



DFI has been commissioned by the International Budget Partnership and the Gates Foundation to conduct a scoping study analysing good practice and scope for improvement in the accountability of developing country governments to their domestic stakeholders (parliaments, audit institutions, civil society, media, judiciary) for their debt management policies and practices. Most analysis until now has focussed on transparency, but DFI and IBP share the view that it is essential to go beyond transparency to introduce policies and processes which allow governments to be held accountable. The study will be completed by December 2023 and include 3-5 case studies of good practice, as well as recommendations for a programme of actions to reinforce accountability worldwide.