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How transparent are aid agencies to their citizens? Introducing the Citizen Aid Transparency Dataset

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Abstract

Existing measures of aid transparency overwhelmingly focus on how much information donor agencies are willing to share with the international donor community, overlooking that transparency is about increasing citizens' access to information in order to improve government accountability. In this article, we present the Citizen Aid Transparency Dataset (CATD). Using factor and correlation analysis, we show that the CATD captures a different dimension of transparency than existing transparency measures. We also show that aid agency transparency varies both within and between donor countries and that there are important quality differences between agencies in the timeliness, breadth, depth and accessibility of the data provided.

KEYWORDS

aid agencies, foreign aid, government accountability, transparency

1 | INTRODUCTION

Transparency regarding how foreign aid is spent is widely seen as a key aspect of 'good donorship'. Without information on how foreign aid is distributed, stakeholders cannot hold judgement on how and to whom donors provide foreign aid (Easterly, 2002; Easterly & Pfutze, 2008; Ghosh & Kharas, 2011). By allowing principals to monitor the behaviour of their agents, aid transparency is theorised to reduce mismanagement, foster participation by critical audiences and ultimately boost best practices (Florini, 2002; Grant & Keohane, 2005; Grigorescu, 2003). In a large, cross-national study of access to information policies in development, Honig et al. (2022) find that the adoption of such policies by aid agencies is associated with better project outcomes, when these policies include independent appeals processes for denied information requests.

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Given the central role afforded to transparency in development cooperation, it is not surprising that a number of scholars and advocacy bodies have sought to measure and rank donors according to how transparent they are (e.g., Easterly & Pfutze, 2008; Ghosh & Kharas, 2011; Honig & Weaver, 2019). In this article, we argue that, at its core, government transparency and the open government movement is about increasing access of information to citizens in order to improve government accountability (da Cruz et al., 2016; Grigorescu, 2007; Grimmelikhuijsen, 2012). Yet existing measures of aid transparency—intentionally or unintentionally—focus on how much information donor agencies share with the broader donor community, not how much data are easily accessible to their own citizens.

To fill this gap, we present the Citizen Aid Transparency Dataset (CATD). The CATD provides information on 212 aid agencies across 37 donor countries and is designed to contribute to our understanding of aid transparency in three core ways. First, it provides data on how much information is available to citizens in donor countries by focusing exclusively on the main public face of donor agencies—their websites. In contrast to existing indices, we only code what information citizens can access via the agency's main website, and donors were not given the opportunity to amend or provide additional information. Rather than serving as an advocacy tool, CATD has the more modest goal of measuring data accessibly to average citizens in an objective, replicable way.

Second, by including not just the major aid agencies, CATD is designed to measure variation across aid agencies within the same donor country.¹ This allows us to assess how aid transparency might vary within a single donor country. Third, in addition to coding whether or not information is available, CATD codes the quality of available data, focusing on recency, breadth, depth and accessibility. For key pieces of information, we measure, for example, the number of clicks it takes to access the information, for how many years data are available and the format of the data provided (i.e., PDF, HTML or a searchable database).

Analysis of the data suggests a number of important findings. First, the aid agencies that perform the best on other indices, notably the Aid Transparency Index (ATI), do not necessarily perform the best on our indicators. This suggests that our index is capturing a different dimension of transparency than existing indices and that transparency towards international audiences is not inherently correlated with transparency towards domestic audiences (as measured via websites). Second, our analysis suggests that within the same donor country, the transparency of different aid agencies can vary considerably, suggesting that all aid agencies do not face the same pressure to be transparent about aid giving. Third, we find important quality differences with respect to the type of data provided. The most transparent agencies not only make information available but also provide information in an easily accessible manner.

The paper is organised as follows: In Section 2, we explain why aid transparency is theorised to be so important for aid effectiveness and how previous indices have sought to rate donors on transparency. We then draw on the larger literature on transparency of public institutions to argue that we are missing a distinct measure of how transparent aid agencies are to citizens in their own countries. In Section 3, we introduce the CATD, providing an overview of the coding procedure and how we went about creating the dataset. In Section 4, we explain how we measured transparency and draw on the CATD to create an index of aid agency transparency, which we empirically validate using confirmatory factor analysis. In Section 5, we provide some preliminary analysis using the CATD. Finally, we conclude by providing ideas for future research using the CATD.

2 | DEFINING AND MEASURING AID TRANSPARENCY

2.1 | What is aid transparency and how has it been measured?

Moon and Williamson (2010, p. 2) define aid transparency as 'the comprehensive availability and accessibility of aid flow information in a timely, systematic and comparable manner that allows public participation in government accountability'. This definition emphasises two important features about transparency: (1) that it

¹Throughout the article, we use 'donor country' as shorthand for donor governments and the European Commission.

is relational, meaning we should always specify to *whom* an organisation is supposed to be transparent, and (2) that transparency reflects the ability of the user to *easily access* information, rather than it simply being available (Grigorescu, 2003).

Aid transparency has been an explicit goal and aim of the international donor community since the 2008 Accra Agenda for Action, where donors pledged to not only make 'aid more transparent' but also 'publicly disclose regular, detailed and timely information on volume, allocation and when available, results of development expenditure' (OECD, 2008, §24a). Following Accra, a group of donors, including the European Commission, the United Kingdom, Germany and the World Bank, set up the International Aid Transparency Initiative (IATI) with the express purpose of increasing open data.

To monitor compliance with the IATI, the NGO 'Publish What You Fund' was founded in the same year to monitor compliance with the IATI and advocate for more open data and transparency (Honig & Weaver, 2019). Publish What You Fund released the first pilot ATI in 2011 and has been updating the index every 1–2 years since.² The ATI currently compares and categorises donor agencies on 35 indicators, using a weighting system to categorise donors as 'very good', 'good', 'fair', 'poor' and 'very poor' performers.³

The ATI builds on a number of other attempts to measure and rank 'good' donors (see Table 1). On transparency explicitly, Easterly and Pfütze (2008) and Easterly and Williamson (2011) rate donors on how much data aid agencies report to the OECD and the availability of nine key figures regarding development from websites and follow-up emails. Ghosh and Kharas (2011) rate bilateral and multilateral donor agencies on IATI membership, completeness of OECD/DAC CRS and aid to partners with good monitoring and evaluation.

Transparency has also been included on a number of broader measures of good 'donorship'. Birdsall et al. (2010), for example, rate donors on four dimensions of aid practice: maximising efficiency, fostering institutions, reducing the burden on recipients, and transparency and learning. Acharya et al. (2006) rank the worst bilateral aid proliferators. Dollar and Levin (2006) create a policy-selectivity and poverty-selectivity index to measure how closely donors follow aid-selectivity commitments on targeting aid to low-income countries and countries with sound institutions and policies. Roodman (2012) ranks donors based on 'development-friendliness' policies and the quantity of aid given by bilateral donors. Most recently, Palagashvili and Williamson (2021) rank DAC donors, non-DAC donors and multilateral and UN agencies across five best practice categories: transparency, overhead costs, aid specialisation, selective allocation and effective delivery channels. Their transparency score is calculated by averaging scores from the OECD reporting coverage and an overhead cost index.

These previous approaches, while commendable, are limited in a few ways. Previous indices have covered a relatively limited set of donor agencies and in some cases aggregated up to the donor country level. As a result, they only focus on a subset of donor agencies—donors' main aid agencies—and are generally unable to account for variation across different donor agencies within the same country. Additionally, previous measures largely focus on the availability of data, not the accessibility of data. That is, they measure whether data are made available at all, not how accessible or comprehensible data are.

Finally, existing indices overwhelmingly measure been on how much data are made available to international audiences, not their own citizens. While the ATI has the normative goal of measuring and improving transparency for citizens, in practice, it is largely measuring transparency according to how much information is provided to international audiences. The easiest way for donor agencies to receive high scores on the ATI is by regularly publishing high-quality data to the IATI, the first and primary source of data for the index.⁴ The IATI itself, however, requires a relatively high level of data literacy to both share and access the data. Downloading data from the IATI, let alone using it, requires (1) knowledge that it exists and (2) more than a basic understanding of both development aid and

²See <https://www.publishwhatyoufund.org/reports/index-archive/>.

³For an overview of ATI's methodology, see <https://www.publishwhatyoufund.org/the-index/methodology/>.

⁴Publish What You Fund first looks for data available via the IATI. It then also uses manual surveys to look for data 'published online by each organisation on their website or data portal such as the US Foreign Assistance Dashboard or the EU Aid Explorer'. Therefore, it does at times—but not always—look at websites.

TABLE 1 Comparison of existing measures of transparency.

	Aid Transparency Index (Public What You Fund, 2022)	Easterly and Pfitze (2008) and Easterly and Williamson (2011)	Ghosh and Kharas (2011)	Palagashvili and Williamson (2021)
Number of agencies	50 aid agencies (bilateral and multilateral)	31 aid agencies from 23 donor countries (aggregated to the donor level) and 20 multilateral agencies	31 bilateral and multilateral aid agencies	47 DAC and non-DAC bilateral agencies (aggregated to the donor level) and 39 multilateral agencies
Indicators	35 indicators in five weighted categories: (1) organisation planning and commitments to aid transparency (15%); (2) finance and budgets account (25%); and (3–5) project attributes, joining-up development data and performance (20% each)	1. Completeness of OECD/DAC CRS data 2. Availability of key figures on expenses and staff composition ^a	Six indicators: 1. IATI membership 2. Proportion of projects for which three fields in the AidData database are filled out 3. Average character count of the project long description in the AidData data 4. Per cent of projects reporting the aid delivery channel 5. Completeness of project-level commitment data 6. Share of net ODA aid to partners with good monitoring and evaluation	Measurements of five best practices: 1. Transparency in employment numbers, budgetary data and overhead costs 2. Agency's overhead costs relative to aid disbursement 3. The extent to which aid is divided among many countries and sectors 4. Aid delivery to the poorest and democratically free countries 5. Share of aid that is tied
Data sources	IATI and donor inputs	DAC CRS database, websites and follow-up email requesting missing data	DAC CRS database and AidData	DAC CRS database, websites and follow-up email requesting missing data
Methodology	Weighted system to categorise donors as very good, good, fair, poor and very poor performers	Overall transparency score calculated by averaging scores from an OECD reporting index and an overhead cost index	Equally weighted average of all six indicators	Overall transparency score calculated by averaging scores from OECD reporting index and an overhead cost index

^aEasterly and Pfitze attempted to find data on nine figures: (1) total administrative expenses, (2) expenses on salaries and benefits, (3) total ODA disbursed, (4) number of permanent international staff, (5) number of consultants and (6) number of local staff. Within the number of international staff, they looked for data on the number of (7) professional and support staff, (8) nationals of industrialised and developing countries and (9) staff employed at headquarters and field offices. Easterly and Williamson (2011) only include one broad employment measure.

descriptive statistics,⁵ as does understanding how the raw IATI data are eventually coded to produce the ATI.⁶ Therefore, complete data on the IATI do not mean your average citizen can easily assess what their own donor agencies are spending on foreign aid.

The ATI is produced by Publish What You Fund—an advocacy organisation funded by international donors with the explicit purpose of encouraging donors to be more transparent by uploading their data to the IATI. This explains why transparency is largely measured via the data uploaded to IATI, as well as the fact that donors are quite closely involved in the data collection and coding process. For example, prior to being evaluated, donors can check what score they may likely get by running their IATI data through Publish What You Fund's Data Quality Checker.⁷ Moreover, once initial scores are given, donors are allowed to comment on and upload additional data at several points in order to improve their score.

This approach makes sense, if the goal is to improve data availability within the broader aid community and to encourage international donors to adopt commonly accepted best practices (Palagashvili & Williamson, 2021). Without transparency, it is not possible to evaluate donors on best practices (Droop et al., 2008), such as prioritising aid to the poorest countries. Aid transparency is also necessary for donor coordination (Linders, 2013). Without information about what others are doing and shared norms and standards of measuring aid, it is challenging for donors to coordinate their activities. What is missing from existing measurements, however, is an independent measure of how much information is easily accessible to citizens.

2.2 | The right to know and the role of citizens in government transparency

In one of the earliest pushes for aid transparency, Easterly and Pfutze (2008) advocate for aid transparency on the grounds that it is a partial solution to two inherent challenges in foreign aid: (1) the problem of a 'broken informational feedback loop'—or the fact that it is extremely difficult for intended beneficiaries to give feedback to funders (taxpayers) in donor countries, and (2) the fact that development aid is beset by unclear objectives. By making aid agencies as transparent as possible, the idea is that, 'any voters of high-income countries who care about the poor intended beneficiaries could pass judgment on what it does' (Easterly & Pfutze, 2008, p. 32). In other words, transparency allows citizens in donor countries to pass judgement on the work of aid agencies.⁸

This understanding of transparency is consistent with broader debates on the transparency in public institutions in both political science and public administration, which emphasise the need to make more information available to citizens in order to improve government accountability.⁹ Over the past three decades, for example, freedom of information (FOI) laws have become a global norm (Berliner, 2014; Erkkilä, 2020).¹⁰ With FOI laws now common, attention has shifted to the proactive disclosure data via government websites. This change has come about as more and more states acknowledge that 'there is a human right of access to information help by public bodies' or what is commonly referred to as the 'right to know' (Darbshire, 2010, p. 5).

Importantly, the emergence of transparency as a global norm is closely linked to the rise of theories of New Public Management, which sought to improve the functioning of public institutions through applying private sector models to public institutions (Dietrich et al., 2022; Grimmelikhuijsen, 2012; Pollitt & Bouckaert, 2011). It is also

⁵How to access the data is explained here: <https://iatistandard.org/en/iati-tools-and-resources/d-portal/>.

⁶The ATI coding procedure is explained in this 60-page technical paper: https://www.publishwhatyoufund.org/wp-content/uploads/dlm_uploads/2022/03/2022-Index-Technical_Paper-1.pdf.

⁷See <http://dataqualitytester.publishwhatyoufund.org/>.

⁸Easterly and Pfutze (2008) also address the issue of transparency to citizens in beneficiary countries. While we likewise consider this to be very important, transparency to citizens in beneficiary countries likely requires a slightly different approach, in that citizens first have to be made aware of which agencies are providing development assistance to their country. The focus of our research is thus on citizens in donor countries.

⁹For a historical account of the varieties of transparency, see Hood and Heald (2006).

¹⁰Sweden famously introduced the first law on public access to state information in 1766. However, it was not until the 1970s and 1980s that other countries began following suit, with the adoption of FOI laws intensifying in the 1990s and again in the early 2000s (Berliner, 2014; Erkkilä, 2020).

linked to the rise of new technologies, which made the sharing of information easier (Barbosa et al., 2013; Dunleavy et al., 2006; Manulak & Snidal, 2021). As it became more feasible to share data, the pressure to measure performance and governance has increased.

Scholars, however, disagree on what transparency actually is or implies (Erkkilä, 2012, 2020). Transparency debates that emphasise FOI as a civil right (i.e., 'the right to know') often imply a conflict of interest between the government and the general public. In the political science literature, the link between transparency and government accountability often builds on retrospective voting models (Barro, 1973; Ferejohn, 1986; Stokes, 2016), where citizens discipline the government by the threat of removal from office. Information is modelled as improving the precision with which the public observes either the outcome of government decisions or the policy choices adopted by the government (Besley, 2006), resulting in increased government accountability (Hollyer et al., 2014).

Within public administration, the focus has been on providing citizens with information so they can act as 'armchair auditors' that participate in the policy process, promote accountability, improve the quality of government decision-making and help prevent and mitigate corruption (Bertot et al., 2010; Cuillier & Piotrowski, 2009; Da Cruz & Marques, 2014; Meijer, 2013). Here, the idea is that the disclosure of information can 'unravel private interests which can conflict with the collective interest and make actors accountable for all decisions and actions taken or omitted, and the reasons that informed them' (da Cruz et al., 2016, pp. 832–833).

Transparency is also, however, evoked in the calls for new forms of collaborative governance, where it is seen to enhance citizen trust, making governance more effective. Here, technology, particularly the internet, is widely seen as playing a key role, with government websites often being portrayed as important in creating new forms of dialogue and informal interactions that facilitate the greater participation of citizens (Ahn, 2011; Kaye & Johnson, 2002; Pina et al., 2010). According to da Cruz et al. (2016), 'information available on government websites revitalizes the democratic process to create an electronic public square that allows citizens to connect with each other and with their rulers directly, increasing public access to information and contributing to create a more informed citizenry' (p. 678).

Finally, transparency is also an economic concept, referring to public information on the performance of organisations and countries. In contrast to understandings of transparency as openness and publicity, this conceptualisation focuses on information asymmetries in the market and carries explicit economic connotations—namely, increased efficiency (Stiglitz, 2002). Here, the emphasis is on increasing market transparency in order to attract, for example, foreign investments, loans and development aid. It is this thinking that is often echoed in global governance indicators that rank countries (Erkkilä, 2012).

Erkkilä worries that under this economic conception of governance, public service is held responsible only for its performance, rather than the process of governance itself. In particular, she argues that global rankings, while often very effective at incentivising change, 'may also create a perception of a new external audience to whom civil servants are now perceived as being responsible, in addition to their domestic constituencies' (Erkkilä, 2012, p. 16). By portraying the world as an arena of competition, country rankings may encourage civil servants to look outwards, instead of inwards, changing lines of accountability.¹¹ There is some evidence that this may be occurring when it comes to aid transparency. Honig and Weaver (2019), for example, found that it is peer pressure—not public reputational sanctioning—that appears to drive agency responsiveness to the ATI: 'elites worry about their status in their peer group of aid professionals and are susceptible to socialization around new norms' (p. 381).

3 | INTRODUCING THE CATD

With this in mind, the CATD is designed to fill a gap in what we know about aid transparency by coding what information citizens in donor countries can easily access. It is different from other measurements of aid transparency in

¹¹Moreover, she expresses concern that the practical side of assessments, such as why these figures are being produced, by whom and how, is seldom addressed.

two key ways. First, we only code donor websites and do not include any information made available via global data sources like the IATI or OECD. Second, we intentionally did not follow up with donor agencies to request additional information or allow them to comment on their scores. The CATD thus offers an objective, replicable measurement of the data citizens can access by simply going to the website of their respective development agency.

3.1 | Sample selection

In total, the CATD provides information on the transparency of 212 aid agencies representing 37 official bilateral donors.¹² Since aid agencies are nested within aid donors, we measure governance features at both the donor level and the agency level. Our replication database hence includes two datasets: one for the 37 donors and one for the 212 aid agencies. To maximise analytical utility and practical usability, both datasets can be combined through common identifiers. Table A1 provides the complete list of donor countries and aid agencies in our dataset.

The 37 donor countries represent all 30 OECD/DAC members (including the European Union), as well as 7 observer countries. Focusing on OECD/DAC members and observers is advantageous because all of these countries aspire to fulfil commitments of 'good donorship', including aid transparency. Alternatively, donor countries like China have explicitly rejected calls by the OECD to be more transparent regarding aid giving (Bräutigam, 2011; Carbone, 2017; Kim & Lightfoot, 2011). Our dataset therefore measures transparency among donor agencies in donor countries that have committed—at least in principle—to aid transparency.

Donor countries, however, are not singular actors. Aid giving is commonly shared among several ministries and implementing agencies. Therefore, the majority of our coding was done at the agency level. We define an aid agency as a political-administrative entity responsible for developing, managing or implementing foreign aid programmes. Two types of aid agencies are most common: *aid ministries*—or political-administrative entities that are represented in the government (even if indirectly, through the portfolio of another ministry), and *implementing agencies*—which are subordinate to ministries and therefore lack representation in the government.

Our choice of aid agencies is guided by three criteria. First, we include all agencies classified as a 'main aid agency' by the OECD/DAC.¹³ These agencies are the primary institutions through which donors deliver their development cooperation. This first set includes 65 well-known agencies, such as the German Agency for International Cooperation (*Gesellschaft für Internationale Zusammenarbeit* [GIZ]), the Foreign, Commonwealth and Development Office (FCDO), the Japan International Cooperation Agency (JICA) and United States Agency for International Development (USAID).

In a second step, we select an additional 108 secondary agencies with the goal of maximising overlap between our index with existing datasets on donor transparency (Easterly & Pfütze, 2008; Ghosh & Kharas, 2011; Honig & Weaver, 2019). In a third step, we also select 39 agencies whose functional role differs from traditional aid agencies, notably 20 export credit agencies and 19 public investment facilities. This not only reflects the evolving understanding of development cooperation beyond aid (Bejraoui et al., 2020; Janus et al., 2015; OECD, 2021) but also allows us to assess the transparency of agencies that are not strongly socialised into development norms.

3.2 | Coding and measurement

The datasets were coded by a team of 10 student coders. All 37 donors in the donor dataset have been coded by two or more students, with the PIs being the final arbitrator in cases of disagreement. For the aid agency dataset, 65 agencies—the primary aid agencies of each donor that administer the bulk of the national aid budget—have been double coded, while the remaining 147 agencies have been coded by one student team member.

¹²This includes the European Union, as a bilateral donor.

¹³See <https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/dacandcrscodelists.htm> (accessed 1 July 2020).

To assess transparency, coders draw only on publicly available information from aid agencies websites. This approach has three advantages. First, it closely captures our conceptual understanding of transparency towards domestic audiences, given that these audiences may not have access to information other than what is provided on agency websites. Second, it promises to generate transparency data that are comparable across agencies. Third, as the underlying variables in the codebook used to assess transparency are binary, the coding is likely to be valid, reliable and replicable.

In addition to covering the variables used to construct our measure of transparency, our dataset measures aspects of *donor governance*, defined as the structures, rules, procedures and practices through which donors devise, deliver and monitor aid policy decisions. For example, we coded information on founding laws and current legislation, how many aid-giving ministries and entities are present in the donor, as well as information on how aid is managed internally. Similar features are available for aid agencies. Section 4 introduces more details on measurement and validation. Table A2 provides the complete codebook.

4 | MEASURING AID AGENCY TRANSPARENCY

Transparency is a latent trait of an aid agency that cannot easily be captured by a single measure. Therefore, we draw on a range of indicators on different aspects of aid agency governance and aid agency practice and then validate that they co-vary with a single latent factor. More specifically, we first decided on the fundamental dimensions about which agencies should be transparent, operationalising them through a list of indicators that measure whether or not aid agency websites contain the relevant information. Second, we used confirmatory factor analysis on these dummy variables to extract the number of underlying latent factors. Third, we predict the latent transparency of each agency using the retained factor.

4.1 | From top-level concept to measurement indicators

Table 2 describes how we arrived at the indicators that feed into the latent factor analysis. A key step is to consider what transparency entails or should entail for an aid agency. We believe that aid agencies can be transparent about two principal issues: (1) *aid agency governance*, which refers to the organisational structure and institutional rules for implementing aid, and (2) *aid agency practice*, which refers to organisational outputs like aid flows and aid evaluations.

For each of these two domains of transparency, specific features about which agencies can be transparent are required. Based on our reading of the literature and our expert judgement, we believe that every transparent agency should make available the following 19 pieces of information:

Aid strategy: Does the agency provide access to its aid strategy?

Aid report: Does the agency provide access to aid reports?

Aid management: Does the agency provide information about its role in national aid governance and internal decision-making procedures?

Organigram: Does the agency provide an organigram showing its organisational structure?

Administrative costs: Does the agency provide information about its administrative costs?

Staff numbers: Does the agency provide information about the number of staff working for it?

Staff salaries: Does the agency provide information about the salaries of its staff?

Staff vacancies: Does the agency provide information about current vacancies?

Transparency policies: Does the agency provide information about transparency policies (e.g., whether it is an IATI member)?

Contact information: Does the agency provide a non-generic email address for any queries?

TABLE 2 Aid agency transparency: Measurement and indicators.

Level 0 (concept)	Level 1 (transparency about what?)	Level 2 (individual aspects of these dimensions)	Level 3 (indicators for further differentiation)
Transparency	Governance	Aid strategy Aid report Aid management Organigram Administrative costs Staff numbers Staff salaries Staff vacancies Transparency policies Contact information	Recency Breadth Depth Accessibility (adapted to each individual aspect to consider difficulty of reporting)
	Practices	Total aid ODA/GNI quota ODA split Recipients Sectors Channels Aid quality Project aid Aid evaluations	

Note: This table depicts the concept tree based on our theoretical understanding of aid agency transparency.

Total aid: Does the aid agency provide information about the total amount of official development assistance (ODA) provided? (As detailed below, any information suffices, such as the most recent year.)

ODA/GNI quota: Does the aid agency provide information about how much ODA it provides as a share of national income? (This is important because of international commitments towards the 0.7% ODA/GNI goal at the country level.)

ODA split: Does the agency provide information about how much ODA it provides as a share of the total aid of a country?

Recipients: Does the aid agency provide information about the top recipients of its bilateral aid programme?

Sectors: Does the aid agency provide information about the top sectors of support in its bilateral aid programme?

Channels: Does the aid agency provide a breakdown of its aid according to major implementation channels?

Aid quality: Does the aid agency provide information about Paris Declaration indicators, even if only at a highly aggregate R level?

Project aid: Does the aid agency provide information about detailed aid activity flows in its aid budget?

Aid evaluation: Does the agency make evaluations available? Does the aid agency provide information about the governance of its aid evaluation function?¹⁴

Within these 19 categories, where relevant and possible, we include sub-indicators to probe the level of detail at which information is available, as well as how easy it is to access the information. For example, with regard to administrative costs, our main indicator captures whether there is any information about such costs, even if highly aggregated. Additional indicators allow us to capture the recency of the information, the number of years for which comparable information is available and the level of detail (given that different offices may have different operating costs). Furthermore, we measure the accessibility of the information by counting the number of clicks that it takes to

¹⁴In the dataset, we measure aid evaluations in two separate ways. One, does the agency publish official evaluations on their website. Two, does the aid agency provide information about how aid evaluations are governed (see Table A2 for more details).

find the information from the main homepage, as well as the usability by recording if the information is available in plain HTML, in a searchable database or as a PDF.

Overall, we have 120 indicators in our dataset, which can be used for fine-grained analysis (see codebook). For the purpose of constructing an initial transparency index, however, we only consider top-level indicators. This is because sub-indicators are undefined when an agency provides no general information, and the sub-indicator seeks to assess the quality of the information provided. If an agency does not publish a project database, for example, we cannot count the number of unique pieces of information that the database contains.

4.2 | Confirmatory factor analysis

We use factor analysis to verify that our various indicators measure the same concept of aid agency transparency (*level 0*). Factor analysis is a statistical method that describes the variability in a set of observed indicators in terms of a lower number of unobserved variables, also known as 'factors', which must be theoretically defended (Bollen, 2002). We first use all the 19 main indicators in one analysis (*level 2*), which assumes they are all interchangeable for our purpose. Table A3 presents the results of the factor analysis. Applying the conventional eigenvalue cutoff of 'above one', we would retain two factors. From a theoretical perspective, all indicators should be positively correlated to a single factor. This is only the case if we consider the first factor. The second factor loads negatively on all aid practice indicators, aid strategy and aid management, while being positively related to the remaining aid governance indicators.¹⁵

Considering that the two-factor solution does not significantly increase the cumulative share of explained variation, we retain only one factor—the *CATD index*—which measures the overall transparency of an aid agency. The CATD index explains 77% of the common variation in the underlying 19 indicators. Table A4 shows the factor loading for the retained factor, showing that all indicators contribute roughly equally to the index. The most highly correlated indicators include access to annual aid reports, total aid, main recipients and main sectors. These are also the indicators that we would intuitively understand as essential for aid agency transparency.

In Appendix A, we assume that transparency about aid governance and transparency about aid practice are different (*level 1*) and conduct separate factor analyses on the 10 indicators of aid agency governance and the 9 indicators of aid agency practice. Our main goal is to probe the internal consistency of our indicators within each dimension, assuming that these dimensions are theoretically distinct. Table A5 demonstrates the internal validity of our coding approach; all indicators load on only one factor with eigenvalue above one. We label these *aid governance transparency* and *aid practice transparency*, respectively. Table A6 shows that all constituent indicators are positively related to the relevant transparency sub-indices. Table A7 shows the correlations between all indices derived from the CATD. We find extremely high correlations between the CATD index and the respective sub-indices on aid governance transparency and aid practice transparency. We also find the two sub-indices to be strongly correlated ($\rho = 0.739$).

5 | ANALYSIS USING THE CATD INDEX

What does the CATD tell us? And how does it compare to other measures of donor transparency? In this section, we first use correlation analysis to compare the CATD index to existing measures of aid transparency. Second, we demonstrate that transparency is not predetermined by country-level factors but can vary considerably within

¹⁵The crux of factor analysis is that the factor loadings must be theoretically defensible. The two-factor solution did not produce meaningful clusters of transparency scores that would correspond to our theoretical discussion. Considering also that the eigenvalue of the second factor is just marginally above one, we focus on the one-factor solution, as it is readily interpretable.

countries. Finally, building on the richness of the CATD, we provide first evidence on differences across donors in the accessibility of information.

5.1 | Transparency to citizens—Not the international donor community

Figure 1 shows the top 25 agencies with the highest transparency scores in the dataset. The top-performing agency is the European Commission, a supranational institution. Moreover, it is the primary agencies of aid donors that are most prevalent in the ranking, including the UK FCDO, the Austrian Development Agency and the German Ministry for Development Cooperation. Interestingly, while Nordic aid agencies unsurprisingly feature prominently in the top 25 list, they are in good company with other (potentially less obvious) aid agencies like the Camões Institute, KOICA, RoAid and the Czech Ministry of Foreign Affairs. This suggests that lower capacity is not a hindrance to achieving high citizen transparency.

How strongly does the CATD correlate with other indices of aid transparency? Table 3 suggests not much. Transparency to international bodies like the IATI does not appear to be directly correlated with transparency on aid agency websites. Even for the ATI, with which the CATD index has the most overlap in terms of measurement approach and agencies, the correlation with the CATD index is close to zero and not statistically significant.

How can this be? While the objective is similar, in practice, the ATI and the CATD use different data sources and take different approaches to measurement.¹⁶ While the ATI relies mainly on data published via the IATI, CATD does not rely on any external data source. The ATI also consults donors during the coding process, allowing them to improve their ratings by providing information on demand. Finally, it uses a weighting scheme, combining indicators on commitment to transparency (10%), organisation-level publications (25%) and activity-level publications (65%), which generates different results despite similar indicators. Our results suggest that the CATD is measuring a different aspect of aid transparency.

5.2 | Transparency varies within countries

How much variation is there across aid agencies within the same donor country? Based on previous scholarship, we assume that transparency is a feature of a given aid agency, not a donor country as a whole, and that aid agencies that have development cooperation as their primary operational mandate are much more likely to be responsive to transparency pressures around aid than donors for whom the provision of ODA is secondary to their core mandate (Honig & Weaver, 2019). This assumption is based on the idea that main aid agencies are under greater public scrutiny, whereas secondary agencies, export credit agencies and development finance institutions are not, with tangible consequences for their transparency.

Figure 2 shows the distribution of the aid agency transparency scores for four major donor countries.¹⁷ As predicted, there is considerable variation in each donor country with respect to the transparency of its aid agencies. In France, the French Development Agency (*Agence Française de Développement*) tops the list, while the ministries of defence, agriculture and higher education and research are the least transparent with respect to aid. In Germany, the most transparent entities are the Federal Ministry for Economic Cooperation and Development (*Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung*), the German Agency for International Cooperation (GIZ), the German Development Finance Institution (*Deutsche Entwicklungsgesellschaft*) and the German Development Bank (*Kreditanstalt für Wiederaufbau*). Less transparent on aid practices are Euler Hermes AG (now Allianz Trade)—a privately held export credit agency and the Ministry of Finance (*Bundesministerium der Finanzen*).

In both the United Kingdom and the United States (which has the highest number of aid-providing agencies in the dataset), there is huge variation in the degree of transparency across the different agencies responsible for aid

¹⁶In addition, the reference years are different—ours is 2020 and ATI's is 2019. However, transparency scores do not generally change dramatically from year to year.

¹⁷Our index is designed to measure transparency regarding development assistance. It is possible that a given agency is very transparent about other aspects of its governance and practice. Figure 2 therefore reports on transparency of aid governance and practices only.

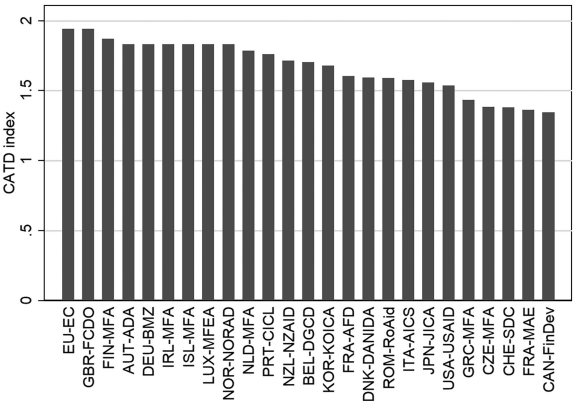


FIGURE 1 The top 25 aid agencies in the CATD Index.

TABLE 3 Correlations between the CATD index and other transparency measures.

	Correlation coefficient	p value	Common observations
Palagashvili and Williamson (2021)	0.133	0.446	31
Ghosh and Kharas (2011)	0.253	0.233	24
Easterly and Pfütze (2008)	−0.097	0.609	30
Aid Transparency Index (Publish WhatYouFund 2019)	0.083	0.592	44
Honig and Weaver (2019)	−0.123	0.559	25

Note: Where indices assess ‘good practice’ more broadly, we only use the respective subcomponents on transparency.

provision. The FCDO is the most transparent UK aid agency, followed by the Department of Energy and Climate Change, and the Export Credits Guarantee Department (now UK Export Finance). There is then, however, a significant drop in transparency for the British International Investment Corporation and secondary ministries with ODA-relevant portfolios, including the domestically focused Home Office, the Department for Digital, Culture, Media and Sport, and the Department of Health and Social Care. In the United States, USAID, the Millennium Challenge Corporation (MCC) and the Inter-American Foundation are the most transparent, while the Executive Office of the President, the Department of Agriculture and the Environmental Protection Agency have some of the lowest scores in the entire dataset.

To further probe the idea that aid agency transparency patterns may differ systematically across organisational types, we compare mean transparency scores across four different types of agencies—main aid agencies, secondary agencies, export credit agencies and development finance institutions—using a set of *t* tests. Consistent with Honig and Weaver (2019), we find that the main agencies of a donor country—with a primary mandate for managing development cooperation—are the most transparent. Their average CATD index is 0.819, which is significantly higher than the remaining entities ($p < 0.001$). By contrast, secondary agencies score much worse, with an average CATD index of −0.542, significantly lower than the rest ($p < 0.001$). Export credit agencies are only slightly less transparent than other aid agencies with average CATD index of −0.220, although this difference is not statistically significant ($p = 0.12$). Surprisingly, given a culture of secrecy in many financial institutions, development finance institutions are significantly more transparent with average score of 0.512 ($p < 0.001$).

5.3 | The quality dimensions of transparency: Recency, breadth, depth and accessibility

Transparency is not only about making data available but also easily accessible, allowing citizens to actually make use of the information provided (Grigorescu, 2003). Our conceptual discussion suggests four quality aspects of transparency: recency, breadth, depth and accessibility. Below, we present data on each of these four aspects for a select

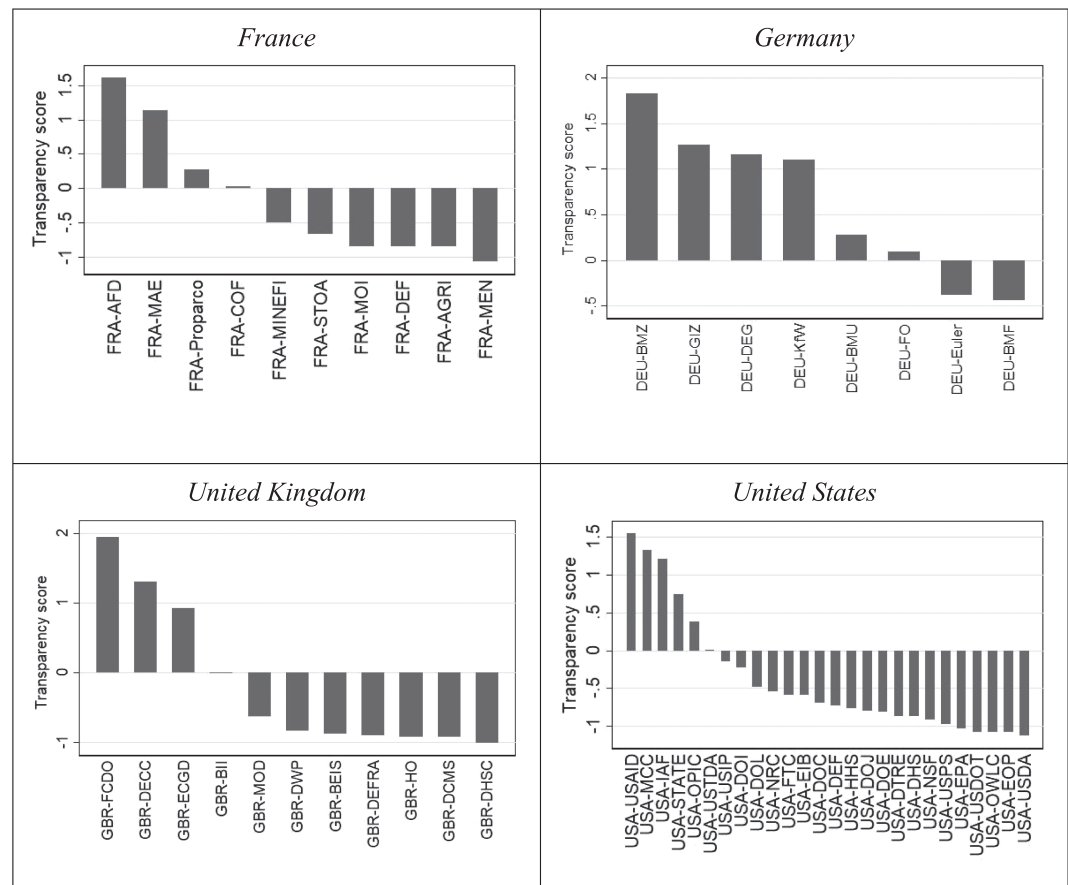


FIGURE 2 CATD index across aid agencies of four major donor countries.

number of relevant issues on which agencies can be transparent. Importantly, we can only report on data quality for those agencies that provide information on the main category. If the agency provides no data on the main category, then it was impossible for us to code for recency, breadth, depth and accessibility.

In the dataset, *recency*—or the extent to which information is up to date—is measured by recording the most recent year for which information is available across four categories: aid reports, administrative costs, staff numbers and project-level aid data. Figure 3 suggests that, if the aid agency provides information on one or more of these four categories, it is generally up to date. However, there are important differences in reporting promptness both across agencies and within categories. On average, aid agencies provide the most recent data on aid projects, with only a few outliers indicating a delay in reporting. In contrast, information on staff numbers has the largest number of outliers (although the majority of agencies that provide information on staff numbers provide up-to-date information). On administrative costs, there is a wider distribution, indicating longer reporting delays across a larger number of agencies. Our data also suggest some lags in making aid reports available, although these are usually no longer than 2 years and only few outliers exist.

Breadth—or the comprehensiveness of the information in terms of its temporal coverage—is measured by coding the range of relevant time-series data on aid across seven categories: aid reports, administration costs, staff numbers, recipients, sectors, channels and project-level aid data. Figure 4 indicates significant variation in the breath of data provided by agencies and across the individual categories. For example, while the typical aid agency provides access to the last 11 years of aid reports, some provide reports covering their entire existence (in some cases, 60+ years). Looking across the seven categories, aid agencies provide the most extensive coverage with respect to project aid, but the least time-series coverage on staff numbers.

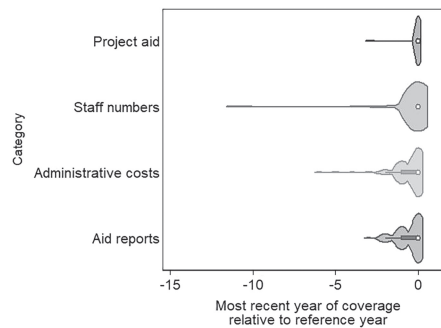


FIGURE 3 Recency of key pieces of information across agencies. The number of agencies for which information is available varies across the four categories: aid reports ($N = 95$), administrative costs ($N = 75$), staff numbers ($N = 66$) and project aid ($N = 59$).

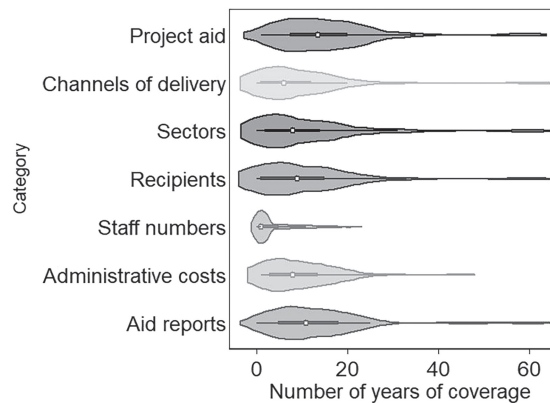


FIGURE 4 Breath of data across agencies. The number of agencies for which information is available varies across the seven categories: aid reports ($N = 93$), administrative costs ($N = 76$), staff numbers ($N = 74$), recipients ($N = 80$), sectors ($N = 69$), channels of delivery ($N = 41$) and project aid ($N = 60$).

In the CATD, *depth*—or the level of detail at which certain pieces of information are available—is measured in different ways relevant to the main indicators. For example, aid strategies should tell citizens about motivations, priorities and mechanisms of aid delivery, all of which we code for. With respect to aid management, agencies should clarify their role in the domestic aid architecture, while also providing information on internal procedures, external coordination and participation of non-state actors. An organigram, for example, shows the main departments of an aid agency but could also provide the names of responsible employees and their contact details. Table 4 provides more details on the areas in which aid agencies tend to find it generally more difficult to provide in-depth data. For more details on how each of these variables was coded, please see the codebook in Table A2.

To measure the breath in project-level aid data, we took the extra step to count the number of unique pieces of information provided for a given aid project. In Figure 5, we plot the number of unique variables in project-level databases for the 39 donor agencies that provide project-level databases on their website. The figure shows large variation across agencies but also that most donors provide a single-digit number of unique pieces of information—for example, title, location and start date.

Finally, we measured *accessibility*—or how easy it is for citizens to find the desired information on agency websites—in two ways. First, we count the clicks it takes to get to a given piece of information. Second, we measure in which format data are provided: PDF, HTML or a searchable database format. Figure 6 shows the number of clicks

TABLE 4 Shares of agencies among those that are transparent that provide a more detailed piece of information.

Information on evaluation procedure	71.7% (48 out of 67 agencies)
Internal processes of aid management	53.8% (57 out of 103 agencies)
Contact details in organigrams	32.9% (48 out of 146 agencies)
Staff salaries	46.3% (37 out of 80 agencies)
Detailed breakdowns of staff numbers by sub-units	44.2% (34 out of 77 agencies)
Information on IATI membership	31.0% (39 out of 126 agencies)

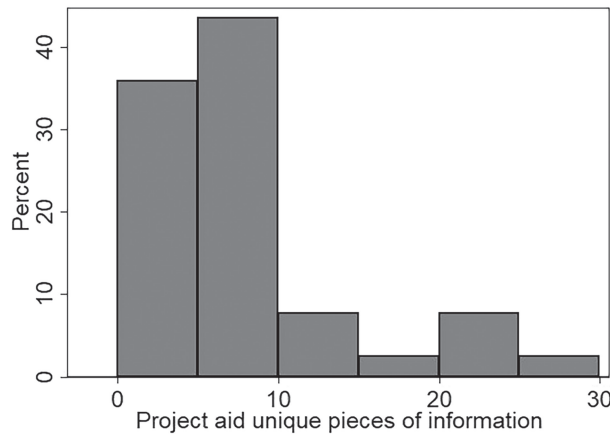


FIGURE 5 Unique pieces of information in project-level databases. Project-level aid data are available only for a limited number of agencies ($N = 39$).

required to access relevant information for all categories. The figure shows that some types of information are more accessible than others, such as contact information, aid evaluations, transparency policies and organigrams. Other types of information, such as project-level data, staff salaries and administrative details, are less easy to locate. Within each category, there is considerable variation across agencies.

Figure 7 shows the number of categories for which relevant information is available in PDF, HTML or database format. PDF is the least useful format for locating, copying and using information. HTML allows users to locate the information via search engines, while a (searchable) database presents data in a systematic manner that can be re-arranged according to user needs. The median aid agency provides information in HTML format on relatively few categories, while a comparatively greater number of agencies have information available at least in PDF format. Only very few agencies provide data in a searchable database.¹⁸

6 | CONCLUSIONS AND NEXT STEPS

In this paper, we introduce the Citizen Aid Transparency Dataset (CATD), which measures the transparency of 212 bilateral aid agencies from 37 official donors. Among the unique features of the data is the focus on transparency towards citizens, measured via the public face of donors: their websites. Even if they express a normative commitment to transparency towards citizens, existing indices of aid agency transparency largely measure transparency in

¹⁸The ATI also rewards machine-readable data (see page 14: https://www.publishwhatyoufund.org/wp-content/uploads/dlm_uploads/2022/03/2022-Index-Technical_Paper-1.pdf).

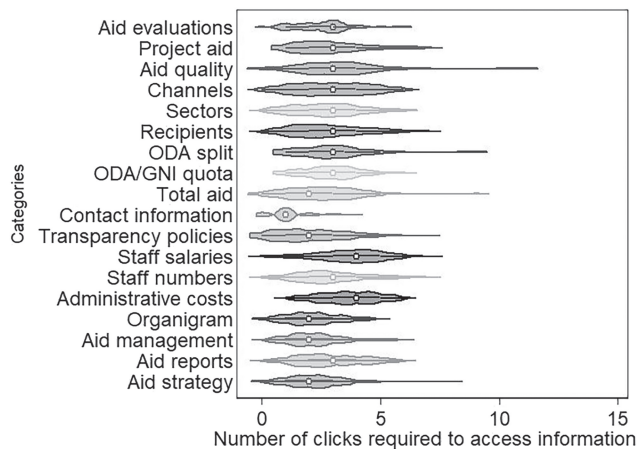


FIGURE 6 Number of clicks required to access information across categories. The number of agencies for which information is available varies across the 18 categories: aid strategy ($N = 121$), aid reports ($N = 92$), aid management ($N = 105$), organigram ($N = 147$), administrative costs ($N = 77$), staff numbers ($N = 77$), staff salaries ($N = 49$), transparency policies ($N = 136$), contact information ($N = 194$), total aid ($N = 81$), ODA/GNI quota ($N = 35$), ODA split ($N = 32$), recipients ($N = 91$), sectors ($N = 82$), channels of delivery ($N = 49$), aid quality ($N = 48$), project aid ($N = 64$) and aid evaluations ($N = 60$).

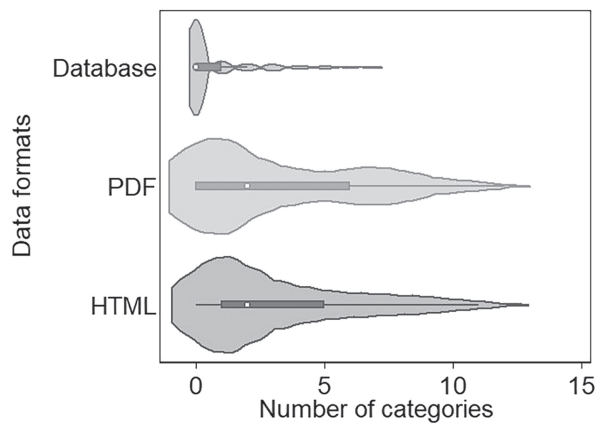


FIGURE 7 Number of categories with available information by data format type. Accessibility information is assessed across all aid agencies ($N = 212$). The number of maximally reportable categories varies by data type ($K = 13$ for HTML, $K = 13$ for PDF and $K = 11$ for databases).

terms of what information is accessible to the international donor community. However, data from the CATD suggest that transparency towards international audiences is not necessarily mirrored in transparency towards domestic audiences. The CATD does not correlate strongly with existing indices, making it a unique contribution that is also replicable and highly transparent itself. Moreover, because of its breadth, the CATD is able to measure variation in transparency across different aid agencies within the same donor country. It also provides fine-grained data on the recency, breadth, depth and accessibility of data provided, highlighting that transparency is about more than just availability of data.

We note three limitations of our data. First and foremost, they only provide a snapshot of aid agency transparency at the time that we accessed the relevant aid agency websites.¹⁹ For comparative purposes, data collection needs to be repeated in subsequent years. Second, while we have sought to assess a diverse set of agencies, we are deliberately missing the aid agencies of donor countries without commitments to transparency. Arguably, it is these donors that have come to the centre of attention in current policy debates, given their potential to undermine long-standing norms of good donorship. In addition, our dataset is limited to bilateral aid agencies, given that the notion of a domestic audience is undefined for multilateral aid agencies. Third, our data do not exhaust the range of issues on which agencies can be transparent. Nevertheless, we believe that the CATD captures the most important aspects of transparency, as well as quality differences for most of these categories.

In the future, researchers could use the CATD to examine when and why aid agencies are transparent to citizens and, if so, which kind of data they are most likely to make available. One interesting issue is whether international audiences or domestic audiences are more likely to motivate transparency. On the one hand, as publicly funded institutions, we would expect aid agencies to be very sensitive to demands by domestic audiences. On the other hand, we also know that domestic audiences are generally very poorly informed about aid and that aid is generally not a highly salient voting issue (Scotto et al., 2017). Another interesting question is: What accounts for the large disparities we see across donor agencies within in the same country? Is it a function of agency mandates, organisational culture or leadership commitment to transparency?

Researchers could also examine how aid agency transparency affects aid policy, aid allocation and aid effectiveness. The more transparent an agency is, the more constraints they are likely to face in deviating from their mandate. Do such constraints lead to more pro-poor aid allocation and ultimately more effective aid? Our current knowledge of these relationships is severely limited. At the same time, there is greater awareness in policy circles of the importance of the institutional design and the governance principles of aid agencies in their pursuit of effective aid delivery (Honig, 2018; Swedlund, 2017). We hope that the CATD will help address knowledge gaps, thereby contributing insights to the process of institutional reforms of aid agencies.

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DATA AVAILABILITY STATEMENT

Replication data is available here: <https://doi.org/10.7910/DVN/5L0GOP>

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¹⁹The reference year for our data is 2020.

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APPENDIX A

TABLE A1 List of donor countries and aid agencies in our dataset.

Country	Agency label	Agency name	CATD index
Australia	AUS-AusAid	Department of Foreign Affairs and Trade	1.150
Australia	AUS-EFIC	Export Finance and Insurance Corporation	0.543
Australia	AUS-AG	Attorney General	0.007
Austria	AUT-ADA	Austrian Development Agency	1.831
Austria	AUT-ADB	Austrian Development Bank	1.242
Austria	AUT-BMeiA	Federal Ministry for European and International Affairs	0.487
Austria	AUT-FG	Federal Government of Austria/BReg	-0.328
Austria	AUT-OKAG	Oesterreichische Kontrollbank AG	-0.415
Austria	AUT-AE	Federal Ministry of Agriculture, Regions and Tourism	-0.424
Austria	AUT-MF	Federal Ministry of Finance	-0.469
Austria	AUT-DEF	Federal Ministry of Defence	-0.476
Austria	AUT-INT	Federal Ministry of Interior	-0.874
Austria	AUT-ES	Federal Ministry of Education and Science	-0.874
Austria	AUT-FC	Federal Chancellery	-0.943
Azerbaijan	AZE-MFA	MFA/Azerbaijan International Development Agency	1.173
Azerbaijan	AZE-GOV	Government of Azerbaijan	-1.088
Azerbaijan	AZE-MES	Ministry of Emergency Situations	-1.088
Belgium	BEL-DGCD	Directorate-General for Cooperation and Development	1.704
Belgium	BEL-BIO	Belgian Investment Company for Developing Countries	0.936
Belgium	BEL-ENABEL	Enabel	0.059
Belgium	BEL-DNO	Ducroire National Office	-0.566
Bulgaria	BGR-MFA	Ministry of Foreign Affairs	0.696
Canada	CAN-FinDev	FinDev Canada	1.347
Canada	CAN-CIDA	Global Affairs Canada	1.214
Canada	CAN-IDRC	International Development Research Centre	1.139
Canada	CAN-MOF	Department of Finance	0.080
Canada	CAN-EDC	Export Development Canada	-0.241
Canada	CAN-DEF	Department of National Defence	-0.476
Canada	CAN-MPC	Royal Canadian Mounted Police of Canada	-0.907
Czech Republic	CZE-MFA	Ministry of Foreign Affairs	1.386
Czech Republic	CZE-CzDA	Czech Development Agency	1.122
Czech Republic	CZE-CEB	Czech Export Bank	-0.080
Czech Republic	CZE-ENV	Ministry of Environment	-0.524
Czech Republic	CZE-MOF	Ministry of Finance	-0.811
Czech Republic	CZE-MoH	Ministry of Health	-0.845
Czech Republic	CZE-MIT	Ministry of Industry and Trade	-1.088
Czech Republic	CZE-CNB	Czech National Bank	-1.206
Czech Republic	CZE-MOJ	Ministry of Justice	-1.206

TABLE A1 (Continued)

Country	Agency label	Agency name	CATD index
Czech Republic	CZE-MOLSA	Ministry of Labour and Social Affairs	-1.206
Czech Republic	CZE-SUJB	State Office for Nuclear Safety	-1.206
Czech Republic	CZE-MSMT	Ministry of Education, Youth and Sports	-1.206
Czech Republic	CZE-INT	Ministry of the Interior	-1.206
Czech Republic	CZE-POLICE	Police	-1.206
Czech Republic	CZE-DEF	Ministry of Defence	-1.206
Denmark	DNK-DANIDA	Danish International Development Agency	1.595
Denmark	DNK-MFA	Ministry of Foreign Affairs	0.428
Denmark	DNK-IFU	Investment Fund For Developing Countries	0.120
Denmark	DNK-EKR	Eksport Kredit Fonden	-0.576
EU institutions	EU-EC	European Commission	1.940
EU institutions	EU-EDF	European Development Fund	1.288
EU institutions	EU-EIB	European Investment Bank	1.288
EU institutions	EU-ECHO	Directorate-General for European Civil Protection and Humanitarian Aid Operations	0.679
Finland	FIN-MFA	Ministry of Foreign Affairs	1.871
Finland	FIN-FinnFund	Finnfund	1.050
Finland	FIN-FinnVera	Finnvera	0.718
Finland	FIN-FG	Finnish Government	-1.088
France	FRA-AFD	French Development Agency	1.606
France	FRA-MAE	Ministry of Foreign Affairs	1.362
France	FRA-Proparco	Proparco	0.479
France	FRA-COF	COFACE	0.028
France	FRA-MINEFI	Ministry of Economy and Finance	-0.307
France	FRA-STOA	STOA	-0.666
France	FRA-MOI	Ministry of Interior	-0.681
France	FRA-AGRI	Ministry of Agriculture	-0.855
France	FRA-DEF	Ministry of Defence	-0.855
France	FRA-MEN	Ministry of Education, Higher Education and Research	-1.088
Germany	DEU-BMZ	Bundesministerium für Wirtschaftliche Zusammenarbeit und Entwicklung	1.831
Germany	DEU-GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit	1.261
Germany	DEU-DEG	German Investment and Development Company	1.155
Germany	DEU-KfW	Kreditanstalt für Wiederaufbau	1.099
Germany	DEU-BMU	Federal Ministry for the Environment, Nature Conservation and Nuclear Safety	0.279
Germany	DEU-FO	Federal Foreign Office	0.089
Germany	DEU-BMF	Federal Ministry of Finance	-0.383
Germany	DEU-Euler	Euler Hermes AG/Allianz Trade	-0.440
Greece	GRC-MFA	Ministry of Foreign Affairs	1.433

(Continues)

TABLE A1 (Continued)

Country	Agency label	Agency name	CATD index
Greece	GRC-MEECC	Ministry of the Environment, Energy and Climate Change	-0.909
Greece	GRC-MF	Ministry of Finance	-0.924
Greece	GRC-MND	Ministry of National Defence	-1.024
Greece	GRC-INT	Ministry of the Interior	-1.088
Greece	GRC-MELLR	Ministry of Education, Lifelong Learning and Religious Affairs	-1.088
Hungary	HUN-MFAT	Ministry of Foreign Affairs and Trade	0.802
Hungary	HUN-EXIM	Hungarian Export-Import Bank	-0.524
Iceland	ISL-MFA	Ministry of Foreign Affairs	1.831
Ireland	IRL-MFA	Department of Foreign Affairs	1.831
Ireland	IRL-MOF	Department of Finance	-0.671
Ireland	IRL-MAFM	Department of Agriculture, Food and the Marine	-0.855
Italy	ITA-AICS	Direzione Generale per la Cooperazione allo Sviluppo	1.578
Italy	ITA-CDP	Cassa Depositi e Prestiti	-0.118
Italy	ITA-SACE	Sezione Speciale per l'Assicurazione del Credito all'Esportazione	-0.255
Italy	ITA-SIMEST	Società italiana per le Imprese all'Estero	-0.319
Japan	JPN-JICA	Japan International Cooperation Agency	1.559
Japan	JPN-MOFA	Ministry of Foreign Affairs	1.311
Japan	JPN-JODC	Japan Overseas Development Co-operation	0.710
Japan	JPN-JBIC	Japan Bank for International Cooperation	0.178
Japan	JPN-NEXI	Nippon Export and Investment Insurance	0.092
Japan	JPN-OFCE	Overseas Fishery Cooperation Foundation	-0.614
Japan	JPN-MAFF	Ministry of Agriculture, Forestry and Fisheries	-0.873
Korea	KOR-KOICA	Korea International Cooperation Agency	1.681
Korea	KOR-KEXIM	Export-Import Bank of Korea	0.966
Korea	KOR-MOFA	Ministry of Foreign Affairs	0.641
Korea	KOR-MOSF	Ministry of Economy and Finance	-1.024
Kuwait	KWT-KFAED	Kuwait Fund for Arab Economic Development	1.022
Luxembourg	LUX-MFEA	Ministry of Foreign and European Affairs	1.831
Luxembourg	LUX-LD	Lux-Development	1.200
Netherlands	NLD-MFA	Ministry of Foreign Affairs (DGIS)	1.785
Netherlands	NLD-FMO	NLD Investment Bank for Developing Countries (FMO)	1.125
Netherlands	NLD-NCM	NCM Credit Management Worldwide	-0.219
New Zealand	NZL-NZAID	Ministry of Foreign Affairs and Trade	1.715
Norway	NOR-NORAD	Norwegian Agency for Development Cooperation	1.831
Norway	NOR-MFA	Ministry of Foreign Affairs	1.136
Norway	NOR-NORFUND	Norfund	0.827
Norway	NOR-OAG	Office of the Auditor-General	0.448
Norway	NOR-FK	FK Norway	0.241
Norway	NOR-ENV	Ministry of Climate and Environment	-0.392
Norway	NOR-GIEK	Garantiinstituttet for Eksportkreditt	-0.425

TABLE A1 (Continued)

Country	Agency label	Agency name	CATD index
Norway	NOR-IN	Innovation Norway	-0.521
Norway	NOR-DEF	Ministry of Defence	-1.024
Poland	POL-MFA	Ministry of Foreign Affairs	1.259
Poland	POL-MSHE	Ministry of Science and Higher Education	-1.206
Poland	POL-MCNH	Ministry of Culture and National Heritage	-1.206
Poland	POL-MF	Ministry of Finance	-1.206
Poland	POL-ENV	Ministry of the Environment	-1.206
Portugal	PRT-CICL	Institute for Portuguese Development Aid	1.762
Portugal	PRT-SOFID	Sociedade para o Financiamento do Desenvolvimento	0.241
Portugal	PRT-PG	Portuguese Government	-0.773
Qatar	QAT-QFD	Qatar Fund for Development	0.320
Romania	ROM-RoAid	RoAid	1.590
Romania	ROM-MFA	Ministry of Foreign Affairs	0.519
Romania	ROM-MF	Ministry of Finance	-0.033
Romania	ROM-MESR	Ministry of Education and Scientific Research	-0.342
Saudi Arabia	SAU-KSHA	King Salman Humanitarian Aid and Relief Center	0.339
Saudi Arabia	SAU-SDF	Saudi Development Fund	0.196
Saudi Arabia	SAU-MFA	Ministry of Foreign Affairs	-1.024
Slovak Republic	SVK-MZVaEZ	Ministry of Foreign and European Affairs	1.283
Slovak Republic	SVK-SAMRS	Slovak Agency for International Development Cooperation	0.961
Slovak Republic	SVK-FIN	Ministry of Finance	-0.524
Slovak Republic	SVK-MSVVS	Ministry of Education, Science, Research and Sport	-1.206
Slovak Republic	SVK-EXIM	Export-Import Bank	-1.206
Slovenia	SVN-MFA	Ministry of Foreign Affairs	1.000
Slovenia	SVN-INT	Ministry of the Interior	-1.024
Slovenia	SVN-DEF	Ministry of Defence	-1.024
Slovenia	SVN-FIN	Ministry of Finance	-1.088
Spain	ESP-AECID	Spanish Agency for International Development Cooperation	0.926
Spain	ESP-COFIDES	Compañía Española de Financiación del Desarrollo	0.535
Spain	ESP-MFA	Ministry of Foreign Affairs and Cooperation	-0.172
Spain	ESP-EDUC	Ministry of Education, Culture and Sports	-0.369
Spain	ESP-ICO	Instituto de Crédito Oficial	-0.524
Spain	ESP-MOI	Ministry of Interior	-0.590
Spain	ESP-MOH	Ministry of Health	-0.690
Spain	ESP-MST	Ministry of Science and Technology	-0.690
Spain	ESP-MIE	Ministry of Industry and Energy	-0.690
Spain	ESP-MLSA	Ministry of Labour and Social Affairs	-0.773
Spain	ESP-AGR	Ministry of Agriculture, Fisheries, and Food	-0.855
Spain	ESP-MPA	Ministry of Public Administration	-0.924

(Continues)

TABLE A1 (Continued)

Country	Agency label	Agency name	CATD index
Spain	ESP-CESCE	Compañía Española de Seguros de Crédito a la Exportación	-0.924
Spain	ESP-DEF	Ministry of Defence	-0.955
Spain	ESP-ECON	Ministry of Economy and Competitiveness	-0.955
Sweden	SWE-SWEDFUND	Swedfund	1.016
Sweden	SWE-ECGB	Swedish Export Credits Guarantee Board	0.798
Sweden	SWE-SIDA	Swedish International Development Authority	0.243
Sweden	SWE-MFA	Ministry of Foreign Affairs	-0.042
Switzerland	CHE-SDC	Swiss Development Corporation	1.381
Switzerland	CHE-SECO	State Secretariat for Economic Affairs	0.708
Switzerland	CHE-MFA	Federal Department of Foreign Affairs	0.409
Switzerland	CHE-SIFEM	Swiss Investment Fund for Emerging Markets	0.261
Switzerland	CHE-FA	Federal Administration	-0.323
Switzerland	CHE-SEM	State Secretariat for Migration	-0.699
Switzerland	CHE-SEFRI	State Secretariat for Education, Research and Innovation	-0.701
Switzerland	CHE-FOEN	Federal Office for the Environment	-0.955
Switzerland	CHE-DDPS	Federal Department of Defence, Civil Protection and Sport	-0.988
United Arab Emirates	ARE-MICAD	Ministry of International Cooperation and Development	1.163
United Arab Emirates	ARE-ADFD	Abu Dhabi Fund for Development	0.609
United Arab Emirates	ARE-MASDAR	Abu Dhabi Future Energy	-0.079
United Arab Emirates	ARE-RCA	UAE Red Crescent Authority	-0.458
United Arab Emirates	ARE-FIN	Abu Dhabi Department of Finance	-0.773
United Kingdom	GBR-FCDO	Foreign, Commonwealth and Development Office	1.940
United Kingdom	GBR-DECC	Department of Energy and Climate Change	1.306
United Kingdom	GBR-ECGD	Export Credits Guarantee Department/UK Export Finance	0.921
United Kingdom	GBR-BII	CDC Capital Partners/British International Investment	-0.006
United Kingdom	GBR-MOD	Ministry of Defence	-0.629
United Kingdom	GBR-DWP	Department for Work and Pensions	-0.838
United Kingdom	GBR-BEIS	Department for Business, Energy and Industrial Strategy	-0.885
United Kingdom	GBR-DEFRA	Department for Environment, Food and Rural Affairs	-0.907
United Kingdom	GBR-DCMS	Department for Digital, Culture, Media and Sport	-0.919
United Kingdom	GBR-HO	Home Office	-0.919
United Kingdom	GBR-DHSC	Department of Health and Social Care	-1.007
United States	USA-USAID	USAID	1.537
United States	USA-MCC	US Millennium Challenge Corporation	1.306
United States	USA-IAF	Inter-American Foundation	1.197
United States	USA-STATE	State Department	0.711
United States	USA-OPIC	Overseas Private Investment Corporation	0.349
United States	USA-USTDA	Trade and Development Agency	-0.036
United States	USA-USIP	United States Institute of Peace	-0.143
United States	USA-DOI	Department of the Interior	-0.229

TABLE A1 (Continued)

Country	Agency label	Agency name	CATD index
United States	USA-DOL	Department of Labor	-0.494
United States	USA-NRC	Nuclear Regulatory Commission	-0.543
United States	USA-FTC	Federal Trade Commission	-0.594
United States	USA-EIB	Export-Import Bank	-0.594
United States	USA-DOC	Department of Commerce	-0.693
United States	USA-DEF	Ministry of Defense	-0.730
United States	USA-HHS	Department of Health and Human Services	-0.773
United States	USA-DOJ	Department of Justice	-0.811
United States	USA-DOE	Department of Energy	-0.818
United States	USA-DTRE	Department of the Treasury	-0.873
United States	USA-DHS	Department of Homeland Security	-0.880
United States	USA-NSF	National Science Foundation	-0.919
United States	USA-USPS	United States Postal Service	-0.988
United States	USA-EPA	Environmental Protection Agency	-1.036
United States	USA-USDOT	Department of Transportation	-1.088
United States	USA-OWLC	Open World Leadership Center	-1.088
United States	USA-EOP	Executive Office of the President	-1.088
United States	USA-USDA	Department of Agriculture	-1.142

Note: Colours indicate the extent to which an agency is transparent according to the CATD. The most transparent agencies are green, and the least transparent agencies are red.

TABLE A2 Codebook.

Donor dataset		
Variable	Type	Description
Country	Str	Name of country (OECD/DAC terminology)
Isocode	Str3	iso3 country code
Donorcode	Int	OECD/DAC donor code
Donor governance		
Founding legislation	Byte	Does donor have national aid legislation in which it formally establishes its development cooperation?
Founding legislation: Year	Int	In which year was this legislation adopted? (We focus on the law establishing development cooperation.)
Founding legislation: Name	Str	Name of the legislation
Founding legislation: Status	Ord	What is the highest legal quality of the legislation? 0: White paper 1: Law 2: Constitution
Founding legislation: Need motivation	Byte	Does legislation mention needs as motivation for aid giving? (If founding legislation not available, code latest available aid legislation instead.)
Founding legislation: Interest motivation	Byte	Does legislation mention selfish goals (e.g., trade, FDI, alliances and amicable relations) as motivation for aid giving?
Founding legislation: Enlightened interest motivation	Byte	Does legislation mention enlightened interest (e.g., climate change, political instability, communicable diseases and migration) as motivation for aid giving?
Founding legislation: Merit motivation	Byte	Does legislation mention merit (e.g., democracy, human rights and other merits) as motivation for aid giving?
Aid legislation	Byte	Does donor have national aid legislation in which it articulates priorities of its development cooperation?
Aid legislation: Latest year	Int	In which year was the most recent aid legislation published?
Aid legislation: Latest name	Str	Name of that legislation
Aid management: Name of main aid ministry	Str	What is the name of the main ministry in charge of foreign aid?
Aid management: Development unit	Byte	Is aid a unit or department within a larger ministry?
Aid management: Name of development unit	Str	If so, what is the name of that or unit/department?
Aid management: Number of aid-giving ministries	Int	How many national ministries can allocate foreign aid (excluding implementing agencies)?
Aid management: Number of aid entities	Int	How many ministries, agencies and other national bodies provide, manage or implement aid funds?
Aid management: Number of sub-national ministries	Int	How many sub-national ministries can provide aid funds (excluding implementing agencies)?
Aid management: Inter-ministerial coordination	Byte	Is there a formal process for inter-ministerial coordination on aid decisions?
Aid management: Development minister	Byte	Is there a minister for development? (This includes cases in which the minister manages foreign aid alongside other portfolios.)
Aid management: Cabinet member	Byte	If so, is the development minister a full member of cabinet?

TABLE A2 (Continued)

Donor dataset		
Variable	Type	Description
Aid management: Aid minister portfolios	Byte	Does the (development) minister manage other portfolios?
Aid management: Foreign policy	Byte	Is aid policymaking located within the portfolio of foreign affairs? (This does not necessarily mean that it is subordinate to foreign policy.)
Aid management: Economic affairs	Byte	Is aid policymaking located within the portfolio of economic affairs? (This does not necessarily mean that it is subordinate to economic affairs.)
Aid management: Finance ministry	Byte	Is aid policymaking located within the portfolio of finance issues? (This does not necessarily mean that it is subordinate to the finance ministry.)
Aid transparency: IATI member	Byte	Is the donor country as a whole a member of IATI?
Aid transparency: IATI rule	Byte	Does donor country require all implementers to follow IATI rules?
Aid transparency: Transparency as goal	Byte	Does donor country mention transparency as guiding principle in its aid policies?
Aid transparency: Anti-corruption as goal	Byte	Does donor country mention anti-corruption as guiding principle in its aid policies?
Aid transparency: Mechanism	Byte	Does donor country have a complaint mechanism?
Aid evaluation	Byte	Is there an evaluation unit for foreign aid?
Aid evaluation: Independent governance	Byte	Is the evaluation unit legally and organisationally independent from aid-giving entities?
Donor agency dataset		
Variable	Type	Description
Country	Str	Name of country (DAC terminology)
Isocode	Str3	iso3 country code
Donorcode	Int	CRS code for donor country
Agencyname	Str	Name of the donor agency (DAC terminology)
Agencycode	Int	CRS code for donor agency
Donor agency governance		
Founding legislation	Byte	Is there legislation establishing the agency?
Founding legislation: Year	Int	In which year was it adopted?
Founding legislation: Name	Str	Name of the legislation
Founding legislation: Status	Ord	What is the highest legal quality of the legislation? 0: White paper 1: Law 2: Constitution
Aid strategy	Byte	Does the agency have a strategy document laying out a multiannual plan?
Aid strategy: Year	Int	What is the year in which the latest aid strategy was published?
Aid strategy: Name	Str	What is the name of the document?
Aid strategy: Need motivation	Byte	Does strategy mention needs as motivation for aid giving?
Aid strategy: Interest motivation	Byte	Does strategy mention selfish goals (e.g., trade, FDI, alliances and amicable relations) as motivation for aid giving?

TABLE A2 (Continued)

Donor agency dataset		
Variable	Type	Description
Aid strategy: Enlightened interest motivation	Byte	Does the strategy mention enlightened interest (e.g., climate change, political instability, communicable diseases and migration) as motivation for aid giving?
Aid strategy: Merit motivation	Byte	Does strategy mention merit (e.g., democracy, human rights and other merits) as motivation for aid giving?
Aid management: Aid focus	Byte	Is foreign aid the main responsibility of the agency? (Honig & Weaver, 2019)
Aid management: Exclusive competence	Byte	Is the agency the only bilateral agency that implements aid for the government?
Aid management: Spending share	Float	What percentage of the national aid budget is disbursed by the aid agency?
Aid management: Shared competency	Byte	Does the agency need to coordinate with other agencies over any aspect of its own aid budget? (missing value if it is the sole agency)
Aid management: Subordinate role	Byte	Is the agency formally subordinate to a specific government ministry?
Aid management: Superior ministry	Str	What is the name of the ministry in which the agency is located? (missing value if it is outside the control of a ministry)
Aid management: Political autonomy threshold	Float	What is the amount above which approval is required from political superiors? (is zero if all decisions must be vetted by superiors; 'Inf' if agency has full autonomy)
Aid management: Field level	Byte	Does the agency have field offices (other than embassies of the government)?
Aid management: Internal autonomy threshold	Float	What is the amount for field staff above which approval is required from agency HQ?
Aid management: Internal coordination	Byte	Does the agency have a formal internal mechanism for agreeing on aid allocation?
Aid management: CSO participation	Byte	Is there any possibility for non-government actors to participate in the formulation of aid policies? (This can be formalised, through an advisory panel, or informal, through a consultation process.)
Aid transparency: IATI member	Byte	Is the agency member of IATI? (This includes derived membership, if such membership is assumed by the government on behalf of all agencies.)
Aid transparency: IATI rule	Byte	Does the agency require local implementers to follow IATI rules?
Aid transparency: Transparency as goal	Byte	Does the agency mention transparency as guiding principle in its aid policies?
Aid transparency: Anti-corruption mechanism	Byte	Does the agency mention anti-corruption as guiding principle in its aid policies?
Aid transparency: Complaint mechanism	Byte	Does the agency have a complaint mechanism?
Aid transparency: Information unit	Byte	Does the agency have a public information unit?
Donor agency transparency		
Website	Str	Does the agency have a website? (Paste HTML address if so, otherwise leave blank; an agency can be a ministry or an aid implementation entity.)
Website: English	Byte	Is the agency website available in the English language?

TABLE A2 (Continued)

Donor agency dataset		
Variable	Type	Description
Aid strategy	Byte	Does the agency provide information on its aid strategy?
Aid strategy: Priorities	Byte	Does the agency elaborate on its priorities?
Aid strategy: Mechanisms	Byte	Does the agency elaborate on how it provides aid?
Aid strategy: Motivations	Byte	Does the agency elaborate on motivations for its aid giving?
Aid strategy: Accessibility	Int	How many clicks from the main page does it take to access information on the agency's strategy? (Put zero if it is on the main page, otherwise the shortest path.)
Aid strategy: HTML format	Byte	Is information on aid strategy available directly on their website (e.g., HTML format)?
Aid strategy: PDF format	Byte	Is information on aid strategy available in a downloadable document (e.g., PDF format)?
Aid report	Byte	Does the agency make available aid reports? (An aid report is a document outlining aid outcomes—unlike an aid strategy, it is retrospective and for a specific reporting period, typically annually.)
Aid report: Earliest	Byte	Year in which earliest report is available
Aid report: Latest	Byte	Year in which latest report is available
Aid report: Accessibility	Int	Number of clicks to download report
Aid management: Role	Byte	Does agency describe its role in overall national aid giving?
Aid management: Internal coordination	Byte	Does agency describe how it coordinates internally to allocate its aid?
Aid management: International coordination	Byte	Does agency describe how it coordinates externally with other partners (this could at the minimum include links to DAC, international organisations and other bilateral donors)?
Aid management: CSO participation	Byte	Is there any information on whether and how non-state actors can participate in the formulation of aid policies?
Aid management: Accessibility	Int	How many clicks away is this information?
Aid management: HTML format	Byte	Is information on aid management available on the website (e.g., HTML format)?
Aid management: PDF format	Byte	Is information on aid management available in a downloadable document (e.g., PDF format)?
Organigram	Byte	Does agency make available an organigram?
Organigram: Names	Byte	Does agency enlist names on some positions?
Organigram: Contact details	Byte	Does agency enlist contact details on some positions?
Organigram: Accessibility	Byte	How many clicks away from the homepage is this information?
Organigram: HTML format	Byte	Is the organigram available on the website (e.g., HTML format)?
Organigram: PDF format	Byte	Is the organigram available in a downloadable document (e.g., PDF format)?
Organigram: Database format	Byte	Is the organigram available as a searchable database of staff members?
Administration costs	Byte	Is there any information available on administration costs?
Administration costs: Recency	Int	Year of the latest available information
Administration costs: Years	Int	For how many years?
Administration costs: Detail	Byte	Is the information detailed? (This may entail a breakdown of costs into sub-categories.)

TABLE A2 (Continued)

Donor agency dataset		
Variable	Type	Description
Administration costs: Accessibility	Int	How many clicks away from the homepage is this information?
Administration costs: HTML format	Byte	Is information on administration costs available on the website (e.g., HTML format)?
Administration costs: PDF format	Byte	Is information on administration costs available in a downloadable document (e.g., PDF format)?
Administration costs: Database format	Byte	Is information on administration costs available through a dynamic database?
Administration costs: Usability	Byte	Is the information explicit? (Any calculation that needs to be performed to get at the headline figure implies that information is implicit.)
Staff number	Byte	Is there any information available on staff headcounts?
Staff number: Recency	Int	Year of the latest available information
Staff number: Years	Int	For how many years?
Staff number: Detail	Byte	Is the information detailed? (This may entail a breakdown of numbers into sub-categories.)
Staff number: Accessibility	Int	How many clicks away from the homepage is information on staff numbers?
Staff number: HTML format	Byte	Is information on staff numbers available on the website (e.g., HTML format)?
Staff number: PDF format	Byte	Is information on staff numbers available in a downloadable document (e.g., PDF format)?
Staff number: Database format	Byte	Is information on staff numbers available through a dynamic database?
Staff number: Usability	Byte	Is the information explicit? (Any calculation that needs to be performed to get at the headline figure implies that information is implicit.)
Staff salaries	Byte	Does agency provide some information on salaries? (This can be anything, such as an entry-level salary, average salaries and range of salaries, or for specific subsets like senior administrators.)
Staff salaries: Accessibility	Byte	How many clicks away is information on staff salaries?
Staff salaries: HTML format	Byte	Is information on staff salaries available on the website (e.g., HTML format)?
Staff salaries: PDF format	Byte	Is information on staff salaries available in a downloadable document (e.g., PDF format)?
Staff salaries: Database format	Byte	Is information on staff salaries available through a dynamic database?
Staffing: Open positions	Byte	Does agency provide information on currently open positions?
De jure transparency: IATI member	Byte	Does agency mention IATI?
De jure transparency: Transparency as goal	Byte	Does agency mention transparency as guiding principle?
De jure transparency: Mechanism	Byte	Does the agency provide explicit information on how to make a transparency-related query?
De jure transparency: Accessibility	Int	How many clicks away is information on transparency?
Contact: Email	Byte	Does agency website enlist a generic email for queries? (A webform is equally acceptable.)

TABLE A2 (Continued)

Donor agency dataset		
Variable	Type	Description
Contact: Specific email	Byte	Does agency website enlist a specific email for queries? (must enlist a responsible staff member or public information unit)
Contact: Phone	Byte	Does agency website enlist a phone number for queries?
Contact: Address	Byte	Does agency website enlist an on-site address for visits?
Contact: Accessibility	Byte	How many clicks away from the homepage is this information?
Total ODA	Byte	Does the agency mention its total ODA? (Remember that we are interested in whether this information is presented somewhere, not in which form.)
Total ODA: Accessibility	Int	How many clicks is this information away from the homepage?
Total ODA: HTML format	Byte	Is ODA information available on the website (e.g., HTML format)?
Total ODA: PDF format	Byte	Is ODA information available in a downloadable document (e.g., PDF format)?
Total ODA: Database format	Byte	Is ODA information available through a dynamic database?
ODA/GNI	Byte	Does the agency mention its ODA/GNI quota?
ODA/GNI: Accessibility	Int	How many clicks is this information away from the homepage?
ODA/GNI: HTML format	Byte	Is ODA/GNI information available on the website (e.g., HTML format)?
ODA/GNI: PDF format	Byte	Is ODA/GNI information available in a downloadable document (e.g., PDF format)?
ODA/GNI: Database format	Byte	Is ODA/GNI information available through a dynamic database?
ODA split	Byte	Is there information on the share of ODA provided by this agency?
ODA split: Usability	Byte	Is this information explicit?
ODA split: Accessibility	Int	How many clicks is this information away from the homepage?
Recipients	Byte	Does the agency provide information on its recipients, even if only the top recipients and not an exhaustive list of recipients?
Recipients: Amounts	Byte	Does the agency provide any information on amounts disbursed in a given recipient?
Recipient list: Amounts	Byte	Does the agency provide these two pieces of information together so as to enable comparisons across recipients?
Recipients: Years	Int	For how many years is information on recipient amounts available?
Recipients: Accessibility	Int	How many clicks is this information away from the homepage?
Recipients: HTML format	Byte	Is information on recipients available on the website (e.g., HTML format)?
Recipients: PDF format	Byte	Is information on recipients available in a downloadable document (e.g., PDF format)?
Recipients: Database format	Byte	Is information on recipients available through a dynamic database?
Sectors	Byte	Does the agency provide information on its sectors, even if only the top sectors and not an exhaustive list of sectors?
Sectors: Amounts	Byte	Does the agency provide any information on amounts disbursed in a given sector?
Sector list: Amounts	Byte	Does the agency provide these two pieces of information together so as to enable comparisons across sectors?
Sectors: Years	Int	For how many years is information on sector amounts available?

(Continues)

TABLE A2 (Continued)

Donor agency dataset		
Variable	Type	Description
Sectors: Accessibility	Int	How many clicks is this information away from the homepage?
Sectors: HTML format	Byte	Is information on sectors available on the website (e.g., HTML format)?
Sectors: PDF format	Byte	Is information on sectors available in a downloadable document (e.g., PDF format)?
Sectors: Database format	Byte	Is information on sectors available through a dynamic database?
Channels	Byte	Does the agency provide information on its channels? (A basic channel suffices—bilateral aid versus multilateral aid—but can be more fine-grained than that)
Channels: Amounts	Byte	Does the agency provide any information on amounts disbursed in a given channel?
Channel list: Amounts	Byte	Does the agency provide these two pieces of information together so as to enable comparisons across channel?
Channels: Years	Int	For how many years is information on channel amounts available?
Channels: Accessibility	Int	How many clicks is this information away from the homepage?
Channels: HTML format	Byte	Is information on channels available on the website (e.g., HTML format)?
Channels: PDF format	Byte	Is information on channels available in a downloadable document (e.g., PDF format)?
Channels: Database format	Byte	Is information on channels available through a dynamic database?
Aid quality: Paris Declaration	Byte	Does the agency refer to how it addresses the Paris Declaration, its underlying principles or any other significant international commitment to aid quality? The four Paris Declaration principles include the following: <ol style="list-style-type: none"> 1. ownership: Recipients devise aid policies; 2. alignment: Donors use recipient-country systems; 3. harmonisation: Donors coordinate their country engagements; and 4. mutual accountability: Donors and recipients inform each other about events on the aid delivery chain.
Aid quality: Markers of aid quality	Byte	Does the agency refer to markers of aid quality? These could include the following summative ratings:
Aid quality: Accessibility	Int	How many clicks away is the information on aid quality?
Aid quality: Usability	Byte	Is the information on markers of aid quality explicit?
Aid quality: HTML format	Byte	Is information on aid quality available on the website (e.g., HTML format)?
Aid quality: PDF format	Byte	Is information on aid quality available in a downloadable document (e.g., PDF format)?
Aid quality: Database format	Byte	Is information on aid quality available through a dynamic database?
Project aid	Byte	Does the agency report activities at the project level?
Project aid: Recency	Int	Most recent year for which project-level information is available
Project aid: Years	Int	Number of years reported
Project aid: Unique pieces of information	Int	How many variables with unique information are available in the project dataset?
Project aid: Contractor	Byte	Does the project database include information on the contractors being awarded grants under projects? (Disregard any links to government-wide contract databases.)

TABLE A2 (Continued)

Donor agency dataset		
Variable	Type	Description
Project aid: Contract values	Byte	Does the project database include information on the amounts awarded to contractors? (Disregard any links to government-wide contract databases.)
Project aid: Accessibility	Int	How many clicks from the homepage is project-level information available?
Contracts: Open tenders	Byte	Does agency provide information on currently open tenders?
Aid evaluation: Evaluations	Byte	Does the agency make evaluations available? We consider any evaluations, including DAC peer reviews and internal or external evaluations of the organisation such as its programmes, projects or cross-cutting issues, as long as evaluations are related to ODA activities. Evaluations must be accessible—statements like ‘our work was evaluated and found to be satisfactory’ are insufficient unless the actual source or a link to it is provided.
Aid evaluation: Governance	Byte	Does the agency provide information on the governance structures for evaluation of its aid activities?
Aid evaluation: Approach	Byte	Does the agency provide information on the approach to evaluation of its aid activities? This may entail any of the following issues: 1. sampling of projects, 2. evaluation criteria, 3. evaluation methods and 4. presentation of aid outcomes (how much information is shared with the public?).
Aid evaluation: Accessibility	Int	How many clicks away is the information on aid evaluation?
Aid evaluation: HTML format	Byte	Is aid evaluation information available on the website (e.g., HTML format)?
Aid evaluation: PDF format	Byte	Is aid evaluation information available in a downloadable document (e.g., PDF format)?
Aid evaluation: Database format	Byte	Is aid evaluation information available through a dynamic database?

TABLE A3 Results from the confirmatory factor analysis.

Factor	Eigenvalue	Difference	Proportion	Cumulative
Factor 1	7.371	6.086	0.767	0.767
Factor 2	1.285	0.569	0.134	0.901
Factor 3	0.716	0.139	0.075	0.976
Factor 4	0.577	0.260	0.060	1.036
Factor 5	0.317	0.113	0.033	1.069
Factor 6	0.204	0.076	0.021	1.090
Factor 7	0.128	0.037	0.013	1.103
Factor 8	0.091	0.035	0.010	1.113
Factor 9	0.056	0.018	0.006	1.119
Factor 10	0.038	0.037	0.004	1.123
Factor 11	0.001	0.046	0.000	1.123
Factor 12	-0.045	0.041	-0.005	1.118
Factor 13	-0.086	0.023	-0.009	1.109
Factor 14	-0.109	0.033	-0.011	1.098
Factor 15	-0.142	0.024	-0.015	1.083
Factor 16	-0.166	0.019	-0.017	1.066
Factor 17	-0.185	0.026	-0.019	1.047
Factor 18	-0.211	0.025	-0.022	1.025
Factor 19	-0.236	-	-0.025	1.000

Note: Bold font indicates the factors that are retained.

TABLE A4 Factor loadings for retained factor(s).

Variable	Factor 1	Factor 2	Uniqueness
Aid strategy	0.680	0.537	0.540
Aid report	0.753	0.434	0.430
Aid management	0.749	0.439	0.441
Organigram	0.301	0.909	0.906
Administrative cost	0.562	0.684	0.680
Staff numbers	0.344	0.882	0.885
Staff salaries	0.359	0.871	0.872
Staff vacancies	0.394	0.845	0.847
Transparency policies	0.433	0.812	0.810
Contact information	0.355	0.874	0.876
Total aid	0.757	0.428	0.428
ODA/GNI quota	0.645	0.584	0.582
ODA split	0.629	0.604	0.596
Recipients	0.829	0.313	0.315
Sectors	0.812	0.341	0.349
Channels	0.690	0.524	0.525
Aid quality	0.659	0.566	0.562

TABLE A4 (Continued)

Variable	Factor 1	Factor 2	Uniqueness
Project aid	0.733	0.463	0.464
Aid evaluation	0.692	0.521	0.439

Note: As discussed in the paper, the second factor does not correspond to a meaningful theoretical concept. As its eigenvalue is only marginally above one, there is limited value in pursuing the more complicated two-factor solution. We therefore only show the second factor for completeness and display it in grey font.

TABLE A5 Factor analysis on indicators for aid governance and aid practice.

Sub-index of transparency based on aid governance			Sub-index of transparency based on aid practice		
Factor	Eigenvalue	Cumulative	Factor	Eigenvalue	Cumulative
Factor 1	3.063	0.870	Factor 1	4.839	4.264
Factor 2	0.791	1.094	Factor 2	0.575	0.417
Factor 3	0.349	1.193	Factor 3	0.157	0.038
Factor 4	0.146	1.235	Factor 4	0.120	0.092
Factor 5	-0.032	1.226	Factor 5	0.028	0.073
Factor 6	-0.060	1.209	Factor 6	-0.045	0.062
Factor 7	-0.128	1.172	Factor 7	-0.107	0.048
Factor 8	-0.174	1.123	Factor 8	-0.155	0.040
Factor 9	-0.193	1.068	Factor 9	-0.196	-

Note: Bold font indicates the factors that are retained.

TABLE A6 Factor loadings for transparency sub-indices.

Sub-index of transparency based on aid governance			Sub-index of transparency based on aid practice		
Variable	Factor 1	Uniqueness	Variable	Factor 1	Uniqueness
Aid strategy	0.641	0.589	Total aid	0.726	0.473
Aid report	0.687	0.528	ODA/GNI quota	0.721	0.481
Aid management	0.683	0.533	ODA split	0.689	0.526
Organigram	0.424	0.820	Recipients	0.814	0.338
Administrative cost	0.629	0.604	Sectors	0.815	0.336
Staff numbers	0.472	0.777	Channels	0.742	0.450
Staff salaries	0.505	0.745	Aid quality	0.666	0.556
Staff vacancies	0.459	0.790	Project aid	0.723	0.477
Transparency policies	0.485	0.765	Aid evaluation	0.689	0.525
Contact information	0.462	0.787			

Note: The table shows that indicators on the aid practice transparency sub-index correlate more strongly than the indicators associated with the aid governance transparency sub-index. This could be because of stronger norms as to what donors should report in terms of aid practice.

TABLE A7 Correlations between derived indices from the CATD.

	CATD index	Aid governance transparency	Aid practice transparency
CATD index	1.000		
Aid governance transparency	0.884	1.000	
Aid practice transparency	0.967	0.739	1.000

Note: All correlations are highly statistically significant.