Action and Reflection
2012 Annual Report
Welcome to the IBP’s 2012 Annual Report!

This has been another busy and productive year for the IBP.

So as we describe this past year’s activities and accomplishments, it is also a good moment to take stock of our work over the past few years, as our Partnership Initiative comes to an end and the fourth Open Budget Survey is published. This year’s annual report, therefore, puts greater emphasis on reflection and learning by providing a series of essays on some of the key lessons from our recent work. We have also tried to find creative and graphic ways to report on our many activities and the progress we are making toward our short-term goals. We hope this makes for a shorter and more interesting Annual Report.

This is an exciting time for budget transparency. Never before has there been such a broad consensus on the importance of open budgeting to building democracy and stimulating development. Civil society, donors, oversight institutions, and reformers in government are increasingly focused — as never before — on advocating for improved transparency and accountability. For many years, the IBP has advocated for such a broad coalition, and we are energized to contribute as much as we can to this global effort.

The driving force of our work continues to be our partnerships with civil society organizations in over 100 countries around the world. We are inspired by their work and committed to do whatever we can to continue to support them. We are also grateful to our donors for their support, as well as the increasing number of international institutions and nongovernmental organizations that we are privileged to work with.

We do hope you enjoy this report.

Warren Krafchik
Director, International Budget Partnership
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Introduction

The International Budget Partnership collaborates with civil society around the world to use budget analysis and advocacy as a tool to improve governance and reduce poverty.

The work of the International Budget Partnership (IBP) aims to make government budget systems in all countries more transparent and accountable to the public, ultimately as a means to ensure that budgets are more responsive to the needs of poor and low-income people. The IBP focuses on budgets because they are the government’s most powerful tool to meet the needs and priorities of its people.

Formed in 1997, the IBP believes that the public has the right to comprehensive, timely, and useful information on how the government manages public funds. But there’s more to it than a question of rights. Our experience and a growing body of case studies show that when ordinary people have access to budget information, coupled with the skills and opportunities to participate in the budget process, the resulting broader public engagement can promote substantive improvements in governance and service delivery.

What Does the IBP Do?

In order to foster more open, participatory, and accountable public budgeting, the IBP partners with civil society organizations actively engaged in budget work in 100 countries. We support and collaborate with our partner organizations in leveraging their knowledge of their country’s political context, their experience navigating policy processes for social change, and their relationships with the public and other local stakeholders, in order to transform their country’s budget systems.

To reach our long-term goals of improved governance and better services and outcomes for the poor, the IBP and its partners engage at country level to contribute to: 1) greater budget transparency and opportunities for engagement in budget processes, 2) improvements in the quality of government budget institutions, 3) better aligning budget resources with public priorities, and 4) more effective and efficient use of scarce budgetary resources.

The IBP also works at the international level to improve budget transparency, participation, and
accountability by facilitating a global civil society movement focusing on budgetary issues; seeking to develop and establish international norms or standards; and providing incentives and opportunities for governments to meet these emerging standards.

Our Programs, Initiatives, and Campaigns

In order to achieve its goals, the IBP:

• provides financial and technical assistance to civil society partners, sometimes through formal collaboration;

• facilitates vibrant international and regional budget networks;

• measures levels of budget transparency and participation around the world;

• collects evidence on the causes and consequences of budget transparency;

• provides technical assistance to governments; and

• acts as a hub of information exchange on transparent and accountable budget processes.

In 2012 the IBP was organized into three closely integrated programs and two
support units. The IBP’s Partnership Initiative (PI) collaborates with almost 50 civil society organizations in 18 focus countries in Africa, Asia, and Latin America to build their expertise in analyzing and monitoring government budgets.

The Open Budget Initiative (OBI) is a research and advocacy initiative that produces the biennial Open Budget Survey — a comparative assessment of budget transparency and accountability — in collaboration with independent civil society researchers in approximately 100 countries. The OBI has built the world’s largest databank on budget transparency, participation, and accountability.

The Mentoring Governments Program provides technical support to governments on working with civil society to establish more transparent and accountable budget systems.

All three of the IBP major programs either supervise or conduct research that examines the causes and consequences of greater budget transparency and that documents the impact of civil society advocacy campaigns to improve budget systems, policies, and outcomes.

In support of these programs, the IBP’s Training team works to build the skills and knowledge of civil society groups to monitor and analyze public budgets through formal training opportunities and tailored technical assistance. The Communications team is responsible for the public face of the IBP and for providing strategic support to its partners and allies.
Looking Back, Learning Lessons, and Laying Plans

In 2012 the IBP celebrated its 15th birthday. In the past decade and a half we have seen, supported, and participated in the impressive growth in the number of civil society organizations that are using budget analysis and advocacy to influence government budget policies, monitor the implementation of those policies, and promote budget systems that are transparent, responsive, and accountable. In this relatively short period there also has been a substantial global shift toward greater acceptance of the central role that open (i.e., budget information is widely available to all citizens and there are mechanisms for public participation) and accountable public finance management plays in improving governance and service delivery, reducing poverty, and supporting sustainable development. This shift has occurred not just among civil society but also from donors, oversight institutions, and even many governments.

The increase in civil society’s capacity to use budget analysis and advocacy to affect real change within countries and the global multi-stakeholder support for open budgets create huge opportunities in the next several years. The IBP wants to be sure that it is ready to help turn these opportunities into substantial progress, so we are carefully considering what lessons can be applied from our work so far.

It is in this context that we submit the IBP’s 2012 Annual Report, which differs from previous reports. While we still present our activities and accomplishments over the preceding 12 months, we also include a deeper focus on what we have learned up to this point, and how we are using those lessons to inform strategies for our work in the coming three to five years. We hope that others involved in promoting, supporting, or engaging directly in efforts to promote open and accountable budget systems and practices will find these lessons useful, as well.

The 2012 Annual Report includes:

- The IBP by Numbers (progress indicators from our work in 2012)
- 2012 Highlights (a calendar of IBP program activities and events in 2012)
- A special feature: the Impacts of the Partnership Initiative
- Lessons Learned: Reflections on the IBP’s Work to Date
- Next Steps

Annexes will present the IBP’s workshops, trainings, and publications for 2012.
The IBP is constantly working on the best ways to measure the progress we are making in relation to the larger goals that we have set out to achieve. In 2009 we defined our short-term goals for a three- to five-year period and also identified indicators that would best signpost the attainment of these goals. All performance measures presented below capture what we have accomplished in 2012 alone. For those performance measures that we also used in our 2011 report, we have provided the comparison to the previous year’s performance. As you will notice, we are beginning to surpass our initial set of indicators for our short-term goals, suggesting that the time has come for the IBP to begin making the shift to measuring progress toward the medium-term goals in our 2009 strategic plan (see Annex C for goals).

The IBP’s Short-Term Goals and Success Indicators

**Short-Term Goal 1: Highly skilled, sustainable civil society budget organizations**

At the core of the IBP’s work is our commitment to support and strengthen civil society organizations to effectively engage in budget policies, procedures, and processes. All IBP partners focus on monitoring how government budgets impact poor and vulnerable communities, and they engage in the analysis, networking, and advocacy needed to institutionalize the required shifts in policies, processes, and systems.

For this goal, our indicators of success are the **volume and effectiveness of work undertaken by civil society organizations on budget transparency, participation, and accountability.** For 2012 our performance is as follows:

- **5 of 18** Partnership Initiative (PI) countries in which IBP partner engagements with their governments have resulted in increased public expenditures for social services for the most marginalized (For example, in India Samarthan’s work has increased both the number of people covered by the rural employment guarantee scheme and the payments that each person was to receive in 2012; and the National Coalition for Dalit Human Rights’ advocacy contributed to increases in the 2012 allocations for services for Dalits by 13.5 percent in Rajasthan and by 17.7 percent in Bihar. In South Africa the Social Justice Coalition succeeded in getting a budget line item and funding in the 2012 Cape Town budget for toilet maintenance and improvement in Khayeslitsha. And, CAD-Mali similarly succeeded in increasing allocations in 2012 for more midwives for the region in Mali with the highest maternal mortality rate.)
• 11 of 18 PI countries in which IBP partner engagements with their governments have contributed to documented improvements in the delivery of basic social services for the most marginalized (For instance, the budget analysis and advocacy done by the Omar Asghar Khan Development Foundation in Pakistan led to a reallocation of development funds to regions that were most affected by the 2010 floods. The road monitoring work that the Concerned Citizens of Abra for Good Governance in the Philippines does with communities has resulted in the removal and replacement of substandard roads.)

• 101 IBP partners across 100 countries are actively engaged with their governments on budget policy, processes, or implementation (from 66 partners in 2011)

• 67 partners supported by the IBP with grants amounting to US$3.5 million (from 55 partners given $3.6 million in 2011)

• 360 participants from 96 partner organizations attended IBP-organized capacity-building events, workshops, and exchanges (from 250 participants from 88 partners in 2011)

• 150 partner organizations received intensive mentoring from experienced practitioners, researchers, and technical specialists (from 110 partners in 2011)

• 540 registered participants to the IBP e-Learning game (from 320 in 2011)
Short-Term Goal 2: CSO networks promoting budget transparency, participation, and accountability

The IBP’s work has advanced the critical role of networks, coalitions, and alliances of civil society in promoting the budget transparency, participation, and accountability agenda. Our research indicates that civil society networks have been instrumental in pushing for the consolidation and institutionalization of budget transparency and accountability reforms in many countries from diverse parts of the world. Thus the IBP seeks to provide ample opportunities for partners to learn from one another, and, wherever appropriate, collaborate on issues of common interest at the country, region, or international level.

For this goal, our success indicator is increased work by CSO networks or CSO-led networks on the budget transparency, participation, and accountability agenda. For 2012 our performance is as follows:

- The Global Movement for Budget Transparency, Accountability, and Participation (BTAP) has developed and adopted the “Make Budgets Public Now!” campaign as the cornerstone of its plan of action. The campaign targets the lowest performing countries, as measured by the IBP’s Open Budget Index 2012, to meet clearly defined minimum transparency standards.

- 64 participants from 57 organizations in 28 countries attended the second assembly of BTAP in Bangkok, Thailand, to discuss organizational issues and campaign plans for the movement.

- The BTAP Steering Committee, which is composed of regional representatives selected by the BTAP members from regions throughout the world and the IBP, is meeting regularly.

- 74 national networks, alliances, and coalitions that IBP partners have used as venues for taking up and promoting budget transparency and accountability issues (from 65 in 2011).

- 144 activities related to budget transparency and accountability at the national level have been organized by IBP partners in collaboration with other civil society organizations (from 124 in 2011).

- 243 activities related to budget transparency and accountability at the subnational level have been organized by IBP partners in collaboration with other civil society organizations (from 223 in 2011).

- 42 activities related to budget transparency and accountability initiatives at the regional and international levels have been organized by IBP partners in collaboration with the IBP and other civil society organizations and networks (from 39 in 2011).
The IBP holds formal leadership positions in seven international networks and initiatives that work to promote the budget transparency agenda. In addition to BTAP, these include the Open Government Partnership (OGP) Steering Committee; the Global Initiative on Fiscal Transparency (GIFT) Steering Committee; the Transparency and Accountability Initiative (TAI); the International Aid Transparency Initiative (IATI); the Partnership for Maternal, New Born, and Child Health (PMNCH) and its Annual Report Working Group on the Global Strategy for Maternal and Child Health; and the International Association of Supreme Audit Institutions (INTOSAI) Working Group on Value and Benefits of Communications with Citizens.
Short-Term Goal 3: Research findings on budget processes, policies, and outcomes

Rigorous evidence on the causes and consequences of budget transparency and accountability is critically important to the formulation of sound strategies for effective civil society engagement on budget issues at all levels (international, regional, national, and subnational).

For this goal, we have continued to maintain the following as our success indicators: increased reference to the IBP’s or partners’ research outputs, and increased use of these research findings by the IBP, partner organizations, and donor institutions. For 2012 our performance is as follows:

- Programs jointly developed with the Collaborative Africa Budget Reform Initiative (CABRI), which advance IBP-research based recommendations for budget transparency reforms, are receiving funding for implementation in 4 countries.

- At least 4 international initiatives have used IBP research for their policies and procedures. The Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee’s initiative on Public Finance Management reforms and the INTOSAI have both included the IBP’s Open Budget Index as one of their performance indicators. The OECD guidance on budget transparency issued to budget officials in the Middle East and North Africa (MENA) region refers to IBP research. The Open Government Partnership’s eligibility criteria also include the OBI, and its guidelines for participating governments incorporate various references to IBP research.
- At least **11** international organizations and initiatives have requested briefings on the results and recommendations of different IBP research products, including the G20 Anti-Corruption Working Group; the United Nations Department of Economic and Social Affairs; the Africa Development Bank; the European Union; and the aid offices of the governments of Germany, Sweden, and the United Kingdom.


- The United Nations High Commission on Human Rights (UNHCHR) is finalizing a publication that references the work of the IBP and our partners on the budget implications of Article 2 of the U.N. Convention on Human Rights.

- At least **10** partners are using the Open Budget Survey findings in specific national advocacy campaigns to pressure their government to improve its transparency scores.

- IBP research has been referenced in **8** peer-reviewed journal articles, **4** published working papers, **5** edited volumes and book-length monographs, and **8** conference papers and unpublished working papers (from **4** citations found in 2011).

- At least **2,300** senior and other representatives from governments, legislatures, supreme audit institutions, and international and donor organizations were briefed on budget transparency, accountability, and participation agenda in at least **31** international meetings and gatherings at which the IBP was requested to make presentations.

- Reflecting our new concentrated effort in East Africa, at least **50** op-ed articles published in the *East African*, a print and online daily newspaper that is circulated throughout East Africa; **4** op-ed pieces in the *Daily Nation*, *Sunday Nation*, or the *Business Daily Africa*, all three of which are circulated domestically within Kenya.

- **23** posts in the Open Budgets Blog viewed **13,866** times.

- **12,179** downloads of publications from the IBP website.

- **18** case studies, guides, and policy and research briefs on budget transparency and citizen engagements commissioned and completed (from **29** in 2011).

- **3** articles and case studies by IBP authors included in publications edited by non-IBP authors.
Short-Term Goal 4: International community that is more supportive of transparent, inclusive, and accountable budget processes

The IBP knows from its research that civil society needs to influence and collaborate with other budget stakeholders, including but not limited to governments, to shift attitudes toward more transparent, accountable, and responsive budget systems. The IBP dedicates considerable energy to building and communicating the case for budget transparency with governments, auditors, legislators, and donors to build the community supporting open budgeting, and specifically the practice of engaging CSOs as key stakeholders in public finance decision making.

For this goal, our success indicators are increased “endorsement” of budget transparency and participation by “budget publics” and increased donor support for civil society work on budget transparency and participation. For 2012 we measure our performance as follows:

- The European Commission has included an indicator for budget transparency in the eligibility criteria for receiving General Budget Support, thus pushing countries receiving this support from the EC to increase their level of transparency
- The World Bank has begun to require countries to publish budgets as part of its eligibility criteria for Budget Support and is actively promoting civil society engagements in budget processes
- One of the 10 recommendations sent to the United Nations General Assembly by the Commission on Information and Accountability associated with the U.N.’s Global Strategy for Women’s and Children’s Health calls for increased budget transparency and accountability on matters of maternal and children’s health
- Various independent U.N. agencies (Office of High Commissioner for Human Rights, Special Rapporteur of the OHCHR) have actively engaged the IBP and our partners in discussions on budget implications of Article 2 of the U.N. Convention on Human Rights
- Various international organizations and initiatives have created spaces for regular civil society engagement in their work. Beyond those described above which also include a formal role for the IBP, this includes INTOSAI
- At least 4 other international initiatives have adopted budget transparency-related institutional policies and operating procedures
- 41 governments participating in the Open Government Partnership will be working with civil society in their countries on 175 commitments related to realizing greater budget transparency, participation, and accountability in their countries (from 7 governments in 2011)
- At least 1 commercial bank in the U.S. has included the OBI as one of the metrics it uses for assessing country risk for its sovereign lending facilities
• The Bill and Melinda Gates Foundation is supporting the implementation in 4 African countries of the program jointly designed by the Collaborative Africa Budget Reform Initiative (CABRI) and the IBP

• Various donor organizations have approached the IBP for technical advice on how to best integrate transparency and accountability issues into specific programs, including the U.S. State Department on its work in Honduras and Iraq; the U.K.’s Department for International Development on its engagements with Yemen and Egypt; the Bill and Melinda Gates Foundation on how it can best support work in 6 countries; and OXFAM on its work in Haiti

Short-Term Goal 5: Significant movement toward a set of norms for transparent, inclusive, and accountable budget processes

The work that all IBP partners undertake in their countries continues to emphasize the value of clearer global norms on budget transparency and accountability. Global norms — or international agreement on a set of practices regarding these key themes — would provide important leverage for the budget work that the IBP and its partners undertake at the country level. We continue to work with the multi-stakeholder forum the Global Initiative on Fiscal Transparency (GIFT) on budget transparency to push for increased attention and action needed for the adoption of these norms.

For this goal, our success indicators continue to be that a core group of budget stakeholders are in broad agreement on and organized around the norms agenda, and principles and norms on budget transparency and participation are drafted. For 2012 we measure our performance as follows:

• The United Nations General Assembly passed a resolution sponsored by the governments of Brazil, Chile, Costa Rica, and the Philippines to promote discussions to advance the common goal of transparent, participatory, and accountable management of fiscal policies and encourage members countries to work with GIFT and support one another on improving performance

• The World Bank is taking the lead, working closely with the IBP, in developing guidelines for GIFT on public participation in the budget process

• There has been substantial work by GIFT to advance discussions toward agreement on principles and practices for legislative and citizen engagements in budget oversight processes

• GIFT as a multi-stakeholder platform promoting budget transparency and citizen engagements has increased memberships to include the International Federation of Accountants
Short-Term Goal 6: Governments with demonstrable improvements in transparent, inclusive, and accountable budget processes

Our work with partners at the country level needs the critical support of government champions of transparency and participation to push for “open budget” reforms. In a select number of countries, we have been working with these champions by encouraging constructive dialogue with civil society groups about the public’s information needs and by supporting governments in producing and publishing timely and useful information.

For this goal, our success indicators are increased engagements between government and civil society on budget policies, procedures, and processes; increased Open Budget Index scores; and increased policy reforms or improved implementation. For 2012 our performance is as follows:

- 7 countries that received IBP technical assistance have improved transparency dramatically in terms of generating, publishing, and making budget information accessible to citizens (Afghanistan, Burkina Faso, the Dominican Republic, Honduras, Mozambique, Pakistan, and São Tomé e Príncipe)
- Assisted Tunisia and São Tomé e Príncipe in generating Citizens Budgets for the first time
- Dominican Republic and El Salvador have been supported and assisted to undertake social audits with civil society partners
- The legislature of Ghana has been provided with technical assistance on budget analysis
2012 Highlights: Supporting, Studying, and Promoting Budget Work & Open Budgets

(Please see Annexes A and B for complete detailed lists of IBP meetings, workshops, and research for 2012)

January
The Open Budget Initiative (OBI) and partners in Francophone Africa convened the Open Budget Forum in Dakar, Senegal, at which governments and civil society organizations (CSOs) discussed the Open Budget Survey 2010 results and challenges and plans for improving transparency in Francophone Africa.

The Partnership Initiative’s (PI) Health & Budgets Exchange in San Salvador, El Salvador, brought together Latin American partners from four countries to share tools, methodologies, and lessons related to budget work in the health sector.

The Mentoring Governments program’s work in São Tomé e Principe resulted in the publication of the first Citizens Budget, which was developed in consultation with local CSOs and relevant stakeholders of specific sectors.

February
The Training and PI teams conducted a Monitoring Budget Workshop for partners from eight countries in Latin America and Africa working on, or planning, expenditure tracking projects.

Mentoring Governments conducted a workshop in El Salvador with IBP partner FUNDE and local CSOs to present the Handbook on Social Audits and to gather inputs for improvements.

March
Training and PI convened senior partners from nine countries for an Advanced Budgeting Course in Cape Town, South Africa.

The IBP joined the organizing group for the Transparency and Accountability Initiative’s TABridge program, which supports civil society organizations in using technology to advance their transparency work. TABridge connects CSOs and technology experts, facilitates a community of practice network, and provides forums to learn and showcase ways to use technology strategically.
April
The PI conducted a hands-on Workshop on Research and Writing for Budget Advocacy in Kampala, Uganda, at which partners worked on improving their research designs and implementation, and how they present their findings to target audiences.

May
The Training program was invited to the People’s Health Assembly in Cape Town, South Africa, where it presented sessions on Health Financing, and Case Studies on Budget Monitoring Work. This led to Assembly participants forming a budget group to consider how to use budgets in their health monitoring projects.

The IBP published *The Power of Making it Simple: A Government Guide to Developing Citizens Budgets*, a practical “how to” resource that governments can use to produce widely accessible presentations of budget information.

The IBP participated in a U.N. Dept. of Economic and Social Affairs meeting in New York, where it made a presentation on the need for greater budget transparency.

June
The IBP, AidInfo, Tiri, and Publish What You Fund (PWYF) collaborated on piloting an Aid and Budget Transparency workshop with AidInfo partners in Nepal. The workshop introduced participants to development aid and covered topics like accessing and analyzing aid information, using aid and budget information for advocacy, and monitoring aid transparency. In addition to building participants’ knowledge and skills for monitoring aid and budgets, Tiri and AidInfo plan to host this workshop with partners in other countries.

The IBP was invited to represent the Global Initiative for Fiscal Transparency at a G20 (Anti-Corruption Working Group) meeting, at which it offered suggestions on how the G20 could promote fiscal transparency around the world.

As a member of an International Organization of Supreme Audit Institutions working group, the IBP assisted in developing a guideline on how national audit agencies can better communicate with citizens.

The PI’s Learning Program hosted a meeting in Brighton, U.K., that convened resource people for advice on how to integrate findings across IBP case studies and extract broad lessons.

July
With a workshop in Washington, D.C., the OBI team kicked off a sustained technical assistance effort for partner organizations (from Bolivia, Cambodia, Cameroon, the Democratic Republic of Congo (DRC), Fiji, Kazakhstan, Mali, Mozambique, Niger, and Rwanda) that were undertaking advocacy campaigns to increase budget transparency. The technical assistance contributed to successes like those in Rwanda and Bolivia, where the governments published their budget proposals for the first time, and in Kazakhstan, where a Mid-Year Review was published for the first time.

The IBP presented on the need for greater fiscal transparency at the European Union embassy in Washington, D.C.

The OBI team held a meeting in Washington, D.C., for partners from Brazil, Indonesia, and Tanzania, who were to implement subnational budget transparency studies.
August

The PI convened the Economic, Social, and Cultural Rights Working Group members in Oaxaca, Mexico, to discuss the draft concept paper on Article 2 of the ESCR Covenant. The discussion focused on identifying the most relevant arguments for how governments can best raise, allocate, and spend public money so as to comply with these three key human rights obligations, and on how to effectively communicate the arguments to civil society.

Training conducted a Health & Budgets Workshop in Cape Town, South Africa, which was attended by relevant PI partners, as well as Macedonian partners of the Open Society Foundation.

September

The PI held a Reference Group Meeting in Amsterdam, Netherlands, at which RG members were updated on the process being used to close out the program and next steps for the IBP's support to CSOs doing budget work, including piloting more comprehensive country work.

Communications developed a new section for the newsletter that focuses on partners' use of technology in their budget work, launched the IBP's new Facebook page, and the IBP reached 1,000 followers on Twitter.

The PI’s Learning Program published “Freeing Funds to Meet Priorities and Needs: Sikika’s Campaign to Curb Unnecessary Expenditure in Tanzania,” a case study that examines the impact of our partner’s advocacy to improve budget policies and outcomes and hold its government to account. This is one of nine such studies published in 2012.

October

The IBP convened a meeting in London to discuss the upcoming release of the Open Budget Survey to a gathering of international nongovernmental organizations (INGOs). Those attending included the ONE Campaign, Save the Children, Publish What You Fund, Oxfam, and others.

The IBP presented on the need for greater fiscal transparency at Mexico’s Instituto Federal de Acceso a la Información y Protección de Datos (Federal Institute for Access to Information and Data Protection, or IFAI) conference.

The OBI and Communications teams held two three-day workshops in Bangkok, Thailand, to prepare partners from South and Southeast Asia, Central Asia, and East Africa for their national and regional releases of the Open Budget Survey.
November

The OBI and Communications teams held two three-day workshops in Casablanca, Morocco, to prepare partners from the Middle East and North Africa, Francophone Africa, Anglophone West Africa, and Southern Africa for their national and regional releases of the Open Budget Survey. They also held a workshop in Mexico City for the partners from Central and South America.

The PI convened the last annual meeting of its partners in Bangkok, Thailand, at which they shared lessons on what worked and did not work in the PI and discussed ideas for sustaining the vibrancy of the network.

The IBP’s MENA project worked with partners in Tunisia and Egypt to convene two conferences on improving budget transparency during democratic transitions that brought together CSOs, government officials, journalists, and donors to discuss how to establish and improve open and accountable budget systems in these newly democratic states.

The Global Movement for Budget Transparency, Accountability, and Participation (BTAP), of which the IBP serves on the steering committee, convened its second meeting in Bangkok, Thailand. BTAP members discussed the Make Budgets Public NOW! campaign.

The IBP training team facilitated a two-day advanced aid and budgets workshop in London for the staff of Publish What You Fund, AidInfo (of Development Initiatives), and Tiri.

The IBP made a presentation on fiscal transparency to the U.N. High Level Panel on the post-2015 development framework. The panel is currently considering various proposals for the next generation of development goals, including those on governance.

As a representative of the Global Initiative for Fiscal Transparency, the IBP made a presentation on fiscal transparency norms at an OECD meeting for senior budget officials from the Middle East and North Africa.

The IBP presented on the need for greater fiscal transparency at the Africa Development Bank in Tunisia.

December

As part of the TABridge program, the IBP participated in and helped to organize and facilitate a conference in Glen Cove, N.Y., at which transparency CSOs and tech experts networked, worked on how to integrate technology into the CSO’s ongoing work, and shared their respective experiences and tools related to more effective use of technology in transparency and accountability work.

The IBP launched its latest e-Learning resource, A Citizen’s Guide to Understanding and Using Inflation for Budget Analysis at www.inflationguide.org. This is the IBP’s second online, interactive learning tool (the Open Budgets Game was launched in 2011 at www.openbudgetsgame.org).

The Communications and OBI teams prepared for the early-2013 release of the Open Budget Survey 2012, including planning the media strategy, producing materials (e.g., 100 country summaries, a video, templates for partners to use for media outreach, an infographic, and the full report, among other things), and drafting Survey release communication pieces.

As a representative of the Global Initiative for Fiscal Transparency, the IBP participated in an International Consortium on Governmental Financial Management (ICGFM) meeting at the IMF offices in Washington, D.C., where it made a presentation on the need for greater budget transparency.
What Did We Set Out to Do?

Five years ago the IBP set up the Partnership Initiative (PI) based on the premises that: 1) civil society could have an impact on budget systems, allocations, and execution in a wide range of countries; and 2) financial support together with tailored mentoring and technical assistance could increase the pace at which civil society organizations (CSOs) develop capacities for this purpose. Building on the IBP’s previous grantmaking program, the Civil Society Budget Initiative, the PI collaborated with CSOs through funding, technical assistance, learning and research, and advocacy and networking. We wanted the PI to deepen and try different levels of grantmaking and technical assistance, while also introducing two innovative elements. First, we wanted to contribute to a more conducive environment for civil society budget work by engaging multiple, diverse types of organizations in each country. Second, we wanted the PI to be a learning initiative, through which groups and the IBP would reflect on how impact is achieved and could learn from success and failure.

Ultimately, the PI provided a comprehensive package of support to almost 50 organizations in 18 countries around the world. During five years, the PI pushed the envelope of our collective understanding of evidence-based budget advocacy and how to support it effectively. By developing innovative tools for impact planning and flexible yet rigorous approaches to documenting the impact of our partners’ work, the PI took us from exploring different ways of supporting civil society budget work, to learning, to monitoring and evaluation. This approach gave us room to play with ideas, test new approaches, and, to a certain extent, set new standards for the role of intermediary organizations like the IBP.

Who Did We Work With, and For What?

During its five years, the PI provided more than US$11 million in grants to a wide range of CSOs. We worked with policy analysis and advocacy centers, human rights organizations, voluntary groups, grassroots movements, faith-based organizations, university research centers, networks, coalitions, and campaigns. The diversity of CSOs involved in the initiative taught us that a much wider range of organizations than we thought possible can do effective budget work.

The PI approach allowed us to connect budgets to people’s lives. Our partners used budget work as a tool to fight for specific health outcomes, as well as improvements in education, nutrition
and agriculture. We learned that a group does not have to focus 100 percent of its time on budgets to be effective; instead it was more important for groups to focus on very specific and clearly defined goals related to budget policies, systems, or implementation — and build internal capacity to do so. For instance, PI partners in the Philippines pursued their broad concern about access to medicines by tracking the expenditures for Paracetamol. Likewise, in narrowing their overarching goal of ensuring access to high-quality education, the SEND Foundation worked in Ghana to monitor and improve the effectiveness of school feeding programs. In South Africa, CSO-led court cases are pushing the government to provide acceptable school buildings for extremely marginalized children. These experiences taught us and our partners that well-defined, strategically-gear ed budget analysis is one tool that can be used for a wide range of advocacy goals.

While our partners were advancing their development agendas, they also were pushing hard to broaden the civic space in their countries. By tackling budget issues and engaging with stakeholders and decision makers, our partners have contributed to deepening democracy, and to increasing transparency, participation, and accountability.

How Did the IBP Contribute?

While our partners did the bulk of the work on the ground, the PI provided a combination of specific services, tailored for each organization. A signature contribution of the PI was to our partners’ impact planning. We developed several iterations of a methodology for helping partners unpack their theory of change, identify and understand its assumptions, and adapt as necessary.
Our impact planning work with over 40 partners led them increasingly to apply an outcome-oriented approach to the planning of their PI work. Where requested, the PI ran workshops to help partners apply impact planning to other areas of their work. Where required, the IBP also supported broader strategic planning efforts.

Every partner was also provided with mentoring and technical assistance tailored to the goals and methodological needs of each project. Based on partners’ impact plans, an appropriate mentor was identified who worked with each group over the years of the project, providing support on technical needs and on strategic reflection. Where necessary additional experts and local resource people were brought in to help with particular needs related to a group’s work. In addition to specific thematic or sector challenges, PI’s technical assistance tackled issues related to:

- research protocols and techniques,
- stakeholder mapping,
- advocacy planning,
- expenditure tracking and social audits,
- budget analysis and literacy,
- writing,
- documentation, and
- working with the media, legislatures, and other decision makers.

In order to respond to a challenge that plagues civil society around the globe — the impact that frequent staff turnover can have on groups’ capacity to engage in sustained budget work — the PI ran 15 intensive 10-day trainings on budget analysis and advocacy, health and budgets, and monitoring budget implementation. These workshops often served as the first step in providing critical skills and knowledge to new staff members working on PI projects and, together with PI’s tailored, project-specific technical assistance, deepened capacity and interactions among partners, and between partners and the IBP.

To strengthen the network and provide opportunities for partners to learn from one another, the PI facilitated peer-to-peer exchanges around strategies and tactics that were relevant for the participating organizations. In each of these exchanges up to six organizations participated: sharing their experiences, describing the obstacles they faced, and identifying ways to overcome them. After recognizing the positive impact of these exchanges, we decided to write up the lessons learned at each, leading to four reports that can be used as resources by other CSOs and by the IBP in planning its training and technical support to partners.
In addition to the PI's support for our partners, we also sought to better understand what contributes to effective budget work by taking our learning to a new level of reflection, analysis, and interpretation. We undertook a substantial, systematic effort to document our partners' campaigns to learn what approaches to influencing and monitoring government budgets work best, and under what conditions. To test our assumptions, we carried out four prospective case studies — studies that documented events as they occurred over three years — on campaigns in Brazil, Mexico, South Africa, and Tanzania. To understand more of the variables that played a role in success stories, we undertook 15 retrospective case studies of our partners' campaigns. Both types of case studies have been analyzed and discussed by leading experts, while structuring a series of learning activities within PI throughout the years.

<table>
<thead>
<tr>
<th>Over five years the Partnership Initiative convened or facilitated:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Over 400 face-to-face mentoring and technical assistance meetings</td>
</tr>
<tr>
<td>• 15 intensive 10-day trainings</td>
</tr>
<tr>
<td>• Several in-country trainings in Mali, Ghana, Kenya, Tanzania, Uganda, El Salvador, Philippines, Indonesia, and India</td>
</tr>
<tr>
<td>• 10 peer-to-peer exchanges</td>
</tr>
<tr>
<td>• Four prospective case studies</td>
</tr>
<tr>
<td>• 15 retrospective case studies</td>
</tr>
<tr>
<td>• Five global meetings, attended by two persons each per organization</td>
</tr>
<tr>
<td>• Three working groups</td>
</tr>
</tbody>
</table>

**What Did Our Partners Achieve?**

PI partners accomplished much over the life of the initiative. Partners' work supported by the PI improved access to information on budget allocations and expenditures in 12 countries. For example, in Ecuador Grupo Faro developed the country's first online portal with health budget information for the national and subnational levels; and, thanks to the pressure of the BNDES Platform, a CSO coalition, the Brazilian National Development Bank released, for the first time, information on the purpose and location of its 50 largest investment projects. In 15 countries the space for meaningful interaction with government decision makers on budget issues increased. In Tanzania Sikika used High-Level
Working Groups as an effective platform for raising the issue of wasteful expenditures, leading the Prime Minister to issue instructions for curbing expenditures on luxury vehicles and other questionable items. In Indonesia monitoring programs targeting poor communities established continuous interaction between PI partners and local government officials, and in India Samarthan worked with local officials to develop work plans for using the National Rural Employment Guarantee Act to provide employment to extremely poor people.

In 11 countries partners’ work led to increases in the amount of government expenditures, or improvements in the effective and efficient use of public funds. For instance, the Social Justice Coalition in South Africa carried out an innovative advocacy campaign that led to a new budget line for toilets and sanitation in the Khayelitsha community serving 500,000 poor residents. And in Mali, a much more challenging environment, CAD-Mali was able to get a budget line established for midwives in Koulikoro, one of the regions with the highest maternal mortality ratios in that country. (For other impacts involving PI partners, see essay on p. 28.)
## The Impact of PI Partners’ Budget Work, 2009-2013 (by region and PI program goal)

<table>
<thead>
<tr>
<th></th>
<th>Latin America</th>
<th>Asia</th>
<th>Africa</th>
<th>Total</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total number of PI countries</strong></td>
<td>5</td>
<td>5</td>
<td>8</td>
<td>18</td>
<td>100%</td>
</tr>
</tbody>
</table>

### ACHIEVED GOAL 1: TO INCREASE ACCESS TO INFORMATION*

<table>
<thead>
<tr>
<th></th>
<th>Latin America</th>
<th>Asia</th>
<th>Africa</th>
<th>Total</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policies affecting the poor</td>
<td>4</td>
<td>2</td>
<td>5</td>
<td>11</td>
<td>61%</td>
</tr>
<tr>
<td>Budget allocations and execution</td>
<td>4</td>
<td>3</td>
<td>5</td>
<td>12</td>
<td>67%</td>
</tr>
<tr>
<td>Audits and evaluations</td>
<td>1</td>
<td>1</td>
<td>5</td>
<td>7</td>
<td>39%</td>
</tr>
</tbody>
</table>

### ACHIEVED GOAL 2: TO HELP CSOS PARTICIPATE EFFECTIVELY IN THE BUDGET PROCESS*

<table>
<thead>
<tr>
<th></th>
<th>Latin America</th>
<th>Asia</th>
<th>Africa</th>
<th>Total</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submitting inputs to legislatures</td>
<td>3</td>
<td>3</td>
<td>5</td>
<td>11</td>
<td>61%</td>
</tr>
<tr>
<td>Building media’s capacity</td>
<td>4</td>
<td>3</td>
<td>4</td>
<td>11</td>
<td>61%</td>
</tr>
<tr>
<td>Promoting interaction between government and CSOs</td>
<td>3</td>
<td>5</td>
<td>7</td>
<td>15</td>
<td>83%</td>
</tr>
<tr>
<td>Providing training to the legislature and SAI**</td>
<td>2</td>
<td>3</td>
<td>5</td>
<td>10</td>
<td>56%</td>
</tr>
<tr>
<td>Helping develop the SAI’s program</td>
<td>2</td>
<td>2</td>
<td>4</td>
<td>8</td>
<td>44%</td>
</tr>
</tbody>
</table>

### ACHIEVED GOAL 3: INCREASE PUBLIC RESOURCES FOR THE POOR & THE EFFICIENCY AND EFFECTIVENESS OF THEIR USE*

<table>
<thead>
<tr>
<th></th>
<th>Latin America</th>
<th>Asia</th>
<th>Africa</th>
<th>Total</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase in public expenditures</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>5</td>
<td>28%</td>
</tr>
<tr>
<td>Improvements in social service delivery</td>
<td>2</td>
<td>3</td>
<td>6</td>
<td>11</td>
<td>61%</td>
</tr>
</tbody>
</table>

* Numbers under the Goals indicate the cases in which our partners’ PI work led to the achievement of the specific goal.

** Supreme Audit Institution
Não as barragens de Belo Monte no Xingu!

Belo Monte: Projeto do Governo
INDÍGENAS
TAM
ONTÉ
politiqueiro
NO LULA!
What Have We Learned About Budget Work?

For the past 15 years the central focus of the IBP has been to open up budget systems and advance civil society’s engagement in them, with the goal of improving governance and achieving concrete benefits for poor and marginalized people in countries all over the world. We have collaborated with our partner organizations at the national, subnational, and regional levels, and, most recently, the international level to achieve improvements in the political and policy context in which our partners operate and in the ways that their governments raise and spend public money. These changes may take the form of greater public access to budget information and greater opportunities for CSOs and the public to engage in budget processes. But they can also include improvements in the extent to which government budget institutions respond to public priorities and use scarce budget resources effectively and equitably.

Our experience is showing that CSOs can greatly influence budget practices, policies, and outcomes. In this section our purpose is to look back at the work of the IBP and our partners and extract some of what we have learned up to this point, and how we can use those lessons to inform strategies for our future work. In addition, we hope to present lessons for others involved in promoting, supporting, or engaging directly in budget work and efforts to promote open and accountable budget systems and practices. What follows are four essays that each explore a different aspect of civil society budget work and the environments in which that work happens, and how external actors and intermediaries like the IBP can support this work so that it has the most effect. In combination, these essays do not attempt to describe the full scope of what we have learned, but each provides critical lessons for the future.

1. What Can Civil Society Organizations Accomplish, and What Approaches Are Most Effective?

Over the past five years, the IBP has worked to better document the impact of civil society campaigns to influence government budgets and service delivery. Rigorous documentation identified lessons that practitioners can adapt and use, and that can help the IBP and others to fine tune training materials and support for civil society partners. The IBP will ultimately publish 22 case studies of campaigns around the world, and the lessons below are drawn from an ongoing draft synthesis of this work.

What kinds of budget impacts can CSOs achieve?

**CSO budget work strengthens the quality and diversity of public debate on critical public finance issues, expanding policy options and”**
sharpening public pressure for reform. For example, in Brazil the BNDES Platform, a broad coalition of CSOs, kept the issue of the transparency of the national development bank on the public agenda at a time when no governing elites were prepared to discuss it. The Platform facilitated the participation in these debates of a vast network of trade unions, indigenous communities, and environmental organizations. After a series of financial, environmental, and human rights scandals, the development bank faced broad pressure from the coalition and others to operate more transparently, to which it has responded with greater openness.

CSOs contribute to improvements in the budget policies and allocations that have a direct bearing on peoples’ lives. In South Africa, for example, the Treatment Action Campaign used budget analysis in a landmark court case to prove that the government could afford an HIV/AIDS treatment program. The litigation resulted in additional health expenditures that provided antiretroviral treatment to more than 1.6 million people. In Brazil INESC blocked a regressive tax reform that would have endangered over US$7 billion of important spending in the health sector alone. In Argentina ACIJ’s groundbreaking litigation compelled the government of the city of Buenos Aires to provide infrastructure, learning materials, and teachers that increased access to preschool education for 7,000 children from poor families.

CSO budget work can improve the implementation of government spending, reducing leakages and delivering better government services. In India the National Coalition for Dalit Human Rights, identified US$150 million in funds intended for public services to Dalits that was diverted to the Commonwealth Games. Subsequent advocacy by NCDHR forced the government to return most of these funds to provide the promised services. In Tanzania Sikika successfully pressured the government into establishing new regulations to curb wasteful expenditure in the health sector. In Mexico Fundar’s research forced the government to introduce minimum and maximum benefit levels for the US$2 billion per year NAFTA-related agricultural subsidy program, both limiting the capture of the scheme by large agribusiness and increasing benefits to small farmers.

Today’s CSO budget campaigns contribute to citizens’ and civil society’s ability to hold governments to account in the future. Budget activists who learn analysis and advocacy skills in one sector or country often reemerge to contribute in related sectors, or even other countries with similar contexts. In addition to this spillover effect with individuals, advocacy tactics developed in campaigns or organizational development strategies adopted in one context seem to infiltrate the “advocacy zeitgeist” and are replicated by others in different contexts. This lesson should be explored further as it helps to understand how civil society campaigning is sustained and strengthened over time.
What kinds of CSO budget work are more likely to have an impact?

**CSOs that focus on long-term strategic outcomes, rather than short-term project outputs, are more likely to influence policies and processes.** CSOs are more likely to be effective if they have the latitude to shift the focus of their budget work to respond to emerging opportunities that are consistent with their long-range strategy. But CSOs struggle to engage in strategic planning and agile responses when their funding is based on completing predetermined project activities. Funders can help by providing more long-term, core funding that is tied to long-range goals, permitting organizations flexibility to make short-term strategic allocation decisions.

**Successful CSOs adjust their advocacy strategies in response to changes in the political context.** In particular, organizations’ ability and willingness to switch between confrontation and collaboration is key to successful budget campaigns. The government ultimately retains sovereignty over public finances, so often campaigns will eventually have to engage with the state. The group ACIJ demonstrated such effective flexibility. First, they successfully litigated for the Buenos Aires government to provide adequate infrastructure for preschool education, and then they shifted from a confrontational approach to cooperating with government in implementing the court ruling.

**Medium- to long-term CSO campaigns have greater impact because sustainable service delivery and policy reforms often require comprehensive, sequential changes.** For example, NCDHR in India first used a right to information request to obtain data on funds earmarked for poor and vulnerable scheduled castes. Next, they successfully campaigned to have “code 789” established, which enabled civil society to track funds earmarked for Dalits. Finally, it was by using this code to track funds that they were able to identify funds diverted to the Commonwealth Games and, ultimately, pressure the government into returning these funds to special caste programs.

**Successful CSO campaigns target the de facto and not just the de jure decision makers in government.** Formal participatory mechanisms, such as legislative budget hearings, can provide important avenues of influence to de jure decision makers. In reality, however, CSOs and citizens often exert more influence by navigating the informal (de facto) avenues of power. In Brazil, for example, INESC managed to mobilize the legislature against a proposed regressive tax reform by informing the relevant ministries and parliamentary committees about the potentially disastrous impact of this reform on health and other social services. After INESC won over these key constituencies, the head of the legislature called the debate that sank the proposed reform.

**Successful CSO campaigns partner with other accountability actors and institutions — such as audit institutions, the media, legislatures, donors, and sympathetic government insiders.** The case studies show clearly that CSOs contribute significantly to budget outcomes, but seldom alone.
In most successful campaigns civil society established formal or informal partnerships with other accountability institutions. It is these relationships between institutions in the accountability ecosystem that offer a sustainable path to budget accountability.

All the campaigns referred to in this section have been documented in case studies that are available here: http://internationalbudget.org/ibp_publication_categories/case-studies/.

2. Lessons for Opening Budgets – How to Strengthen the Political Will to Improve Transparency and Participation

The fourth round of the Open Budget Survey paints a contradictory picture of transparency. While there have been significant advances in some countries, average levels of budget transparency remain poor worldwide, given the slow and uneven pace of overall improvement. Nevertheless, as countries like Honduras, Afghanistan, and those of Francophone Africa have shown in the latest survey, almost any country can do well on budget transparency, if the government is committed to improving.

Promoting such commitment represents a great challenge for the IBP. At the international level many of the tools necessary to advance budget transparency reforms — consensus on standards to be followed, technical assistance, and mobilized nongovernmental actors — are readily available, but the political will of the government to improve is absent. Therefore, understanding when and how governments do and do not take advantage of these tools to promote transparency and participation in budget processes, and what the IBP and our partners can do to increase the pace of reforms, is key to our work going forward.

What are the key lessons we have learned?

First, our research points to “windows of opportunity” during which countries, such as Brazil, South Africa, and South Korea, launched major advances in budget transparency. Significant political changes, such as a transition from autocracy to democracy, provide one such window. Other important windows for reform arise in the aftermath of major fiscal crises — as governments attempt to regain control of public finances and reassure international financial markets — and after a high-profile corruption scandal. This last factor has created limited openings even in difficult environments like China and Vietnam. While most of the IBP’s work points to the importance of strategic planning capacity in partner organizations, this research points to the need to balance long-term planning with being aware of transitions currently occurring and the opportunities for big wins.

A second finding from our research (and experience on the ground) suggests that it is often a combination of domestic and external pressures that allow...
reformers within government to push through the policy measures necessary to increase budget transparency. In Afghanistan and Honduras, for example, the IBP worked with civil society partners, donor agencies, and directly with key reformers within government to support changes. In Francophone Africa increased pressure from civil society groups went hand in hand with binding regional directives approved by the West African Economic and Monetary Union to push governments to become more fiscally transparent.

Combining international and domestic pressure for reform is a vital lesson for budget activists to integrate into their work, as has been done very effectively in the environmental and extractive industries sectors. The important role of regional institutions is not new, as shown by the impact of the EU on budget transparency in Eastern Europe, but is still underutilized in Africa and Southeast Asia.

A third finding from our research is that there is space for the donor community to play an even more active role in stimulating budget transparency, although further research is needed to fully understand the relevant incentive mechanisms. The IBP's most recent data shows that the type of aid provided by donors to countries can have a positive impact on budget transparency. In particular, aid that is provided in ways that are compatible with country budget systems, such as general budget support or Sector Wide Support, facilitate greater budget transparency in aid-receiving countries.

This suggests that donor agencies could effectively link their choice of aid instruments to the willingness of governments to introduce and sustain the reforms necessary to make budget systems more transparent. They could also ensure that technical assistance programs in support of budget reforms include a transparency component. The IBP and other civil society organizations can play a role in helping donors to develop such incentives without falling into the traps of how conditionality has been applied in the past.

A final finding from our recent research shows that countries with more transparent budgets are able to access international credit more easily and cheaply. This corroborates similar research from the International Monetary Fund. New incentives could be provided by international credit rating agencies, linking more transparent budget practices to better sovereign credit ratings and, therefore, lower borrowing costs. Civil society has less of a role to play in creating such market-led incentives, but it can promote the benefits of budget transparency at events where the private sector is well represented, like the World Economic Forum.

Appropriate responses by the IBP and our partners to each of these findings can help to shift incentives for governments to improve budget transparency. However, this is unlikely to be enough to radically increase the pace of improvements. As we know, information is power and there are very strong incentives for closed governments to remain closed, often even at a high cost to their countries’ development. What is clear from our efforts to date is that no one agency or actor has the answer to this problem, nor the capacity to correct it alone.
For this reason, the IBP argues that a global reform effort is needed that brings together domestic and international champions, and the private, public, and nonprofit sectors. We know from the Open Budget Survey that improvements are possible relatively quickly and at modest cost. The question is whether we can elevate budget transparency as one of the global development priorities going forward — this is the kind of profile that is required to build political will for rapidly improving practices. For many of us working in the sector this is obvious: budget transparency is a gateway development issue — it must be tackled to sustainably address development and poverty.

3. Learning by Doing: The Active Partnership Approach

In recent years, the International Budget Partnership has explored new ways of working through more direct collaboration with partner organizations. These experiments have provided us with insights about the ways in which civil society organizations work and learn that form the basis for a deeper type of engagement that going forward we will aim to implement in a larger set of countries. This brief essay describes some of our forays into active partnership in a single country (Kenya) and what we have learned from this approach so far.

At the end of 2012 the Economic and Social Rights Centre (Haki Jamii) in Kenya hired a young economist to lead their budget analysis work on lands and housing. There would have been nothing particularly remarkable about this, except that Haki Jamii had never had an in-house budget analyst, and did not even think of its work in budget terms until a few months before.

The shift in Haki Jamii’s understanding of its own work came about, in part, because of a unique collaboration with the IBP. The collaboration was born out of different comparative advantages — the IBP’s budget analysis capacity and Haki Jamii’s deep knowledge of land reform issues — but shared concerns. Land is one of the most vexing political and social problems in Kenya today. It is of such importance that the 2010 Constitution set into motion a series of steps, including the creation of a new National Land Commission, to facilitate land reform. Both Haki Jamii and the IBP were concerned that the reforms, while well-intentioned, would not be implemented. In particular, the reforms will be short-circuited if they are not properly financed.

We decided to tackle this issue together, jointly working on strategy, analysis, and outreach. The result was that the media and wider citizen networks in Kenya were made aware of the challenges in implementing land reform. Haki Jamii found a new and powerful tool — budget analysis — to support its advocacy, and recognized that it needed to build further capacity in this area. While Haki Jamii had a general appreciation for the potential of budget work...
at the outset of the project, it was only during the process of collaborating that the organization came to understand exactly why this work was valuable.

This experience contained a powerful lesson for the IBP, as well: hands-on collaboration between the IBP and its allies in civil society can accelerate the process by which organizations learn about budget work and come to see its value. Working together on specific projects and toward specific objectives provides opportunities that arise organically from the work to build organizational capacity and to develop and instill analytic and advocacy tools. These opportunities allow for deeper, more applied learning than that which typically occurs in a formal training or workshop. The lessons that the IBP acquires from these interactions can also inform our future training and research.

The IBP’s Kenya work also found that, where we can facilitate joint work across organizations, rapid learning and deeper work can occur. While CSOs may meet with other groups to discuss issues of common concern, moving beyond meetings to true collaboration is often challenging.

In Kenya many organizations are concerned about devolution and ensuring that the new system of government works for ordinary Kenyans, but they often react to government individually rather than staking out a common position for advocacy. Last year, we helped to bring together a group of CSOs to forge a common stance on the regulations surrounding public participation under the new county budget system. The organizations were able to discuss, debate, and own a set of recommendations in this area that nine of the groups published with the IBP in a joint statement. The generation of this document strengthened civil society coordination and helped organizations to increase their understanding of budget and policy issues. The IBP assisted in this process by lowering the costs of collective action: through organizing, drafting, and cajoling.

These different collaborative efforts help address another challenge for the IBP and our partners: to go beyond promoting open and transparent budget systems to actually increasing the demand and use of publicly available information and opportunities for public participation in budget processes. Otherwise there is unlikely to be true accountability. In Kenya, for instance, more and more data is being made available through the Open Data Initiative. Yet much of this open data sits unused because civil society lacks the confidence and purpose to use it. The types of learning by doing partnerships described here can help, slowly, to ensure that the information that is becoming available through improved budget transparency is indeed used by citizens to affect policies and their implementation.

Ultimately, data is used when people understand that it can help them to achieve their goals. Through hands-on partnerships, it has been possible to demonstrate to civic activists how budget data can help them to ensure accountability in diverse policy areas. Ideally, capacity built through these partnerships allows organizations to sustain budget advocacy beyond the partnership.
The active partnerships described here open a number of avenues for future IBP work that is more closely attuned to country context and more adaptive to changes in the opportunities for impact. This approach requires intensive engagement from onsite staff and some research, communications, and administrative support to fully capitalize on opportunities. At the same time, by maintaining a lean IBP operation, the risk of competing with partners is diminished, because most of the work requires partnerships to succeed. The active partnership approach can be of benefit to all partners and in a variety of ways: facilitating faster learning and adaptation, developing new methods of budget work, and bringing complementary strengths together to achieve mutual goals.

4. What Are We Learning About Promoting Budget Transparency and Accountability in Countries in Transition?

After the “Arab spring” revolutions in 2011, the IBP started working in Egypt and Tunisia with civil society, government, academics, and the media to establish a public dialogue on open budgeting. Although this work started barely a year ago, we wanted to share a few early lessons.

The IBP decided to prioritize work in Egypt and Tunisia because the foundations for budget transparency and accountability can be laid very early in a transition. Many political transitions begin to establish the fabric of a new budget system almost immediately. A new constitution, for example, is likely to address issues of access to information and the roles of various actors in the budget process. Similarly, a new financial management system may address the distribution of public revenues and establish responsibility for service delivery at different levels of government. It is vital to embed principles and practices of open budgeting in these foundational processes to establish the roots of an open and responsive system.

Despite the importance of beginning such work early in transitions, it is not an easy project to tackle.

**Advancing budget work in transition countries requires a nuanced and flexible approach.** Political transitions from autocracies to democracies are unpredictable and uneven. Although the major budget actors are similar across contexts, each transition follows a different path and requires a calibrated, flexible response.

As we started out, we believed that civil society was much stronger in Egypt than in Tunisia. But, these differences have turned out to be smaller than originally anticipated — civil society in each country has different strengths and weaknesses. And, civil society has little experience of budget work in either country. It was also unclear whether the new governments would be more open than their predecessors to collaboration with civil society on
budget issues. While the Egyptian government continues to publish budget documents online, we sense that the Tunisian Ministry of Finance is more open to engaging with civil society than their counterparts in Egypt. At the outset, we believed that the constitutional process in Egypt would become stuck, while a more inclusive process would sustain constitution building in Tunisia. But, today a much-criticized Egyptian Constitution has been passed, while the Tunisian process is disparaged as slow. The point is that the situations in both countries are complex and fluid, much more so than our original assessment was able to diagnose.

Our strategy has already shifted a few times and is likely to continue to shift. We found that a solid, in-depth country assessment is critical before plans are established but this must be complemented with the capacity to assess and respond to changes in the environment. A good response is to balance medium-term strategy with opportunism, and to have knowledgeable local staff who can quickly read the evolving context.

**Improving budget systems and the ability of stakeholders to engage in budget processes takes time.** Evidence from South Africa, Brazil, and elsewhere shows that transitions, while challenging, can catalyze major improvements in budget transparency, if there is political will. But, even with substantial political will, it took South Africa and Brazil 15-20 years to build strong, open budgeting systems (and a few major gaps remain).

Transitions to open budget systems in Egypt and Tunisia will take considerable time and effort. They will only succeed if those who support this process — and those who engage directly — have a lengthy time horizon. On the donor side, sustained impact is unlikely without long-term support to government and civil society. Outside actors need to maintain consistent priorities even as strategies change frequently.

On the civil society side, establishing technical expertise and credibility requires sustained efforts to build organizational capacity. There is an understandable tendency for local CSOs to rely on consultants to manage the escalating workload. While this may help the organization with its immediate needs, the strategy fails to build dedicated capacity within the organization, an essential condition for effective, long-term budget work in any environment.

**Civil society and other actors face competing opportunities and priorities during transitions.** Transitions are often times of great energy and expectation. There is much to be achieved, and it is not always clear that
open budgeting should be the priority, for example, when personal safety is still an issue. As the transition process moves ahead unevenly, the enthusiasm of in-country actors for budget reform work will wax and wane. This can be frustrating for an external organization committed to supporting local capacity, but there really is no other effective option than to be sensitive to this process and set goals appropriately.

So, how to promote open budgeting in difficult transition environments?

- The most important strategy is to listen to local partners. If there is strong local demand to engage on open budgeting questions, then there will likely be a way to begin establishing the foundation for effective budget work. Without local enthusiasm, external institutions’ best laid plans will likely crumble.

- Working on budgets can seem an arcane pursuit in the context of a competitive transition. To gain traction, it is necessary to connect budget work with CSOs’ core work. Egypt and Tunisia are examples of countries where there was broad public dissatisfaction with basic services and corruption, both of which provide easy links to budgetary issues for early projects.

- In terms of building skills, it can be most effective to identify a group’s goal in a specific area and design a project around it that includes budget work. Providing grants for small learning projects that are tightly connected to activists’ existing work helps them to learn by doing — a strategy that the IBP has seen work well in other contexts. Although the IBP prefers long-term core funding to build CSO capacity, and such funding is eventually required in transition countries, early transitions are one exception to this rule because of the need for flexibility and adaptation.

- In transitions partnerships between CSOs and between CSOs and other public finance stakeholders are essential to establish dialogue across constituencies and to help overcome the mistrust that exists between governments and citizens and CSOs. Working across stakeholders might take longer initially but can establish the trust needed to sustain change.

- Much of the above suggests that donors and intermediaries, like the IBP, need to be flexible about holding partners to strategies and outcomes as it is difficult to predict both the opportunities and challenges that will arise. This is not to say that strategic planning is unimportant, but there should be space for both opportunism and midcourse corrections when both donors and partners agree upon the need.
To continue with the learning theme in this report, here we highlight four key lessons that cut across the essays presented on the previous pages and suggest how they underscore critical learning questions that the IBP (and the field) should address going forward.

**Lesson: In nations throughout the world, CSOs are having a significant influence on budget processes and policies.**

**Question:** How to identify what tactics, strategies, and organizations work best in different contexts?

The case studies that the IBP has compiled provide the strongest evidence available about the nature of civil society engagement and its positive effects on public budgets. The case studies also produce the exciting discovery that a wide range of tactics and types of organizations contribute to impact, and that these impacts can be achieved in widely diverse countries. Effective budget work is not restricted to think tanks in the capitals of middle-income countries; national networks, social movements, and local organizations have pioneered effective work even in a variety of low-income countries.

The IBP has developed a working knowledge of the most effective tactics used by CSOs and we will continue to deepen our understanding of these tactics. But we have a long way to go to fully understand what kinds of tactics, organizations, and strategies are most effective in different contexts, and, critically, how to protect advances that have been made in particular contexts. A central question is: Can we construct a typology of countries based on a range of contextual factors that would help us to develop patterns of advice for CSOs working in different environments? This question comes with a number of thorny methodological issues on how to generate contextual evidence that can be compared across countries.

**Lesson: The combination of access to information; skilled citizen analysts and CSOs; and opportunities for engagement in the policy process can make a critical contribution to accountability.**

**Question:** How to make sure that available budget information is used effectively to hold government to account?

The case studies all have this in common — the combination of accessible information, skilled actors, and opportunities for budget engagement often unleashes pressure and creativity that contributes to social change. But, we are at the very beginning of understanding this process and the relationship between these three variables. The case studies point to great complexity.
Our partners usually start with the outcomes they seek (such as more effective spending on maternal health) and go back and forth between campaigning directly on the outcome and pressuring the government for more information or participation opportunities as they are needed. Clearly, the process from transparency to accountability is not linear.

A somewhat surprising but important challenge is that there are a growing number of examples around the world where greater access to meaningful information is not used effectively by civil society. Several questions thus arise: What are the best ways to provide access to information? Open data standards? Information and communications technologies? More broadly we also will examine how best to promote the synergy between information, expertise, and opportunity, and how to establish more opportunities for engagement in the budget process.

Lesson: Civil society impact is usually dependent on the interventions of other institutions in the budget accountability ecosystem and champions in government.

Question: What civil society/institutional partnerships best promote budget accountability in different country environments?

CSOs demonstrably play an important role in budget accountability, but their impact depends ultimately on the complementary work of the media, legislatures, and supreme audit institutions. It is the partnerships between CSOs and the formal accountability actors, in particular, that make impact possible and, even more important, can help to sustain reforms. This conclusion holds even in Africa where legislatures and auditors have limited capacity and levers of influence, but are increasingly active in oversight and are increasingly open to working with CSOs and the media. In many cases, transparency and accountability champions in the executive branch are also critical.

Going forward, the key questions for the IBP to answer include what combinations of accountability institutions are most effective in different types of countries, and how might CSOs best establish relationships with formal and informal accountability institutions and champions in government. Are transparency improvements more or less sustainable when CSOs are involved
or when they are driven by other institutions, or combinations of these? Greater knowledge here might help us to design more effective interventions and diagnostic instruments — and it would help us to understand how to better link CSOs with the media and formal and informal accountability institutions and processes. There is little research literature related to establishing accountable budget systems, making future research by the IBP in this area especially critical and especially likely to add value.

**Lesson: Budget transparency is improving globally but at the current rate of reform it could take two decades until most countries provide significant levels of information.**

**Question: How to accelerate the pace of reforms?**

The Open Budget Survey finds many countries have established more transparent budget systems, but that the systems have been stagnant in many others, and sometimes have become more closed. As to the reasons for these patterns, we know, for instance, that a combination of internal and external incentives was important in the recent improvements in Afghanistan and Liberia. We also better comprehend the opportunities created by political transitions and corruption scandals in transparency leaps achieved in Brazil, India, and South Africa. But, we need to go much deeper.

A key question is what is the role of different kinds of incentives both in facilitating change and in preventing reversals? And what more could international actors, including the IBP, do to create or leverage international incentives for transparency? Our loose understanding does not help us to comprehend the full range of incentives and their relationships to one another. We know very little, for example, about the current and possible future role of international and local private sector-led incentives. We need further research on how donor instruments might be better used to stimulate domestic accountability in aid-receiving countries. And we have yet to understand the relationship between international and domestic civil society in promoting and sustaining improvements in budget transparency. It is to these questions that the IBP and the Global Initiative for Fiscal Transparency (GIFT) must turn.

**Addressing these and other challenges**

Making progress on answering these four questions is vital to the IBP’s efforts going forward. We will continue to document learning that is grounded in reality and that informs our own work, as well as that of our partners and the donor community that supports budget work. We hope that the growing number of researchers and institutions focusing on public financial management will partner with us in mining the complexity of these questions.

2012 marked another year of decided progress toward more open budget systems and in certain instances more fair and effective budget policies. We are proud of our role in contributing to that progress, but there is a long way to go before budget accountability is reached in most nations, and before vibrant civil society organizations are ever-present on the budget front. Stronger learning flowing out of the above lessons will help us to get there.
Acknowledgements

Our Donors

The work of the International Budget Partnership would be impossible without the generous support it receives from private foundations and development agencies. We are grateful to the following contributors whose underwriting of specific IBP initiatives in 2012, as well as general support for IBP programming, assisted in the accomplishments presented in this report.

Bill & Melinda Gates Foundation
The William and Flora Hewlett Foundation
Open Society Institute
Ford Foundation
UKAid (U.K. Department for International Development)
Vanguard Charitable Endowment Program

Our Partners

Central to the IBP and all of its efforts are our civil society partners in over 100 countries around the world. Our choices about programs and initiatives are made to best support our partners in engaging in budget work in their country and are driven by the collaborative relationship that we have with them. It would be impossible for the IBP to present a report of its goals and accomplishments without acknowledging with gratitude and humility the organizations at the heart of this work. Though we have engaged with more organizations than we can list in this report, the following are those partners that the IBP was the most deeply involved with in 2012.

Afghanistan
Integrity Watch Afghanistan

Albania
Albanian Socio Economic Think Tank, University of Tirana

Algeria
Association de Finances Publiques (AFP)

Angola
Acção para o Desenvolvimento Rural e Ambiente (ADRA)

Argentina
Centro de Implementacion de Politicas Publicas para la Equidad y el Crecimiento (CIPPEC) Foundation
Asociación Civil por la Igualdad y la Justicia (ACIJ)

Azerbaijan
Public Finance Monitoring Center (PFMC)

Bangladesh
University of Dhaka, Department of Development Studies

Bénin
Social Watch Bénin

Bolivia
Centro de Estudios para el Desarrollo Laboral y Agrario (CEDLA)

Bosnia Herzegovina
Public Interest Advocacy Center

Botswana
Botswana Institute for Development Policy Analysis (BIDPA)

Brazil
Instituto Brasileiro de Analises Sociais e Economicas (IBASE)
Instituto de Estudos Socioeconomicos (INESC)
Instituto Mais Democracia (IMD)

Bulgaria
Open Society Institute, Sofia Industry Watch Group Ltd.

Burkina Faso
Centre Pour La Gouvernance Democratique (CGD)
Cambodia
NGO Forum on Cambodia

Cameroon
Budget Information Centre

Chad
Groupe de Recherches Alternatives et de Monitoring du Projet Pétrole Tchad-Cameroun (GRAMPTC)

Chile
Fundación Jaime Guzmán

Colombia
Grupo de Investigación de Ciudadanía y Finanzas Publicas

Costa Rica
Programa Estado de la Nación

Croatia
Institute of Public Finance

Czech Republic
University of Economics, Prague

Democratic Republic of Congo
Réseau Gouvernance Economique et Démocratie (REGED)

Dominican Republic
Fundación Solidaridad

Ecuador
Fundación para el Avance de las Reformas y las Oportunidades (Grupo FARO)

Egypt
Egyptian Initiative for Personal Rights
Development Support Center for Consultancy and Training (DSC)
Association for Freedom of Thought and Expression (AFTE)
Welad El Balad

El Salvador
Fundación Nacional para el Desarrollo (FUNDE)
Fundación Maquilishuatl (FUMA)

Fiji
Foundation of the Peoples of the South Pacific International (FSPPI)

France
Groupement Européen de Recherches en Finances Publiques (FONDAFIP)

Georgia
Transparency International Georgia

Germany
FiFo Köln: Finanzwissenschaftliches Forschungsinstitut an der Universität zu Köln- FiFo Institute for Public Economics

Ghana
Integrated Social Development Centre (ISODEC)
SEND-Ghana
Ghana Aid Effectiveness Forum

Guatemala
Centro Internacional para Investigaciones en Derechos Humanos (CIIDH)

Honduras
Fundación Democracia Sin Fronteras (FDSF)

India
Support for Advocacy and Training in Health Initiatives (SATHI)
Centre for Enquiry into Health and Allied Themes (CEHAT)
Center for Budget & Governance Accountability (CBGA)
Centre for Health and Social Justice (CHSJ)
Initiatives for Development through Participation of Marginalized Sections (iDpms)
Swadhikar - National Campaign on Dalit Human Rights (NCDHR)
Public Affairs Centre (PAC)
Samarthan - Centre for Development Support
Swami Vivekananda Youth Movement (SVYM)

Indonesia
Pattiro - Yayasan Pusat Telaah dan Informasi Regional
Perkumpulan INISIATIF
IDEA Yogyakarta (Institute for Development and Economic Analysis)
Forum Indonesia untuk Transparansi Anggaran (FITRA)
Yayasan LAKPESDAM (Lembaga Kajian dan Pengembangan Sumberdaya Manusia)

Iraq
Iraq Institute for Economic Reform (IIER)
Italy
ActionAid Italy
Sbilanciamoci!

Jordan
Partners-Jordan Center for Civic Collaboration

Kazakhstan
Research Centre Sange (Civic Foundation)

Kenya
Institute of Economic Affairs (IEA)
Muslims for Human Rights (MUHURI)
National Taxpayers Association (NTA)

Kyrgyz Republic
Public Association “Partner Group Precedent”

Lebanon
Lebanese Transparency Association (LTA)

Liberia
Foundation for Human Rights and Democracy Freeagenda

Macedonia
Center for Economic Analysis (CEA)

Malawi
Malawi Economic Justice Network (MEJN)

Malaysia
Centre for Public Policy Studies (CPPS), of the Asian Strategy & Leadership Institute

Mali
Groupe de recherche en économie appliquée et théorique (GREAT Mali)
Coalition des Alternatives Africaines Dette et Développement (CAD)

Mexico
Fundar, Centro de Análisis e Investigación, A.C.
Sonora Ciudadana, A.C.

Mongolia
Open Society Forum (Foundation) Mongolia

Morocco
International Business Institute (IBI)

Mozambique
Centro de Integridade Pública (CIP)

Namibia
Institute for Public Policy Research (IPPR)

Nepal
Freedom Forum

New Zealand
Petrie-Deely Partnership

Nicaragua
Asociación Instituto de Estudios Estratégicos y Políticas Públicas (IEEPP)

Niger
Alternative Espaces Citoyens

Nigeria
Civil Resource Development and Documentation Centre (CIRDDOC)

Norway
Scanteam AS, Consultant

Pakistan
Omar Asghar Khan Development Foundation

Papua New Guinea
Institute of National Affairs

Peru
Ciudadanos al Día (CAD)

Philippines
Philippine Center for Investigative Journalism (PCIJ)
Concerned Citizens of Abra for Good Government (CCAGG)
Balay Mindanaw Foundation, Inc. (BMFI)
De La Salle University Jesse M. Robredo Institute of Governance

Poland
Cracow University of Economics

Portugal
Instituto Superior de Economia e Gestão, Universidade Técnica de Lisboa (ISEG-UTL)
Instituto de Ciências Sociais da Universidade de Lisboa (ICS-UL)

Romania
A&A Expert Advice

Russia
St. Petersburg Humanities and Political Studies Center
<table>
<thead>
<tr>
<th>Country</th>
<th>Organizations</th>
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<tr>
<td>Rwanda</td>
<td>Collectif des Ligues et Associations de Défense des Droits de l'Homme au Rwanda (CLADHO)</td>
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<td>São Tomé e Príncipe</td>
<td>Webeto</td>
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<td>Senegal</td>
<td>Groupe d'Etude, de Recherche et d'Action pour le Développement (GERAD)</td>
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<td>Serbia</td>
<td>Transparency - Serbia</td>
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<td>Sierra Leone</td>
<td>Budget Advocacy Network (BAN)</td>
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<tr>
<td>Slovakia</td>
<td>MESA 10</td>
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<tr>
<td>Slovenia</td>
<td>University of Ljubljana, Faculty of Economics</td>
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<tr>
<td>South Africa</td>
<td>IDASA, Economic Governance Programme, Centre for Economic Governance and Aids in Africa (CEGAA)</td>
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<td></td>
<td>Treatment Action Campaign (TAC)</td>
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<td></td>
<td>Centre for Social Accountability (CSA)</td>
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<td></td>
<td>Ndifuna Ukwazi</td>
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<td></td>
<td>Social Justice Coalition (SJC)</td>
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<tr>
<td>South Korea</td>
<td>Ho Bum Pyun, Consultant</td>
</tr>
<tr>
<td>Spain</td>
<td>Universidad de Las Palmas de Gran Canaria, Departamento de Economía y Dirección de Empresas</td>
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<tr>
<td>Sri Lanka</td>
<td>Transparency international Sri Lanka</td>
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<td>Sweden</td>
<td>Accountability and Transparency for Human Rights (AT4HR)</td>
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<td>Tajikistan</td>
<td>Open Society Institute – Assistance Foundation in Tajikistan</td>
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<td>Tanzania</td>
<td>Policy Forum, HakiElimu, Sikika</td>
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<td>Thailand</td>
<td>Fiscal Policy Research Institute Foundation (FISPRI)</td>
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<td>Timor Leste</td>
<td>Lalenok Ba Ema Hotu (LABEH)</td>
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<td>Trinidad and Tobago</td>
<td>Sustainable Economic Development Unit for Small &amp; Island Economies, University of the West Indies</td>
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<td>Tunisia</td>
<td>Association for the Development of Local Democracy (ADLD)</td>
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<td>Center of Arab Women for Training and Research (CAWTAR)</td>
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<td>Turkey</td>
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<td>Uganda</td>
<td>Advocates Coalition for Development and Environment (ACODE)</td>
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<td></td>
<td>Uganda Debt Network (UDN)</td>
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<td>Ukraine</td>
<td>International Center for Policy Studies (ICPS)</td>
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<td>United Kingdom</td>
<td>London School of Economics and Political Science</td>
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<td>United States of America</td>
<td>Robert Keith, Consultant</td>
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<td>Venezuela</td>
<td>Transparencia Venezuela</td>
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<td>Vietnam</td>
<td>Center for Development and Integration (CDI)</td>
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<td>Yemen</td>
<td>Cultural Development Program Foundation</td>
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<td>Zambia</td>
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<td>Treatment Action and Literacy Campaign (TALC)</td>
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<td>Jesuit Centre for Theological Reflection (JCTR)</td>
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<td>Caritas</td>
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<tr>
<td>Zimbabwe</td>
<td>National Association of Non-Governmental Organisations (NANGO)</td>
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</tbody>
</table>
It is through the knowledge, skill, dedication, and inexhaustible effort of all of our staff members that the International Budget Partnership is able to collaborate with our civil society partners around the world to enhance public service delivery and improve governance by making government budget systems more open and accountable and influencing budget policies. The IBP supplements the capacity and expertise of its staff with a number of consultants, many of whom we have been extremely fortunate to have worked with over several years and in a variety of contexts. Though we are not able to list them here, we thank them sincerely for their invaluable contributions to our work over this past year. It is important to note that although most staff members are based within a particular program, each contributes to the work of other teams. In 2012 the IBP staff included:

**Our Staff**

**The Open Budget Initiative**

- Trisha Viecco  
  Events Coordinator

- Nusrat Ahmad  
  Administrative Assistant

- Santiago Calderon  
  Program Associate

- Michael Castro  
  Program Officer

- Paolo De Renzio  
  Senior Research Fellow

- Elena Mondo  
  Open Budget Survey Supervisor

- Bashirullah Najimi  
  Program Officer

- Rebecca Ordieres  
  Program Associate

- Vivek Ramkumar  
  Director of International Advocacy & the Open Budget Initiative

- Toon Vanheukelom  
  Program Officer

**The Partnership Initiative**

- Akram Al-Turk  
  Program Officer

- Rocio Campos  
  Program Officer

- Ravi Duggal  
  Program Officer

Marilyn Butler-Norris  
Administrative Assistant

Gary Hawes  
Senior Advisor

Warren Krafchik  
Director

Senait Mehret  
Staff Accountant

Rose Nierras  
Director of Operations

Linda Yahr  
Finance Manager

Claudio Silva  
International Finance Manager
Manuela Garza
Senior Program Officer and Technical Assistance Coordinator

Nantika Ghafur
Administrative Assistant

Mohamed Mansour Hassan
Program Officer

Helena Hofbauer
Director of Partnership Development & Innovation

Jason Lakin
Senior Program Officer and Research Fellow

Albert van Zyl
Manager, Research

Tom Zanol
International Program Coordinator

Mentoring Governments
Capacity for Budget
Transparency and Participation

Atzimba Baltazar Macías
Program Officer

Juan Pablo Guerrero
Manager

International Training

Yamina Abdi
Administrative Assistant

Shaamela Cassiem
Manager

Thokozile Madonko
Trainer and Technical Assistance Provider

Jennifer Sleboda
Program Officer

Nader Tadros
Senior Advocacy Specialist and Trainer

Communications

Jay Colburn
Social Media Coordinator

Delaine McCullough
Manager

Erin Upton-Cosulich
Program Officer
## Annex A: IBP Workshops and Events in 2012

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Title &amp; Location</th>
<th>Purpose</th>
<th>Number of non-IBP participants</th>
<th>Number of IBP partner organizations</th>
<th>Number of countries</th>
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<tbody>
<tr>
<td>1/24-1/25</td>
<td>OBI Regional Forum Dakar, Senegal</td>
<td>Governments and civil society organizations met to discuss the Open Budget Survey 2010 results, challenges, and plans for improving budget transparency in Francophone Africa.</td>
<td>19</td>
<td>8</td>
<td>6</td>
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<tr>
<td>1/30-2/3</td>
<td>PI Health &amp; Budgets Exchange San Salvador, El Salvador</td>
<td>PI partners from Latin America shared their tools and methodologies, as well as lessons learned about health budget work.</td>
<td>11</td>
<td>6</td>
<td>4</td>
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<tr>
<td>2/20-2/29</td>
<td>Monitoring Budget Implementation Workshop Cape Town, South Africa</td>
<td>PI partners from Latin America and Africa that were working on, or planning to work on, expenditure tracking projects attended this workshop. The Social Justice Coalition, a PI partner, hosted an on-site Social Audit module in Khayelitsha, in Cape Town.</td>
<td>19</td>
<td>11</td>
<td>8</td>
</tr>
<tr>
<td>3/26-3/29</td>
<td>Advanced Budgeting Course Cape Town, South Africa</td>
<td>More experienced PI partners attended this workshop to discuss a number of topics within the context of their budget work, including historical and comparative perspectives on budgeting, time horizons in budgeting, performance budgeting, and formal oversight by legislatures and supreme audit institutions.</td>
<td>13</td>
<td>11</td>
<td>9</td>
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<tr>
<td>4/10-4/13</td>
<td>Research and Writing for Budget Advocacy Workshop Kampala, Uganda</td>
<td>PI partners from Uganda attended this hands-on workshop to improve their research designs and implementation, and the way in which they package and present research findings for public dissemination.</td>
<td>15</td>
<td>2</td>
<td>1</td>
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<tr>
<td>4/16-4/19</td>
<td>Open Government Partnership Brasilia, Brazil</td>
<td>This was the annual meeting of the global multi-stakeholder initiative to promote open and accountable governance, of which the IBP is co-chair for civil society.</td>
<td>50</td>
<td>n/a</td>
<td>n/a</td>
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<tr>
<td>Date</td>
<td>Event Description</td>
<td>Location</td>
<td>Event Goals</td>
<td>Participants</td>
<td>Affiliations</td>
</tr>
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<tr>
<td>6/18-6/19</td>
<td>PI Case Study Meeting</td>
<td>Brighton, U.K.</td>
<td>The PI Learning Program convened resource people to provide advice on systematizing and integrating findings across IBP case studies, in order to think about the broader lessons that can be derived from individual experiences.</td>
<td>5</td>
<td>n/a</td>
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<tr>
<td>6/18-6/22</td>
<td>Pilot Aid &amp; Budget Transparency Workshop</td>
<td>Kathmandu, Nepal</td>
<td>The IBP, AidInfo, Tiri, and PWYF collaborated on piloting a workshop that introduced participants to development aid and covered budget-related topics. In addition to building participants' knowledge and skills for monitoring aid and budgets, Tiri and AidInfo plan to host this workshop in other countries.</td>
<td>15</td>
<td>1 (plus 7 partners of the other INGOs)</td>
</tr>
<tr>
<td>6/26-6/29</td>
<td>Mali Budget Analysis &amp; Advocacy Workshop</td>
<td>Bamako, Mali</td>
<td>Malian civil society organizations participated in this workshop to build their capacity to analyze budgets and to develop and implement budget advocacy strategies. They also tested the usefulness of the Malian government's Citizens Budget.</td>
<td>14</td>
<td>2</td>
</tr>
<tr>
<td>7/10-7/12</td>
<td>OBI Subnational Budget Transparency Workshop</td>
<td>Washington, D.C.</td>
<td>Open Budget Initiative partners from Brazil, Indonesia, and Tanzania attended this workshop to design and plan the implementation of subnational budget transparency studies in their country.</td>
<td>8</td>
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</tr>
<tr>
<td>7/29-8/07</td>
<td>Monitoring Budget Implementation Workshop</td>
<td>Hyderabad, India</td>
<td>PI partners working on, or planning to work on, expenditure tracking projects attended this workshop. The Social Audit module was hosted by the government Department of Social Audits, Rajasthan, India, during which participants conducted social audits in villages where the department does audits.</td>
<td>19</td>
<td>9</td>
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<tr>
<td>8/13-8/17</td>
<td>Economic, Social, and Cultural Rights Working Group Meeting</td>
<td>Oaxaca, Mexico</td>
<td>The PI's ESCR Working Group discussed the draft concept paper on article two of the ESCR Covenant in order to identify the most relevant arguments for civil society and to design a format and process for translating those arguments into a publication.</td>
<td>11</td>
<td>8</td>
</tr>
<tr>
<td>8/28-8/29</td>
<td>Budget Analysis and Access to Budget Information Workshop</td>
<td>San Salvador, El Salvador</td>
<td>Salvadoran civil society organizations participated in this workshop to build their capacity to access and analyze budget information, identify opportunities for influencing the budget process, and examine the experiences of other CSOs in applying access to information laws. The CSOs also engaged with national ministry officials about their budget information needs.</td>
<td>27</td>
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<tr>
<td>Date</td>
<td>Event Description</td>
<td>Location</td>
<td>Details</td>
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<tr>
<td>8/23-9/1</td>
<td>Health &amp; Budgets Workshop</td>
<td>Cape Town, South Africa</td>
<td>PI Partners working health and budget projects were invited to participate in this workshop. Partners of the Open Society Foundation in Macedonia also attended the workshop.</td>
<td>11 10 7</td>
<td></td>
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<tr>
<td>8/30-8/31</td>
<td>Workshop on the Access to Information Law</td>
<td>San Salvador, El Salvador</td>
<td>Salvadorean civil society organizations, municipal officials, and community volunteers participated in this workshop to learn about the new access to information law, build their capacity to implement the law, make recommendations for outcome indicators for the law, and develop training materials for replicating the workshop in other municipalities.</td>
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<td>9/22-9/24</td>
<td>PI Reference Group Meeting</td>
<td>Amsterdam, Netherlands</td>
<td>The reference group was updated on the processes that the PI is implementing to close out the initiative and discussed several strategic questions for the IBP's next generation of country strategies and a comprehensive package of support.</td>
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<td>10/5-10/6</td>
<td>PI Case Study Meeting</td>
<td>Washington, D.C.</td>
<td>Researchers, resource people, and case study organizations discussed the broad lessons that can be derived from the PI case studies, as well as a draft synthesis paper and diverse strategies for carrying the work forward.</td>
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<td>10/17-10/19</td>
<td>Open Budget Survey 2012 Release Workshop for Central Asia &amp; East Africa</td>
<td>Bangkok, Thailand</td>
<td>Open Budget Survey research partners from Central Asia and East Africa attended this workshop to discuss the 2012 Survey results, identify core release messages, and plan their dissemination, both at the national and regional level.</td>
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<tr>
<td>10/22-10/24</td>
<td>Open Budget Survey 2012 Release Workshop for South &amp; Southeast Asia and the Pacific</td>
<td>Bangkok, Thailand</td>
<td>Open Budget Survey research partners from South and South East Asia, and the Pacific attended this workshop to discuss the 2012 Survey results, identify core release messages, and plan their dissemination, both at the national and regional level.</td>
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<td>10/30</td>
<td>OBI International NGO Meeting on Open Budget Survey 2012</td>
<td>London, U.K.</td>
<td>The OBI convened International NGOs to share the IBP's plans to release the results from the OBS 2012 and obtain their inputs on these plans and explore potential collaboration on activities to promote the Survey findings and recommendations.</td>
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<td>11/2-11/4</td>
<td>PI Partners Meeting</td>
<td>Bangkok, Thailand</td>
<td>This was the final annual meeting of all PI partners, at which partners and the IBP shared lessons learned, and discussed what worked, or did not, in the initiative. To guide the IBP's strategy going forward, participants discussed ideas for sustaining the vibrancy of the network and its interactions.</td>
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<td>Date</td>
<td>Event</td>
<td>Description</td>
<td>Participants</td>
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<td>11/2-11/3</td>
<td>National Dialogue on the Reform of Public Budgets</td>
<td>The IBP’s MENA project worked with partners in Tunisia to convene CSOs, government officials, journalists, and donors to discuss how to establish and improve open and accountable budget systems in this newly democratic state.</td>
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<td>11/5</td>
<td>Global Movement for Budget Transparency, Accountability, and Participation Meeting</td>
<td>At the second annual meeting of the movement, members formed 6 regional clusters to discuss the Make Budgets Public NOW! Campaign, identifying priority target countries, support countries, and a first set of rough regional campaign plans.</td>
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<td>11/6-11/7</td>
<td>Public Budget Transparency and Political &amp; Social Citizen Empowerment in Egypt's Current Transitional Phase</td>
<td>The IBP’s MENA project worked with partners in Egypt to convene CSOs, government officials, journalists, and donors to discuss how to establish and improve open and accountable budget systems in its newly democratic state.</td>
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<td>11/14-11/16</td>
<td>Open Budget Survey 2012 Dissemination Workshop for West Anglophone &amp; Southern Africa</td>
<td>Open Budget Survey research partners from West Anglophone and Southern Africa attended this workshop to discuss the 2012 Survey results, identify core release messages, and plan their dissemination, both at the national and regional level.</td>
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<tr>
<td>11/18-11/21</td>
<td>Open Budget Survey 2012 Dissemination Workshop for MENA &amp; West Francophone Africa</td>
<td>Open Budget Survey research partners from the MENA Region and West Francophone Africa attended this workshop to discuss the 2012 Survey results, identify core release messages, and plan their dissemination, both at the national and regional level.</td>
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<td>11/19-11/20</td>
<td>Aid &amp; Budgets Skills Development Workshop</td>
<td>Staff members of PWYF, AidInfo (of Development Initiatives), and Tiri attended this advanced aid and budgets workshop to sharpen their skills and prepare them for supporting the civil society partners of these INGOs.</td>
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<tr>
<td>11/27-11/30</td>
<td>Open Budget Survey 2012 Dissemination Workshop for Central &amp; South America</td>
<td>Open Budget Survey research partners from Central and South America attended this workshop to discuss the 2012 Survey results, identify core release messages, and plan their dissemination, both at the national and regional level.</td>
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### The International Budget Partnership’s 2012 Publications

#### IBP Case Studies and Budget Briefs

- “Freeing Funds to Meet Priorities and Needs: Sikika’s Campaign to Curb Unnecessary Expenditure in Tanzania,” by Peter Bofin.
- “South African Legal Resources Centre Successfully Advocates for Adequate Education Facilities,” by Alison Hickey Tshangana.
- “What is the Impact of the International Budget Partnership’s Open Budget Survey and Its Partner Institutions’ Advocacy on Budget Transparency in Honduras,” by Hugo Noe Pino.
• “Linking the budget to policy implementation: The case of the Lands sector,” by the IBP and Haki Jamii.

• “Public Participation Under Kenya’s New PFM Law and Beyond,” by Jason Lakin, et al.

### IBP Guides


• The IBP’s Learning from Each Other Series: Grassroots Mobilization for Budget Advocacy, (coordinated by Manuela Garza).

• The IBP’s Learning from Each Other Series: *Social Audits as a Budget Monitoring Tool*, by Vivek Ramkumar and Sowmya Kidambi (coordinated by Manuela Garza).

### Journal and Other non-IBP Publications


Annex C: The IBP’s Strategic Goals

Short-term Goals
- Highly skilled, sustainable civil society budget organizations
- CSO networks promoting budget transparency, participation, and accountability
- Research findings on budget processes, policies and outcomes
- International community that is more supportive of transparent, inclusive, and accountable budget processes
- Significant movement towards a set of norms on transparent, inclusive, and accountable budget processes
- Governments with demonstrable improvements in transparent, inclusive and accountable budget processes

Medium-term Goals
- Country-level improvements in budget rules, regulations and institutions
- Greater budget transparency
- Greater citizen participation in public finance management
- Less corruption
- More efficient use of scarce budget resources
- Larger allocations for critical social programs

Long-term Goals
- Improved governance
- Reduced poverty
The International Budget Partnership headquarters:
820 First Street NE, Suite 510
Washington, DC 20002
(Tel.) +1 202 408 5108
(Fax) +1 202 408 8173

The IBP also has offices in Mexico City, Mexico; Cape Town, South Africa; and Mumbai, India, as well as staff members in Brazil, Kenya, and the U.K.

For more information on the IBP, contact us at info@internationalbudget.org or visit www.internationalbudget.org.