digital accountability platforms to respond to these public sector performance challenges; and (3) the causal logic of these platforms in overcoming historical accountability breakdowns in service delivery. To set the stage for this analysis, section 1.1 introduces the Fritz et al. (2009) problem-driven political economy framework to examine what happens at the intersection of technology, transparency, and politics in five different service delivery contexts.
1.1 Problem-Driven Political Economy Analysis

5. Political incentives and behavioral norms are frequently at odds with the adoption of technical solutions to public sector performance challenges (Khemani et al., 2015). With an eye towards re-election, politicians favor policies and institutions that support the exigencies of winning votes, maintaining alliances, or increasing their status. This implies the need for elected officials to make compromises and balance interests in order to strengthen their negotiating position with other power brokers. In highly decentralized political contexts such as the Philippines, there is an additional central-local dynamic that influences the design of intergovernmental relations with a view to maintaining some form of centralized control, rather than optimizing service delivery (Fritz and Levy, 2014).

6. At the same time, the interests of politicians can also broadly converge with development objectives to deliver growth, jobs, or social protection benefits as a way to secure legitimacy or re-election. Even when politicians seek development progress, they may struggle to pursue these goals effectively because of the need to maintain the support of vested interests and pressures to: favor family members or close allies, lead fractious coalition governments, or navigate a difficult mix of fiscal problems and public discontent.

7. Given the complexity of development challenges and the unpredictability of institutional change processes, there is increasing agreement that successful reform efforts require approaches that are problem-focused, iterative, and adaptive (Andrews, 2013; World Bank, 2015d). Others have built on this idea, emphasizing the need for reform processes to be politically informed and locally led (Booth and Unsworth, 2014; Overseas Development Institute, 2015). Brian Levy (2014) similarly acknowledges that incremental reforms offer a path to progress that is pragmatic in breaking down change into manageable pieces that cumulatively can make a difference. There is also a growing awareness that for reforms to be successful, they must be locally anchored, built upon existing institutions, and aligned with a country’s political realities (Levy, 2014; Booth and Cammack, 2013). Pursuing this direction requires collaboration between policymakers, service providers, and citizens to identify what works (or not) in different contexts.

8. Through a comparative review of World Bank experiences, Fritz and Levy (2014) capture these political economy drivers through a three-step framework centered on problem-driven governance and political economy analysis. These drivers include: (a) relevant structural factors (both formal and informal) that influence stakeholder positions; (b) existing institutions, including institutional dysfunctions that channel behavior, as well as ongoing institutional change; and, finally, (c) stakeholder interests and motivations, and the relationships and power balances between them. Figure 1 visualizes the framework, originally developed by Fritz et al. (2009), in the context of this study.
1.2 Political Economy Drivers of Public Sector Service Delivery

9. One of the fastest growing economies in Asia, the Philippines now faces the challenge of reforming its upstream public financial management practices to achieve downstream improvements in service delivery. The country has sustained a robust GDP growth rate in the last five years, up to six percent from its prior long run trend of 2.5 percent (World Bank, 2015c). However, only recently did this rapid economic growth start to translate into stronger job creation and faster poverty reduction.\textsuperscript{16}

10. Despite this progress in growing the pool of public resources, the government has struggled to systematically curb leakage in public spending overall underscored by the COA Special Audit Report on PDAF (2013). The actual functioning of the country’s democracy has been hampered by pervasive clientelism and non-programmatic political parties, which have created perverse “rules of the game” that make it difficult for citizens to effectively sanction leaders for poor performance (Dressel, 2011; North, 1990).

\textsuperscript{16} Official poverty statistics show a decline in the poverty rate between the first quarters of 2012 and 2013: from 27.9 percent to 24.6 percent, implying a poverty elasticity of growth of around -2 percent. The positive trend in poverty reduction is also confirmed by a higher growth of real income and lower underemployment among poorer households compared to the rest of the population. Government transfers to the poor under the conditional cash transfer program are a significant factor explaining the rise in real incomes of the poor.
11. Dynasties predominate elections, creating a form of political inequality as “leadership is passed down through family ties” rather than on the merits of policy positions or performance (Hutchcroft, 2008; Acemoglu and Robinson, 2013). The reach of political dynasties is substantial – an estimated 80 percent of young Filipino legislators and 70 percent of all elected officials at the national and local levels are the scions of political families (Mendoza, 2012). These dynastic offspring account for 60-80 percent of each of the major political parties and appear to win elections by much larger margins of victory. They are also motivated to protect their interests, as Mendoza (2012) finds that “80 percent of dynastic legislators experienced an increase in their net worth”.

12. The government has made inroads in devolving resources for service delivery to local governments (Hutchcroft, 2008; Dressel, 2011). In 1991, Republic Act No. 7160 otherwise known as the Local Government Code was enacted into law, transferring control and responsibility of delivering basic services to the hands of LGUs, including the provision of health, agriculture and social welfare (Cruz, 2014; Matsuda, 2014).

13. Governors, mayors, and other LGU leaders garnered higher status and more resources from decentralization in the form of the Internal Revenue Allotment (i.e., an inter-governmental transfer). However, in resource-strapped LGUs, electoral considerations determine the delivery of services more often than need, which has repercussions for which constituents and communities will benefit from the “public purse” (Coronel, 1998; Dressel, 2012). Structural deficiencies in the way the central government formulated the IRA exacerbates the situation, as revenue allocation patterns do not reflect actual needs (Matsuda, 2014).

14. Public resources in the Philippines are distributed across 18 administrative regions, 81 provinces, 145 cities, 1,489 municipalities and approximately 42,000 barangays, each with their own elected executive and legislature. With elections in more than 45,000 jurisdictions held every three years, elected officials in the Philippines are perpetually campaigning for office, which incentivizes them to use these scarce public resources to secure their own positions and allow their allies to “claim electoral credit” (Matsuda, 2014). In an information-poor environment, citizens have limited ammunition to reward or sanction their officials at the ballot box, which creates little incentive for politicians to act accountably (Capuno, 2008; Khemani et al., 2015).

15. In 2010, Benigno “Noynoy” S. Aquino III swept into power with a clear mandate to make anti-corruption and inclusive growth priority areas for reform (World Bank, 2015f). With the outgoing administration tarnished by allegations of corruption and vote buying, the 2010 election was effectively a referendum on corruption against a backdrop of underperforming institutions (World Bank, 2015f). The newly elected president was able to attract a younger generation of reformers eager to reconnect with the good governance and “people power” agenda first espoused by his mother, former President Corazon Aquino. Using his substantial presidential powers, Aquino appointed key reformers to serve in critical leadership positions in several agencies (Monsod, 2015; World Bank, 2015f). For many, Aquino represented an invaluable opportunity to usher in reforms to curb the pernicious influence of patronage politics in last mile service delivery (Sidel, 2014; Dressel, 2012).

17. These figures are from a 2012 study by Mendoza et al of the 15th Philippine House of Representatives during the 2003-07 period, the authors also extend this analysis to all elected officials at the national level and in local government units.
16. The Aquino administration took action early in its tenure to translate campaign promises into transparency and governance gains. The administration set up a cabinet-level cluster on good governance with the President himself as Chairman. It published an exhaustive list of laws, executive orders, proclamations, policies, and programs via the Official Gazette (World Bank, 2016b). The administration increased scrutiny of project and budget planning and ensured that annual budgets were enacted on time. President Aquino also cracked down on high-profile cases of corruption: the Chief Justice was impeached, the Ombudsman was forced to resign on charges of graft, and notoriously corrupt agencies such as the Bureau of Internal Revenue were put under new leadership (World Bank, 2016b).

17. In March 2011, the Aquino administration adopted the Philippine Development Plan representing the government’s blueprint for implementing its “Social Contract with the Filipino People”. It represented an ambitious set of governance reforms with concrete outcomes. These governing documents emphasize the Aquino administration’s focus on implementation, rather than intent, to improve the transparency of government spending and public services. In the same year, the Philippines became a founding member of the Open Government Partnership, which was a means to lock in governance reforms beyond the end of the President’s term in 2016.

18. There are early indications that President Aquino’s emphasis on restoring public trust in government is making a positive impact not only on the country’s governance, but also its economic growth (World Bank, 2016b). The IMF has suggested that improved governance and the adoption of new technologies could be important contributors to the rapid and sustained GDP growth that the Philippines has enjoyed in recent years, a phenomenon that is not fully explained by higher productivity of capital and labor alone (IMF, 2015; World Bank, 2016b).

19. As an interrelated development, the Aquino administration endorsed a 2011-2015 Philippine PFM Reform Roadmap supported by the World Bank and Australia’s DFAT. Seeking to remedy the country’s poor performance on a 2010 Public Expenditure and Financial Accountability (PEFA) Assessment, the Roadmap enumerates a comprehensive PFM reform agenda, which aims to simplify, improve, and harmonize financial management processes and information systems across the government.

20. The fruit of a long-term partnership between the Governments of Australia and the Philippines, the PFM Roadmap aims to improve the efficiency, accountability, and transparency of the use of public funds in the Philippines. To this end, the roadmap laid out an ambitious program to implement an integrated GIFMIS, new national payroll system and modernized procurement system. The intent of these reforms was to change individual incentives and institutionalized processes to make the upstream allocation of public resources more accountable (Holmes and Sweet, 2016; World Bank, 2015f).

21. There has been a growing public interest in recent years in monitoring the allocation of public resources via the national budget, galvanized by a series of scandals spotlighting the misuse of public resources. In response, the Aquino administration enacted early reforms to increase the transparency of budget allocations, including for the controversial PDAF that legislators could use to disperse public resources to their constituencies. A zero-based budgeting initiative emphasized aligning public expenditures with the administration’s social and economic objectives. The government also instituted a performance-informed budgeting initiative requiring executive agencies to orient future spending based upon past performance.

---

18. The OGP is a multilateral initiative that aims to secure concrete commitments from governments to promote transparency, empower citizens, fight corruption, and harness new technologies to strengthen governance.

19. For more discussion, please see the most recent IMF Article IV consultation for the Philippines. This is available at: http://www.imf.org/external/pubs/ft/scr/2015/cr15246.pdf.

20. The 2010 PEFA assessment, which was jointly conducted by the World Bank and DFAT, uses a standard set of performance indicators for measuring the performance of the government’s public financial management system against a 4 point scoring system with clearly defined objective criteria. The Philippines was rated as having satisfactory performance on less than a third of the PEFA indicators.
22. Yet, reforming the national budget is a highly contested arena for politics, pork, and performance. A whistle-blower scandal in 2013 suggested that PDAF was subject to major kickbacks and the Supreme Court later ruled the program unconstitutional. The Supreme Court also ruled in 2014 against the Executives Disbursement Acceleration Program (DAP), arguing that the executive had abused its leeway in reallocating funds, despite its good intentions to move funds from lagging to leading programs (Diokno, 2016b). While the Supreme Court rulings against PDAF and DAP could be viewed as gains for budget accountability, they did not address the fundamental challenge of a national budget process that was highly politicized and opaque.

23. The challenge for Philippine reforms, therefore, is to make the budget more transparent and accountable, while navigating the country’s political realities. The Philippines has already achieved notable gains in making its public finances “more comprehensive, consistent, and accessible” in line with the recommendations of a 2010 PEFA assessment (World Bank, 2010; World Bank, 2016f). However, the country still falls short on the credibility of its budgets (i.e., realistic budgets implemented as intended) and accounting and reporting (i.e., expenditures are recorded and reconciled) – two areas in which the PEFA 2016 rated the Philippines as poorly performing (World Bank, 2016f).21

24. Despite the government’s ambitions to advance crosscutting PFM and good governance reforms that would strengthen budget credibility and expenditure tracking, implementation has fallen short of aspirations. Despite common recognition that agency reporting systems are both weak and fragmented, reforms to implement the GIFMIS as a budget platform and standardize a Unified Account Code Structure (UACS) to harmonize budget reporting across government agencies have run aground in the face of bureaucratic turf battles between and within executive agencies (World Bank, 2015f; Holmes and Sweet, 2016).

25. Government champions also face a tough challenge in rallying public interest in, and support for, strengthening internal PFM systems that can seem quite distant and abstract to citizens interacting with frontline service providers in schools, clinics, and LGU offices across the country. Yet, in reality, the absence of these “big system” reforms makes it more difficult for citizens, officials, and oversight agencies to track how these basic services are provided – from resource allocation and expenditures to implementation status and outcomes (Holmes and Sweet, 2016). In particular, the introduction of the GIFMIS system would have made it substantially easier for officials to capture and disclose transaction-level data including commitments and disbursements. See Box 1 for a more in-depth discussion of the challenges of tracking and reporting on the execution of the national budget in the context of the Philippines.

Box 1: Reporting and Tracking of Budget Execution in the Philippines is a Challenge
By: Rogier van den Brink et al. (World Bank, 2016b)

1. **A challenge affecting transparency and accountability in all sectors and spheres of government is that it is currently not possible to track individual budget items.** Simply put, a particular budget item cannot be followed from enactment, disbursement, and procurement to execution. Line item budgeting was introduced to enhance transparency. A Unified Account Code Structure (UACS) was designed and adopted for a uniform classification system across planning, accounting and reporting. However these were designed in the context of ongoing efforts for automation through a government-wide integrated financial management information system (GIFMIS). Current systems comprise of several automation solutions across the budget cycle in varying use by DBM and the sectors. Most accounting and nearly all financial reporting is still done manually. The voluminous budget with detailed line items and UACS with 54 digits capturing all aspects of classification is unwieldy to be applied in this scenario. Problems due to limited ability to monitor in the absence of timely, complete, and credible data became acute in the aftermath of Super Typhoon Yolanda. Despite availability of funding with the national government, funds flow to and expenditures at the different levels of government for priority activities could not be accelerated. Until today, the challenge remains, due to a lack of enforcement of key budget tracking principles, such as uniform classification across all steps, which can then be monitored until execution.

2. **There is no government-wide integrated financial management information system (GIFMIS).** Such a system would allow the timely availability of complete and accurate data essential for decision-making purposes. Capturing transactions at all levels from budget preparation to release, commitment and disbursement is essential for enabling transparent monitoring of public funds. The introduction of such a government-wide system was a key element of the government’s public financial management strategy. However, after several years of preparation and two procurement processes, the contract could not be awarded. Exact reasons for failure of the process are unclear but seem to be a lack of sufficiently broad-based support for such a large, potentially all pervasive reform. A scaled down version of the GIFMIS, a Budget and Treasury Management System (BTMS) limited to only the DBM and Bureau of Treasury was contracted late in the administration. Budget allocation for rollout to line agencies during the FY17 is proposed but timing would be dependent on the successful implementation of the BTMS platform.

22. The mandatory use of PhilGEPS is now part of agencies’ performance system: the Performance Based Bonus (PBB) system. However, full adoption and disclosure of contracts is a challenge.
3. The 2014 Budget adopted a government-wide uniform chart of accounts. This was the first time in the history of budgeting in the Philippines that agencies applied a uniform classification, which was to extend from budget formulation to execution and reporting. The 2014 budget was also the first performance-informed budget, in that it published actual quantitative results objectives. This was a major step forward from the pre-existing situation, in which budget transparency and tracking was not possible, given the use of different category codes by different agencies. After successful training for UACS implementation was only rolled out in late 2014; the financial reports for 2014, including annual accounts, are currently UACS compliant but transactions are not being captured on this basis thereby limiting usefulness for analysis.

4. Tracking of individual budget line items remains elusive. With 54 digits, the UACS is comprehensive in that it captures economic, administrative and functional classifications as well as the Program, Activity, Project (PAP) codes that can be unique identifiers for investment projects. In the absence of automated and integrated systems, the full UACS cannot be fully operationalized, as it is impractical to manually code each transaction with all these aspects and then maintain ledgers that can be used for tracking expenditures. The last part of the UACS i.e. the object codes are retained for all transactions and the other parts, most importantly PAP codes are often lost at some point in the process flow from budget formulation to eventual disbursement. The automated government procurement system (PhilGEPS) also does not currently provide for inclusion of full UACS codes or even the PAP codes. DPWH, the primary agency for implementation of the infrastructure budget uses project management software that generates its own unique project IDs. Some agencies and local governments have implemented the COA-mandated electronic bookkeeping system (eNGAS), which also does not capture the full digits for UACS. This means that manual adjustments are made at the aggregate level for reporting purposes. Efforts to abolish “continuing appropriations”, which straddle across years, have also been met with resistance. Since budgets do not lapse annually, the incentives for agencies to accelerate procurement processes and execute with efficiency are not there. Additionally, in the absence of a GIFMIS, the ability to segregate and report on commitments and expenditures pertaining to budget allocations from different years is limited.

5. Individual agencies’ reporting on budget execution is delayed. Line agencies generally comply with the requirement to submit to the DBM and COA the Budget Execution documents (BEDs) and Budget & Financial Accountability Reports (BFARs), but these are nearly always delayed and of questionable credibility. However, DBM posts the reports available on its website. Reports are prepared through manual consolidation of data from various offices of the agencies causing accuracy and completeness to be weak. Although there is some level of data extraction from systems such as eBudget and eNGAS, not all agencies and departments have fully rolled out these systems.

22 The mandatory use of PhilGEPS is now part of agencies’ performance system: the Performance Based Bonus (PBB) system. However, full adoption and disclosure of contracts is a challenge.
26. Champions within the Aquino administration tried smaller-scale proof-of-concepts to spark dialogue and build buy-in across the bureaucracy. For example, the government is currently preparing to pilot a scaled down Budget and Treasury Management System (BTMS). This “baby GIFMIS” for the Department of Budget Management (DBM) and Department of Finance (DoF) will capture two critical points for financial tracking – budget and cash out at source. As one official described, “[the GIFMIS] could have altered the way that government does business, but there was too much resistance from the bureaucracy and it stalled. We tried for a big system and it didn’t happen, now we’re trying again with a different approach”. However, contracted late in the administration’s tenure, the BTMS is a substantially scaled down version of the original GIFMIS vision and would not cover actual spending in line agencies.

27. Attempts to pass legislative frameworks such as the FOI law or the Whistleblower Protection Act also remain stymied by limited support within the Philippine Congress (Mangahas, 2015). This is unfortunate given the high degree of public support for the FOI law, in particular, underscored by the fact that 90 percent of Filipino executives in a recent survey view the passage of a strong law on right to information as being critical to reduce corruption (Social Weather Stations, 2015). Against this backdrop, there has been a public outcry against the misuse of public funds and popular disenchantment with perceived corruption and capture of public resources by political elites. Civil society organizations (CSOs) express disillusion and skepticism at their ability to take a leading role in framing and shaping public discourse.

28. It is unsurprising, therefore, that the participation of domestic media, civil society groups, and individual citizens in the discourse on democracy and public service delivery has been episodic. Voter turnout is high, but the Philippines has relatively few CSOs compared with older democracies such as the US, UK, and Canada (Clarke, 2013; Hutchcroft, 2008; Dressel, 2011). While a non-violent “people power” revolution toppled the Ferdinand Marcos regime and expanded civic space for PFM reform, domestic civil society does not appear to be making a consistent impact on the country’s social, economic, and political life. This is underscored by a 2004 global survey which ranks the Philippines 28th out of 34 countries in terms of civil society strength (Dressel, 2012; World Bank, 2015f).

29. Domestic media outlets have spotlighted incidences of government corruption and have been an important constituency agitating for the passage of an FOI law and other government disclosure policies (World Bank, 2015f). However, the space for media outlets to speak out has been constrained in a country that has a history of violence against journalists and low scores on indicators of press freedom (Reporters without Borders, 2015; Dressel, 2011). Criticized for producing “black propaganda”, some domestic journalists may perpetuate patronage politics for a fee through helping legislators sabotage their rivals’ chances of reelection.

30. Broad-based reform coalitions were active in the passage of two important pieces of recent legislation such as the SinTax (a controversial tax on cigarettes to expand tax revenues) and reforms to expunge ghost voters from the election rolls in the Autonomous Region of Muslim Mindanao (Sidel, 2014). However, many CSOs in the Philippines operate as “mutual benefit organizations” that exist to benefit the specific needs of their members, rather than “public benefit organizations” that seek to influence broader public policy, which may dilute their influence (Clarke, 2013). Moreover, Clarke (2013) and Franco (2004) suggest that CSOs in the Philippines may be prone to capture by political elites and become a “conduit for misuse of lump-sum funds”.

23. Clarke (2013) notes that the Philippines has 1.47 CSOs per capita compared with 4.89 in the US, 4.41 in the UK and 5.01 in Canada.

24. The 2004 Johns Hopkins Global Civil Society Index, a global survey to assess the strength of civil society in 34 countries, ranked the Philippines 28th, with the country’s civil society scoring lowest on the criterion of impact.
31. The role of social media and other online technologies may reduce barriers for Filipino citizens to organize themselves and amplify their voice in shaping the priorities of elected officials. The September 2013 Million People March is case in point. Spurred on by Netizens and bloggers, Filipinos spontaneously joined a non-violent protest in September 2013 to demand the abolition of the pork-barrel system, or at least a reallocation of public resources. Extensive use of web-based platforms and social media enabled these mass protests to extend their reach throughout the country. The Philippines is one of the largest social media communities in the world: one in three people use the Internet, including 34 million on Facebook and Twitter, and the country boasts 106 million active mobile phone subscribers. Yet, many CSOs have mounted only token presence on the Internet, limited to an organizational webpage, and have done little else to tap the potential of the large Philippine online community.

32. In summary, the delivery of public services in the Philippines is undercut by limited implementation capacity and front-line providers that lack the incentives to curb the abuse of public resources for private gain or invest in improvements (Kosack and Fung, 2014). Meanwhile, crosscutting PFM reform efforts appear distant and the benefits invisible for citizens, officials, and oversight agencies to see the value-add of strengthening internal government financial management systems in concrete improvements to public services. Building upon the WDR (2004) original accountability triangle, Figure 2 visualizes how an information-poor environment causes friction and distorts signaling between providers, politicians, and citizens regarding performance expectations.

**Figure 2. An Information-Poor Environment Creates Friction in Accountability Relationships**

![Figure 2](image-url)

33. Information asymmetries and weak institutions create perverse incentives for all parties to maintain the status quo — a “low accountability trap” (Fox, 2014). Lacking transparent information on government performance and robust channels to express their preferences, citizens are ill equipped to take corrective action, individually via feedback and voting or collectively through community organizing and coalition building (Peixoto, 2013; Khemani et al., 2015; World Bank, 2004). As a result, unengaged citizens and unaccountable politicians fail to sanction their government for poor performance, sending a signal to civil servants that future performance need not change.

34. Absent rewards or penalties from the electorate, national and local-level politicians are not held to account for their performance, thus there is little incentive, whether positive or negative, to change their behavior. Without pressure from citizens or elected politicians in the executive or legislature, government agencies are unlikely to crack down on the use of public resources for private gain (Stapenheurst and O’Brien; Kosack and Fung, 2014; Khemani et al., 2015). This vicious cycle perpetuates a stunted feedback loop for public services, depicted in Figure 3.

35. This paper examines whether and how online technologies can be harnessed to democratize information, reduce friction, and strengthen feedback loops in order to change the prevailing narrative of service delivery from one of patronage and pork-barrel politics to an emphasis on performance. As Khemani et al. (2015) describe, there is growing interest and experimentation in the use of online technologies to monitor public resources, reduce opportunities for graft, increase access to information, and facilitate citizen-government dialogue regarding priorities and performance. However, transparency has limited utility if people — elected officials, service providers, oversight agencies, and civil society — don’t put publicly available information to use. Therefore, technology-enabled transparency initiatives must not only transmit information, but also make it easier for government programs to elicit and respond to feedback about their performance. In the context of this study, we define feedback broadly, as including both inputs from inside and outside of government on a variety of topics from service delivery priorities and access to issues of quality and timeliness.
36. While standalone technology solutions are likely to be displaced by entrenched vested interests, using technology to disclose information on public performance and mobilize citizens to engage politically could prove to be a potent combination to contest the political beliefs that support a culture of poor performance (Khemani et al., 2015; World Bank, 2016a). However, translating technology inputs into “digital dividends” such as better services and accountable governance “requires collaboration between policy actors and researchers to identify what specifically works (or not) in different contexts” (World Bank, 2016a; Khemani et al., 2015).

37. The five digital accountability platforms analyzed in this report share an overarching theory of change: when citizens and officials have access to relevant information on public sector performance and have the capacity to take action, individually or collectively, they will be more likely to give voice to their preferences and ensure their government resources and delivers local services more effectively. Digital accountability platforms could conceivably catalyze action for improved service delivery in two different ways: (1) strengthening internal government financial management systems to better budget, plan, and monitor projects (supply-side); and (2) mobilizing greater public scrutiny and support for PFM reforms by demonstrating the practical value of budget tracking to better service delivery (demand-side). Figure 4 depicts this as a virtuous feedback loop.

38. As we will further examine in the remaining sections of this paper, whether or not this theory of change holds true for a given platform rests upon several assumptions that may prove to flawed or context-specific. Section 1.3 introduces each of these digital accountability platforms, the performance challenges they aim to address and the reform space they must influence to bolster PFM and improve service delivery.

---

**Figure 4. A Virtuous Cycle: Digital Accountability Platforms Provide a Technology Assist**

<table>
<thead>
<tr>
<th>Government Programs</th>
<th>Digital Accountability Platform</th>
<th>Engaged Citizens</th>
<th>Accountable Politicians</th>
<th>Improved Service Delivery</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allocate resources</td>
<td>Greater transparency</td>
<td></td>
<td></td>
<td>More inclusive</td>
</tr>
<tr>
<td>Create rules</td>
<td>Better connectivity</td>
<td></td>
<td></td>
<td>Higher quality</td>
</tr>
<tr>
<td>Monitor delivery</td>
<td>Informs action</td>
<td></td>
<td></td>
<td>More accountable</td>
</tr>
</tbody>
</table>

**Stonger feedback loop:**
- engaged citizens, accountable politicians, willing providers

**Political Mobilization**
- Voting and lobbying
- Coalitions and organizations

**Digital Accountability Platforms**
- Provide a technology assist to help government programs create a stronger feedback loop.
1.3 Digital Accountability Platforms for Five Performance Challenges

39. Over the past five years, the World Bank Group and other development partners such as Australia’s DFAT have sought to bolster the efforts of national and local level reformers to curb the influence of patronage politics and strengthen the foundation for more transparent, accountable, and responsive PFM. However, despite efforts on the part of the Aquino administration to advance key transparency and good governance reforms, officials and citizens still struggle to track public expenditures and monitor the government’s efforts to deliver services and raise revenues. In response, the World Bank helped the government innovate a series of digital accountability platforms to help solve five critical performance challenges.

40. The intuition of the digital accountability platforms is that timely and transparent information on government performance is critical for officials to make effective decisions and for citizens to hold them accountable for policy outcomes that further the public interest. Effective expenditure management depends on transparent, timely, and accountable reporting processes. As the 2016 Philippines PEFA assessment notes, without strong expenditure management systems, it is difficult for officials to curb leakage and optimize the use of public funds (World Bank, 2016f). Yet, information on government programs and public services is often fragmented across multiple agencies and administrative levels, inaccessible to officials, citizens, and oversight agencies.

41. Digital accountability platforms seek to connect the dots between an increasing supply of open government data and a nascent demand among Filipinos for more inclusive, accountable governance as underscored by the Million People March. In doing so, the platforms represent the confluence of transparency, technology, and political engagement, as these forces add up to larger than the sum of their parts to buttress public sector institutions and incentivize officials to use the national budget for the public interest, rather than private gain (Khemani et al., 2015).

42. Collectively, the platforms reviewed in this study aim to: streamline reporting, integrate disparate data points into a comprehensive picture of service delivery, and make all of this information on government performance publicly available. With this information at their fingertips, citizens and officials can more easily spark debate about “what [public] money has been spent, but also what that spending has accomplished” (Khemani et al., 2015). Leveling the information playing field, the platforms give citizens and officials the tools they need to track expenditures, monitor performance, and convey their preferences via feedback, voting, and advocacy. The platforms also open the door to mobilize public support to verify and supplement official information with citizen feedback and observations at the point of service delivery.

43. While digital accountability platforms are a technical solution, the expectation is that citizens and officials use information to engage politically, individually or collectively, to influence resource allocation decisions and sanction poor performance (Khemani et al., 2015). Moreover, the government must meet a higher standard of disclosing information on the whole service delivery chain in a given sector from upstream resource allocation (e.g., budgets, procurement) to implementation (e.g., completion status, expenditures) and outcomes (e.g., service quality and inclusiveness). For these reasons, digital accountability platforms are inherently political, in that they pose a challenge to those that use service delivery as currency to win votes, allies, and status.

44. The five digital accountability platforms assessed in this study equip citizens and officials with tools to track the performance of flagship government programs worth over ₱300 billion Philippine (US$6.48 billion). They disclose information, but seek to solve specific public sector performance challenges such as ensuring higher quality local roads or curbing lost revenues from tax evasion. The four expenditure programs – Bottom-Up Budgeting (BUB) for cities and municipalities, schools in the Autonomous Regional of Muslim Mindanao (ARMM), post-disaster reconstruction, and “last mile” access roads – involve significant public resources and areas where government leaders were looking for a different way of doing business.
The revenue mobilization example, cigarette taxation, is associated with one of the Aquino administration’s early legislative victories, which raised billions of dollars to finance Universal Health Care (UHC) (Kaiser et al., 2016).

45. While the substance of each digital accountability platform is distinct to a particular service delivery sector, there is a common focus on publishing real-time and granular data. Since the Local Government Code devolved substantial responsibilities for service delivery to the LGUs, the digital accountability platforms critically include geo-tagged information on the location of project sites. The platforms disclose data that is dynamically linked with near real-time government decision-making processes to enable tracking of projects from budget allocation all the way through implementation.

46. Designed to be agile, digital accountability platforms enable experimentation in a variety of sectors without substantial risk. The World Bank employed a venture capital approach, working with the Aquino administration to identify several flagship programs that would benefit from a digital accountability platform to support public expenditure tracking and advance key PFM reforms on a smaller scale, recognizing that only some of these interventions were likely to succeed. This required alleviating bureaucratic unease with increasing disclosure of government spending and implementation data, as well as thinking through how public feedback would generate meaningful improvements to solve last mile service delivery challenges.

47. Initially designed outside of government using developers and technical assistance provided by the World Bank, the aspiration was always to integrate the platforms within the day-to-day operations of the relevant government agencies. For this reason, ensuring the buy-in of the highest-level counterpart within the requesting government agency (e.g., Secretary, Governor) was a stated criterion for whether the World Bank would invest in a new digital accountability platform.

48. The specific sector focus of each digital accountability platform requires that the government and the World Bank deal with not only one generic, national environment, but rather five distinct arenas of service delivery, each with a unique set of structural factors, institutions, and interests (World Bank, 2016b; Fritz and Levy, 2014). The platforms interact with other reform efforts to expand or align with the existing political space to advance good governance within a given sector (Fritz and Levy, 2014). The bounded focus of the platforms also provide a more visible, practical way for the government to crowd-in support for broader PFM reforms through showcasing the value of expenditure tracking in the context of something citizens could easily relate to: public services they rely on every day (e.g., roads, schools). Table 1 in the Overview introduced each of the five digital accountability platforms and the performance challenge they intend to address. In the remainder of this section, we describe the reform space and performance challenges the digital accountability platforms seek to address in greater depth.

25. Currency conversion to US$ is in 2016 dollars.
1.3.1 Ghost Schools in the Autonomous Region in Muslim Mindanao (ARMM)

49. Governor Mujiv Sabbihi Hataman has had the unenviable task of overcoming a “triple challenge of limited autonomy, violent conflict and weak technical capacity” in the Autonomous Region of Muslim Mindanao (World Bank, 2015a). Once described by President Benigno Aquino as a “failed experiment”, the ARMM region’s development has lagged behind, even as the country overall has “enjoyed a decade of economic growth” (Aquino, 2012; World Bank, 2015; World Bank, 2015a). It is in the education sector, which accounts for almost 60 percent of ARMM’s budget that places the challenges of public expenditure management in stark relief, as the government has struggled to remedy poor education outcomes – enrollment, completion, attainment rates – and allocate sufficient resources to schools in need of classrooms and teachers (World Bank, 2015a).

50. While the Aquino administration has reversed a chronic trend of under-investment, increasing education budget allocations to the region by 38 percent in 2011 and 72 percent in 2012, the ability of the ARMM government to use this funding effectively has been hampered by several deficiencies (World Bank, 2015a). The ARMM government’s ability to disburse and manage education funds is undermined by fragmented planning, budgeting and execution functions across multiple levels of government and weak integration between regional and national budgeting systems (World Bank, 2015a). Patronage politics and institutionalized corruption have further undercut attempts by reformers within the ARMM government to improve the stewardship and accountability for the use of public funds (World Bank, 2015a).

51. The paucity of data on basic education statistics is problematic as the government struggles to verify the number of kids in school and teachers in the classroom, as well as population and enrollment rates. Historically, politicians and officials have “manipulated” such statistics to “increase voter numbers and population-based share of internal-revenue allotments” (World Bank, 2015a). Even basic information like the location of schools have been in short supply, making it difficult for officials and citizens to work together to crack down on teacher absenteeism and “ghost schools” which siphon off scarce resources.

52. Governor Hataman took office in May 2013 with a popular mandate to advance good governance, increase transparency, and improve development outcomes. Beginning in the education sector, the ARMM government and the World Bank launched an open data initiative to directly address prevailing concerns about ghost schools and absentee teachers as a starting point to tackle broader PFM issues (World Bank, 2015i). The ARMM government is committed to disclosing the exact location of each school and taking stock of school conditions to support performance monitoring and increase the efficiency of education investments in the region (World Bank, 2015i).

53. The World Bank developed **OpenARMM** in response to the Governor’s request for an online open data platform to monitor the performance of schools in the region and visualize their exact locations. The original inspiration for OpenARMM came from a well-documented study of public expenditure tracking in Uganda and the revealed power of democratizing information on public resource allocations to drastically reduce corruption in local schools (Reinikka and Svensson, 2004). OpenARMM connects to a mobile tablet that allows third-party organizations to collect real-time information such as geo-tagged school photos and student attendance. The platforms then disclose the results of these independent surveys of elementary and secondary schools in five ARMM provinces to the public.

54. Through increasing timely access to key data points on school locations and performance, the platform aims to strengthen the government’s PFM capacity to exert top-down accountability with school administrators, as well as facilitate bottom-up accountability from the public in order to improve expenditure management and, ultimately, bolster education outcomes in ARMM. One way to capture the potential value of such a platform to advancing ARMM education outcomes is in estimating the cost savings of eradicating ghost schools – approximately US$80,000 on average per school – that are a drain on limited education budgets.

---

26. In their study “Evidence from Public Expenditure Tracking Surveys”, Ritva Reinikka and Jakob Svensson (2004) assessed the power of information in reducing corruption in the allocation of student capitation grants for primary schools. Whereas only an estimated 15 percent of such grants actually reached their intended destination during the period of 1991-95, based upon a well-known survey of public schools, the level of leakage fell significantly following an information campaign targeting local schools.

27. The cost of an average school is calculated based on the number of primary and secondary schools in ARMM in 2011-12 (2471) and the aggregate government education spending from all sources in 2012. Sources: (i) World Bank Report “Making Education Spending Count for the Children of the ARMM” (ii) http://data.gov.ph.
1.3.2 Post-Disaster Recovery to Help Communities “Build Back Better”

55. Natural disasters represent a major “stress test”, not only in terms of the sheer devastation of people’s homes and livelihoods, but also a country’s PFM systems to effectively assess, plan and execute reconstruction projects in a timely fashion (Austria et al., 2015; World Bank, 2015g). The government’s ability to prioritize and expedite post-disaster infrastructure projects (e.g. roads, schools, clinics) against objective criteria, disburse funds, and monitor program delivery is a powerful litmus test of how well underlying budget tracking systems are functioning (World Bank, 2015g; Diokno, 2016a).

56. In 2013, disaster struck the Philippines twice in one year with the Bohol earthquake in October and typhoon Yolanda in November. The 7.2 magnitude Bohol earthquake displaced over 370,000 Filipinos and affected an estimated 3.2 million people with respect to the destruction of public infrastructure and private property, as well as the disruption of basic services (Asia Foundation, 2013; UN OCHA, 2013). The arrival of Typhoon Yolanda further devastated the region, affecting an estimated 13 million people with losses to infrastructure and agriculture ($51 million) and tourism ($1.1 million) revenues (NDRRMC, 2013; Asia Foundation, 2013).

57. Promising to help the country “build back better”, the Aquino administration pledged US$4 billion in financing for the post-disaster recovery effort, in addition to funding from development partners. In fulfilling this commitment, however, the government faced substantial challenges. By law, LGUs are responsible to take the lead in disaster recovery and reconstruction. However, the reality is far more complex: ad hoc task forces are appointed to coordinate post-disaster recovery efforts, financing typically comes from the national level and implementation is discharged by various line agencies in addition to their core mandates. In this environment, the risks are substantially higher that investments to repair infrastructure and provide relief to disaster-affected communities could be diverted from reaching the intended beneficiaries or that reconstruction projects stall or fail to launch.
58. In the absence of more integrated systems, public expenditure tracking in the Philippines relied on a few limited “islands of electronic information”. Given the significant allocation of reconstruction funds, it was critically important that citizens, oversight agencies and LGU officials could easily monitor where this money was going and to what end. In this respect, the crisis was an action-inducing event that substantially increased the political will of national officials to improve the country’s PFM systems and track the spending of the national budget.

59. In February 2014, the DBM requested support from the World Bank to assist budget-tracking efforts in the wake of Super Typhoon Yolanda. From a political standpoint, the DBM saw the importance of transparently tracking expenditures and soliciting public feedback to ensure more effective, timely delivery of reconstruction efforts (World Bank, 2015g). In response, the World Bank commissioned the development of OpenReconstruction.gov.ph to help track, disclose information on post-disaster relief efforts, and unbundle lump sum allocations to the agencies charged with implementing reconstruction projects. In addition, the DBM launched a second system, the Foreign Aid Transparency Hub (FAiTH) to monitor funds received from other countries to support disaster reconstruction.

60. Operational within six months of the disaster, the OpenReconstruction platform attempts to solve the problem of piecemeal information and create a master view of resourcing and implementation across five government agencies in order to facilitate expenditure tracking by the public and government oversight agencies alike. Launched in June 2014, the platform intends to highlight the benefits of leveraging online technologies to support greater transparency, citizen participation, and accountability in the selection and execution of reconstruction projects for those affected by natural disasters.

61. OpenReconstruction took its inspiration from the Australian Queensland Reconstruction Authority, which brings together needs assessment, planning, and execution of reconstruction efforts and makes extensive use of geo-tagging to support tracking of projects on a monthly basis. Figure 5 from Fengler et al. (2008) and Austria et al. (2015) visualizes several phases of post-disaster spending and delivery of reconstruction projects. The custom-built, open-source OpenReconstruction platform was designed to track project requests, budget releases, and project execution through an e-ticketing system that would allow the public to view the status of a request and promote accountability of all concerned agencies. The portal originally planned to consolidate all existing systems in different government agencies involved in post-disaster relief and recovery. However, the system was subsequently scaled back as the Department of Public Works and Highways (DPWH) had the only operational system capable of generating regular data on infrastructure projects implemented by the agency. One way to capture the potential value of such a platform to supporting post-disaster recovery is in estimating the cost savings of eradicating a ghost reconstruction project – approximately US$174,000 on average per project – that siphon scarce resources from disaster-affected communities.28

28. The average savings from eradicating a “ghost” reconstruction project is calculated based on total allocation to reconstruction projects during 2014-15 and # projects in the platform. Source: OpenReconstruction platform.
**Figure 5. Implementation Phases of Post-Disaster Reconstruction**

![Diagram showing implementation phases of post-disaster reconstruction](image)

*Source: Adapted from Austria et al. (2015) and Fengler et al. (2008)*
1.3.3 Bottom-Up Budgeting to Strengthen Local Service Delivery

62. In 1991, the Philippines passed the Local Government Code to devolve substantial responsibilities to LGUs to deliver frontline services and raise revenues (Cruz, 2014; Dressel, 2012). In principle, devolution should have made it easier for citizens to hold LGU officials accountable for results through the power of the ballot box and the ability to “vote with their feet” (Tiebout, 1956). However, slow progress in reducing poverty and uneven access to local services tell a different story of resources captured by political elites and services that fail to deliver benefits for Filipino citizens (World Bank, 2016b).

63. Twenty-five years hence, substantial disparities persist between and within provinces on various indicators from access to potable water and electricity to infant mortality rates and poverty incidence. Several “binding constraints” hinder the ability of LGUs to fulfill their mandate and provide universal access to basic services and support pro-poor growth, including: weak accountability systems, fragmented service provision, insufficient resources and constrained administrative capacity (World Bank, 2016b).

64. Officials in many LGUs operate within institutional environments where monitoring and evaluation systems are deficient, elections are disconnected from performance, and services are captured by local elites (World Bank, 2016b; Matsuda, 2014). While devolution has brought service delivery closer to the people, it has also made the resources to finance those services infinitely more fragmented across numerous levels of administration. Cash-strapped LGUs frequently grapple with fulfilling service delivery responsibilities that outstrip the pool of available resources and their own fiscal management capabilities to effectively mobilize resources and monitor their use responsibly (World Bank, 2016b).

65. In response, the government undertook an “unprecedented, interagency effort” to strengthen the supply and demand for local government accountability through increasing transparency, performance incentives, and citizen participation in municipal development (World Bank, 2016b). On the supply side, for example, the Department of the Interior and Local Government (DILG) mandated via its 2010 Full Disclosure Policy that LGUs publicly disclose core budgeting, planning, and procurement documents. In addition, the DILG
instituted the Seal of Good Housekeeping and Performance Challenge Fund to provide cash incentives for meeting transparency standards and spark inter-jurisdictional competition among LGUs to improve performance.

66. The most visible of the demand-side initiatives, BUB was a major reform initiative of the Aquino administration to support tracking of national budget allocations for municipal development priorities. The BUB program aims to advance broader PFM and good governance reforms in several respects: (1) making national budgets more responsive to local needs; (2) amplifying public participation in local planning and budgeting; and (3) increasing incentives of LGU officials to improve targeting of public services and reduce corruption.

67. The significance of the BUB program is in opening the black box of public sector budgeting that historically made it difficult to track the progress of a single municipal development project from upstream allocation and disbursement of funds, to downstream procurement and execution. BUB provided a new means for the government to channel funds directly to LGUs and itemize individual BUB projects in the national budget which could be more easily tracked, as opposed to “lump-sum allocations” which often conceal abuses of public resources, as the PDAF and DAP scandals attest.

68. Building upon the country’s success with a large-scale community-driven development program (KALAHI-CIDSS), the government initially piloted BUB in 2012 to reach 595 cities and municipalities with high concentrations of poverty (World Bank, 2016b). BUB features a participatory planning and budgeting process undertaken at the city or municipal level, through which CSOs and LGU officials give input on development priorities through the preparation of Local Poverty Reduction Action Plans. The government subsequently scaled the program to over 1500 cities and municipalities (92 percent of the country). Through the BUB process, the government is able to fund municipal development projects via the national budget; however, implementation delays have disrupted the disbursement of US$1.7 billion in financing for 60,000 BUB-approved projects.

69. In 2014, the government and World Bank launched OpenBUB (openbub.gov.ph) to disclose and publish timely information on approved BUB projects from budgets through implementation. The early inspiration for OpenBUB was Solo Kota Kita, which provides a series of tools (e.g., maps, information on development indicators) to help residents in Surakarta (Solo), Indonesia to knowledgeably participate in the annual participatory budgeting process. The OpenBUB platform simplifies reporting procedures for agencies involved in financing, procurement, and implementation of BUB projects via a single electronic system. With better information and the ability to provide feedback on specific BUB projects, citizens and LGU officials can use the platform as a something of an electronic billboard to track budget allocations to public services in all municipalities, similar to Solo Kota Kita.

70. The platform has also become a real-time financial management and project implementation tool for DBM and DILG in the nationwide rollout of BUB projects. The intended outcome was to provide an electronic billboard, alongside a paper-based map, to be displayed in community centers and municipal halls where citizens could see the location of projects in all municipalities similar to Solo Kota Kita. One way to capture the potential value of such a platform to supporting monitoring of BUB projects is in estimating the cost savings of eradicating a ghost project – approximately US$28,000 on average per project – that, in turn, become additional resources that can be reinvested in inclusive municipal development projects.

---

1.3.4 Increasing Scrutiny, Aligning Incentives for Local Road Investments

71. Public infrastructure deficits are widely cited as binding constraints to inclusive growth across the Philippines (World Bank 2009). Yet, politics and institutional arrangements have made improving local “last mile” road connectivity a challenge. Building on a relatively favorable national fiscal position, the government’s commitment to scale-up public infrastructure investments to five percent of GDP means that cash is no longer the main constraint to delivering on roads. Specifically, the government aims to connect over 180,000 kilometers of “last mile” access roads (World Bank, 2015j).

72. The dynamics of national-local political bargaining are particularly visible when it comes to the financing for local roads. With national financing projected to be worth over US$1 billion in 2016, roads are “politically prominent investments” that can either contribute to inclusive growth or private coffers (World Bank, 2015j). While the responsibility for local roads falls to provinces, cities and municipalities, resource-poor LGUs have perverse incentives to trade local roads as “club goods” for money and votes (Matsuda, 2014; Keefer and Khemani, 2003; World Bank, 2015j). Governors, mayors, congressmen jockey to get more funds for their localities, which fragments road investments (e.g., smaller lump sum budget allotments divided across LGUs), at the expense of greater road connectivity and quality.

73. With close to a dozen programs investing in the same networks, the national financing of local roads is a critical test case to improve public expenditure management and foster greater demand-side accountability. In an environment of poor coordination, lump sum budgeting, and siloed information management, concerns were raised as to whether projects were being completed – defined as concrete roads at a national standard – and if local governments would maintain these roads (World Bank, 2016d). In the absence of a comprehensive local road map or inventory, officials and citizens could not determine project locations, make better decisions, or mitigate the risk of roads to nowhere (i.e., ghost roads).

31. There are three main classes of local road programs: (i) those financed and implemented by national government agencies or government owned and controlled corporations (GOCCs); (ii) those financed by the national government, but implemented by local governments; and (iii) those financed and implemented by local governments themselves. The 2013-2016 national budgets appeared to be financing over 10,000 projects.

32. A broader question loomed regarding whether the national government should even be involved in implementing local roads projects, as opposed to merely financing them, given broader trends of devolution of responsibilities and resources for basic public services to LGUs. For example, the subsidiarity principle suggests that matters should be handled by the lowest level of competent administrative authority.
74. DBM-led fiscal transparency efforts to unbundle lump sum budgets, invest in geotagging technology and apply unique project identifiers presented an opportunity to make the tracking of road investments substantially easier. The reforms improved the supply of national road financing information – namely, the location and status of “last mile” access road projects – and also laid the foundation for future demand side efforts to engage feedback from stakeholders such as: executives, politicians, private companies and civil society groups. Meanwhile, programs supported by the World Bank such as the Philippines Rural Development Program (PRDP) led by the Department of Agriculture (DA) appeared to be systematically collecting location “geo-tagged” data for all their investments.

75. Recognizing the need to register all local road investments, DBM and the World Bank looked to Peru’s Sistema Nacional De Inversion Publica, a government data bank for infrastructure, for inspiration.33 The resulting OpenRoads platform (openroads.gov.ph) helps government officials and citizens “see where the roads are”, showing the location, finances, and physical status of every local road, regardless of implementing agency. OpenRoads leverages mapping, satellite, and smartphone technology to review and track public investments in the local road network (World Bank 2016d).

76. The subsequent launch of KALSADA, a “landmark roads rehabilitation program”, which offers performance-based financing to upgrade local road networks, unlocked an opportunity to institutionalize greater transparency of road investments. The government formally adopted the OpenRoads platform as a key element of this performance challenge fund, as part of its 2016 annual budget. Provinces could receive road rehabilitation funds for specific projects if they submitted geo-tagged videos of these projects for public disclosure, as well as provincial road network plans. The KALSADA program is investing just under US$150 million in 2016.

77. A more comprehensive view of local roads investments also provided the foundation for soliciting public feedback. The OpenRoads platform aims to increase transparency and enhance citizen monitoring of road investments in order to realign the incentives of politicians to road investments to advance inclusive growth, rather than private interests. The prospective value of the OpenRoads platform could be expressed in terms of the potential to generate cost savings amounting to approximately US$300,000 to eradicate an average ghost road (Table 1).34

---

33. The Peru platform sets in place certain criteria for approval of investments before disbursing funding.
34. Given the differences among the various road programs, we calculated the potential cost savings to eradicate an average ghost road for each of these four programs: FMR (US$104,907), TRIP (US$4 million), BUB (US$52,218) and PRDP (US$1.8 million). Calculated the average cost per road based on estimated budget for various road programs (FMR, TRIP, BUB, PRDP) during 2013-15 and the estimated number of roads. Source: Multiple – DA, DBM, REID.

---

Source: openroads.gov.ph (2016)
1.3.5 Curbing “Lost Revenues” and Tracking Compliance in SinTax Reforms

78. Stuck in a “low-revenue, low expenditure trap”, the Philippines saw its tax revenues and spending on basic public goods (e.g., education, health, transportation) steadily decline between 1997-2009 (Sidel, 2015). The Aquino administration, seeking to stem the tide of “lost revenues”, achieved a major legislative victory in 2012 with the passage of a SinTax law that raised excise taxes on “sin” products (e.g., cigarettes, alcohol) as a means to increase the national budget for public healthcare and other social services.

79. Before SinTax, powerful cigarette lobbies leveraged their influence with legislators to forestall reforms to complex excise tax regimes that made it easier for well-informed companies to game the system and avoid higher tax rates (World Bank, 2015b). Incumbent producers were “grandfathered in” to receive special lower tax rates and cigarettes became increasingly affordable – as cheap as 2.5 US cents per cigarette in 2012 – due to rising incomes and the absence of adjustments for inflation (World Bank, 2015b).

80. With support from a broad and diverse coalition, the SinTax legislation simplified the excise regime, increased taxes, and raised revenues for health care financing via the National Health Insurance program. SinTax reforms are quickly generating gains for the Filipino people, as the government has been able to double the Department of Health’s budget and extend subsidized health insurance to the bottom 40 percent of the population (World Bank, 2015b).

As a result, tax revenues plummeted “from 0.9 percent of GDP in 1997 to under 0.5 percent of GDP in 2012: equivalent to losses of over US$2.5 billion” that could have funded access to critical health care for poor communities (World Bank, 2015b). Comprehensive tax reform remains a major priority for the Philippines, but will likely require legislative action under the next administration. The main challenge in the Philippines is not just that revenue effort remains low, but that design is poor, leading to a narrow and distorted base. The 2012 reform of tobacco and alcohol taxation will likely stand as the Aquino administration’s landmark tax reform. The reform not only...
raised an additional 0.4 percent of GDP in revenues per year, but also allowed for significant scaling up of health expenditures.

81. However, companies still employ a range of “licit and illicit” tactics to evade or underpay taxes, from failing to pass along taxes to consumers to outright smuggling. In order to curb these abuses, the government has required that all cigarette packs bear a “holographic tax stamp” since 2014 (World Bank, 2015b). Enforcement of the legislation is key, if SinTax is to translate into sustained social welfare gains, but monitoring cigarette prices has traditionally been a time consuming paper-based exercise.

82. Since early 2015, the World Bank has supported the DoF to monitor the implementation of SinTax legislation across nine agencies, from both a tax collection and revenue expenditure perspective. A priority area for investment was to harness the power of mobile phones and social media to monitor cigarette prices and tax stamp compliance. In partnership with the US technology company Premise, the government and the World Bank were able to mobilize paid contributors to report on cigarette prices in their local communities and submit geo-tagged visual documentation of whether cigarette companies and distributors were complying with the required tax stamps (World Bank, 2015b).

83. Launched in December 2015, the SinTax Open Data Dashboard (dof.gov.ph) provides weekly updates on cigarette pricing and tracks compliance in the application of the required “tax stamp” by cigarette brand and locality. With access to up-to-date information on cigarette tax prices and tax revenues, citizens and national officials have greater incentives to monitor the enforcement of SinTax legislation and create political pressure to hold LGU officials accountable to crack down on tax evaders. One way to express the prospective value of the SinTax Open Data Dashboard is the potential additional revenue generated with an increase in tax stamp compliance by 1 percentage point: approximately US$20 million.

1.4 Technology, Transparency & Politics of Public Service Delivery

84. The prospects of digital accountability platforms are potentially transformative: harnessing online technologies and transparency to alter the playing field such that citizens, providers, and policymakers are working from the same set of information to engage in dialogue about priorities, progress, and performance in last mile service delivery. Yet, all too often, technology-enabled transparency and accountability (T/A) initiatives fail to measure up. The failure rate is high and there is a propensity to fixate on technology solutions at the expense of paying adequate attention to the interaction of technology with the politics, institutions, and incentives. As one keen observer noted, “if the core objective is transparency, it is not the platform that will institutionalize it”. The ultimate measure of success is not to build information platforms, but “engagement platforms”. The WDR 2016 on Digital Dividends put this to the test by analyzing the extent to which digital channels are able to motivate citizen uptake and government responsiveness to improve service delivery (see Box 2).
Getting to better governance implies the need for public sector leaders to have both the will and capacity to govern in ways that advance the interests of citizens. In the past decade, a proliferation of digital technologies to governments has boosted their capabilities in several respects, particularly through streamlining routine tasks. However, to what extent can digital technologies also help change the incentives of public officials to overcome vested interests and respond to citizen feedback?

Unpacking this further, the 2016 World Development Report Digital Dividends asked the following question: “can digital technologies encourage good leadership by empowering citizens to hold policy makers and providers accountable”? The report explores three possible avenues by which digital technologies could empower citizens through facilitating: free and fair elections, more informed voting, and citizen voice and collective action.

In theory, digital technologies promise to reduce traditional barriers to reach the broadest possible audience of citizens, aggregate their preferences and help them coordinate their actions. While digital technologies, particularly social media, can spark episodic citizen activism (e.g., one-off citizen protests), the 2016 WDR finds that they often fall short of solving classic collective action problems because they struggle to sustain engagement by citizens around service delivery problems. This sweeping statement aside, the WDR 2016 authors probe 17 examples from 12 countries to analyze under which circumstances “digital channels” are more or less likely to have impact on improving service delivery. Two of the case studies are from the Philippines, Rappler and Check-My-School, and their divergent results underscore the difficulties in predicting what works and does not.

Rappler – a media and advocacy organization – leverages digital technology and crowdsourcing, alongside investigative journalists and social mobilizers, to animate citizens to take action via community protests to improve governance. As a case study of digital citizen voice, Rappler leverages both online and offline mobilization tactics, facilitates collective feedback, and involves a civil society partnership with the government. According to the WDR 2016, Rappler performs relatively well on two measures of impact: citizen uptake (high) and government response (medium). The most notable example of the fruit of their labor was a large-scale public protest regarding corruption in the use of congressional discretionary funds, which the Supreme Court later declared unconstitutional.

However, the WDR 2016 authors caution that while collaboration with government may be a necessary condition for success, it certainly is not sufficient. The second Philippines example, Check-My-School, is illustrative. Check-My-School, a “participatory monitoring program” for local schools established in 2011, is a joint initiative of the Affiliated Network for Social Accountability in East Asia and the Pacific and the Department of Education. Despite leveraging both online and offline mobilization and CSO-government partnerships, the WDR 2016 authors find that there has been low citizen uptake and low government response from the Check-My-School initiative. The results arising from a 2014 Public Expenditure Tracking Survey and Quantitative Service Delivery Study (PETS-QSDS) are similarly sobering: fewer than 5 percent of schools provided feedback through Check-My-School and only 15 percent of elementary school principals and 20 percent of high school principals were even aware of the initiative (World Bank, 2016e).

The 2014 survey points to some additional environmental factors that may partly explain why Check-My-School has been slow to realize its full potential. Community involvement in local school systems appears to be weak across the board: nearly 75 percent of households surveyed were unaware that their child’s school had a School Governing Council – a forum for partners, students, teachers, and community members to give input to school decisions. Forty percent of elementary school principals felt that the engagement with partners, local government, and other external stakeholders was relatively weak. In the face of this seeming disinterest from parents and LGU officials, it is unsurprising that schools publish limited or dated information on how they spend discretionary resources from the Department of Education for covering maintenance and other operating expenses. This vicious cycle – low initial interest on the part of community members in the functioning of their local schools (unengaged citizens) and school administrators disclosing limited information on their use of resources (unwilling providers) in the absence of public scrutiny or pressure from elected leaders (unaccountable politicians) – illustrates in stark relief that the impact of digital interventions like Check-My-School that rely on motivating community organizations and parents to take action through giving feedback is easily blunted or negated by so-called analog factors.
85. The success of a digital accountability platform hinges not upon the sophistication of its technology, but rather the ability of the program it supports to anticipate how the technology will interact with what the WDR 2016 refers to as the “analog” factors of development – institutions, skills, regulations – that disproportionately shape the politics of service delivery (World Bank, 2016a). Consistent with the adage that “sunlight is the best disinfectant”, platforms can disclose information and increase scrutiny of government performance, but these technical solutions must marry transparency with political engagement to strengthen institutions, reward performance, and overcome persistent governance failures (Brandeis, 1913; Khemani et al., 2015). This is particularly important in the context of the Philippines, as a growth industry for civil society organizations has not yet translated into sustained examples of collective action and citizen-government dialog around improving access to, and quality of, basic public services.

86. Nonetheless, the interaction between technology, transparency, and politics is unpredictable (Kosack and Fung, 2014; Khemani et al., 2015). Previous studies have found that democratizing information on public performance: reduces corruption in local schools and community-driven development projects (Reinnika and Svensson, 2004; Guggeinheim, 2006); influences more optimal resource allocations for municipal development (Touchton and Wampler, 2013; Gonçalves, 2013); and facilitates improvements in health outcomes (Bjorkman and Svensson, 2014; Bjorkman et al., 2014).

87. However, transparency is not a silver bullet, and other studies have found little or no impact of information on curbing malfeasance or improving outcomes (Banerjee et al., 2010; Lieberman et al., 2013; Ravallion et al., 2013). Moreover, transparency initiatives such as Open Data may create unintended consequences such as incentivizing states to eschew hard reforms, adopt international norms to hide dysfunctional institutions or “squeeze the balloon” in one aspect of service delivery only to divert corruption to other areas (Heller, 2011; Andrews, 2011; Fox, 2014).

88. Yet, there are instances when transparency and accountability (T/A) initiatives produce promising outcomes and technology initiatives reach their objectives. Therefore, the critical question is not whether a technology-enabled T/A initiative adds value, but rather when, how, and why they do so (Overseas Development Institute, 2015; World Bank, 2016a).

89. Beyond the direct benefits they generate, digital accountability platforms may trigger positive externalities for other reform efforts to increase the supply of, and demand for, more accountable governance. The platforms support “supply side” efforts where government reformers are working with development partners to strengthen the oversight role of the Commission on Audit, introduce performance-based bonuses, integrate financial management systems, and reduce discretion through criteria-based resource allocation for municipal development projects. Digital accountability platforms can also work synergistically with participatory budgeting, citizen participatory audits, and data journalism training, among other “demand side” efforts.

90. This is promising, as Fox (2014) argues that social accountability initiatives are more successful when they apply a “strategic” – coordinating efforts to expand voice through information access and enabling collective action with government reforms that encourage public sector responsiveness – rather than a “tactical” approach that depends upon “information-led, demand side interventions alone” (Fox, 2014).
1.4.1 Causal Logic: Realistic Assumptions or Fatal Flaws?

91. Which information about government performance in what formats will be most salient to citizens, politicians, and providers to catalyze action? If a digital platform is the transmission belt for that information – how well does it actually function and reach the intended audiences? Even when a digital platform functions well technically, will citizens and officials use open government data and in what ways? Finally, even if citizens and officials use information provided via digital accountability platforms – what change will they ultimately be able to achieve?

92. As introduced in the Overview, the causal logic of digital accountability platforms, such as those reviewed in this paper, can be expressed as the interaction of four C’s: content, channel, choice and consequences. The government discloses data on public resources and performance (content) and transmits this information to the public via an interactive digital platform (channel), whereby citizens and officials take action to express their preferences individually and collectively (choice), with the intent of shaping the incentives of front-line providers, such that they deliver better and more inclusive services (consequences). However, the design of these technology solutions involves assumptions regarding each of these components that will either prove to be correct or fatally flawed.

1.4.2 Generating “Minimum Viable” Content for End Users

93. In theory, digital accountability platforms can simplify reporting requirements across multiple agency systems and make it easier for the government to disclose performance information about the full service delivery chain from budgets and procurement to implementation and outcomes. Citizens, politicians, and providers can use this information to track the financing, location, implementation, and evaluation of public services. However, the extent to which government performance data is fit for its intended purpose depends upon several key assumptions of: data integrity, system integration, and data salience.

94. What makes data “good enough” for the public or government to effectively track public resources and assess performance? There is substantial debate over the degree of effort that should go into tackling issues of data integrity – the accuracy and consistency of data disclosed in a platform. However, there is broad agreement that at least some “minimum viable product” is needed in terms of sufficient coverage, timeliness, quality, and accuracy of the data for citizens to use it to monitor government performance (Veracode, 2012; Peixoto, 2013; SyncDev, 2016).

95. Government agencies and development partners regularly assess how much to invest in resolving issues of data integrity upfront, considering the real possibility of diminishing marginal returns in the face of uncertain demand. Those decisions have consequences in the context of digital accountability platforms, as missing data, inconsistent geo-tagging, and absence of unique project identifiers will likely raise the barriers to entry for the public by requiring greater effort on their part to put transparent data to meaningful use.

96. Digital accountability platforms also face a unique system integration challenge. Absent an integrated reporting system such as the GIFMIS, digital accountability platforms have to pull in budget, procurement, and implementation data across numerous agencies, each with their own fragmented information management systems. The adoption of a unique identifier such as the UACS could have provided a common structure and language to trace projects from their initial allocation through to delivery. However, difficulties in the roll-out and implementation of UACS has necessitated the manual matching of disparate datasets, as well as innovating techniques such as machine learning for automated matching.

37. This is an adaptation of Tiago Peixoto’s “minimal chain of events” for an accountability mechanism built on disclosure principles from “The Uncertain Relationship Between Open Data and Accountability: A Response to Yu and Robinson’s The New Ambiguity of Open Government” (2013).
97. Finally, the “information provided [via a platform] must be salient to at least one group of users” – whether citizens, service providers, politicians or civil society groups. In their review of 16 experimental evaluations of T/A initiatives, Kosack and Fung (2014) suggest that public data is most compelling to end-users when it: facilitates comparability, includes both inputs and outputs (e.g., absenteeism and test scores), and features both objective and subjective measures (e.g., medical stocks and perceived waiting times at clinics).

98. However, the resonance of publicly available performance information also depends upon the type of public service in focus. Kosack and Fung (2014) note that users must not only “want the service”, but also be “dissatisfied” with the current level of service, regardless of whether the service is meeting some international standard. This is more likely to be the case if the direct benefit of the service to an individual citizen is high or they have raised expectations in comparison to other districts, provinces, or countries. Moreover, the likelihood that citizens and officials will use publicly available information to track service delivery is increased when the service is based upon routine tasks and the outcomes are easily measurable and attributable to specific politicians or policymakers (Beschel, 2015; World Bank, 2016a).

1.4.3 Extending Reach and Ensuring Inclusivity with an Online Channel

99. Employing digital technologies, the government can substantially reduce the cost, time and distance it takes to broadly disseminate relevant information on public resources and government performance (Kapur and Whittle, 2009). Moreover, digital accountability platforms also provide an outlet for citizens to provide online feedback on the quality and accessibility of existing services. However, the extent to which online platforms are able to contribute to strengthening the feedback loop depends upon several key assumptions regarding: responsive procurement, connectivity, and integration with other types of communication and participation channels.

100. What makes the procurement of a platform “responsive” to the anticipated needs of the public or government to effectively track public resources and assess performance? At minimum, the design and implementation of the platform should be sourced on time, in scope, and consistent with end user expectations. There are also choices regarding which functionalities to incorporate, which vendors to contract, and whether the design process is broadly consultative. While agile systems may appear to be lightweight, they can still be subject to delays, information bottlenecks, and high supervision costs. Government agencies and development partners also face trade-offs in the extent to which they consult with a broad set of local partners and the speed with which they can rapidly iterate and rollout a platform.

101. There has been a rapid proliferation of information and communication technologies (ICTs) in recent years that is increasing connectivity and collapsing traditional barriers to sharing information (Chambers 2010, ITU, 2015; World Bank, 2016a). This trend is also taking hold in the Philippines, as the number of Internet users has skyrocketed in the last decade from an estimated 5.7 users per 100 people in 2006 to 66.6 users per 100 people in 2015 (World Bank, 2016a). However, it is likely that uptake of these new technologies is “skewed to the young, educated, urban and financially better off” and may perpetuate a “digital divide” for those that lack the finances and data literacy needed to use digital accountability platforms (United Nations, 2012; Beschel, 2015).

Beyond access to ICT there are also issues of differential usage of services where internet users in the Philippines are predominately using social media (e.g. Facebook, Twitter) compared to accessing government services online (see WDR 2016).

102. While digital accountability platforms are an exclusively online channel for communicating information and engaging feedback, they do interface with government programs that could leverage a broader set of communication modalities - both online and offline. Leveraging multiple communications vehicles is also critical if digital accountability platforms are to fulfill the “publicity condition” – “the extent to which disclosed information actually reaches and resonates with its intended audiences” (Peixoto, 2013; Lindstedt and Naurin, 2010).
1.4.4 Creating the Conditions for Choice & Opportunities for Action

103. ICTs expand connectivity and platforms democratize data, but citizens, politicians, and policymakers must still use this information to shape program priorities, track progress and sanction poor performance (Kosack and Fung, 2014; Khemani et al., 2015). This is simultaneously the most critical link in the logic chain of digital accountability platforms and the most vulnerable to unraveling in the face of untested assumptions regarding: the “actionability” of information, the existence of credible online and offline channels to take action, and the ability to get the incentives right to overcome collective action problems.

104. What makes information “actionable” for the public or government to effectively track public resources and assess performance? The willingness of CSOs, media outlets, and government agencies to serve as infomediaries and interpret vast amounts of open data into actionable insights is critical (Norris, 2003; Peixoto, 2013; Fox, 2014). Citizens and politicians must be able to use the data from the platforms to easily assess the performance of providers (Fung, Graham and Weil, 2007; Kosack and Fung, 2014). Identifying clearly the rights of citizens and recommending concrete actions they can take in response to the information could help reduce barriers to action (Kosack and Fung, 2014). Box 3 showcases how the Philippines Department of Finance is acting as a public sector infomediary in turning data into insights that motivates citizen action to curb tax evasion.
Box 3: Lighting the Match
Turning Data into Insights for Public Action

Open government data is like a matchstick: it must be taken out of its box and lit. In the Philippines, the Department of Finance (DoF) has taken this adage to heart by going a step beyond disclosing raw data to generating actionable insights that the public can use to accelerate change.

For example, the “Tax Watch” campaign combines statistics with compelling visuals and intuitive infographics to provoke conversations and public outcry against tax evasion. Since 2013, the DOF Fiscal Intelligence Unit has published more than 100 weekly full-page ads in national newspapers (e.g., The Philippine Star, The Philippine Daily Inquirer) and social media. Each full-page ad spotlights a distinct data nugget such as:

- “Doctors pay less taxes than a public school teacher”
- “The weighted average declared price of imported spam was only 5 pesos ($0.10) at the customs border”
- “Only 3 in every 10 local treasurers complied with local treasury reporting standards with some local governments failing three times in a row at our scorecard,”

However, open data, and even open insights, must be paired with a commensurate commitment on the part of government to respond to feedback and deliver results. In the case of the DoF, we have coupled disclosure of tax insights that give “voice” to citizens with internal mechanisms—policy levers—that have the “teeth” of enforcement—filing legal cases against tax evaders and smugglers, imposing penalties for those that fail to comply with reporting standards, and using the threat of public exposure as moral suasion to deter potential tax offenders.

Through these open actions, the DoF has been able to build public trust and partnership in driving reforms forward. The initial results speak for themselves:

- Tax collections from professionals increased by 14%, which could potentially fund the equivalent annual salaries of 21,000 nurses for the Department of Health;
- Local treasurer reporting compliance increased from 30% in 2014 to 99.5% in 2015, with the public disclosure of fiscal sustainability scorecards of 1,477 municipalities, 144 cities, and 80 provinces. This doubled LGUs’ locally sourced income from ₱75 billion (USD 1.57 billion) in 2009 to ₱141 billion (USD 3.1 billion) in 2015, or 13% and 15% growth in 2014 and 2015.
- Compliance in the use of tax stamps on cigarettes increased from 40% in March 2015 to more than 98% as of March 2016. In 2015, incremental revenues from sin tax reform was at ₱71 billion (USD 1.56 billion), above target by 23%.
- Customs, by releasing open data on the import entry level, has become one of the most transparent agencies in government. After the implementation of this policy, cash collections increased by 21% year-on-year.
- A team of young civil servants who formed the Bagumbayan Initiative and partnered with Kalibrr, a jobs-matching platform, made 4,000 vacancies of more than 14 government agencies available online, resulting in around 60,000 applications.

Open data, open insights, open actions and participation altogether form an open public value chain. While transparency for its own sake is valuable, for open data to be truly effective, transparency must be linked to a reform goal and a clear big number that should be moved by the disclosure. This has allowed our open data initiatives to gain support from management, civil servants, and civil society. With good results, these public value chains create a virtuous cycle: better numbers generate more support, and more support generate better numbers for the public we serve.

Source: Abante, K. Open Insights is the next step to Open Data. World Bank Blog (Making Development Work for All, November 2015)
<table>
<thead>
<tr>
<th>Reform Goal</th>
<th>Open Data</th>
<th>Open Insights</th>
<th>Open Actions</th>
<th>Open Participation</th>
<th>Big Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Improving customs revenue collection</td>
<td>Customs released data up to the import entry level</td>
<td>Customs watch ad on questionable valuations of commodities such as motor vehicles, plastic resins, IPads, processed meat</td>
<td>Adjusting customs values for risk management to trigger an additional valuation review</td>
<td>Publication of collection results and anonymous reporting of errant smugglers through Pera ng Bayan</td>
<td>After customs reform implementation, cash collections of the Bureau of Customs grew by 21% year-on-year. Valuations of plastic resins improved by up to 60% in 2014</td>
</tr>
<tr>
<td>Improving Local Government Unit (LGU) locally sourced revenue collection</td>
<td>LGU eRE system (Electronic Statement of Receipts and Expenditures)</td>
<td>LGU tax watch ad on outdated schedules of market values for real property tax purposes, local governments who failed the fiscal sustainability scorecards</td>
<td>Issuance of fiscal sustainability scorecards Local treasury professionalization through basic competency exams for local treasurers</td>
<td>Linking our fiscal sustainability scorecard for seal of good local governance and LGU awards</td>
<td>Locally sourced revenues have doubled since 2009, with 17% growth in 2015 alone. Local treasurer reporting compliance increased from 30% in 2014 to 99.5% in 2015</td>
</tr>
<tr>
<td>Improving BIR tax revenues (especially from self-employed and professionals)</td>
<td>Electronic filing and payment systems</td>
<td>Tax watch on doctors paying less taxes than a public school teacher, payments by celebrities</td>
<td>Performance review visits by the Secretary of Finance and Commissioner of Internal Revenue to revenue regions Filing of tax evasion cases</td>
<td>Anonymous reporting of complaints via the Pera ng Bayan website Publication of collection results</td>
<td>Tax collections from professionals increased by 14%, which could fund the annual salaries of 21,000 nurses for the Department of Health</td>
</tr>
<tr>
<td>Improving sin tax collections</td>
<td>Tax stamp compliance data uploaded on the DOF website Data is presented according to company and city</td>
<td>Tax stamp system on cigarettes</td>
<td>The Premise mobile app provides monetary incentives for the public to report tax stamp compliance (via Premise and World Bank)</td>
<td>Cigarette tax stamp compliance increased from 40% in March 2015 to more than 98% as of March 2016 Sin tax incremental revenues above target by 23% in 2015</td>
<td></td>
</tr>
<tr>
<td>Rationalizing tax incentives</td>
<td>Tax incentives management and transparency act (TIMTA) which requires disclosure</td>
<td>Press release on the Philippines foregoing at least ₱4 billion from income tax holidays</td>
<td>Pushing the fiscal incentives rationalization act Implementing rules and regulations on the TIMTA</td>
<td>₱4 billion identified loss in tax revenue due to income tax holidays</td>
<td></td>
</tr>
<tr>
<td>Democratizing the government recruitment process</td>
<td>Release of job openings for 14 government offices/agencies via Kalibrr</td>
<td>Destroying the misconceptions of working in the government</td>
<td>Encouraging more agencies to partner with Kalibrr Applications for government posts</td>
<td>60,000 applications for 4,000 government posts from 14 agencies</td>
<td></td>
</tr>
</tbody>
</table>

In a time of platforms, apps and smartphones, data like matchsticks must be taken out of their boxes and lit. Policymakers should embrace this trend and take calculated risks towards it.

Source: Adapted from Abante, K. Open Insights is the next step to Open Data, World Bank Blog.
105. Further, the likelihood that digital accountability platforms will catalyze action on the part of citizens and officials is fundamentally influenced by the extent to which they are linked with credible online and offline mechanisms to take action, whether individually and collectively (Peixoto, 2013; Khemani et al., 2015; Fox, 2014). Peixoto (2013) captures this concept as the “political agency condition” or “the [participatory] mechanisms through which citizens sanction or reward public officials”, both at the ballot box and beyond.

106. Khemani et al. (2015) differentiate between two potential paths – individual action (e.g., voting, feedback, advocacy) and organized group action (e.g., political parties, CSOs, coalition building). While there is debate over the feasibility for T/A initiatives to catalyze “group-based collective action”, digital accountability platforms will ultimately have to address how to not only aggregate individual feedback, but also support broader political mobilization to affect change through the “scale up of deliberation and representation” (Peixoto, 2013; Khemani et al., 2015; Fox, 2014).

107. The ability of digital accountability platforms and the programs they support to get the incentives right to overcome collective action problems will be critical to their relative success or failure. The propensity to “free ride” and depend upon others to take action is exacerbated when the perceived costs (e.g., lost anonymity, time, money, potential retribution) outweigh the benefits of action, and the probability of making a difference is assumed to be low (Baer et al., 2009; IRIN, 2008).

108. Digital accountability platforms may have an easier time overcoming classic collective action problems if the nature of the services tracked (e.g., roads, reconstruction) are “visible, proximate and of shorter duration” (Wampler, 2007; Shah, 2007; Gigler et al., 2014; World Bank, 2016a). The extent to which the platforms and the programs they support can demonstrate that “citizen action will have the backing of government allies”, may also effectively increase the perceived benefits and “efficacy” of action (Fox, 2014).

1.4.5 Digital Meets Analog: The Consequences of Digital Platforms

109. Finally, the actions citizens, politicians and policymakers undertake must ultimately make front-line service providers “more sensitive” to scrutiny and pressure to make course corrections to deliver better and more inclusive services. Digital accountability platforms and the programs they support must reshape political incentives, strengthen institutions, and overcome collective action problems if they are to trigger accountability gains (Khemani, 2007; Peixoto, 2013; Kosack and Fung, 2014). For this reason, Fox (2014) proposes that ideally T/A initiatives are coordinated with other measures that “enable collective action, influence service provider incentives, and/or share power over resource allocation”.

110. Digital accountability platforms blend technology and transparency in the hope of changing the politics of how decisions are made to resource and deliver services that work for the Filipino people. Countless assumptions go into the design of these platforms from upstream inputs (what information disclose and how) to downstream outcomes (what people will do with the information and to what effect). There are many ambiguities in whether, when, how, and why transparency can improve accountability in delivering better last mile services. However, the four C’s framework sheds light on several enabling factors: the performance information disclosed must be timely and salient to their concerns (content); easy to access and use (channel); accompanied by credible outlets for people to react and act upon it (choice); and that collective action must be sufficient to yield a change in how policies are designed or programs delivered (consequence).

111. To further contextualize this concept, Figure 6 visualizes the interaction between a digital accountability platform (OpenRoads) to support a government program (road works) and its role in changing the politics surrounding the delivery of “last mile” access roads. In section 2, we put these theories into practice in assessing the current progress and likely future trajectories of these platforms against their stated objectives and a set of key performance indicators.
Figure 6. Strengthening Feedback on Government Performance in Providing Local Roads

Shaped by Norms
- Performance-based budgeting
- Policy framework to mandate disclosure
- Solicit and respond to feedback re: road projects

Key Decision Points
- Allocate money to roads
- Implement road projects
- Monitor road projects

GoP Road Works Programs
- Farm-to-Market Roads (FMR)
- Tourism Roads (TRIP)
- Rural development roads (PRDP)

OpenRoads
- Content: Road budgets, locations, status and performance
- Channel: Transparent data, better connectivity, informs action

Choice
- Voting and lobbying
- Coalitions and organizations

Consequence
- Greater incentive to respond to citizens, bolster performance

Stronger Feedback Loop
- Engaged citizens, accountable politicians, willing providers

Improved Service Delivery
- More inclusive
- Higher quality
- More accountable

Figure 6. Strengthening Feedback on Government Performance in Providing Local Roads
Public Sector Performance: How Do Digital Accountability Platforms Measure Up?

112. There are competing perspectives on how to define success for digital accountability platforms, largely because project stakeholders view them as a means to achieve different objectives. Some reform champions value the “deterrence effect” of openness to tame officials from abusing public resources for private gain and the success is in the mainstreaming of disclosure policies. For others, the real value of digital accountability is in the actual use of information and participatory processes by citizens to curb leakage, strengthen targeting, and advocate for improvements to the quality of public services. Others welcome voluntary disclosure and opportunities for participation, but view these efforts as insufficient without more durable legal guarantees.

113. The focus of this study is to assess the extent to which digital accountability platforms are able to catalyze a chain reaction to generate improvements to public services in a specific sector. Digital accountability platforms may be a technology solution, but if they are to assist the government programs they support in strengthening citizen feedback to improve service delivery, they must navigate an inherently political environment of vested interests, low levels of public trust, and constrained political mobilization (Fritz et al. 2003).

114. Indeed, the path to success for digital accountability platforms in achieving their lofty aspirations is far from certain, replete with risk and reward. The net gains are “opaque and unpredictable” and there is little systematic evidence available to understand whether, how and why technology-enabled T/A initiatives are achieving the desired results (McGee and Gaventa, 2010; Kosack and Fung, 2014).

115. In this section, the paper discusses: (1) the implications of defining and measuring public sector performance; (2) insights on assessing the contributions of T/A initiatives; (3) a proposed framework to assess the performance of digital accountability platforms to achieve their objectives; and (4) an early diagnosis of current progress and likely future trajectories for the five platforms in focus.

2.1 The Perils and Promise of Measuring Performance

116. Performance management affords many benefits to help citizens and officials work together to make public services more effective and accountable. It provides a mechanism to test what works and monitor progress against defined metrics of success. Moreover, performance management provides a common language of targets, indicators, and measures with which to ‘drive’ improvement across a wide range of public agencies and services.

117. Under the Aquino administration, performance-based management has become a powerful mantra for reformers to push for progress, reward high performers, and penalize laggards. Intending to create a “race to the top” dynamic, the administration constructed league tables for agencies and LGUs, undergirded by extensive audit and inspection regimes.38 In this context, performance not only increases access to resources, but also enhances the perceived reputation and influence of individual agencies, units and organizations on a national stage.

38. The Seal of Good Local Governance is one such example, which assesses performance of all LGUs against minimum standards, such as: good financial housekeeping, disaster preparedness and social protection.
118. Yet, understanding what constitutes “performance” is problematic, particularly in choosing what to measure: a result (outcome), an output (what is done), or a process or activity (how something is done). Moreover, does one define an improvement in public service as adherence to a pre-defined standard and, if so, to what extent is this standard appropriate and sustainable over time?

119. Monitoring and measuring performance can be a double-edged sword. On the one-hand, as Pidd (2012) acknowledges, performance measurement is “a crucial component of improvement and planning, monitoring and control, comparison and benchmarking, and ensuring democratic accountability”. However, performance measurement can also create “perverse side effects”, such as: an overemphasis on scores versus actual outcomes, the supremacy of quantitative versus qualitative data, the desire to game the system to position oneself in the best possible light, risk aversion that undercuts innovation, and conformance to standards at the expense of organizational learning (Pidd, 2012).

120. Given the uncertainties of institutional reform in the face of pork-barrel politics, sustaining improvements to public services requires an approach that is adaptive to changing circumstances and responsive to reform environments. In other words, performance must be both relevant to current realities and resilient in the face of changing needs. In measuring the performance of digital accountability platforms, one must: (1) balance considerations of current versus likely future performance; (2) distinguish between the performance of a platform versus the broader government program; and (3) contextualize progress in light of the political reform space in which these technical solutions are deployed. See Figure 7 for a visualization of the reform space.

Figure 7. Spectrum of the Reform Space

Source: Fritz and Levy (2014)
121. The performance conversation becomes more tangible in the context of specific government programs, service delivery challenges, and platform-specific objectives. Yet, digital accountability platforms are not envisioned as stand-alone interventions, but rather contribute to a broader set of PFM and good governance reforms that intend to amplify the “voice” of citizens in shaping policy and strengthening enforcement such that policymakers and politicians are more accountable to their constituents (Fox, 2014). Therefore, digital accountability platforms should also be greater than the sum of their parts and be judged upon the extent to which they foster broader transformation in how the government works.

122. In developing an assessment framework for digital accountability platforms, we can learn much from the increasing breadth of literature on T/A initiatives, many of which integrate technology as a central component.

2.2 No More Flying Blind: Better Tools to Monitor Progress and Assess Impact

123. There is a growing recognition that the tools to rigorously monitor progress and assess performance have not kept up with this explosion of interest in leveraging technology, information, and participation to achieve accountability gains. While Easterly (2006) rightly warns against the perils of over-planning and extols the benefits of a problem-driven approach to seek context-specific solutions, in their desire to be nimble and adaptive, technology-enabled T/A initiatives are vulnerable to poorly articulated theories of change and weak performance monitoring systems (McGee and Gaventa, 2010; Brockmyer and Fox, 2015).

124. In light of limited real-time data, divergent definitions of success and thorny methodological challenges to parcel out the impact of a technology solution relative to the broader T/A initiative it may support, it is unsurprising that much of the evidence available tends to be anecdotal and contested (McGee and Gaventa, 2010; Fox, 2014; Grandvoinnet et al., 2015). Moreover, T/A initiatives are often skewed towards measuring upstream outputs – datasets released, platforms developed, participatory audits performed, laws enacted – rather than downstream consequences of their activities that are difficult to capture (Pritchett et al., 2010).

125. Intending to close the gap, several retrospective studies attempt to further probe the evidence of T/A initiatives, including those that leverage technology in some form. McGee and Gaventa (2010) synthesize the literature on T/A initiatives across five sectors, emphasizing the danger of adapting, replicating, and scaling these efforts without fully testing assumptions and understanding the drivers of their success. Brockmyer and Fox (2014) identify five drivers of success among public governance-oriented multi-stakeholder initiatives, while acknowledging that T/A initiatives often “confuse outputs of information disclosure with outcomes and impacts”.

126. Kosack and Fung (2014) review 16 experimental evaluations of T/A initiatives, finding that both their design and the political environment (or “world”) in which they are deployed mediate their likelihood of success. Khemani et al. (2015) similarly conclude that, “political engagement is sensitive to transparency, but outcomes vary greatly within any institutional context and depend upon specificities of policy design”. Meanwhile, Grandvoinnet et al. (2015) argue that while it is “undisputed that context matters for the success of an intervention... how and in which ways it does so are inadequately understood”.

127. In a re-examination of the evidence on social accountability initiatives, Fox (2014) asserts that T/A initiatives that “combine information access with enabling environments for collective action” are likely to have greater success than those that are characterized by a narrow focus on information access alone. Extending this idea to assessing 23 technology-enabled T/A platforms, Peixoto and Fox (2016) suggest that “public disclosure of feedback and public collective action” are mutually reinforcing and together incentivize downward accountability – greater responsiveness on the part of policymakers and providers to input from citizens.
128. Citizens continuously update their assessments of government performance and their expected future outcomes based upon the information they have available to them, as part of a feedback loop (Hakhverdian and Mayne, 2012; Martinez-Moyano et al., 2007). However, changing public attitudes such that citizens are willing to expend effort and expose themselves to risk by taking action is likely an incremental process of rebuilding public trust in government (Hakhverdian and Mayne, 2012; Custer, 2013). This perspective is consistent with public perceptions’ literature that notes a time lag between anti-corruption reforms undertaken, for example, and changing public opinion regarding the level of corruption in government (Johnston, 2008; Rao and Marquette, 2012).

129. Collectively, this review of past evaluations of T/A initiatives yields important insights for how to assess the performance of digital accountability platforms. The starting point for a performance assessment is a coherent theory of change, or results framework, with an explicit definition of success (desired impact) and clearly articulated assumptions about the causal logic of digital accountability platforms to be tested. Multi-dimensional performance metrics should take into account both technological and “analog” (environmental) factors that have been found to be critical to the success of T/A initiatives. Finally, assessments should have realistic expectations regarding the time horizon for when we will feasibly see movement on various metrics.

2.3 Methodology: Assessing Current Performance, Forecasting Future Trajectories

130. Reflecting on the implications of defining and measuring public sector performance and insights from the literature on T/A initiatives, this study proposes a preliminary methodology to assess the performance of digital accountability and apply this as a diagnostic to examine how the platforms are interacting with critical “analog factors” of development that will likely determine their relative success. It is important to state from the outset that this assessment framework is the first of what we hope will be many iterations to refine performance measurement tools that are useful for not only digital accountability platforms, but also a broader set of technology-enabled T/A initiatives.

131. This study presents a theory of change devised with the government and the World Bank for each digital accountability platform in a results-based framework comprising a series of incremental steps from more controllable inputs and activities to intermediate outputs and less controllable outcomes and impacts (Kusek and Khatouri, 2006; UNDG, 2010; ADB, 2013). Figure 8 introduces a simplified results framework across all of the platforms that included underlying enablers (or constraints) and assumptions (or fatal flaws) regarding how technology and politics interact at each stage of the theory of change (see Fritz et al., 2009).39

39. More detailed platform-specific results frameworks are available in Appendix II. See Section 2.4 for a more extensive discussion of the underlying assumptions.
Figure 8. Digital Meets Analog: Results Framework for Digital Accountability Platforms

<table>
<thead>
<tr>
<th>Inputs</th>
<th>Activities</th>
<th>Outputs</th>
<th>Outcomes</th>
<th>Impact</th>
</tr>
</thead>
<tbody>
<tr>
<td>What resources are applied?</td>
<td>What discrete tasks are being implemented?</td>
<td>What are the short-term, direct results?</td>
<td>Whose behavior must change and in what ways?</td>
<td>What does long-term success look like?</td>
</tr>
<tr>
<td>Money + Data + Technical expertise + Networks</td>
<td>Develop platform: disclose data, enable online feedback</td>
<td>Transparency: data on the budget, locations, conditions, completion of projects is being disclosed</td>
<td>Evidence-based decision-making: allocate resources, monitor progress &amp; evaluate performance</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Produce data: collect, process and clean the data</td>
<td>Access: public can easily access timely, accurate data on local services</td>
<td>Horizontal accountability: Officials demand providers justify their budgets on the basis of their performance</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Verify data: third-party verification of the project data in the platform</td>
<td>Capability: government has the capacity to produce data and manage the platform; citizens and civil society can use &amp; verify it</td>
<td>Evidence-informed dialogue: citizens advocate for the elimination of ghost projects, improved quality and timely completion</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Training and outreach: Document, build capacity, promote use of the platform</td>
<td>Awareness: government, civil society and citizens are interested and aware of the platform data</td>
<td>Vertical accountability: citizens audit, prioritize &amp; evaluate projects; sanction poor performance</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Policy formulation: create policy guidance, mandates proactive disclosure of data, integrate platform into day-to-day functions</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enablers or Constraints?

- Commitment
- Capability
- Engagement
- Responsiveness

Assumptions or Fatal Flaws?

- Assumptions: Data integrity, System integration, Issue solvency
- Assumptions: Responsive platform, Communications, Connectivity
- Assumptions: Mechanisms for action, Actionable, Information, Incentives
- Assumptions: Answerability, Enforcement, Institutions

132. As discussed in the Overview and presented in section 1, the four C’s framework – content, channel, choice, and consequences – provides a short hand for communicating the various stages of this theory of change. The four C’s represent something of a trajectory of maturation for digital accountability platforms along the results chain from inputs to impact. Decisions regarding content and channel are broadly related to the upstream inputs, activities, and outputs in a results framework that a small band of government reformers can more easily control. Whereas, choice and consequences are interlinked with the downstream outcomes over which reform champions have substantially less control, and yet are essential barometers of whether the platforms are likely to achieve their aims.

133. This report assesses the performance of digital accountability platforms from both a political and technical perspective, using an assessment rubric based upon the four C’s framework. Table 2 operationalizes this as a performance management tool and outlines a set of performance pillars and supporting indicators that have been cross-referenced to the results framework for each digital accountability platform (i.e., inputs, activities, outputs, outcomes, impact). The four pillars include: commitment to disclose salient information on program performance (content); capability to sustainably disseminate this content to key audiences (channel); engagement mechanisms for people to react and act upon this information (choice); and responsiveness of providers and policymakers to make changes to how policies are made and programs are delivered (consequences).
### Table 2. Digital Accountability Platforms: Performance Pillars and Supporting Indicators

#### Political commitment

**Definition**
the degree of investment on the part of senior leaders at all levels of administration to ensure consistent compliance with disclosure requirements and the integration of digital accountability platforms into the day-to-day functions of government programs.

<table>
<thead>
<tr>
<th>Supporting Indicators</th>
<th>Indicator Definition</th>
<th>Measurement</th>
</tr>
</thead>
</table>
| **High-level champion**  
*In the assessment* | Lead government agency has been identified, including a senior official as a champion | L/M/H |
| **Dedicated resources**  
*In the assessment* | Agency and/or LGU personnel dedicated to provide oversight | L/M/H |
| **Compliance with disclosure standards**  
*In the assessment* | Records disclosed that include budget, location, completion status, implementing agency and service performance metrics | L/M/H |

#### Bureaucratic capability

**Definition**
the extent to which civil servants in agencies and LGUs operationalize these commitments through policy frameworks that reshape incentives in favor of transparency as “default” and dedicated personnel with the skills necessary to sustainably maintain digital accountability platforms.

<table>
<thead>
<tr>
<th>Supporting Indicators</th>
<th>Indicator Definition</th>
<th>Measurement</th>
</tr>
</thead>
</table>
| **Platform sustainability**  
*In the assessment* | Technical and financial responsibility to maintain the platform and process the underlying data has been transitioned to government | L/M/H |
| **Policy framework**  
*In the assessment* | Policy guidance has been developed that enforces agency or LGU-information disclosure requirements | Y/N |
| **Policy coherence**  
Not In the assessment - data not yet available | % compliance across categories of disclosed information outlined in the policy guidance | n/a |
| **Platform visibility**  
Not In the assessment - data not yet available | % of target users including officials and citizens that express awareness of the platform’s existence | n/a |
## Political engagement

**Definition**
the extent to which digital accountability platforms are integrated with online and off-line mechanisms that citizens can easily use to inform and contest decision-making processes at national and local levels, whether individually or collectively

<table>
<thead>
<tr>
<th>Supporting Indicators</th>
<th>Indicator Definition</th>
<th>Measurement</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Platform salience</strong></td>
<td># of target users including officials and citizens that are directly accessing the platform</td>
<td>L/M/H</td>
</tr>
<tr>
<td>In the assessment</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Offline engagement</strong></td>
<td>Extent to which the platform is integrated with complementary mechanisms for citizens to take action (e.g., trainings, participatory budgeting and audits)</td>
<td>L/M/H</td>
</tr>
<tr>
<td>In the assessment</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Deficiencies reported</strong></td>
<td># of projects identified that are behind schedule or not meeting quality requirements established by the relevant government program</td>
<td>n/a</td>
</tr>
<tr>
<td>Not In the assessment - data not yet available</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Leakage exposed</strong></td>
<td># of ghost projects / phantom revenues identified</td>
<td>n/a</td>
</tr>
<tr>
<td>Not In the assessment - data not yet available</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Vertical accountability</strong></td>
<td># of CSO advocacy campaigns, media reports or third-party audits that cite platform data in identifying priorities, tracking performance and evaluating results</td>
<td>n/a</td>
</tr>
<tr>
<td>Not In the assessment - data not yet available</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Horizontal accountability</strong></td>
<td># of congressional testimonies, budget justifications, government audit reports &amp; performance reviews that cite platform data to assess performance of govt programs</td>
<td>n/a</td>
</tr>
<tr>
<td>Not In the assessment - data not yet available</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Government responsiveness

**Definition**
the demonstrated willingness of providers and policymakers to incorporate citizen preferences and feedback into how public resources are allocated and services delivered

<table>
<thead>
<tr>
<th>Supporting Indicators</th>
<th>Indicator Definition</th>
<th>Measurement</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Leakage curbed</strong></td>
<td>% of ghost projects / phantom revenues that have been successfully reduced</td>
<td>n/a</td>
</tr>
<tr>
<td>Not In the assessment - data not yet available</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Higher completion</strong></td>
<td>% of projects identified as incomplete or off-schedule that are successfully redressed</td>
<td>n/a</td>
</tr>
<tr>
<td>Not In the assessment - data not yet available</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Better targeting</strong></td>
<td>% of new projects that approved that are consistent with the objectives of government programs (e.g., poverty reduction, economic growth)</td>
<td>n/a</td>
</tr>
<tr>
<td>Not In the assessment - data not yet available</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Improved quality</strong></td>
<td>% of projects identified as not meeting quality requirements that are successfully redressed</td>
<td>n/a</td>
</tr>
<tr>
<td>Not In the assessment - data not yet available</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
134. This multi-dimensional approach to assessing performance encompasses both technological and “analog” factors critical to the success of T/A initiatives and is aligned with the Fritz et al. (2009) problem-driven political economy framework. The four performance pillars also correspond with the roles of the three key actors in the WDR 2004 accountability triangle (World Bank, 2004). The supporting indicators effectively become proxy measures to quantify what it looks like to have committed politicians (e.g., compliance with disclosure requirements, dedicating resources), responsive providers (e.g., sustaining platforms, curbing leakage), and engaged citizens (e.g., accessing information, reporting service deficiencies) working together to ameliorate accountability breakdowns and improve service delivery. See Table 2 for a full list of the supporting indicators.

135. This paper applies this framework to provide an early baseline performance assessment for each of the digital accountability platforms. Since the initiatives in question are still relatively new and the available information too limited, this is not an impact evaluation, but rather a rapid diagnostic to assess the current progress and the likely future trajectory of the platforms in achieving their stated aims. Given the early stage of the five platforms reviewed in this study, we primarily focus on the leading indicators of commitment and capability related to upstream implementation: are platforms fully operational and being sustainably maintained.

136. Ultimately, to get at questions of impact we would need better information on lagging indicators of engagement and responsiveness related to downstream outcomes: are platforms triggering proximate changes in individual behavior (e.g., the decision to provide feedback) and longer-term improvements in discrete services (e.g., higher completion rates). However, the information for such indicators is not yet readily available and changes would likely be visible after a substantial lag time. However, the report lays a foundation for future evaluation through identifying monitoring indicators for forward looking data collection and paired with a baseline measure of service delivery.

2.4 OpenARMM: Improving Schools in the Autonomous Region of Muslim Mindanao (ARMM)

137. The Autonomous Region of Muslim Mindanao, as introduced in section 1.3.1, is home to the “highest proportion of impoverished families in the country” after decades of instability, conflict, and underinvestment (World Bank, 2015a). The election of Governor Mujiv Sabhi Hataman in May 2013 with a popular mandate to advance good governance presented a unique policy window to advance PFM reforms in one of the most difficult subnational governance contexts in the Philippines. At Governor Hataman’s request, the World Bank supported the government to launch OpenARMM as a digital accountability platform to disclose and visualize information on the locations of public schools, as well as publicize the results of surveys of school conditions from basic infrastructure to teacher attendance. Accounting for almost 60 percent of ARMM’s budget, the education sector places the challenges of public expenditure management in stark relief.
2.4.1 Performance Challenge

138. Even under the reform-minded administration of Governor Hataman, the ARMM government struggles to effectively allocate increasing resources from the national government in recent years to tackle historically poor education outcomes. Fragmented budgeting and execution across multiple levels of government further exacerbate the negative effects of entrenched corruption. The absence of basic information to verify the locations of schools and teacher attendance abets corruption as politicians can more easily redirect resources and civil servants can eschew their responsibilities with impunity.

139. In a region with such a substantial amount of its budget focused on education, the Governor and the World Bank saw that getting governance reforms right in this one sector could be a gateway for strengthening PFM in ARMM across the board. An underlying motivation for the ARMM government was “an understanding that better governance would result in greater budget allocations to the region from the national government” (World Bank, 2016i).

2.4.2 Technical Solution

140. The Hataman administration and the World Bank viewed open data and technology through OpenARMM as an innovative way to leverage the power of online technologies and open data to better visualize the location of ARMM public schools and monitor their performance. The platform aims to redress chronic shortages in information about local schools to support the government’s ability to allocate resources effectively, as well as to facilitate bottom-up accountability through disclosing information on public school conditions and locations. OpenARMM also connects to a mobile tablet that allows third-party organizations to collect real-time information such as geo-tagged school photos and student attendance.

2.4.3 Progress to Date

141. Initially, political support for OpenARMM appeared to be strong, as the Hataman administration was already interested in geo-tagging and tackling the problem of ghost projects. The ARMM government agreed to implement a full geo-tagging census of all schools to the municipal-city level in May 2015. The ARMM government even made a public commitment on the OpenARMM platform to: disclose the exact geographic location of every school in the region and take stock of basic infrastructure conditions and the presence of teachers and students.

142. However, since OpenARMM became operational twelve months ago, the limits of this initial political commitment have become clear. Progress on geo-tagging has stalled at only 789 of 2514 schools across the ARMM region (31.4 percent), as of March 2016. Most provinces are lagging behind, including: Tawi-Tawi (38 percent), Lanao del Sur (26 percent), Sulu (29 percent) and Maguindanao (16 percent). The lack of progress in Maguindanao is particularly striking, in light of a 2014 operational order from the ARMM Department of Education, which mandated the collection of this data in that province. The platform does include 163 surveys of school facility conditions (i.e., electricity, walls, libraries, laboratories), challenges (i.e., textbooks, classrooms, qualified personnel) and attendance rates of students and teachers; however, this data is extracted from an independent World Bank Group survey and is only available for 2013. Moreover, while it is possible to sort for information on school conditions by location (e.g., province, municipality, barangay), the information is out of date and disconnected from the map view of geo-tagged schools, which makes it more difficult for citizens and local school administrators to easily monitor the performance of their local schools based upon timely data points.

42. The remaining 1725 schools have only an approximate location (ARMM DepEd, OpenARMM Dashboard, 2016).
143. The ability of OpenARMM to realize its ambition of serving as a performance platform to root out ghost schools is compromised by issues of data integrity; however, the more fundamental blocker appears to be political not technical. While the Hataman administration has received accolades for being a “ghost buster” and eradicating over 100 ghost schools, the government is only willing to go so far to advance their anti-corruption campaign. The ARMM government has been unwilling to fully operationalize the platform, including a commitment to dedicate personnel, purchase tablets to conduct the mobile survey, etc. Interviews conducted with officials and non-government observers suggest a lack of political will to do more to tackle ghost schools and concerns that greater transparency will turn into a “blame game” (World Bank, 2016i).

144. Despite initial enthusiasm for open data to demonstrate the government’s anti-corruption credentials, there appears to be less appreciation of the value of the OpenARMM platform as a decision-making tool to support the operational planning and management of education programs. This impression was likely exacerbated by an overall low level of familiarity and facility with data management and analysis within the ARMM government to begin with, as well as delays in developing the platform and differences in expectations between the government and development partners regarding what OpenARMM would be able to help the government achieve. Moreover, for some officials within the ARMM government, delaying the process of geo-tagging also allowed them to forestall the necessity of taking decisive action.

2.4.4. Institutionalization

145. While the Office of the Executive Secretary in ARMM serves as a high-level champion to provide oversight, school mapping initiatives remain fragmented between numerous departments and the government has been unable to push forward with data collection to complete the work of geo-tagging and capture information on school performance to be integrated within the OpenARMM platform. The initiative also lacks a clear mandate in the absence of a Memorandum of Understanding (MoU) or alternative policy guidance that spells out the government’s commitments to collecting, disclosing and maintaining information on ARMM schools via the OpenARMM platform. The Executive Secretary has recently delegated the Regional Planning and Development Office as the chair of the ARMM Regional Statistical Committee, to lead the work on Open Data. However, while this delegation is a positive step forward, it will still be critical to establish a formal MoU in order to provide a clearer political mandate moving forward.

146. Local civil society and university groups, such as the Consortium of Bangsamora Civil Society (CBCS), Basilan State College, and Mindanao State University have been identified as having the potential to supplement the state’s capability to collect data on public schools. In fact, students and researchers have become involved in past data collection efforts. However, the absence of a firm commitment to implement its data collection and management efforts through the open data platform has held up the ability to more intentionally engage a third-party institution such as CBCS to improve upon the data in the platform.

147. Historically, few CSOs have been involved in monitoring public services in ARMM, understandably so, given ongoing security issues. The prospects for constructive government-civil society engagement appeared to increase with the ascendance of the Hataman administration on a popular anti-corruption mandate. Unfortunately, the dearth of actual performance and location data on public schools in the OpenARMM platform has failed to animate CSOs to use this information to advocate for improvements in education services. Low Internet connectivity and limited data skills are further challenges that may dampen the prospects for civil society and civil servants to put OpenARMM to use.

---

44. Several development partners had been collecting the locations of local schools and OpenARMM was to consolidate this information.
2.4.5. Preliminary Assessment

Despite the presence of a champion/lead agency, overall commitment for OpenARMM is low due to limited follow-through by the ARMM government to comply with disclosure standards (e.g., geo-tagging and school performance data) and dedicate resources to strengthen data collection. Capability is similarly constrained by the lack of clear policy guidance setting expectations and creating the right incentives to collect, disclose and process data on public schools via the platform. While there is potential for engagement in future, at present there is limited data upon which citizens and CSOs can take action.

At this time, OpenARMM is not on a trajectory to achieve its objectives. Without a substantial increase in political commitment to create an authorizing environment, the ARMM government is unlikely to address breakdowns in data collection and dedicate resources to the day-to-day operations of the platform. Figure 9 provides a visual summary of the progress of OpenARMM against achieving its objectives to date.
2.5 OpenReconstruction: Helping the Philippines Build Back Better with Reconstruction Projects

150. As described in section 1.3.2, the Aquino administration faced a substantial stress test during its tenure in the face of two natural disasters that wrecked havoc in the Philippines in 2013: the Bohol earthquake in October and typhoon Yolanda in November. Committing US$4 billion in financing for the post-disaster recovery, the government was under heightened scrutiny by international and domestic watchdogs to prioritize, disburse, and monitor funds for post-disaster infrastructure projects (e.g. roads, schools, clinics). Given the highly fragmented nature of disaster recovery and reconstruction in the Philippines, the government knew that its existing PFM systems were not up to the task. In this respect, the DBM and the World Bank commissioned the development of OpenReconstruction, to help solve the problem of piecemeal information on opaque post-disaster relief efforts and enable officials and citizens alike to more easily track spending and implementation of reconstruction projects across myriad government agencies.

2.5.1. Performance Challenge

151. In the absence of a single agency with a centralized mandate for post-disaster recovery, tracking reconstruction project expenditures and implementation is extremely difficult in the Philippines. While LGUs are legally responsible for disaster recovery, in fact, six national agencies finance and implement reconstruction projects, each with their own disparate information management systems. These agencies include: Office of Civil Defense (OCD), Presidential Assistant for Rehabilitation and Recovery (OPARR), Department of Budget and Management (DBM), Department of Public Works and Highways (DPWH), Department of Interior and Local Government (DILG), and the Department of Social Welfare and Development (DSWD).

152. The projected costs of reconstruction following the Bohol and Yolanda disasters were substantial. Yet, the Secretary of DBM, Butch Abad, notably declared that the greatest challenge for the government to live up to its promise to help the country build back better was not the sourcing of funds, but the “assessment, preparation, execution, and delivery [of reconstruction projects]” (Mangahas and Caronan, 2015).

153. The establishment, but early closure, of a new agency to coordinate the reconstruction program – OPARR – compounded the challenge of effective tracking. OPARR showed little appetite for leading an effort to strengthen and harmonize disparate accounting and reporting systems across line agencies and LGUs. Moreover, OPARR had a limited mandate to compel line agencies or LGUs to fully comply on issues of tracking or execution of reconstruction projects. Even with the dismantling of OPARR and transition of coordination responsibilities to the National Economic Development Authority (NEDA) in April 2015, the shortcomings of siloed manual and electronic information systems to track reconstruction expenditures and project status persist (Sabater, 2015).

2.5.2. Technical Solution

154. When Yolanda and Bohol struck, the Aquino administration was in the midst of promoting budget transparency and good governance reforms, including the unbundling of lump sum allocations to line agencies that were a black box and notoriously difficult to track by citizens and oversight agencies (see Section 1.2). In addition, 2014 was the first full budget year subject to a UACS that would allow budget allocations and project implementation details for the first time.

45. The National Economic Development Authority proposed a government-spending envelope of ₱360.89 billion for post-disaster reconstruction assistance for Yolanda alone based upon its post-disaster damage and loss assessment completed within two months of the disaster. In its 2014 Comprehensive Rehabilitation and Recovery Plan, OPARR estimated a funding requirement of ₱163 billion (approximately US$4 billion) and encompasses 9,000 projects. Funding came from annual budget allocations in 2014-2016, which could be carried over across years. In late-2015, the government reported that one third of these projects were respectively completed and ongoing. As of June 2015, the government had released ₱84.70 billion for reconstruction, despite promises to complete reconstruction by 2017 (World Bank, 2015).


47. This was a major breakthrough for PFM reform, and centered on collaboration across DBM and the Commission on Audit which are responsible for budget and accounting codes, respectively.
The DBM leadership recognized early on the value of more granular tracking of reconstruction expenditures and sought to mandate electronic tagging of Yolanda-related releases aligned with the UACS. OpenReconstruction was seen as a way for the government to quickly impart information to the public about its funding for reconstruction efforts. The World Bank recommended an eTicketing system in early 2014 and commissioned the development of OpenReconstruction to link with the DBM’s internal budget allocation management systems (eBudget). This enabled, for the first time, real-time reporting on project status, from proposal to implementation.

The World Bank and DBM launched OpenReconstruction in June 2014 to help the government disclose information on post-disaster relief efforts and unbundle lump sum allocations to the agencies charged with implementing reconstruction projects. The platform sought to make it easier for officials, citizens, and oversight agencies to effectively monitor the government’s performance. In fulfilling its mandate, OpenReconstruction had to address a persistent challenge from the start: the propensity of agencies to rely on manual reporting and reconciliation.

The state of financial and physical reporting systems for reconstruction projects varies substantially across agencies. Lack of standardized project identifiers and the extent of manual accounting systems made it difficult to ensure that information on the status and funding of reconstruction projects remained up-to-date. With the introduction of OpenReconstruction, DBM and the World Bank intended to use the platform to consolidate disconnected reporting systems across all government agencies involved in post-disaster relief and recovery. However, among these agencies, only DPWH had an operational electronic system capable of regularly generating data on infrastructure projects implemented by the agency.

OpenReconstruction leverages the routine reporting of DPWH’s electronic Project Life Cycle (e-PLC) to support tracking of post-Yolanda and Bohol physical infrastructure projects on a monthly basis. DBM and the World Bank initially operationalized a pilot for a subset of about 1,000 projects, but soon realized that in the absence of standardized project identifiers manual coding was necessary to join project information, from budget allocation to implementation.

2.5.3. Progress to Date

The OpenReconstruction platform has improved the transparency of information on post-disaster relief and recovery, at least to some degree. Today, users of the platform can publicly view a list of over 6,200 reconstruction projects that received ₱48.62 billion in public funds between 2014-2015, including: the assessing agencies that validate the suitability of the budget request, the implementing agencies to whom the budget was dispersed and the LGU that originally requested the funding. Detailed project records also identify: the project location (e.g., region, city/municipality and/or barangay), the type of project funded and the associated disaster that motivated the reconstruction effort.

Nonetheless, OpenReconstruction does not yet provide an integrated, timely view of relief efforts across agencies and for all reconstruction projects and has several data integrity issues. Coverage in the platform is limited to physical infrastructure projects from DPWH. As a result, OpenReconstruction was only able to track an estimated 28 percent of the estimated ₱170 billion in reconstruction spending. Even for those included in the platform, the majority of projects are missing critical pieces of information. Only a tiny fraction of projects include their exact physical location (0.3 percent) and just 9 percent of projects list their status (e.g., active, dropped, completed) and the implementing agency. The World Bank manually updated the information in OpenReconstruction, importing data from excel spreadsheets on

---

48. OpenReconstruction.gov.ph

49. On a monthly basis, under the ePLC, DPWH consolidates financial program information from the electronic New Government System (eNGAS) and physical project information from its Project Management System (PMS). While DPWH also maintains a Contract Management System (CMS), in the absence of a standardized mapping, it has been challenging to link this to the Philippines Government Electronic Procurement System (World Bank, 2015).
a monthly basis until August 2015 when the government restricted further disclosure of the data until it had been reviewed. This manual entry increases the likelihood that the platform contains errors.

161. Despite the original vision to leverage the routine reporting of DPWH and expand this structure to other agencies, post-disaster spending remains fragmented and requires cumbersome coordination across multiple agencies with siloed systems and manual processes that result in significant lag time. Two measures were proposed to alleviate this problem: (1) e-ticketing to track budget allocations to reconstruction expenditures that would allow projects to proceed once they had satisfied basic criteria; and (2) building a master-list for all projects, aligned with the UACS. While agreed to in principle, the government implemented neither measure in practice (World Bank, 2015g). Accounting and project management systems across agencies are often still manual, follow very different coding schemes and UACS adoption has lagged behind.

2.5.4. Institutionalization

162. Underlying the aforementioned technical difficulties are critical deficiencies in political commitment. Monitoring post-disaster recovery and reconstruction projects is substantially more difficult in the absence of a single official authoritative body or a streamlined process mandated for all agencies to collaborate on expenditure tracking. In this fragmented environment, OpenReconstruction struggled to overcome the perception that uniform reporting standards would threaten implementing agency autonomy and deeply entrenched information silos.

163. Limited internal political will and the absence of palpable external pressure has created an environment where implementing agencies have limited incentives to: disclose up-to-date information, harmonize budget and expenditure codes, or integrate their reporting systems. The government’s capability to sustain the OpenReconstruction platform is further undercut by the lack of clear policy guidance mandating consistent reporting and disclosure standards. While NEDA placed due emphasis upon the role of tracking, in the absence of a functional cross-agency system, NEDA reverted to manually processing the collating of reports.

164. Meanwhile, increased scrutiny of reconstruction expenditures prompted the development of parallel disaster tracking systems – the FAITH and the UNDP-financed e-Management Platform Accountability Hub for Yolanda (eMPATHY). While eMPATHY was a positive step forward to the vision of granular tracking of reconstruction projects and funding, the absence of UACS codes and geo-tagged information to verify project locations led to inconsistent reporting. FAITH provides insight into foreign assistance funds, but does not integrate domestic commitments and expenditures for a more comprehensive picture of reconstruction tracking. Yet, political uncertainty prevents any one platform from becoming the standard and DBM’s attempts to assess options to leverage the functionalities of both eMPATHY and OpenReconstruction have not yet borne much fruit. A challenge for both DBM and NEDA continues to be the absence of core staffing to implement and institutionalize this expenditure tracking function.
165. There is little evidence of broad-based public awareness regarding the existence of OpenReconstruction. Yet, in fairness this may reveal less about the value of the platform than the absence of an intentional communications campaign to spread the word. The launch of the platform received little fanfare and there have been few public promotion activities since then which makes the relatively low traffic to the site unsurprising. One exception has been a fledgling partnership with the Philippines Center for Investigative Journalism and the Open Knowledge Foundation to train journalists in the use of data from the OpenReconstruction platform (among other sources) to generate media articles about the distribution of reconstruction funds.

166. While overall public awareness of the OpenReconstruction is generally low, there is an emerging channel for citizens to take action upon the data in collaboration with the CoA. Through their CPAs program, the CoA has mobilized the involvement of students and civil society groups to assist in the auditing of “big ticket infrastructure projects”, including monitoring of reconstruction projects in the disaster-affected areas of Tacloban, Leyte and Tagbilaran, Bohol. Since 2014, the CPAs have leveraged geo-tagging and geo-referenced open data to conduct audits of reconstruction projects.

167. The CPAs are an example of getting the incentives right on all sides. The CoA was able to appeal to the desire of its auditors to have LGU officials to pay more attention to their audit recommendations. Including citizens in the auditing process was a way for the CoA to effectively increase local constituent pressure and incentivize LGU officials to take action. Anecdotal observations indicate that this strategy may be paying off, as it was reported that there has been a substantial jump in the implementation of CoA audit recommendations with the CPAs relative to other audits that do not include citizens. A number of CSOs – faith-based, student-based and community-based – have taken advantage of the opportunity to participate in the CPAs for various reasons, such as: personal enrichment (e.g., developing new skills), a sense of civic duty and the hope that joining with CoA would increase the likelihood that LGU officials would listen to their input.

2.5.5. Preliminary Assessment

168. In the case of OpenReconstruction, overall political commitment to comply with disclosure standards or dedicate resources is low due to fragmented nature of implementing reconstruction projects and the existence of parallel systems. Bureaucratic capability is similarly constrained by the lack of clear policy guidance setting expectations and creating the right incentives to collect, disclose and process data on reconstruction projects via the platform. In spite of low public awareness, a partnership with the CoA affords an opportunity for citizens to use open data on reconstruction projects to engage politically through citizen participatory audits, which may also increase the likelihood of responsiveness on the part of LGU officials.

169. At present, OpenReconstruction is not on a trajectory to achieve its objectives, at least in the way that it was originally envisioned. Unless there is a substantial change in the national-level political environment, such as the creation of a single agency with a centralized mandate to oversee reconstruction projects, it is unlikely that the underlying data problems will be addressed through the implementing agencies. See Figure 10 for a visual summary of the progress of OpenReconstruction against achieving its objectives to date.
2.6 OpenBUB: Getting the Most from Bottom-Up Budgeting (BUB) for Municipal Development

170. Bottom-Up Budgeting (introduced in section 1.3.3) was a departure from traditional top-down budgeting. In line with the Aquino administration’s commitment to inclusive growth, the flagship reform initiative aims to amplify the voice of citizens and LGU officials to: determine how funds are spent for municipal development projects, reduce corruption and align national budget allocations to be responsive to locally identified needs. The DILG initially piloted BUB in 600 cities and municipalities in 2012, subsequently scaling the program to over 1500 cities and municipalities (92 percent of the country).50

171. In a political environment of high public distrust of pork-barrel spending following the PDAF and DAP scandals, the government and the World Bank commissioned a digital accountability platform, OpenBUB, to open up the process of these municipal development allocations to public scrutiny. OpenBUB sought to promote greater accountability through publishing physical and financial data on all BUB projects, making it easier for citizens, officials, and oversight agencies to monitor municipal development projects from approval through implementation.51

2.6.1. Performance Challenge

172. Both internationally acclaimed and politically popular in the Philippines, the BUB program has had to navigate its share of implementation difficulties.52 Rapidly scaled up from a small pilot to almost nationwide coverage, the government’s capacity to demonstrate progress in disbursing funds and completing BUB projects is lagging behind the participatory process of identifying municipal development priorities via Local Poverty Reduction Action Plans (Ateneo de Manila University, 2013; Pastrana and Lagarto, 2014; Manasan, 2015 and 2016). Over time, delays in implementation are compounding and will likely compromise the reputation of the BUB program to fulfill its stated objectives. As of March 2016, completion rates for BUB projects approved in the 2013 and 2014 fiscal years were only 51 percent and 40 percent, respectively.
173. Independent evaluations have found that general public satisfaction with BUB has been high, especially among LGUs, and that BUB adds value to making the local planning process more transparent and participatory (Ateneo de Manila University, 2013; Pastrana and Lagarto, 2014; Manasan, 2015 and 2016). However, while the government emphasizes the inclusiveness of the BUB program in incorporating CSOs alongside local government officials in identifying municipal development priorities, the quality of CSO participation is mixed (Ateneo de Manila University, 2013; Pastrana and Lagarto, 2014; Manasan, 2015 and 2016). While BUB aimed to bring community-driven development principles to the municipal level, the BUB process has fallen short of substantively influencing local development planning and budgeting at the city/municipal level. Moreover, the long-term impact of the program remains uncertain and vulnerable to election cycles and the oscillating priorities of changing administrations.

174. Ensuring greater transparency of BUB-approved municipal development projects and enabling the public to more easily track progress is of substantial importance, given the politicized nature of center-local transfers and chronic implementation delays. Proponents of BUB view its mandate as facilitating meaningful devolution of both resources and responsibilities for service delivery to the LGUs, in line with the Local Government Code. Skeptics counter that BUB is, in fact, merely a lucrative avenue for political pork that national politicians can use to channel resources to secure votes, allies and clout with local officials and their constituents, particularly in an election year (Dalangin-Fernandez, 2016).

2.6.2. Technical Solution

175. From a PFM perspective, BUB represents a large-scale transfer of resources from the national budget: ₱74.1 billion between 2013 and 2016 to 54,049 projects to be implemented under the auspices of 14 sectoral agencies in all of the LGUs across the country except for the ARMM. In the absence of a GIFMIS or broad-based adoption of UACS, it would have been extremely cumbersome, if not impossible, for officials or citizens to effectively monitor expenditures and safeguard against the siphoning of public resources for private gain. In response to this challenge, the DBM and the World Bank launched a digital accountability platform, OpenBUB, to simplify procedures for agencies involved in the financing, procurement and implementation of approved BUB projects to report and disclose information via a single electronic system.

176. All proposed participatory budgeting projects are itemized General Appropriations Act (GAA) National Expenditure Program and are publicly disclosed and published online. This presented an attractive opportunity to demonstrate that OpenBUB could enable the public to track and monitor proposed BUB projects along the whole service delivery chain, from budgeting through execution. While the World Bank recommended the adoption of UACS, the GAA list of BUB projects did not have established unique project identifiers due to the lagging adoption of the standard.

2.6.3. Progress to Date

177. The DBM now largely operates and maintains OpenBUB, which was nationally scaled for agencies to record the allocation of municipal development funds. OpenBUB was the first of the Philippines digital accountability platforms to transition to being wholly maintained by the government and has a strong policy mandate enshrined in several joint memoranda circulars, however, monitoring and evaluation capability remains weak, as does the quality and timeliness of the data.

178. As political commitment to the BUB program has been high, the OpenBUB has likely benefited by that association. The government has dedicated resources to support the oversight of the platform through the creation of an OpenBUB Technical Working Group and has made moderate progress in adhering to disclosure standards. Over 99 percent of projects in OpenBUB include the implementing agency and a standardized geographic identifier. As of July 2015, the management information system of OpenBUB reports 48,558 participatory budgeting projects worth ₱56 billion and covering the period from 2014 to 2015.
179. However, the OpenBUB platform must still overcome several troubling inconsistencies in the implementation of its disclosure standards. The lack of UACS compliance (i.e., unique project IDs), has contributed to notable inconsistencies in the listed number of projects and total project cost by fiscal year between the GAA list and what is shown in OpenBUB. For example, the GAA for 2014 reported 19,533 projects worth ₱20 billion, compared with 23,826 projects worth ₱26 billion published via OpenBUB for 2014. None of the projects in OpenBUB include their exact location, which reduces the utility of the location information. Delays across participating agencies in reporting and publishing approved projects via OpenBUB have undercut the ability of the platform to facilitate real-time program monitoring. As of March 2016, the approved projects in the January 2016 GAA worth ₱24.7 billion have not yet been published via OpenBUB.

180. While OpenBUB provides information on the final list of approved BUB projects, it does not capture the reasons why projects were subsequently cancelled or repurposed. Since agencies may replace, drop or cancel proposed BUB projects as listed in the GAA, following deliberations of the local poverty reduction action teams (LPRATs), this remaining “black box” is likely still vulnerable to undue influence from politicians, companies and others that may seek to extract private benefits. For example, a World Bank (2015h) assessment found that the number of BUB projects increased by 6,460 projects or US$197.18 million dollars between December 2014 and July 2015, which raises questions about the discretion of officials to replace viable projects selected using a participatory process with political pork.

181. Moreover, only 26 percent of projects include an updated project status, making it difficult for the public to monitor progress. The gap in information about what happens to projects subsequent to approval is concerning in light of past evaluations which highlight chronic delays in the implementation of BUB projects (Manasan, 2015; Mangahas, 2015).

2.6.4. Institutionalization

182. OpenBUB has capitalized on its association with the popular BUB program to build a relatively strong coalition of interested stakeholders among community-based organizations and government officials at the local and national levels. These stakeholders value the additional resources that the BUB program makes available, as well as enhanced opportunities to influence municipal development planning beyond the previous status quo of “rubber-stamping” plans via the Local Development Councils (Manasan, 2015). This creates positive incentives for civil society actors to participate in planning processes, but also to be interested in monitoring the outcomes.

183. Instead of developing an engagement strategy from scratch, OpenBUB can position itself as a resource to support, offline participatory processes embedded within the BUB program, consistent with the original vision of Solo Kota Kita adapted for the Philippines. Examples of such off-line participatory process include the LPRATs and civil society organization assemblies. Just over a year old, there is moderate revealed interest in the OpenBUB platform from the public based upon an estimated 76,000 unique users per year.

184. Nonetheless, there is still substantial room for improvement in the efforts to engage the public in municipal development, as well as the integration of OpenBUB within these processes. BUB rapidly expanded without everything in place to sustainably bring the project to scale. Opportunities to crowdsource information via the LPRATs and civil society organization assemblies to facilitate ongoing monitoring and fill data gaps regarding the implementation status of BUB projects has not yet been fully explored. Civil society participation in the BUB processes has been uneven and particularly limited in isolated and underdeveloped areas of the country. The benefits of the OpenBUB platform are also likely to be lower in these less connected areas.

53. It should be noted that in reviewing differences between the project counts and budgeted costs in the GAA and OpenBUB, the variance substantially improved in 2015, compared with previous years (World Bank, 2015h).

54. For tracking purposes, a project status is considered to be up-to-date if it is current within the last four months.
185. Whether a new administration continues to support the OpenBUB platform is highly interlinked with the continued visibility and popularity of the broader BUB program with the electorate. Meanwhile, a critical issue in both the program and platform is the current limited ability to monitor and ensure implementation of BUB in a timely fashion. As previous research has shown, “participation or consultation fatigue” is a real concern and government failure to respond to the input of citizens exacerbates this dynamic (OECD, 2001). If low implementation rates of BUB approved projects continue and there is limited information to monitor progress, it is possible that public enthusiasm for the BUB program could wane in the medium-term. Moving forward, there is need for stronger monitoring and evaluation mechanisms to facilitate accountability in the upstream selection of BUB projects, as well as support downstream implementation in a timely manner. Broader adoption of UACS would support tracking and monitoring of BUB projects from budgeting to implementation, as well as ensure greater harmonization between the projects and budgets published via the GAA and OpenBUB.

2.6.5. Preliminary Assessment

186. OpenBUB appears to enjoy a relatively high level of political commitment and has made moderate progress against disclosure standards under the oversight of the OpenBUB Technical Working Group. Bureaucratic capability is enhanced by clear policy guidance in the form of creating the right incentives to collect, disclose and process data on municipal development projects via the platform. However, a substantial time lag in updating the data via the platform raises some questions regarding sustainability. OpenBUB boasts the most organic opportunities for citizens to engage politically, since it builds upon the participatory processes that are part of the broader BUB program. There is a stronger expectation at national and local levels for the government to be responsive to the municipal development priorities outlined by the LPRATs.

187. Given the high degree of institutionalization of OpenBUB in the context of the broader BUB program, OpenBUB is likely to be on a trajectory to achieve its objectives if it can address persistent time lags in publishing information on approved projects. However, it is unclear whether this progress will continue with the transition to a new administration. A major strength of the BUB program has been its status as a signature initiative of the Aquino administration and its integration into the Philippines national action plan. Yet, this close association between BUB and an outgoing presidential administration may also make it vulnerable to changes in political fortunes if an incoming administration from a different political party desires to de-emphasize past accomplishments. See Figure 11 for a visual summary of the progress of OpenBUB against achieving its objectives to date.

---

Figure 11. Performance Diagnostic: OpenBUB

<table>
<thead>
<tr>
<th>Political Commitment</th>
<th>Disclosure compliance</th>
<th>Champion/lead agency</th>
<th>Dedicated resources</th>
<th>High</th>
<th>Moderate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bureaucratic Capability</td>
<td>Platform sustainability</td>
<td>Policy framework</td>
<td>Policy coherence</td>
<td>Platform visibility</td>
<td>Moderate</td>
</tr>
<tr>
<td>Political Engagement</td>
<td>Platform salience</td>
<td>Offline engagement</td>
<td>Leakage curbed</td>
<td>Leakage exposed</td>
<td>Platform salience</td>
</tr>
<tr>
<td>Government Responsiveness</td>
<td>Leakage curbed</td>
<td>Higher completion</td>
<td>Better targeting</td>
<td>Improved quality</td>
<td>Inconclusive</td>
</tr>
</tbody>
</table>

Key: Red = No/Low, Yellow = Moderate, Green = Yes/High, Gray = Data Not Available, Gray = Inconclusive
2.7 OpenRoads: Ensuring Local Roads Lead to Greater Prosperity for All

188. As introduced in section 1.3.4, local access roads are critical to advancing the government’s commitment to inclusive growth and, yet, particularly vulnerable to the pernicious influence of patronage politics. With the Aquino administration targeting over US$1 billion to connect 180,000 kilometers of “last mile” access roads, the national financing of local roads is a critical test case to improve public expenditure management and mobilize citizens to demand greater accountability.

189. Fragmented information on the state of road networks has traditionally shielded suboptimal road investments from scrutiny. In this respect, DBM-led fiscal transparency efforts to disaggregate lump sum budgets, apply unique project identifiers, and invest in geo-tagging technology present an opportunity to make the tracking of road investments substantially easier. DBM, DILG and the World Bank launched OpenRoads in August 2015 to disclose information on the location, financing, and physical status of local access road investments. The unique value-add of OpenRoads was not to duplicate existing road tracking efforts, but facilitate greater coordination across different roads programs.

2.7.1 Performance Challenge

190. Disconnected, unfinished, and poor quality road investments remain a challenge in the Philippines. More comprehensive and up-to-date information about Philippines road network and investments is vital for improving planning, implementation and feedback. Yet, before local communities can provide systematic feedback on local roads programs, they need to be able to answer the more basic question of where roads are being built. While the DPWH annually updates a map of the national road network, this information is not readily available for “last mile” access road networks. Officials, oversight agencies, and citizens need access to a comprehensive overview of road network connectivity at all levels – province, district, and municipality.

191. The launch of KALSADA, a “landmark roads rehabilitation program” that offers performance-based financing to upgrade local road networks, unlocked an opportunity to institutionalize greater transparency of road investments.55 According to DBM (2016), the program is intended to support local road management that “enhances connectivity and economic productivity”. Provinces must meet good governance standards and establish monitoring and evaluation mechanisms for local roads projects to access financing via KALSADA. Initially begun as a pilot exercise, as of April 2016, the government has scaled up this program to 172 projects worth US$150 million for 2016 alone.

2.7.2 Technical Solution

192. National and local governments in the Philippines, supported by development partners, have pursued a variety of mapping efforts. However, two fundamental gaps remained: (1) the physical locations of roads were not being systematically linked with information on budgets, expenditures and performance; and (2) there were no clear protocols and systems to manage geo-tagging across local roads program portfolios. With a substantial scale-up of investments in local roads in recent years, the government was in search of a timely, cost-effective solution to disclose, visualize, and monitor “last mile” road investments against clear performance criteria.

193. In response to this challenge, the DBM and the World Bank deployed OpenRoads as a digital accountability platform to increase the transparency of nationally financed local roads programs and enable public tracking of road expenditures from initial project selection through to execution. The OpenRoads platform supports the public disclosure of road investments, facilitates geo-tagging of road project locations, and offers a set of tools to promote basic local road network mapping. The platform links official government data on roads with video imagery on road quality and completion submitted by the public via a mobile application, Routeshoot. OpenRoads also includes a network mapping review component as an easy tool to conduct electronic reviews of the connectivity of road investments.

55. KALSADA stands for Konkreto at Ayos na Langsangan at Daan Tungo sa Pangkalahatang Kaunlaran.
2.7.3 Progress to Date

194. To date, OpenRoads has integrated budget and implementation data on five local roads programs: farm-to-market roads (FMR), tourism roads (TRIP), roads approved by bottom-up budgeting processes (BUB), roads for rural development (PRDP), and, most recently, roads for prosperity (KALSADA). Five agencies implement these programs, each with their own proprietary information systems, including: the DPWH, DILG, DBM, Department of Agriculture (DA) and the Department of Transportation (DoT). OpenRoads promises to bring information on road investments from these disparate programs together in one place to track the entire life cycle of road projects.

195. The OpenRoads platform has made substantial inroads to improve public access to project-level budget data on public roads projects worth US$186.5 billion (₱8.6 trillion). Over 12,000 road projects, comprising 52 percent of the local roads portfolio across five programs, have been geo-tagged. OpenRoads also provides a vehicle to scrutinize road investments against basic performance criteria such as: completion status, road quality, etc. For example, 88 percent of TRIP projects are verified for physical and financial execution.

196. However, the limits of political commitment are seen in variable compliance with disclosure requirements across agencies and the difficulties of stitching together siloed systems to follow roads from budgeting through implementation. Many road works projects involve multiple contracts over several years, making it difficult to capture road project locations across these different contracting vehicles. Automated processes to track road expenditures and completion are in place in some agencies, but not in others. Geo-tagging standards for public infrastructure have not been systematically applied and only portions of the road portfolios are geo-referenced. Significant differences in data integrity make it difficult for users to systematically review tabular and geo-tagged information across implementing agencies.

2.7.4 Institutionalization

197. The strategy for engaging agencies involved in the financing and implementation of local roads has evolved substantially since the launch of OpenRoads (World Bank, 2016d). DBM has expended significant effort to improve the prioritization and transparency of local roads programs, but establishing a coherent policy framework for all local road investments has been elusive. While OpenRoads was initially built to track the more established roads programs of FMR, TRIP, and PRDP, ultimately it is finding the greatest chance of institutionalization as part of one that is relatively new, KALSADA. The GAA 2016 outlines special provisions for the KALSADA program and includes a requirement for provinces to develop a provincial road network plan. In this respect, KALSADA is the only road program portfolio that has a clear policy framework to incentivize greater disclosure of data on the quality of road projects as part of its performance monitoring.

198. Bureaucratic capacity to support OpenRoads is moderate, at present. The platform sought to “take the technology excuse off the table” for agencies that previously said they lacked the capacity to systematically geo-tag and map their road projects with smartphone and satellite technology, as well as share this information with other agencies and the public. The project and road network tools provided by OpenRoads aim to bring it all together. However, the World Bank still largely maintains the OpenRoads platform, which is not yet fully integrated into the government’s operations.

199. OpenRoads is still relatively unknown among the public. The World Bank and the government have taken some small steps forward to increase public awareness of, and interest in, the platform. Data journalism training with the Philippines Center for Investigative Journalism and the Open Knowledge Foundation sought to encourage journalists to develop media articles based upon data from the OpenRoads platform (among other sources) about road projects. Working with the social media group, Rappler, OpenRoads piloted a public awareness campaign in Northern Mindanao titled #openroads, “Roads that Matter to Me”. Loosely modeled around the “Adopt a
Highway” movement in the US, where civic organizations commit to keeping parts of the highway clean, the pilot sought to mobilize critical users of local roads from motorcycle riders to transport operators to give feedback and raise expectations regarding what constitutes a “good” road. The initiative prompted thousands of responses via Twitter and Facebook on which roads needed improvement. The photo above showcases some of these responses.

200. There is also an emerging mechanism to engage students, engineers, and civil society members to assist the CoA with CPAs of local farm-to-market roads. The CPAs leverage geo-tagged project information to select projects and prepare audit recommendations for LGU officials. This included digital capture of road conditions and reviews. Engaging citizens to act politically through the CPAs is also generating a beneficial side effect: greater interest and support at CoA for institutionalizing geo-tagging standards.

201. The strong performance-based allocation focus of KALSADA and the bottom-up selection criteria for TRIP roads present an attractive opportunity for technology to support fledgling reforms that seek to change the current equilibrium of local road investments. Meanwhile, the interest on the part of citizens and reform-minded officials to monitor public expenditures on local roads is likely to increase in the coming years, as Philippines devotes more of its budget to local road infrastructure projects (Diokno, 2016a). As one official observed, since the DPWH intends to complete improvements on national roads and bridges by the end of 2016, the bulk of infrastructure spending is likely to shift towards local roads, which may capture the imagination of the public to help monitor these funds.

Source: Rappler (2016)
2.7.5 Preliminary Assessment

202. OpenRoads enjoys a moderately high level of political commitment and bureaucratic capability, as evidenced by modest progress against disclosure standards and the presence of enabling policy guidance at the agency-level and within the context of the GAA 2016. The government and the World Bank have had lower success to date with regard to increasing the broad visibility of the platform and sustaining engagement with the public. However, there are nascent channels for citizens to leverage geo-tagged data on local roads to assist with CoA audits, engage in social media conversations about their expectations for local roads, and crowdsource information on road quality.

203. Although still in the early stages of its formation, there are many reasons to believe that OpenRoads could be on a trajectory to achieve its objectives. Some of the enabling ingredients are already present, but questions remain as to the extent to which government programs to increase accountability in local roads can mobilize sufficient top-down and bottom-up pressure to counterbalance entrenched clientelist politics in this sector. See Figure 12 for a visual summary of the progress of OpenRoads against achieving its objectives to date.

Figure 12. Performance Diagnostic: OpenRoads
2.8 SinTax

204. The government’s ability to effectively generate revenue for public service delivery is critical to inclusive growth, but undercut when companies collude with politicians to avoid paying taxes. In this respect, the passage of a new SinTax legislation in 2012 offered a window of opportunity for the Philippines to reverse a debilitating trend of low revenues and low expenditures through increasing taxes on “sin products” (e.g., cigarettes and alcohol) in order to expand the national budget for public healthcare and other social services. However, as discussed in section 1.3.5, the developmental impact of SinTax is highly dependent on whether the government is able to enforce compliance effectively – something that it has traditionally struggled to do in the face of patronage politics and powerful lobbies.

205. Given the linkage between tax revenues and the budget for national health programs, enforcing SinTax legislation became a public expenditure management issue: tax evasion translates into phantom revenues and fewer resources for critical public services. Through a series of initiatives, the DoF had already embraced the potential of open data as an opportunity to inform, motivate, and mobilize citizens to help raise tax revenues and crack down on tax evaders. In 2015, the DoF requested support from the World Bank to launch the SinTax Open Data Dashboard as a digital accountability platform to animate the public as an “ally” to help monitor cigarette prices and turn tax revenues into resources to support social welfare gains for the country.

2.8.1 Political Context

206. A major political victory for the Aquino administration, officials in both the DoF and DBM attribute much of the credit for the successful passage of the SinTax law to the President’s personal advocacy with members of Congress that was critical in “last mile” deliberations. Through moving to a unitary excise tax structure, the legislation reduced the discretion of companies and LGUs to undervalue cigarette brands and avoid paying taxes.

207. The DoF’s enforcement of the SinTax legislation is no easy task, especially in view of resourceful companies that are experienced in employing a variety of tactics to evade or underpay taxes. In order to curb potential abuses, the government required that all cigarette packs bear a “holographic tax stamp”, but traditional means of monitoring cigarette prices were inefficient and prone to gaps in coverage (World Bank, 2015b). While national statistical agencies collect information on cigarette prices as part of the Consumer Price Index, the frequency with which this data is collected is insufficient to keep up with rapidly changing market conditions (World Bank, 2015b).

2.8.2 Technical Solution

208. In December 2015, the DoF and the World Bank launched the SinTax Open Data Dashboard to enhance the government’s capacity to enforce SinTax compliance through mobilizing public participation in tracking cigarette prices. The platform harnesses the power of mobile phones and paid citizen monitors to crowdsourced data on cigarette pricing in their communities. The SinTax Open Data Dashboard then provides weekly updates on cigarette prices and the application of the required “tax stamp” by cigarette brand and locality.

209. The SinTax platform’s approach to collecting and publishing data is somewhat distinct from the other four digital accountability platforms. In contrast to traditional, “paper-intensive” methods of tax monitoring, the SinTax platform extensively relies upon crowdsourced data from paid contributors to provide a more comprehensive, up-to-date picture of cigarette tax compliance and revenues. Contributors can report on compliance with the required cigarette tariffs by brand, shop, and location, using Android apps (DevEx, 2015). Premise then updates this data on a weekly basis.
2.8.3 Progress to Date

210. The SinTax Open Data Dashboard has had a shorter track record than the other four digital accountability platforms assessed in this study, but initial signs are promising. Political commitment to the SinTax program overall appears to be high and has extended favorably into support for the SinTax platform, as part of a broader package of tax reforms and open data initiatives being led by the DoF. Bureaucratic capability also appears to be moderately high. The SinTax 2012 legislation and additional agency-level policy guidance provide a clear mandate and incentives for DoF civil servants to advance efforts to collect and disclose information on cigarette taxes.

211. Supported by citizen monitors, the platform collected over a thousand cigarette prices in just two weeks and expanded to cover more than 10,000 prices within the first three months of the project (World Bank, 2015b). The dashboard aggregates, analyzes, and visualizes information from its citizen reporters in order to display information on cigarette prices on a weekly basis since March 2015. As of April 2016, the dashboard includes information on tax stamp penetration as a measure of tax compliance for 13 cigarette brands, as well as information on observed tax stamp presence in 10 cities as a percentage of retail values. Forty-nine maps show the average price per cigarette across brands for barangays in some tax districts, but not all. The dashboard also includes basic information regarding prices of alcohol, rice, and fuel. While the number varies substantially from week to week, at the platform’s high point it captured over 318,000 crowdsourced observations across cigarette brands in a single week. Reportedly, the paid contributor model has been particularly effective in capturing local level information, as an estimated “half of the observations are from rural convenience stores that other methods have failed to track”.

212. Despite the innovative approaches used by the SinTax platform, data gaps remain that undercut the utility of the platform by both the public and the DoF. The dashboard does not yet include information on taxes paid per cigarette brand or the use of the earmarked funds collected, for example. Civil society representatives have expressed interest in being able to access this information more readily for use in media articles and advocacy efforts. Even for information types that the dashboard does report, there appears to be substantial variance in coverage by geographic area and many tax districts have no reported observations.

2.8.4 Institutionalization

213. The DoF assumed oversight of the SinTax platform quickly. Given the strong data analytics capacity of the Fiscal Intelligence Unit, which produces “data-driven insights” related to a number of open data initiatives, it is likely that the DoF is well-positioned to not only publish this information, but to use it for evidence-based decision-making and as part of their public awareness campaigns. However, Premise still largely maintains the platform and the World Bank provides financing, which raises concerns regarding sustainability.

214. In some respects, there is a high potential for the SinTax platform to capitalize on the revealed interest of a broad-based public coalition mobilized to pass the legislation in 2012. However, it is unclear that the platform itself or the broader SinTax program at the DoF has taken full advantage of the apparent salience of cigarette tax collection to translate that into use of the data for advocacy and research. The primary mechanism for citizens to get involved with the SinTax platform would be as a paid contributor, which Premise reaches via ads or links on WhatsApp and Facebook (DevEx, 2015).
In light of the success of its other open data initiatives, the DoF is well positioned, arguably more so than any other government agency, to marshal meaningful public engagement around the SinTax platform. The DoF’s “Tax Watch” campaign is case in point (see Box 3). Seeking to translate raw open data into actionable open insights, the DoF publishes weekly full-page ads in domestic newspapers that combine killer statistics, intuitive infographics, and compelling visuals in order to provoke conversations and public outcry against tax evasion. While officials admit that it is unclear whether these ad campaigns have directly provoked citizens to take action, it is evident that these creative tactics have caught the public’s attention as a starting point. The DoF has not yet extended these approaches to support the uptake of the SinTax platform and that is a missed opportunity.

2.8.5 Preliminary Assessment

The SinTax platform appears to enjoy a relatively high level of political commitment and bureaucratic capability, as evidenced by good progress against disclosure standards and the presence of enabling policy guidance at the agency-level and within the context of the 2012 SinTax legislation. However, the private company Premise largely maintains the platform and the project continues to rely on World Bank funding, which raises questions about long-term sustainability. The platform has moderately succeeded in crowdsourcing data from paid contributors; however, the program has not, as yet, fully capitalized upon the broader SinTax coalition or engaged the public beyond the one-way transmission of information.

The SinTax platform is still in the early stages of its formation, but there are many reasons to believe that it could be on a trajectory to achieve its objectives. With the future of SinTax enshrined in legislation that would be difficult to reverse, it is likely that the platform and program will continue even with a new presidential administration. Moreover, many of the enabling ingredients are present for the SinTax platform to take off. However, questions remain regarding the extent to which the DoF is interested in, and capable of, mobilizing deeper engagement with the public around the use of SinTax revenues beyond the collection of crowdsourced data. See Figure 13 for a visual summary of the progress of the SinTax platform against achieving its objectives.

Figure 13. Performance Diagnostic: SinTax
2.9 Early Progress: Are Digital Accountability Platforms on the Right Trajectory?

218. The problems that digital accountability platforms seek to address require fundamentally transforming norms and institutions around the allocation of public resources that will likely involve a process that is highly incremental, long-term, and fraught with challenges. Therefore, it is unsurprising that the Philippines experience with digital accountability platforms has had mixed results to date with some hits, some misses and some question marks. Figure 14 visualizes the results of a preliminary performance assessment for the five digital accountability platforms based upon the four performance pillars and seven key performance indicators for which information was available at this early stage.

**Figure 14. Performance Dashboard: Philippines Digital Accountability Platforms**

<table>
<thead>
<tr>
<th>Performance Measures</th>
<th>Supporting Indicators</th>
<th>OpenARMM</th>
<th>OpenReconstruction</th>
<th>OpenBUB</th>
<th>OpenRoads</th>
<th>SinTax</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Political Commitment</strong></td>
<td>High-level champion</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
</tr>
<tr>
<td></td>
<td>Dedicated resources</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
</tr>
<tr>
<td></td>
<td>Disclosure standards</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
</tr>
<tr>
<td></td>
<td>Commitment Score</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
</tr>
<tr>
<td><strong>Bureaucratic Capability</strong></td>
<td>Platform sustainability</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
</tr>
<tr>
<td></td>
<td>Policy framework</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
</tr>
<tr>
<td></td>
<td>Capability Score</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
</tr>
<tr>
<td><strong>Political Engagement</strong></td>
<td>Platform salience</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
</tr>
<tr>
<td></td>
<td>Offline engagement</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
</tr>
<tr>
<td></td>
<td>Engagement Score</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
</tr>
<tr>
<td><strong>Government Responsiveness</strong></td>
<td>No data available</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
</tr>
<tr>
<td></td>
<td>Responsiveness Score</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
<td>![chart]</td>
</tr>
</tbody>
</table>

**Key**
- ![chart] = No/low
- ![chart] = Moderate
- ![chart] = Yes/high
- ![chart] = Data not available
- ![chart] = Inconclusive
219. The long-term trajectories of digital accountability platforms are likely dynamic, responsive to changes in their design, implementation, and the broader enabling environment. Election cycles and focusing events (e.g., political scandal, natural disaster) can alter the prospects for a digital accountability platform and the program it supports through rapidly shifting priorities or attention. Similarly, the more subtle processes of adaptive learning, updating of perceptions and mainstreaming new norms, occur over a longer period, but can similarly shape the opportunities and constraints of a digital accountability platform to achieve its goals.

220. The implication of this for contextualizing the progress of digital accountability platforms is that they will likely experience highly different trajectories, as they differ substantially in their starting points, the pace of their progress in the face of opposition or support for reforms, as well as their likely end points (i.e., long-term impact). In this respect, we should view this performance assessment as a snapshot in a single moment in time, revealing new insights about possible course corrections, risks, or opportunities, but not deterministic of whether the platforms will ultimately succeed or fail. Figure 15 visualizes the likely future trajectories of the five digital accountability platforms reviewed in this study based upon their performance to date.

**Figure 15. Variable Trajectories of Digital Accountability Platforms**

<table>
<thead>
<tr>
<th>Information Quality</th>
<th>Degree of Institutionalization</th>
</tr>
</thead>
<tbody>
<tr>
<td>HIGH</td>
<td>HIGH</td>
</tr>
<tr>
<td>MODERATE</td>
<td>MODERATE</td>
</tr>
<tr>
<td>LOW</td>
<td>LOW</td>
</tr>
</tbody>
</table>

- **HIGH**: Performs well on both coverage AND timeliness
- **MODERATE**: Performs well on either coverage OR timeliness
- **LOW**: Limited coverage, poor timeliness

**Key**
- Off-track: Low probability of success
- Ambiguous: Moderate probability of success
- On-track: Higher probability of success
221. The long-term success of a digital accountability platform in achieving its objectives may be somewhat mediated by the characteristics of the particular services they seek to address. For example, the WDR 2016 argues that the capability of digital technologies to change the behavior of citizens and governments is largely shaped by the answers to three critical questions about the nature of the service in focus: do citizens have the incentive to monitor; is the delivery based on routine tasks; and can outcomes be easily measured and attributed to specific politicians or providers (World Bank, 2016a). If the answers to these questions are yes, the likelihood that a digital accountability platform will be able to induce some constructive action and response is higher.
Conclusion: Lessons Learned and Recommendations for Action

222. What is the value of a digital accountability platform: is it merely an information technology solution or an entry point to advance a broader reform agenda? The premise of these next generation platforms is that disclosing information on government performance can level the playing field across stakeholders, enhance accountability within the bureaucracy, engage citizens, and incentivize politicians to overturn the status quo of pork-barrel politics. In essence, digital accountability platforms aspire to change the rules of the game to reward performance over patronage.

223. In this paper, we scrutinized the interplay of five digital accountability platforms with the flagship government programs they support as demonstration cases to understand whether and how technology-enabled transparency could yield digital dividends for Filipino citizens. The crucible for digital accountability platforms will not be their form, but their function: the extent to which they are able usher in a new era of politics that transcends pork and demands performance. In their early days, these digital accountability platforms have achieved some successes, particularly with regard to increasing transparency standards, yet significant unfinished business remains before these initiatives are able to realize their full potential of sparking constructive citizen-government dialogue about the priorities and performance of public sector programs. The conclusion of this paper seeks to both distill the main lessons learned to date from these second-generation experiments in open government, and to identify the ingredients critical to going deeper in the next phase.

224. The change of government in mid-2016 will be another watershed moment for open government in the Philippines. As the incoming administration of Rodrigo Duterte takes office, they will set in place expectations for the first 100 and 1,000 days that will inevitably influence the prospects for sustaining big system PFM reforms, as well as smaller-scale digital accountability initiatives. The new administration will have to quickly demonstrate visible policy wins to build credibility with the public and the Congress. Consistent with the spirit of open government principles – transparency, participation, and collaboration – digital accountability platforms are an attractive mechanism to buttress legitimacy of public sector programs. The new leadership would do well to maintain the current two-track approach to deploying digital accountability platforms as a stepping-stone to crosscutting PFM reforms.

225. Digital accountability platforms are the tip of the iceberg in the Philippines’ reform landscape: one small piece of a larger set of performance challenges, they signal the relative health of the programs that underpin them (see Figure 16). Upstream budget transparency on the use of public resources and detailed project-level allocations gives officials, oversight agencies and citizens greater clarity on what line agencies, GOCCs, and LGUs in the Philippines have committed to deliver. Opening up downstream information on project execution enables the public to assess performance and hold their government to account for results. However, digital accountability platforms are only as useful as the information the government chooses to disclose. In this respect, the

---

56. GOCCs receive a significant share of public investments and are charged with delivering many services in the Philippines.
presence or absence of timely, comprehensive, and accurate information on the performance of government programs speaks volumes regarding the enabling environment for reform in terms of political commitment or bureaucratic capability.

226. Yet, a digital accountability platform with the best information in the world falls short of its potential if it does not contribute to institutionalized change. Best-case scenario: digital accountability platforms are low-hanging fruit that provide a powerful proof of concept to build political will for large-scale PFM and governance reforms. Worst-case scenario: the platforms become a convenient excuse to prioritize form over function or distract busy civil servants from making progress on hard reforms that, if realized, could be transformational. Since digital accountability platforms aim to fundamentally change norms and behaviors, it is paramount to identify whether these initiatives are, in fact: (1) sustainable in the midst of political transitions; and (2) capable of attracting broad-based reform coalitions inside and outside of government to move beyond fragmented information systems and artificial islands of good governance.

227. The answers to these questions are not straightforward, nor were they apparent from the start of the five digital accountability initiatives. In this section, we take stock of what has been learned thus far, as the Philippines transitions from one presidential administration to the next. With the benefit of hindsight, we then propose recommendations for the incoming administration and reflect on the salience of the Philippines experience to other country settings.
Conclusion

3.1 Taking Transparency Online to Get From Pork to Performance

228. How much transparency is required to alter the dynamics of service delivery from one of carving up public resources as political pork to a new reality of animated dialogue between citizens, officials, and front-line providers about the performance of government programs? In juxtaposing performance versus pork, we do not want to suggest that it is possible to short-circuit real world politics. All programs must, to some extent, go “with the grain of politics” (see Levy, 2015). The challenge is discerning when prevailing politics undermines program performance, versus when the two strands offer room for creative tension and innovation.

229. Many government programs function perfectly well in the absence of digital systems. Yet, in view of a low accountability equilibrium of opaque government programs, weak institutions and high-profile corruption scandals, digital transparency is an important beachhead in a campaign to improve transparency and accountability. This online disclosure generates a degree of “sunlight” that facilitates greater scrutiny of how public resources are used that makes it more difficult for politicians and civil servants to turn a blind eye to mounting evidence of poor performance.

230. The Philippines will not realize the vision of inclusive growth without services that work for the poor. Absent timely and accessible information on the resourcing and execution of government programs, citizens, officials, and oversight agencies cannot assess results and have little basis upon which to evaluate performance. Reducing barriers to entry for government agencies and LGUs to regularly report and disclose information on key indicators could contribute to constructive dialogue on progress, priorities, and performance. In this respect, leveraging online technologies are an attractive alternative to quickly organize and disseminate information on public sector programs to the broadest possible audience.

231. However, for many government programs, becoming a transparency first-mover is seen as a risky strategy and even reform-minded officials often prefer to operate under the radar. In environments where opacity is the norm, agencies that forge ahead with transparency are subject to a number of threats. Vested interests that prefer operating in the shadows see sunlight as a threat and seek to forestall reforms. Voters may be unaware of the benefits of transparency or cynical of theatrics, which means that even committed open government champions may reap few rewards for their efforts at the ballot box. Transparency may also be chalked up as opportunism; if programs begun under the banner of openness revert to black box dealings once they are institutionalized. Overall, these realities in the Philippines context make it more difficult to scale up digital transparency and accountability initiatives.

3.2 Agile Approaches and Big System Reforms: Is Small Indeed Beautiful?

232. Conceived as agile approaches that could deliver quicker wins on a smaller scale, digital accountability platforms became a pragmatic solution for reformers to make inroads in improving PFM even when traditional big system reforms (e.g., GIFMIS, eProcurement) were stymied by bureaucratic politics. The idea was that these smaller systems would either integrate disparate islands of existing administrative information, or innovate to provide fresh data from scratch. Digital accountability platforms sought to systematically link upstream budget information, project execution data and frontline validation of feedback in a single system for citizens, officials, and oversight agencies to more easily track resources and monitor performance throughout the entire project life cycle.

233. Why is such sector-specific expenditure tracking important? Effective expenditure management depends on transparent, timely, and accountable reporting processes (World Bank, 2016f). Without strong expenditure management systems, budgets devolve into creative fiction – aspirational, but removed from reality. Digital accountability platforms can strengthen internal government systems by making it easier to reconcile budget commitments, disbursements, and actual expenditures. With this information in hand,
officials have better tools with which to curb leakage and optimize the use of public funds (World Bank, 2016f). The sector-specific focus of the platforms also offer the opportunity to mobilize greater scrutiny of government performance and support for PFM reforms by demonstrating the practical value of budget tracking in the context of something citizens could appreciate: improving public services they use every day.

234. However, the result of an emphasis on smaller systems could have unpredictable outcomes. On the one hand, these agile approaches could create a powerful demonstration effect – highlighting internal systems that were credible, exposing gaps and marshaling a compelling case for more comprehensive PFM reforms. On the other hand, it was critical that these smaller systems did not become more palatable substitutes in place of more difficult systemic reforms or that the experience of tackling inevitable data integrity challenges (e.g., interoperability across siloed systems, automated reporting and reconciliation) did not deter officials from more ambitious information systems.

235. In this study, we agree with the 2016 WDR assessment that technology-enabled transparency, no matter how agile, is not a silver bullet that automatically translates into digital dividends (World Bank, 2016a). Moreover, the nature of those dividends may vary depending on the specific services in question. As the 2016 WDR implies, citizens may have greater incentives to track budgets and give feedback on services they use more frequently and are easily monitored. In this context, digital accountability platforms may credibly produce a double benefit: strengthening internal government systems and mobilizing public participation in improving services. Conversely, for services that are less frequently used or are more difficult to monitor digital accountability platforms can still add value, but the expectations may need to be more modest and bounded to the value that technology-enabled transparency can bring to breaking down information silos within government.

236. Yet, digital accountability platforms are also deployed within a broader sector reform space and it is necessary to consider not only the individual contributions of a given technology initiative, but also whether and how these smaller scale efforts may add up to be greater than the sum of their parts within a country’s reform narrative. For this reason, an important criterion for the World Bank to invest in a new platform was identifying a high-level reform champion (e.g., Governor, Secretary) that could create an authorizing environment for a technology-enabled transparency initiative to add value to reform efforts already underway.

237. Bringing these ideas together, the most attractive environments to deploy future digital accountability platforms will likely be those in which: (1) there is a strong commitment to openness and broader capacity for reform on the part of the relevant government actors; and (2) public services are most salient to citizens (e.g., frequently used, easily monitored) in order to more easily animate demand and use data on government performance.

3.3 Can Digital Transparency Help Close the Feedback Loop?

238. Seeking to disrupt the status quo, digital accountability platforms make information on public service delivery transparent by default in order to provoke a paradigm shift from the back-room politics of pork to a national dialogue about performance. However, transparency has only limited utility if people – elected officials, service providers, oversight agencies, and civil society – don’t put publicly available information to use. Therefore, a digital accountability platform must not only transmit information, but also make it easier for government programs to elicit and respond to feedback about their performance. In the context of this study, we define feedback broadly, as including both inputs from inside and outside of government on a variety of topics from service delivery priorities and access to issues of quality and timeliness.
Conclusion

239. If government officials are to be successful in "making services work for the poor", they need to hear from those that depend upon these basic public goods: the farmer taking her produce to market, the father seeking a better education for his child or the family displaced by a catastrophic earthquake. In this respect, digital accountability platforms must also be assessed with regard to the extent to which they spark political engagement on the part of citizens and incentivize government responsiveness to feedback from the end users of public services.

240. While national open data portals sometimes have difficulty articulating a clear target audience for transparency efforts, digital accountability platforms theoretically have an easier time identifying "last mile" beneficiaries (e.g., farmers and hoteliers for local roads, parents for local schools). However, identifying a target audience and motivating people to put transparent information into action are two very different propositions (Khemani et al., 2015). In practice, digital transparency initiatives have to start with raising awareness and dissatisfaction of end users with the status quo. Imagine, for example, a farmer who has had little opportunity to travel outside of his immediate village. How would he assess the quality of his local roads with little in the way of comparison? What is the best way to represent that farmer's interests: a survey, feedback via a smart-phone or working with an intermediary group such as a farmer's association?

241. Yet, there are two routes to closing the feedback loop, as the WDR 2004 famously demonstrated – one short and one long.57 Ideally, technology-enabled transparency initiatives should support both routes through leveling the playing field for citizens and providers, oversight agencies and elected officials to work off the same set of information to spark dialogue about performance and incentivize action.58

242. Digital accountability platforms can help close the feedback loop through increasing internal bureaucratic accountability, such as reducing discretion through automation and standardization of reporting or increasing scrutiny through reconciling information along the entire project life cycle. Digital transparency can also facilitate the auditing of government programs benchmarked against their stated aims and performance criteria. Have approved projects met the selection criteria, as stated in the budget? Were funds released with all required documentation? Were projects started and finished? In an ideal world, audit agencies and digital transparency initiatives should work hand in hand: as a partnership with the public to extend auditing capabilities. In the Philippines, the World Bank pursued a strategic partnership with the CoA, which ultimately spawned CPAs related to roads and reconstruction projects.

3.4 Problem-Driven Political Economy: Where Digital Meets Analog

243. The technology choices made by the World Bank in commissioning the digital accountability platforms also involve trade-offs of ease of entry versus long-term sustainability and replicability. For example, the digital accountability platforms featured in this report have been developed using both open source and commercial software. Open source software is versatile, enabling use without intellectual property restrictions or being tied to a single vendor, but may require non-trivial initial investments in development. Off-the-shelf commercial products typically have well-developed existing functionality that can be further customized for specific applications, but further replication and adaptation are subject to intellectual property restrictions. To what extent could other countries feasibly adopt the Philippines’ digital accountability platforms to address similar performance challenges?

57. In the “short” route, citizens directly engage with the frontline providers of public services such as school administrators or local government officials. In the “long” route, citizens use advocacy and voting with politicians and policy-makers to indirectly shape public service provision (World Bank, 2004).

58. In the context of the Philippines, a significant driver of the push towards digital accountability platforms was about oversight agencies getting a better sense of what agencies or local governments were implementing.
As the WDR 2016 rightly points out, the ability of technology to translate into digital dividends for citizens depends upon how it interacts with the analog factors of development—i.e., institutions, skills, and regulations (World Bank, 2016a). Looking at the broader political economy of the Philippines—fragmented information systems and entrenched pork-barrel politics—raises critical questions about the optimal prioritization and sequencing of digital accountability platforms vis-à-vis large-scale PFM reforms. In supporting the five platforms reviewed in this report, the World Bank employed a venture capital approach to be responsive to emerging demand for technology solutions related to requests for impact evaluations (e.g., roads, SinTax) or focusing events (e.g., natural disasters and reconstruction, Mindanao peace process and ARMM education), knowing that only some of these experiments would succeed, while others would miss the mark. Would a smaller or even a larger number of digital accountability initiatives have been better? Were the correct choices made in light of the likely enabling environments for meaningful reform?

The World Bank’s support was structured around a programmatic governance reform facility and World Bank-executed Trust Funds offered the basis for both a mix of ongoing analytical work, agile systems development, and capability strengthening in and outside of government. Moreover, the emphasis on digital accountability platforms took place in parallel with other efforts to support the government’s rollout of a number of big system PFM reforms (e.g., GIFMIS, eProcurement, payroll system). To what extent where agile approaches and big systems reforms complementary in practice, as well as in theory? Could these two paths to advancing PFM reforms have been more deeply integrated for greater results, such as in the selection of service delivery sectors that had already benefited from previous World Bank involvement?

In many respects, the digital accountability platforms reviewed in this report embody the spirit of a second phase of open government in the Philippines: an embrace of open data, an appreciation for the role of technology, and an interest in experimentation to advance critical reforms. The contribution of this phase is primarily evident in the unprecedented opening up of government data in a variety of sectors via publicly available platforms, the strengthening of internal government financial management systems, and the formation of norms that make openness the new default. Nonetheless, Open Government 2.0 has its limits. Disclosing data does not ensure use. Coordination constraints create roadblocks even on a “digital highway”. Building a platform does not constitute engagement, even if it is designed with that intent.

As the new administration of Rodrigo Duterte comes into office, there is an opportunity to build upon this promising foundation and go deeper to translate disclosure of government performance data into broadening engagement with citizens and ensuring responsiveness to their concerns. Based upon the early learning from this study, we identify five operating principles that will be critical to sustain progress in translating the vision of digital accountability platforms into higher quality, more accountable last mile service delivery. Collectively these action-oriented principles serve as a practical roadmap—an Open Government 3.0 Agenda—for reform champions across public, private, and civil society sectors to rally around as they work to deepen open government in 2016 and beyond.
Conclusion

Operating Principle 1: High-level leadership and inter-agency coordination are essential to track the entire service delivery life cycle.

248. The breakthrough idea of second-generation open government was an emphasis on tracking performance throughout the entire process of delivering public services – from upstream resource allocation to downstream program implementation. Yet, the unique value-add of digital accountability platforms – integrating all of this information into one comprehensive and up-to-date resource – is also where these initiatives face the greatest difficulty in getting beyond form to function. The review of the five digital accountability platforms in this study underscores that political commitment and bureaucratic capability, reflected in compliance with disclosure standards and enabling policy guidance at the agency-level, are important leading indicators of future performance. Yet, across the board, the platforms perform better on getting the appearances right, but struggle with making more fundamental changes to overcome chronic challenges of data that is incomplete, out-of-date and disconnected.

249. In the absence of integrated information management systems (e.g., GIFMIS, UACS), digital accountability platforms quickly encounter roadblocks. Public expenditure tracking relies on the fragmented and often manual disclosure of information by multiple agencies and levels of government involved in delivering a single service. Disconnected accounting systems make it difficult to monitor service delivery from upstream resource allocation to downstream program implementation. Data quality is variable, depending upon the authorizing environment and champions that drive it at the agency level. Central finance agencies that serve upstream budgeting, cash management and auditing functions (e.g., CoA, DBM, DoF) have been relatively more welcoming of digital accountability platforms, though still have room for improvement in adhering to their own disclosure standards. However, closing these gaps also necessitates deepening inroads with implementing agencies that provide front-line public services (e.g., roads, schools, emergency assistance) to harmonize financial codes, share information and maintain transparency standards.

250. The experience of the Philippines’ Open Data Task Force, which included high-level representatives from the Office of the President and the DBM, is instructive in thinking through how to mobilize an interagency response to deepen open government (Capili, 2015). Instituted in May 2013, the joint task force built inroads for the transmission and adoption of open data standards across government agencies, providing a venue to coordinate efforts related to technical support, policy development and outreach across government agencies to advance open data principles (Capili, 2015). “Open data champions” serve as liaisons between the taskforce and each agency. Clear open data standards have been put in place – date must be publicly available, machine-readable, openly licensed, and timely. Open Data Joint Memoranda have institutionalized policy frameworks for disclosure standards linked to the national budget and provided an ongoing mandate to maintain the platform.

251. As development partners and a new administration look to deepen open government and realize the full potential of digital accountability platforms, they should put in place clearer institutional structures to facilitate interagency coordination in order to ensure: (1) compliance with agreed upon disclosure standards; (2) timely reporting of performance data; and (3) harmonization of information management systems to support more seamless public expenditure tracking. To make a difference for government performance, stakeholders need to agree that moving from transparency as theater, to transparency with teeth for accountability, will require both focus and a commitment to greater data integrity.
Operating Principle 2: Integrate digital accountability platforms within broader reform efforts, rather than as stand-alone initiatives.

252. Agile technology may provide quick wins to cast a spotlight on performance, but there is no substitute for major investments in organizational capabilities at both national and local levels to deliver on major flagship programs. As the five digital accountability platforms reviewed in this study illuminate, the likelihood of success for technical solutions is inextricably linked with the vitality of broader political reforms. Platforms that were well integrated with sector-specific reforms (e.g., the SinTax Open Data Dashboard and SinTax legislation) or cross-cutting international commitments (e.g., OpenBUB and the OGP national action plan) have been more successful in galvanizing lasting political commitment, dedicated resources, and buy-in across agencies and levels of government.

253. Some platforms benefited from unusually high degrees of initial political commitment that served as a springboard for rapid progress in a relatively short period, while others began in more adverse political environments and had trouble sustaining sufficient commitment to move forward. Rather than a one-off technical solution, digital accountability platforms will be more successful if they are integrated with crosscutting international or national reform efforts that focus high-level attention, resources and commitment like the OGP or the Aquino administration’s "Social Contract" to overcome inertia or vested interests. For example, the popularity of Bottom-Up Budgeting likely benefited from their inclusion as explicit commitments within the Philippines OGP national action plan. In the next phase of open government, the administration might consider integrating all five of the digital accountability platforms into the next OGP national action plan to give these initiatives higher visibility, priority, and scrutiny (such as through the OGP’s Independent Review Mechanism).

254. The comparatively narrow focus of digital accountability platforms offers a unique opportunity to anchor these technology solutions within more expansive sector-based reform efforts. The best example to date has been in relation to municipal development and the ability of OpenBUB to benefit from its association with the broader BUB initiative. Yet, the KALSADA program, which is rapidly increasing investments in local roads and strengthening oversight requirements, may be an up and coming opportunity for closer integration between OpenRoads and far-reaching road sector reforms. In looking to deepen open government under the new administration, development partners and reform champions would do well to more explicitly make these connections between digital accountability platforms as a complement and catalyst for sector reform strategies.

Operating Principle 3: Design platforms with a clear view of the performance challenge to be solved and iterate with users to ensure it is fit-for-purpose.

255. At the end of the day, digital accountability platforms must be judged on the extent to which they help officials, oversight agencies, and the public solve critical performance challenges. Yet, as agencies expend substantial effort to reconcile disparate information management systems, they pay less attention to whether the information being disclosed via the platforms is fit-for-purpose – timely, accurate, relevant, and useful to citizens, officials, and oversight agencies to solve a specific performance challenge. While technological innovation is valuable, even in the span of time between initial consultations with a government or CSO counterparts and the final delivery of a platform, circumstances can change and enthusiasm can wane. In this respect, it is understandable why the digital accountability platforms reviewed in this study appear to have, thus far, had a relatively easier time securing political commitment and strengthening bureaucratic capability to disclose information, than animating citizens and officials to use it.
256. Getting to use is critical if technology and transparency are to facilitate meaningful accountability gains in the form of increased scrutiny of upstream resource allocation and more responsive downstream service delivery. To deepen uptake, the incoming administration should prioritize rapid iteration with end users to ensure that digital accountability platforms are releasing the right information, at the right time, and in the right format so that citizens, officials, and oversight agencies can turn publicly available data into actionable insights.

257. Agile or adaptive design refers to a process of continuous learning that is responsive to change and often carried out in collaboration with end users (Highsmith and Cockburn, 2001; World Bank, 2015d). The World Bank and the government sought to try many things on a small scale and quickly make a determination to move on or scale up these innovations. However, this learning was more often applied to the development of new platforms rather than integrated back into improving existing platforms. Since each platform is deployed within its own distinct reform space, this is a missed opportunity to test more rigorously what works and does not in bringing technology, information, and politics together to solve specific service delivery problems.

258. For example, there is growing appreciation for the fact that publishing vast amounts of raw data on the budgets, locations, status and quality of local services is not enough to animate the public to put this to use in the way it was envisioned. Substantial questions remain regarding the most effective ways in which to distill, package and disseminate information so that it reduces the costs for citizens and officials to take meaningful action. Yet, there is a “market failure” in the dearth of organizations willing to serve as infomediaries and interpret vast amounts of open data for public consumption. The government can play a more active role in bridging the gap through proactively curating, visualizing, and packaging data as information and “actionable insights”. This has implications for not only the final presentation of data via a digital accountability platform, but also how government agencies prioritize which types of data to disclose in order to generate the greatest public interest.

259. Open government ideally injects a continuous and fresh supply of information to those stakeholders interested in monitoring or highlighting performance. Neither politicians nor civil servants will advocate for better information if they do not see that doing so is clearly in their interest. Assuming that officials (or citizens for that matter) can be cajoled into acting altruistically in the interests of good governance is unlikely to succeed (Thomas, 2015). Getting digital accountability platforms to “click”, or at least to surmount the weight of inertia to maintain the status quo, requires at least some constellation of actors to view greater transparency as serving, rather than threatening their interests.

260. Open government initiatives need to find ways to crowd in, rather than short-circuit, the interest of these political actors in favor of more transparent information on the performance of politicians and government programs. If local governments do not have adequate information on national-level projects, they may become strong advocates for transparency if they can get more visibility on resource flows to their jurisdictions, as compared with other municipalities, for credit-taking or lobbying.
Bureaucrats are under significant pressure to increase spending, but at the same time worry that they may be liable for compliance. Instead of the default tendency to simply slow down or defer execution of projects, open government platforms could help resolve this dilemma and provide political cover for bureaucrats to present a case that their decisions are subject to public scrutiny.

**Operating Principle 5:**

*Broaden the support base for digital accountability platforms inside and outside of government to have staying power that outlasts a single administration.*

261. The proverbial plug can be pulled overnight on any of the five online platforms presented in this report. If digital accountability initiatives are to translate investments in technology and transparency into real “digital dividends” for the Filipino people, they must secure a broader base of support across government, civil society, and the private sector (World Bank, 2016a). The enduring appeal of the BUB program and the passage of the landmark SinTax legislation both owe their success to their ability to mobilize a broad coalition of support inside and outside of government that was able to amass pressure for change that was both “bottom-up” and “top-down”. However, the vast majority of support for digital accountability initiatives to date is coming from a small cadre of reform champions from the outgoing Aquino administration.

262. Strengthening existing coalitions or catalyzing new ones will be critical to the ability of open government to translate digital technologies and open data into accountability gains. As the incoming administration takes office, there is untapped potential to increase the demand for information on public resources and performance by focusing on two growth areas: 1) mobilize the public to help improve official data on service delivery and they may be more interested in acting upon it; and (2) demonstrate the value of platform data as a management tool for civil servants to more easily plan, implement, and evaluate flagship government programs. Reform champions will need to work intentionally to mainstream a commitment to openness among the “organic” bureaucracy and build interest in tracking public expenditures among private companies, media outlets and civil society groups so that there is a stronger feedback loop to sanction or reward performance.59

263. As several of the platforms reviewed in this report have shown, citizens, civil society, media, and the private sector can play an important role in crowdsourcing real-time data on tax compliance and service delivery, from reports on tax stamp penetration via the SinTax Open Data Dashboard to geo-tagged videos on road quality and completion via the RouteShoot application of OpenRoads. Moreover, these non-government stakeholders may be an untapped resource to help overcome persistent gaps (e.g., implementation status, missing locations) or inaccuracies (e.g., cancelled or duplicate projects) in official data. However, the willingness of these groups to engage will depend upon whether they think open government platforms are likely to make a difference and their ability to identify a clear way to contribute.

264. Many of the platforms reviewed in this study would likely struggle to fulfill the “publicity condition” – the extent to which disclosed information actually reaches and resonates with its intended audiences – as there has been less attention paid historically to a broad-based communication and outreach strategy with citizens, civil society, and LGU officials. Digital accountability platforms do enable users to give online feedback, but these features are underutilized and there is much greater scope to harness the full “wisdom of the crowds” to augment and validate official data through inputs from citizens at the point of service delivery. This may be, in part, due to lack of forethought regarding how government agencies would use or act upon the feedback they receive. Moreover, it is not necessarily clear to prospective contributors—citizens, officials, and oversight agencies – what their role should be in providing feedback and for what purpose?

59. In this context, “organic” refers to the fact that government bureaucracies take on a life of their own, replete with cultural norms, values and accepted rules of behavior for career civil servants that are only superficially influenced by political appointees which cycle in and out.
265. Refocusing these feedback mechanisms for the explicit purpose of crowdsourcing unofficial information on locations, implementation status and performance could help overcome persistent gaps and inaccuracies in the official data.60 For example, imagine calling on parents and community members in ARMM to submit geo-tagged photos to the OpenARMM platform to highlight problems of teacher absenteeism, asking members of disaster-affected communities to confirm the completion status of large-scale infrastructure projects via videos uploaded to OpenReconstruction or request feedback from citizens on approved BUB projects. In mobilizing people to help improve the data, this may also effectively increase their interest in acting upon it.

266. External pressure for openness and feedback may be one way to sustain and deepen reforms, but bringing along the government bureaucracy will also be critical. Career civil servants are the backbone of government agencies that remain as political appointees come and go. The Philippines legal system exposes bureaucrats to personal liability for decisions made in the line of duty. On the one hand, this would appear to enhance accountability, but on the other hand, it imposes an understandable pattern of diffused accountability. Beyond perfunctory maintenance of a platform to keep up appearances, national government agencies and local government officials lack clearly defined incentives to actively respond to feedback, data requests, or lobbying by the public related to service delivery.

267. Therefore, the ability of a digital accountability platform to outlast any one administration depends upon its integration into the day-to-day functions of government, such as supporting monitoring and evaluation or data analytics. To be successful, reform champions will need to convince career civil servants at national and local levels that open government initiatives can actually make their work easier, rather than exposing them or making their lives more difficult. When agencies are leveraging the data from digital accountability platforms to plan, implement and evaluate their own programs, they have a much greater incentive to ensure that publicly available data is timely, accurate and complete. This creates a virtuous cycle, as career civil servants may also be more inclined to expend the effort to sustain the platform once political appointees leave. The degree to which digital accountability platforms are integrated into the day-to-day functions of the bureaucracy – dedicated team, in-house platform maintenance, clear policy guidance – will also make it harder for a new administration to reverse course.

3.6 Final Words: Deepening Philippines Open Government in 2016 and Beyond

268. In the midst of a political transition and the new presidential administration of Rodrigo Duterte set to take office in June 2016, the forecast for open government initiatives is uncertain. Digital accountability platforms are “high risk, high reward” engagements that take time and investment to bring to scale. The Philippines stands at a critical juncture: will the new administration upend or strengthen the tenuous gains made in recent years to transition “from an opaque, closed and unaccountable system” to a new paradigm of “transparent, performance-based management”?

269. As the Duterte administration gears up for its first hundred days in office, it would do well to learn from the challenges of the last administration and build upon some of the (digital) foundations left by its predecessors. Under the Aquino administration, the government made significant gains to: enhance transparency, improve PFM, and reduce corruption. Reform champions (particularly in the DBM and CoA) promoted open government as central to their strategy to increase credibility, foster participation, and restore public trust in the national budgeting process.61 In view of a legislative branch more focused on securing constituency pork than providing a critical accountability check on the national budgeting process, making the link to the public was critical.

60. Two avenues could be explored simultaneously, extending the paid contributor model (e.g., SinTax) to other platforms and more intentionally leveraging partnerships with local universities (e.g., OpenARMM) to mobilize student volunteers that may view this work as an opportunity to build skills that enhance their future employability.

61. The People’s Budget publications were good examples of making the budget more intelligible, granular, and responsive to the public.
270. From the start, digital accountability platforms sought to open up resource flows and program implementation to public scrutiny as a vehicle to advance the broader PFM reform agenda. In an ideal world, open government initiatives would have been sequenced to build upon the foundation of crosscutting PFM reforms that put in place integrated systems to seamlessly manage public expenditure information—whether at the budgeting, procurement, or disbursements stages. However, in the face of bureaucratic resistance, digital accountability platforms ultimately became a way to jumpstart the process to make incremental improvements in PFM systems even when large-scale efforts stalled. This approach, of course, poses its own risks, particularly if systemic solutions continue to lag behind.

Agile platforms can help officials, oversight agencies, and citizens visualize what the end-results of budget transparency should look like (e.g., as in the case of reconstruction). However, platforms will quickly encounter the quicksand of remedial data processing that they will need to face alone without support from the cavalry of back end systems upgrades.

271. The reality is that tracking pesos and monitoring program performance will not be resolved overnight. A recent 2016 PEFA study (World Bank, 2016f) outlines the challenge that the next administration will need to take up, suggesting that while the Philippines made great strides to increase the credibility and transparency of the national budget, oversight and accountability over execution is still problematic. One promising development is the DBM's interest in deepening performance-informed budgeting through the inclusion of a Program Expenditure Classification for the 2017 budget. Nonetheless, the question is then whether and how these upstream improvements provide a better foundation for downstream transparency and accountability in the execution of government programs. As digital accountability platforms have shown, getting credible program performance information will require getting “under the hood” of the mechanics of program implementation—how money is spent and to what end. This will require closer operational collaboration across the DBM, CoA, the President’s office, as well as those agencies and LGUs that are responsible for implementing flagship government programs.

272. Proponents of deepening open government, inside and outside of government, will soon have a number of choices to make to succeed in the next phase, including: which programs to focus on, how to design initiatives for success and how to measure short-term progress versus long-term impact. We hope that the lessons learned from the experience of digital accountability platforms and the five operating principles identified in this study serve as an effective roadmap for the next administration and development partners as they endeavor to take open government to the next level in 2016 and beyond.
## Appendices

<table>
<thead>
<tr>
<th>Inputs</th>
<th>Activities</th>
<th>Outputs</th>
<th>Outcomes</th>
<th>Impact</th>
</tr>
</thead>
<tbody>
<tr>
<td>What resources are applied?</td>
<td>What discrete tasks are being implemented?</td>
<td>What are the short-term, direct results?</td>
<td>Whose behavior must change and in what ways?</td>
<td>What does long-term success look like?</td>
</tr>
<tr>
<td>Money *</td>
<td>Develop platform</td>
<td>Transparency</td>
<td>Evidence-based decision-making</td>
<td>Improved local services =</td>
</tr>
<tr>
<td>Data *</td>
<td>Produce data</td>
<td>Access</td>
<td>Horizontal accountability</td>
<td>Reduced leakage *</td>
</tr>
<tr>
<td>Technical expertise *</td>
<td>Verify data</td>
<td>Capacity</td>
<td>Evidence-informed dialogue</td>
<td>Better targeting *</td>
</tr>
<tr>
<td>Networks *</td>
<td>Training and outreach</td>
<td>Awareness</td>
<td>Vertical accountability</td>
<td>Higher completion *</td>
</tr>
<tr>
<td></td>
<td>Policy formulation</td>
<td></td>
<td></td>
<td>Enhanced quality</td>
</tr>
</tbody>
</table>

## Enablers or Constraints?

<table>
<thead>
<tr>
<th>Commitment</th>
<th>Capacity</th>
<th>Engagement</th>
<th>Responsiveness</th>
</tr>
</thead>
</table>

## Assumptions or Fatal Flaws?

<table>
<thead>
<tr>
<th>Assumptions:</th>
<th>Assumptions:</th>
<th>Assumptions:</th>
<th>Assumptions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data integrity</td>
<td>Responsive platform</td>
<td>Mechanisms for action</td>
<td>Answerability</td>
</tr>
<tr>
<td>System integration</td>
<td>Communications</td>
<td>Actionable information</td>
<td>Enforcement</td>
</tr>
<tr>
<td>Issue salience</td>
<td>Connectivity</td>
<td>Incentives</td>
<td>Institutions</td>
</tr>
</tbody>
</table>
### Accountability Platform Results Framework: ARMM Education

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Government and development partner financial and technical resources supporting ARMM public schools</td>
<td>Platform development: Design and fielding of the ARMM digital open government platform</td>
<td>Transparency: ARMM government is proactively disclosing more information on its schools, including location, conditions and quality measures.</td>
<td>Evidence-based decision-making: Key government officials (national-level and ARMM) are using platform information to allocate resources, monitor progress and evaluate performance among its local schools</td>
<td>Improved service delivery: The government of ARMM is providing better public education services to its citizens through eliminating leakage, strengthening targeting and improving school conditions.</td>
</tr>
<tr>
<td>Data inputs from government, development partners and civil society into the ARMM platform</td>
<td>Data production: Collection, processing and geo-tagging of data on public school locations, conditions and other quality measures</td>
<td>Access: Government, civil society groups and citizens can easily access timely, accurate and hyper-local information on ARMM schools via an open data platform</td>
<td>Top-down accountability: National government officials are demanding that ARMM justify its education budget allocation on the basis of its performance via information in the ARMM platform.</td>
<td></td>
</tr>
<tr>
<td>Government and World Bank financial and technical resources supporting maintenance of ARMM platform and related activities</td>
<td>Data verification: Third party verification of the locations and conditions of geo-tagged schools</td>
<td>Capacity: Government officials, school administrators and civil society have the capacity to produce, manage, use and verify geo-tagged data on ARMM schools</td>
<td>Evidence-informed dialogue: ARMM citizens and civil society groups are using platform information to advocate for the elimination of ghost schools/teachers, as well as improvement of school conditions and performance.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Training: Documentation and training for government officials, school administrators and civil society in geo-tagging, data management and use of the ARMM platform</td>
<td>Awareness: Government officials, school administrators and civil society are interested in using the ARMM platform to track public schools, inform advocacy efforts and influence decision-making</td>
<td>Bottom-up accountability: ARMM citizens and civil society groups are leveraging data on public school locations, conditions and performance to actively participate in auditing, prioritizing and evaluating schools</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Institutionalization: Creation of policy guidance mandating proactive disclosure of data school locations, conditions, and performance</td>
<td>Outreach: Awareness-raising with government, civil society and the public regarding the benefits and uses of the platform</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Indicators

| Coverage: % of public schools identified via the ARMM platform / total known portfolio of public school projects, as registered in the DepEd system | Breadth of disclosure - ARMM: average % compliance for provinces and LGUs in geo-tagging of schools and reporting of performance metrics via the ARMM platform | | |
|---|---|---|
| Geo-tagged schools: % of ARMM public schools geo-tagged in the platform | Policy coherence: % of schools, LGUs and provinces that are compliant with their stated policy mandates regarding geo-tagging, disclosure and data management. | | |
| Performance metrics: % of schools that have published information on school conditions (e.g., infrastructure gaps) available on the ARMM platform | Platform visibility to target users (direct): % of government officials (ARMM, province and LGU level), school administrators and citizens/civil society groups express awareness of the ARMM platform | | |
| Verified schools: % of schools whose existence and location has been verified by third-party monitoring efforts | Platform salience to target users (direct): % of ARMM officials (including province and LGUs), school administrators and citizens/civil society groups that are directly accessing the ARMM platform | | |
| User documentation/training: % of training manuals and technical user guides developed for the ARMM platform and geo-tagging | Information salience for upstream allocation (indirect): % of ARMM (including provincial and LGUs) school system planning and budget processes that cite ARMM platform data in tracking schools and targeting new resources | | |
| People Trained: % of government officials, CSOs trained in geo-tagging, data management and use of the ARMM platform | Information salience for downstream evaluation (indirect): % of LGU and ARMM school system performance reviews that cite ARMM platform data in monitoring progress and evaluating the success of ARMM public schools | | |
| Policy Guidance: existence of policy guidance mandating geo-tagging, information disclosure requirements on public schools, etc. | Information salience for top-down accountability: (a) # of citations to information from the ARMM platform in congressional testimonies and budget documentation; (b) # of third-party audit reports that utilize ARMM data on public schools | | |
| | Information salience for bottom-up accountability: # of CSO advocacy campaigns that cite ARMM platform data and the existence of ghost schools in the context of demanding improvements in school conditions | | |
| | Commitment to curbing leakage: (a) % of identified ghost schools that are successfully eliminated; (b) % of identified ghost teachers that are successfully eliminated from the payroll. | | |
| | Efficiency of education service delivery: $/peso savings in costs associated with eradicating ghost schools & ghost teachers that can be reallocated to overall education service delivery as a % of the ARMM budget. | | |
| | Corruption deterrence effect: % of new ghost schools/teachers that show up relative to total schools in successive years | | |
| | Commitment to improving infrastructure: % of school infrastructure gaps identified that are successfully redressed | | |
| | Rates of return on accountability platforms - curbing leakage: annual costs of maintaining the ARMM platform versus $/peso savings in costs associated with ghost schools/teachers | | |
| | Rate of return on accountability platforms - improving conditions: annual costs of maintaining the ARMM versus net gains from redressing school infrastructure gaps (e.g., roofs, toilets, furniture, textbooks, furniture) | | |
| | Rate of return on accountability platforms - improving quality: annual costs of maintaining ARMM platform per unit increase in average school quality metrics (student/teacher ratios, teacher attendance, test scores) | | |
|---|---|---|---|---|
| Government resources allocated via BUB | Platform development: Design and fielding of the ARMJ digital open government platform | Transparency: The government is proactively disclosing more information on the locations and status of BuB projects | Evidence-based decision-making: DBM officials and implementing agencies are using platform information to allocate resources, monitor progress and evaluate performance among the LGUs |
| Government and World Bank resources supporting maintenance of OpenBUB platform | Data production: Collection, processing and geo-tagging of data on BuB project locations and status. | Access: Government, civil society groups and citizens can easily access timely, accurate and hyper-local information on BuB projects via an open data platform | Top-down accountability: National government officials are demanding that implementing agencies and LGUs justify their BuB budget allocation on the basis of information in the OpenBUB platform. |
| Data platforms and sources providing inputs into the OpenBUB platform | Data verification: Third party verification of the locations and status of geo-tagged projects | Capacity: Government officials, implementing agencies and civil society have the capacity to produce, manage, use and verify geo-tagged data on the OpenBUB platform | Evidence-informed dialogue: Citizens and civil society groups are using platform information to advocate for projects they feel are better suited to their needs |
| | Training: Documentation and training for government officials, implementing agencies and civil society in geo-tagging, data management and use of the OpenBUB platform | Awareness: Government officials, school administrators and civil society are interested in using the OpenBUB platform to track BuB projects, inform advocacy efforts and influence decision-making | Bottom-up accountability: Citizens and civil society groups are leveraging data on OpenBUB to actively participate in auditing, prioritizing and evaluating BuB projects |
| | Institutionalization: Creation of policy guidance mandating proactive disclosure of BuB project locations and status | Verification: Publicly available audit reports regarding the existence, completion and location of specific BuB projects |
| | Outreach: Awareness-raising with government, civil society and the public regarding the benefits and uses of the platform |

### Indicators

<table>
<thead>
<tr>
<th>Total public resources in question: peso/$ allocations to BuB projects, by year and LGU</th>
<th>Information intervention costs: peso/$ allocations to sustain reporting and management to OpenBUB, by year and agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coverage (#): # of BuB financed local development projects identified via the OpenBUB platform</td>
<td>Coverage (#): $ value of BuB financed local development projects identified via the OpenBUB platform</td>
</tr>
<tr>
<td>UACS compliant: % of BuB projects that are UACS compliant via OpenBUB</td>
<td>UACS compliant: % of BuB projects that use UACS via OpenBUB</td>
</tr>
<tr>
<td>Geo-Tagged: % of BuB projects that are geo-tagged in the OpenBUB platform</td>
<td>Geo-Tagged: % of BuB projects that are geo-tagged in the OpenBUB platform</td>
</tr>
<tr>
<td>Updates on Physical Completion Status: % of BuB projects for which there is an updated completion status via OpenBUB within the last 4 months</td>
<td>Updates on Physical Completion Status: % of BuB projects for which there is an updated completion status via OpenBUB within the last 4 months</td>
</tr>
<tr>
<td>Implementing agency/contractor: % of projects with implementing agencies and contractors noted</td>
<td>Implementing agency/contractor: % of projects with implementing agencies and contractors noted</td>
</tr>
<tr>
<td>Verified BuB projects: % of BuB projects that have been verified by CoA audits or other third-party monitoring efforts</td>
<td>Verified BuB projects: % of BuB projects that have been verified by CoA audits or other third-party monitoring efforts</td>
</tr>
<tr>
<td>User documentation/training guides: # of training manuals and technical/user guides developed for OpenBUB</td>
<td>User documentation/training guides: # of training manuals and technical/user guides developed for OpenBUB</td>
</tr>
<tr>
<td># People Trained: # of government officials, CSOs trained in geo-tagging, data management and use of OpenBUB</td>
<td># People Trained: # of government officials, CSOs trained in geo-tagging, data management and use of OpenBUB</td>
</tr>
<tr>
<td>Agency-Level Policy Guidance: # of agencies that have developed policy guidance mandating geo-tagging, information disclosure requirements on BuB projects, etc.</td>
<td>Agency-Level Policy Guidance: # of agencies that have developed policy guidance mandating geo-tagging, information disclosure requirements on BuB projects, etc.</td>
</tr>
</tbody>
</table>

### Coverage of Information Disclosure

<table>
<thead>
<tr>
<th>Breadth of coverage - LGU/province level: average % compliance of all 7 OpenBUB information disclosure indicators</th>
<th>Breadth of coverage - LGU/province level: average % compliance of all 7 OpenBUB information disclosure indicators for which a front-line implementing agency has achieved at least 90% compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy coherence - agency level: % of agencies that are compliant with their own stated policy mandates regarding geo-tagging, disclosure and data management.</td>
<td>Policy coherence - agency level: % of agencies that are compliant with their own stated policy mandates regarding geo-tagging, disclosure and data management.</td>
</tr>
<tr>
<td>Platform visibility to target users (direct): % of LGU officials, officials in front-line implementing agencies and citizens/civil society groups express awareness of the OpenBUB platform</td>
<td>Platform visibility to target users (direct): % of LGU officials, officials in front-line implementing agencies and citizens/civil society groups express awareness of the OpenBUB platform</td>
</tr>
<tr>
<td>Platform salience to target users (direct): % of LGU officials, officials in front-line implementing agencies and citizens/civil society groups that are directly accessing the OpenBUB platform</td>
<td>Platform salience to target users (direct): % of LGU officials, officials in front-line implementing agencies and citizens/civil society groups that are directly accessing the OpenBUB platform</td>
</tr>
</tbody>
</table>

### Information Salience for Downstream Evaluation

<table>
<thead>
<tr>
<th>Information salience for upstream allocation of BuB investments (indirect): % of LGU and national BuB performance reviews that cite OpenBUB platform data in evaluating results and identifying ghost projects</th>
<th>Information salience for downstream evaluation of BuB results (indirect): % of LGU and national BuB performance reviews that cite OpenBUB platform data in evaluating results and identifying ghost projects</th>
</tr>
</thead>
<tbody>
<tr>
<td>Information salience for evidence-based decision-making: % of citations to information from OpenBUB in congressional testimonies and budget documentation</td>
<td>Information salience for evidence-based decision-making: % of citations to information from OpenBUB in congressional testimonies and budget documentation</td>
</tr>
<tr>
<td>Information salience for evidence-informed dialogue: % of CoA audit reports that utilize OpenBUB data</td>
<td>Information salience for evidence-informed dialogue: % of CoA audit reports that utilize OpenBUB data</td>
</tr>
<tr>
<td>Information salience for bottom-up accountability: % of CSOs advocacy campaigns that cite OpenBUB platform data and the existence of ghost projects in the context of demanding improvements in BuB project quality or anti-corruption efforts.</td>
<td>Information salience for bottom-up accountability: % of CSOs advocacy campaigns that cite OpenBUB platform data and the existence of ghost projects in the context of demanding improvements in BuB project quality or anti-corruption efforts.</td>
</tr>
</tbody>
</table>

### Information Usage and Impact

<table>
<thead>
<tr>
<th>Cancelled projects identified: % of existing ghost BuB projects identified</th>
<th>Rationale for cancelled projects: % of cancelled projects where cancelling stage in approval process is noted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Repurposed projects identified: % of BuB projects that changed after LPRAT agreement</td>
<td>Rationale for repurposed projects: % of repurposed BuB projects where cancelling stage in approval process is noted</td>
</tr>
<tr>
<td>Information salience for upstream allocation of BuB investments (indirect): % of new projects approved and implemented by national agencies</td>
<td>Information salience for overhead improvements: annual costs of maintaining OpenBUB versus increasing net beneficiaries of new BuB-financed project allocations</td>
</tr>
<tr>
<td>Commitment to curbing leakage: % of identified ghost BuB projects that are successfully eliminated</td>
<td>Efficiency of BuB project delivery: $ / peso savings in costs associated with maintaining ghost projects that can be reallocated to overall BuB program funds as a % of the LGU budget AND national budget</td>
</tr>
<tr>
<td>Process integrity progress: % of new projects approved by LPRAT that are eventually approved and implemented by national agencies</td>
<td>Rate of return on accountability platforms - improving coverage: annual costs of maintaining OpenBUB versus increasing net beneficiaries of new BuB-financed project allocations</td>
</tr>
<tr>
<td>Rate of return on accountability platforms - improving quality: annual costs of maintaining OpenBUB platform per unit increase in average BuB project quality metrics</td>
<td></td>
</tr>
</tbody>
</table>

### Additional Notes

- **Evidence-based decision-making:** DBM officials and implementing agencies are using platform information to allocate resources, monitor progress and evaluate performance among the LGUs.
- **Top-down accountability:** National government officials are demanding that implementing agencies and LGUs justify their BuB budget allocation on the basis of information in the OpenBUB platform.
- **Evidence-informed dialogue:** Citizens and civil society groups are using platform information to advocate for projects they feel are better suited to their needs.
- **Bottom-up accountability:** Citizens and civil society groups are leveraging data on OpenBUB to actively participate in auditing, prioritizing and evaluating BuB projects.

- **Evidence-informed dialogue:** Citizens and civil society groups are using platform information to advocate for projects they feel are better suited to their needs.
### Accountability Platform Results Framework: OpenReconstruction

#### Inputs: What financial, human and physical resources are applied?

- **Government and development partner financial and technical resources supporting reconstruction projects**
- **Data inputs from government, development partners and civil society into the OpenReconstruction platform**
- **Government and World Bank financial and technical resources supporting maintenance of the OpenReconstruction platform and related activities**

#### Activities: What discrete tasks are being implemented?

- **Platform development:** Design and fielding of the OpenReconstruction digital open government platform
- **Data production:** Collection, processing and geo-tagging of data on reconstruction project locations, conditions and completion status
- **Data verification:** Third party verification of the locations, conditions and completion of geo-tagged reconstruction projects
- **Training:** Documentation and training for government officials and civil society in geo-tagging, data management and use of OpenReconstruction
- **Institutionalization:** Creation of policy guidance mandating proactive disclosure of reconstruction project locations, conditions, and completion
- **Outreach:** Awareness-raising with government, civil society and the public regarding the benefits and uses of the platform

#### Outputs: What are the short-term, direct results?

- **Coverage:** # of reconstruction project identified via the OpenReconstruction platform
- **Coverage:** # of value of reconstruction projects identified via the OpenReconstruction platform
- **UACIS compliant:** % of reconstruction projects that are use UACIS via OpenReconstruction
- **Geo-Tagged Projects:** % of reconstruction projects that are geo-tagged in the OpenReconstruction platform
- **Implementation/executing agency:** % of projects with implementing and executing agencies noted
- **Verified reconstruction projects:** % of reconstruction projects that have been verified by CoA audits or other third-party monitoring efforts
- **Updates on completion status:** % of reconstruction projects for which there is an updated completion status within the last 4-months
- **User documentation/training:** # of training manuals and technical user guides developed for OpenReconstruction
- **# People Trained:** # of government officials, CSOs trained in geo-tagging, data management and use of OpenReconstruction and associated applications
- **Agency-Level Policy Guidance:** # of agencies that have developed policy guidance mandating geo-tagging, information disclosure requirements on reconstruction projects
- **% Performance Metrics:** % of reconstruction projects for which information on completion and on-time status of the project are available in OpenReconstruction

#### Outcomes: Whose behavior must change in the medium-term and in what ways?

- **Evidence-based decision-making:** Key government officials (national, province, LGUs) using platform information to track ghost reconstruction projects from allocation to completion
- **Top-down accountability:** National government officials are demanding that front-line providers and LGUs justify their reconstruction budget allocation on the basis of information in the OpenReconstruction platform
- **Evidence-informed dialogue:** Citizens and civil society groups are using platform information to advocate for the elimination of ghost reconstruction projects, reassess contractor relationships and ensure projects are completed on time and with a high degree of quality.
- **Bottom-up accountability:** Citizens and civil society groups are leveraging data on locations, conditions and completion status to actively participate in auditing, prioritizing and evaluating reconstruction projects

#### Indicators

- **Coverage (direct):** # of existing reconstruction projects identified / entire portfolio of reconstruction projects
- **Coverage (indirect):** # of existing reconstruction projects identified / entire portfolio of reconstruction projects
- **UACIS compliant:** % of projects that are compliant with their own UACIS via OpenReconstruction
- **Geo-Tagged Projects:** % of reconstruction projects that are geo-tagged in the OpenReconstruction platform
- **Training:** # of people trained on the use of OpenReconstruction platform
- **Institutionalization:** # of policy guidance documents mandating the use of OpenReconstruction platform
- **Outreach:** # of public outreach activities for the OpenReconstruction platform
- **Implementation/executing agency:** # of agencies that are implementing and executing the reconstruction projects

#### Evidence to support the above

- **Breadth of disclosure - agency level:** average # of # of existing reconstruction projects identified / entire portfolio of reconstruction projects
- **Depth of disclosure - agency level:** % of OpenReconstruction information disclosed for a given agency
- **Coverage of reconstruction - province/LGU:** average # of geographic areas represented by the OpenReconstruction platform
- **Depth of disclosure - province/LGU:** average # of geographic areas represented by the OpenReconstruction platform
- **Policy coherence - agency level:** % of agencies that are compliant with their own updated policy mandates regarding geo-tagging, disclosure and data management
- **Platform visibility to target users:** degree of visibility of the OpenReconstruction platform to target users
- **Platform accessibility to target users:** # of target users accessing the OpenReconstruction platform
- **Information salience for upstream allocation (direct):** # of LGUs and national reconstruction program managers using the OpenReconstruction platform for tracking reconstruction projects and the OpenReconstruction platform data in tracking reconstruction projects and targeting new resources
- **Information salience for downstream evaluation of reconstruction project results (indirect):** # of LGUs and national reconstruction program managers using the OpenReconstruction platform for tracking reconstruction projects and identifying new resources
- **Information salience for top-down accountability:** # of citations to information from OpenReconstruction platform in congressional testimonies and budget documentation
- **Information salience for bottom-up accountability:** # of CSO advocacy campaigns that cite OpenReconstruction platform data in tracking reconstruction projects andthe importance of evidence-informed dialogue to secure the elimination of ghost reconstruction projects and reassess contractor relationships and ensure projects are completed on time and with a high degree of quality.

### Commitment to curbing leakage:
- % of identified ghost reconstruction projects that are successfully eliminated

### Efficiency of reconstruction project delivery:
- $ / peso savings in costs associated with maintaining ghost projects that can be reallocated to overall reconstruction delivery as a % of the LOGU budget and national budget

### Commitment to improving completion and on-time rates:
- % of projects identified as incomplete or off-schedule that are successfully reestablished

### Rates of return on accountability platforms - curbing leakage:
- annual costs of maintaining OpenReconstruction versus $ / peso savings in costs associated with ghost reconstruction projects

### Rate of return on accountability platforms - improving quality:
- annual costs of maintaining OpenReconstruction versus increasing the net beneficiaries of new reconstruction projects

### Rate of return on accountability platforms - improving quality: annual costs of maintaining OpenReconstruction per unit increase in average reconstruction project metrics (compliance rate, level of service provision)
### Accountability Platform Results Framework: OpenRoads

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Government and development partner financial and technical resources supporting local roads</td>
<td>Platform development: Design and fielding of OpenRoads and supporting applications (e.g., GeoStore, Routeshoot)</td>
<td>Transparency: The government is proactively disclosing more information on the locations, conditions and completion of road works projects</td>
<td>Evidence-based decision-making: Key government officials (national, province and LGU) are using platform information to allocate resources, monitor progress and evaluate performance among local road projects</td>
<td>Improved service delivery: The government of the Philippines is providing better quality road infrastructure to its citizens through eliminating leakage, strengthening targeting and improving road conditions and completion rate.</td>
</tr>
<tr>
<td>Data inputs from government, development partners and civil society into the OpenRoads platform</td>
<td>Data production: Collection, processing and geo-tagging of road project locations, status and quality data</td>
<td>Verifiability: Publicly available audit reports regarding the existence and quality of specific FMR road works projects</td>
<td>Top-down accountability: National government officials are demanding that front-line providers of road projects justify budget allocation on the basis of performance via information in the OpenRoads platform</td>
<td></td>
</tr>
<tr>
<td>Government and World Bank financial and technical resources supporting maintenance of the OpenRoads platform and related activities</td>
<td>Data verification: Audits of Farm-to-Market Roads to verify the existence and quality of road projects geo-tagged in the OpenRoads platform</td>
<td>Access: Government, civil society groups and citizens can easily access timely, accurate and hyper-local information on local roads via an open data platform</td>
<td>Evidence-informed dialogue: Citizens and civil society groups are using platform information to advocate for the elimination of ghost roads, as well as the improvement of local road conditions and completion.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Training: Document and training for government officials, front-line road providers and civil society in geo-tagging, data management and the use of the OpenRoads platform</td>
<td>Capacity: Government officials, front-line providers and civil society have the capacity to produce, manage, use and verify geo-tagged data on local roads</td>
<td>Bottom-up accountability: Citizens and civil society groups are leveraging data on local roads’ locations, conditions and performance to actively participate in auditing, prioritizing and evaluating road projects</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Institutionalization: Creation of policy guidance mandating proactive disclosure of data on road locations, conditions, and completion</td>
<td>Awareness: Government officials, front-line providers and civil society are interested in using the OpenRoads platform to track local roads, inform advocacy efforts and influence decision-making</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Outreach: Awareness-raising with government, civil society and the public regarding the benefits and uses of the platform</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Indicators

<table>
<thead>
<tr>
<th>Total public resources in question: peso/$ allocations to road works projects, by year and LGU</th>
<th>Information intervention costs: peso/$ allocations to sustain reporting and management of OpenRoads, by year and agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coverage (by # of road projects, segments and km identified via the OpenRoads platform / total known portfolio of road projects)</td>
<td>Breadth of disclosure - agency level: average % compliance of a front-line road works provider across all its OpenRoads dashboard indicators</td>
</tr>
<tr>
<td>Coverage (by $ value of road projects identified via the OpenRoads platform / total known portfolio of road projects)</td>
<td>Depth of disclosure - agency level: % of OpenRoads dashboard indicators for which a front-line road works provider has achieved at least 90% compliance</td>
</tr>
<tr>
<td>Unique agency ID: % of road projects for which the implementing agency includes a unique ID via Open Roads</td>
<td>Breadth of coverage - LGU level: average % compliance of access across all OpenRoads dashboard indicators for a given LGU</td>
</tr>
<tr>
<td>Geo-Tagged Projects: % of road projects for which the full road from start to end is geo-tagged in the Open Roads platform (and GeoStore)</td>
<td>Depth of coverage - LGU level: % of OpenRoads dashboard indicators for which an LGU has achieved at least 90% compliance</td>
</tr>
<tr>
<td>Gateway Access: % of road projects for which an access track is geo-tagged in the OpenRoads platform from the start of a national highway and/or nearest municipal hall</td>
<td>Policy coherence - agency level: % of agencies that are compliant with their own stated policy mandates regarding geo-tagging, disclosure and data management.</td>
</tr>
<tr>
<td>Photographed: % of road projects (out of the entire portfolio) for which at least one set of geo-tagged pictures is available via the OpenRoads platform</td>
<td>Platform visibility to target users (direct): % of LGU officials, officials in front-line providers of road works projects and citizens/civil society groups expressing awareness of the OpenRoads platform (or its supporting applications - GeoStore, Routeshoot)</td>
</tr>
<tr>
<td>Routeshoot: % of road projects (out of the entire portfolio) for which there is a geo-tagged video available via Routeshoot and the OpenRoads platform</td>
<td>Platform visibility to target users (indirect): % of LGU officials, officials in front-line agencies implementing road projects and citizens/civil society groups that are directly accessing the OpenRoads platform (or its supporting applications - GeoStore, Routeshoot)</td>
</tr>
<tr>
<td>Geoprocessed/validated: % of road projects (out of the entire portfolio) for which digital data has been converted into summary performance indicators of % length by surface type, ride quality, width in meters, etc.</td>
<td>Information reliability for downstream allocation (indirect): % of LGU and national road infrastructure planning and budget processes that utilize OpenRoads platform data in tracking road projects and targeting new resources</td>
</tr>
<tr>
<td>Updates on Physical Completion Status: % of road projects (out of the entire portfolio) for which there is an updated completion status within the last 4-month</td>
<td>Information reliability for top-down accountability: (a) # of citations to information from OpenRoads in congressional testimonies and budget documentation; (b) # of (false) report entries that utilize OpenRoads (GeoStore) data on road projects during congressional testimonies.</td>
</tr>
<tr>
<td>Audited Road Projects: % of road FMR projects that have been verified by CoA audits or other third-party monitoring efforts</td>
<td>Information reliability for bottom-up accountability: # of CoA advocacy campaigns that cite OpenRoads platform data and the existence of ghost roads in the context of demanding improvements in road service quality or anti-corruption efforts</td>
</tr>
<tr>
<td>User documentation/training guidance: # of training manuals and technical/user guides developed for OpenRoads and associated applications (RouteShoot, GeoStore)</td>
<td>Commitment to curbing leakage: % of identified ghost road projects that are successfully eliminated</td>
</tr>
<tr>
<td>People Trained: # of government officials, CSOs trained in geo-tagging, data management and use of</td>
<td>Efficiency of road service delivery: $ / peso savings in costs associated with maintaining ghost roads that can be reallocated to overall road infrastructure service delivery as a % of the LGU budget and national budget</td>
</tr>
<tr>
<td></td>
<td>Commitment to improving completion and on-time rates: % of projects identified as incomplete or off-schedule that are successfully reworked</td>
</tr>
<tr>
<td></td>
<td>Commitment to “rational” road-targeting: % of projects that meet established criteria for more rational road-targeting (e.g., average length of road, gateway access, minimum viable surface quality, consistent with program objectives)</td>
</tr>
<tr>
<td></td>
<td>Rates of return on accountability platforms - curbing leakage: annual costs of maintaining OpenRoads versus peso savings in costs associated with ghost roads</td>
</tr>
<tr>
<td></td>
<td>Rates of return on accountability platforms - improving coverage: annual costs of maintaining OpenRoads versus increasing %A value of new road allocations</td>
</tr>
<tr>
<td></td>
<td>Rates of return on accountability platforms - improving quality: annual costs of maintaining OpenRoads platform per unit increase in average road quality metrics (% length by surface type, ride quality, width in meters, etc)</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Platform development: Design and fielding of the digital SinTax platform</td>
<td>Transparency: DoF-BIR and LGUs are disclosing more information about the cigarette tax compliance and funds raised via SinTax.</td>
</tr>
<tr>
<td>Collection: Collection and processing of data on cigarette tax compliance and revenues</td>
<td>Access: Government, civil society groups and citizens can access timely and accurate information on cigarette tax prices, tax stamp penetration and cigarette tax revenues collected via an open data platform.</td>
</tr>
<tr>
<td>Third party verification of the locations and conditions of geo-tagged schools</td>
<td>Capacity: Government officials and civil society have the capacity to produce, manage, use and verify data on cigarette prices and tax collection</td>
</tr>
<tr>
<td>Documentation and training for government officials and civil society in use of the digital platform</td>
<td>Verification: Publicly available audit or 3rd party monitoring reports regarding cigarette tax prices, tax stamp penetration and cigarette tax revenues collected</td>
</tr>
<tr>
<td>Creation of policy guidance mandating proactive disclosure of cigarette tax prices, tax stamp penetration and cigarette tax revenues collection</td>
<td>Awareness: Government officials and civil society are interested in using the platform to track cigarette prices and revenues, inform advocacy efforts and influence enforcement</td>
</tr>
<tr>
<td># People Trained: # of government officials, CSOs trained in geo-tagging, data management and use of the digital platform</td>
<td># of citations to information the digital platform versus $/peso savings in costs associated with maintaining the digital platform versus increasing net tax revenues</td>
</tr>
<tr>
<td># of agencies and LGUs that have developed policy guidance mandating information disclosure requirements on cigarette tax revenues collected, tax stamp penetration rates and cigarette prices</td>
<td># of cigarette prices tracked via the digital platform; # of cigarettes prices which don’t fully include mandated taxes (tax stamp penetration) tracked via the digital platform; (c) $ value of cigarette tax revenues reported via the digital platform</td>
</tr>
<tr>
<td># of LGU officials, DoF officials, companies and citizens/civil society groups that are directly accessing the digital platform</td>
<td># of LGUs, DoF officials, companies and citizens/civil society groups express awareness of the digital platform</td>
</tr>
<tr>
<td>$/peso value of removals by tax bracket</td>
<td>Platform functionality to target users (direct): % of LGUs, DoF officials, companies and citizens/civil society groups that are directly accessing the digital platform</td>
</tr>
</tbody>
</table>

**Indicators**

<table>
<thead>
<tr>
<th>Total public resources in question: peso/$ revenues from cigarette tax collection by year and LGU</th>
<th>Coverage: (a) # of cigarette prices tracked via the digital platform; (b) % of cigarette prices which don’t fully include mandated taxes (tax stamp penetration) tracked via the digital platform; (c) $ value of cigarette tax revenues reported via the digital platform</th>
<th>Breadth of disclosure - agency level: average % compliance of DoF across all 4 information disclosure indicators</th>
<th>Phantom revenues identified: # of cigarette prices identified that are not compliant / total cigarette prices</th>
</tr>
</thead>
<tbody>
<tr>
<td>User documentation/training guides: # of training manuals and technical/user guides developed for use of the digital platform</td>
<td>Depth of disclosure - agency level: % of information disclosure indicators for which DoF has achieved at least 90% compliance</td>
<td>Policy coherence - agency: % compliance for DoF with their own stated policy mandates regarding disclosure and data management.</td>
<td>Commitment to curbing leakage: % of identified phantom revenues that are successfully remedied</td>
</tr>
<tr>
<td>Information intervention costs: peso/$ allocations to sustain reporting and management to the digital platform, by year and agency</td>
<td>Policy guidance - agency: % compliance for DoF with their own stated policy mandates regarding disclosure and data management.</td>
<td>Platform visibility to target users (direct): % of LGU officials, DoF officials, companies and citizens/civil society groups express awareness of the digital platform</td>
<td>Efficiency of SinTax project delivery - LOU level: $ / peso savings in costs associated with phantom tax revenues that can be reallocated to overall public service delivery funds as a % of the LOU budget</td>
</tr>
<tr>
<td># People Trained: # of government officials, CSOs trained in geo-tagging, data management and use of the digital platform</td>
<td>Platform visibility to target users (direct): % of LGU officials, DoF officials, companies and citizens/civil society groups that are directly accessing the digital platform</td>
<td>Platform functionality to target users (direct): % of LGU officials, DoF officials, companies and citizens/civil society groups that are directly accessing the digital platform</td>
<td>Efficiency of SinTax project delivery - national level: $ / peso savings in costs associated with phantom tax revenues that can be reallocated to overall public service delivery funds as a % of the national budget</td>
</tr>
<tr>
<td>Policy Guidance: # of agencies and LGUs that have developed policy guidance mandating information disclosure requirements on cigarette tax revenues collected, tax stamp penetration rates and cigarette prices</td>
<td>Information salience for top-down accountability: # of CSO advocacy campaigns that cite the digital platform data and the existence of phantom revenues in the context of demanding improvements in tax compliance and tax collection efforts</td>
<td>Information salience for bottom-up accountability: # of CSO advocacy campaigns that cite the digital platform data and the existence of phantom revenues in the context of demanding improvements in tax compliance and tax collection efforts</td>
<td>Anti-corruption progress: % of new non-compliant cigarette prices that show up relative to total projects in successive years</td>
</tr>
<tr>
<td>Removals: $/peso value of removals by tax bracket</td>
<td>Information salience for top-down accountability: # of CSO advocacy campaigns that cite the digital platform data and the existence of phantom revenues in the context of demanding improvements in tax compliance and tax collection efforts</td>
<td>Information salience for bottom-up accountability: # of CSO advocacy campaigns that cite the digital platform data and the existence of phantom revenues in the context of demanding improvements in tax compliance and tax collection efforts</td>
<td>Rates of return on accountability platforms - curbing leakage: annual costs of maintaining the digital platform versus $/peso savings in costs associated with phantom tax revenues from lost taxes</td>
</tr>
<tr>
<td></td>
<td>Rates of return on accountability platforms - increasing revenues: annual costs of maintaining the digital platform versus increasing net tax revenues</td>
<td>Rates of return on accountability platforms - increasing revenues: annual costs of maintaining the digital platform versus increasing net tax revenues</td>
<td></td>
</tr>
</tbody>
</table>
References


References


References


