



INTERNATIONAL BUDGET PARTNERSHIP
Open Budgets. Transform Lives.

**Open Budget Initiative
Project Completion Report
for the UK Department for International Development
November 2013**

1. Programme Identification Details

GTF Number	334
Short Title of Programme	Open Budget Initiative
Name of Lead Institution	International Budget Partnership
Start date¹	27/08/2008
End date:	26/08/2013
Amount of DFID Funding:	£ 3,478,687
Brief Summary of Programme:	The Open Budget Initiative (OBI) is a five-year program to encourage governments to adopt transparent, accountable, and participatory practices in public finance management. The OBI was actively engaged in approximately 100 countries, primarily in Asia, Africa, and Latin America. It sought to achieve its objectives by conducting research and advocacy activities, including the implementation of three biennial Open Budget Surveys that assess national government budget transparency practices. The OBI also produced literature and guidebooks on public finance management practices and Citizens Budgets. Further, the OBI supported budget transparency assessments at the subnational level of government and within sectors, as well as research on the causes and consequences of a lack of transparency in select countries. Finally, the OBI promoted the development of international platforms, including best practice norms for public finance management, to enhance advocacy for greater transparency within countries.
List all countries where activities have taken or will take place	Please see Annex 10.
List all implementing partners in each country	Please see Annex 11.
Target groups- wider beneficiaries	Ultimate - governments that need to adopt more transparent public finance management practices, especially within their budget systems Intermediate - civil society organizations that need to be enabled to monitor transparency and use information shared to advocate for transparency and accountability; and international donors, the financial institutions that significantly help shape the transparency environment Intended beneficiaries: the citizens in those countries where governments improve their PFM practices and budget systems
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2. List of Acronyms

BTAP	the Global Movement for Budget Transparency, Accountability, and Participation
CABRI	The Collective Africa Budget Reform Initiative
CAR	Capability – Accountability – Responsiveness (DFID governance framework)
CSO	Civil Society Organization
DFID	Department for International Development
DRC	Democratic Republic of Congo
EU	European Union
FGD	Focus Group Discussion
GTF	Governance and Transparency Fund
GIFT	Global Initiative for Fiscal Transparency
IADB	Inter-American Development Bank
IATI	International Aid Transparency Initiative
IBP	International Budget Partnership
IFI	International Financial Institution
IMF	International Monetary Fund
INTOSAI	International Organization of Supreme Audit Institutions
MCC	Millennium Challenge Corporation
MENA	Middle East North Africa
M&E	Monitoring and Evaluation
MSR	Most Significant Results
MTR	Mid-Term Review
NGO	Nongovernmental Organization
OBI	Open Budget Initiative
OBS	Open Budget Survey
ODI	Overseas Development Institute
OGP	Open Government Partnership
OECD	Organization for Economic Co-operation and Development
PI	Partnership Initiative
PWYF	Publish What You Fund
ROSC	Register of Observance of Standards and Codes
SIDA	Swedish International Development Agency
TAI	Transparency and Accountability Initiative
UNDP	United Nations Development Programme
USAID	United States Agency for International Development
VFM	Value for Money

3. Summary of Activities and Achievements

3.1 Period since last annual report

Following the publication of the Open Budget Survey 2012, we organized three regional events to bring together governments and civil society representatives for a discussion on the state of budget transparency.^{2,3} At these events, we were encouraged to see many government representatives offer firm commitments to improve national budget transparency practices.

In May 2013 we hosted a workshop for some of our research partners to finalize the subnational budget transparency toolkit they had piloted in their countries. In addition, we have published the outcomes of three sector-level budget transparency studies: a Child Nutrition and Budget Transparency study implemented in five African counties; a participatory budgeting study in Kenya; and a study on subnational government audits in five Latin American countries.^{4,5} Finally, we provided training and technical assistance to our South African partner, the Social Justice Coalition, during two social audits of municipal sanitation programs in a community in Cape Town, South Africa.⁶ As a result of these social audits, the municipal government has put in place mechanisms to improve its service delivery monitoring.

We have also concluded research into areas of public finance that fall outside the scope of the central government's core budget, and that are not covered adequately in the OBS. This research includes eight case studies on state-owned enterprises, quasi-fiscal activities, extra-budgetary funds, and tax expenditures in different countries. We recently published a paper documenting the lessons learned through advocacy campaigns conducted by 10 civil society partners who received grants and technical assistance from us during these campaigns.⁷

In addition, we provided grants to four members of the global movement for Budget Transparency Accountability and Participation on the Make Budgets Public Now! campaign, and provided funds for the hiring of a coordinator for the Movement.

We organized events at the Overseas Development Institute, Oxford University, and the World Bank to share the lessons documented in our recently published edited volume, *Open Budgets: The Political Economy of Budget Transparency*.⁸

Finally, to support the development of international norms on budget transparency, we participated in several working group meetings organized by the International Aid Transparency Initiative, the International Organization of

² For a list of specific commitments and further details on the regional event, please visit the [IBP Blog](#)

³ For further information on the content and outcomes of this meeting, please see the [IBP newsletter](#).

⁴ <http://internationalbudget.org/newsletters/newsletter72/#NUTRITION>

⁵ Please see the [IBP Blog](#) for background information.

⁶ To read the media response to the social audit, please see the [links](#) on the IBP website.

⁷ <http://internationalbudget.org/wp-content/uploads/Policy-Note-on-Transparency.pdf>

⁸ For more information on the book, please see [Chapter 1: Synthesis & Overview](#) and the [IBP Blog](#).

Supreme Audit Institutions, and the Collaborative Africa Budget Reform Initiative. And, we worked with the Global Initiative for Fiscal Transparency to establish a Fiscal Openness Working Group in the Open Government Partnership that will support interested member countries in implementing fiscal transparency reforms.

3.2 For the entire duration of your programme

The Open Budget Survey 2012 finds that significant improvements have been achieved in budget transparency practices in a number of countries. We chose three such countries – Afghanistan, Honduras, and São Tomé e Príncipe – for deeper investigation into the causes of their transparency reforms. Honduras' Open Budget Index score increased from 12 to 53 between the 2008 and 2012 Open Budget Surveys, São Tomé e Príncipe's score on the Index increased from 1 to 29 between the 2008 and 2012, while Afghanistan's score increased from 8 to 59 during this period.

IBP knows from its research that civil society needs to influence and collaborate with other budget stakeholders, as well as government, to shift attitudes in favor of more transparent, accountable, and responsive budget systems. IBP dedicates considerable energy to building and communicating the case for budget transparency with governments, auditors, legislators, and donors to expand the community that supports both open budgeting and the engagement of CSOs in public finance decision making. As described in our MSR case study, the European Union drew extensively on Open Budget Survey recommendations in developing its new strategy for providing direct budget support to countries. Similar impact was achieved when the Open Government Partnership began using data from the Open Budget Index for two of its six eligibility criteria for countries seeking to participate in the Initiative and to measure progress by member countries that included fiscal transparency commitments in their OGP Action Plans.

Global norms provide important leverage for the budget work that IBP and its partners undertake at the country level. We continue to work with the multistakeholder forum, the Global Initiative on Fiscal Transparency (GIFT) to expand action in support of the adoption of norms for transparent, inclusive, and accountable budget processes. We achieved a significant result in December 2012 when the United Nations General Assembly passed a resolution sponsored by the governments of Brazil, Chile, Costa Rica, and the Philippines to: 1) advance discussions around the common goal of transparent, participatory, and accountable management of fiscal policies, and 2) encourage member countries to work with GIFT and support one another on improving performance.

At the core of IBP's work is a goal to develop "highly skilled, sustainable civil society budget organizations." We achieved a significant result in support of this goal through the Open Budget Initiative after civil society groups in approximately

75, 85, and 90 countries voluntarily completed the 2008, 2010, and 2012 Open Budget Surveys. The majority of these groups was involved in multiple rounds of the Survey. The research produced high-quality, independent data on budget transparency in each of the surveyed countries, and the publication and dissemination of this data has led to significant changes in government transparency and practices. Throughout the period of each Open Budget Survey, IBP provides substantial technical assistance to research partners to enable them to complete the Survey.

4. Key Findings

4.1. Management response to Final Evaluation

Final Evaluation Conclusions	Management Response
a) OBI has convincingly demonstrated IBP's capacity to build the field of budget transparency.	Agreed
b) Relationships between transparency, participation, and accountability are more complex than OBI's and IBP's theories of change suggest.	See our response against related recommendation 1 below.
c) If OBI/IBP is going to continue having real impact in the longer term, it needs to invest more in understanding causal links between OBI and real changes in participation and accountability, which requires more work at subnational level.	Agreed. We are prioritizing research over the next few years to understand these causal links at national and subnational levels. We are also looking to investigate the relationships between IBP's macro- and micro-level data, including the links between OBS data and country case studies.
Final Evaluation Recommendations	Management Response
<p>1. Evidence-based evaluable Theories of Change (TOCs) with realistic goals for different contexts</p> <p>a) Integrate learning generated and commissioned by OBI into new, more sophisticated theories of change.</p> <p>b) Ensure TOCs reflect on IBP's role and the implications of its dual identity as a donor and civil society organisation.</p> <p>c) Develop and communicate explicit expectations about the impact OBI can achieve in countries where IBP does not have a country programme and how it can assess it through use of stratification.</p> <p>d) Reflect on lessons learned by other NGOs about the challenges of linking national policy</p>	<p>The IBP's general theory of change is that citizens and civil society organizations armed with information, opportunities for participation, technical skills on research and advocacy, and support from formal oversight bodies (such as legislatures and audit institutions) can contribute to well-functioning public financial management systems, which in turn can improve governance and service delivery.</p> <p>We appreciate the recommendations offered on the need to identify specific theories of change for individual countries that are part of the Survey. We have plans underway to document through case studies the impact being achieved in many more countries than we have studied in the past. We will also consider how best to</p>

<p>work with more ‘grassroots’ social accountability work.</p>	<p>develop country-specific theories of change as we implement our learning agenda over the next three to five years. As referred to in the independent evaluation, a key to developing more realistic theories of change is to ensure that IBP starts with a unified theory of change at the level of the organization. Work is underway on this and, once it’s completed, we will be able to develop complementary theories of change for countries where we have a significant or a limited presence.</p>
<p>2. Monitoring, evaluation and learning (MEL) strategies and system: a) Consolidate some of the ideas above into a MEL strategy. b) Develop a story of implementation change befitting IBP’s adaptive management and learning approach. c) Strengthen partner capacity to develop monitoring systems required to make the design effective.</p>	<p>Over the past five years, another IBP program, the Partnership Initiative, implemented a learning agenda that focused on partner CSOs and involved their staff in the documentation process. We will build on this experience to develop a monitoring and learning system that is in line with what is recommended in the independent evaluation report. IBP has also expanded its learning agenda for the next three to five years. An IBP research manager is working on an integrated learning framework that will be applied to the entire organization.</p>
<p>3. Value-for-money policy and procedures: a) Develop a value-for-money policy. b) Ensure IBP’s management accounting system supports VFM policy. c) Reassess costs and cost drivers relating to the OBS.</p>	<p>We will develop more explicit value-for-money policies in line with our management accounting systems. We have already begun to institute changes in the staff composition so that more in-house staff members are available to work on the Open Budget Survey. We believe that this will increase both the quality and efficiency of producing the OBS. Costs of producing the Survey, particularly the costs of researchers, have been evaluated and will shift somewhat. Though we anticipate a modest increase in research costs, we believe that these two actions — shifting the locus of production and recalibrating research costs — will improve the VFM of OBS outputs.</p>
<p>4. Communications: Become less OB Index-centric</p>	<p>The Open Budget Survey is IBP’s flagship product and we think it is appropriate for it to receive widespread publicity. However, as suggested, we will look for ways by which other</p>

	IBP research products are given even more attention than they currently receive.
<p>5. Aligning principles with practice:</p> <p>a) Establish minimum transparency standards for IBP.</p> <p>b) Consider what transparency standards to apply to partners.</p> <p>c) Consider what transparency standards to apply to its donors.</p>	<p>We have begun to institute policies on disclosure of information about the IBP. We are also considering the implications of complying with IATI standards and ways by which we can encourage our CSO partners to adopt internal standards on transparency.</p>

4.2. Programme Management

During the past five years there have been some changes in the program management. We increased the size of the team to include three program officers, a Survey supervisor, a senior research fellow, an administrative assistant, and a program director. In addition to these changes that directly affected the composition of the OBI staff, IBP also made some changes in its staffing to better support all its programs, including the OBI. IBP recruited an operations director, a senior financial manager, and an events coordinator. The OBI benefited greatly from their services. Only the salary of the administrative assistant was charged to the GTF. IBP covered costs of all other staff members from other sources of funding.

4.3. Programme Results and Impact

Our program has effectively used the Open Budget Survey and Open Budget Index as advocacy tools to support civil society organizations and donors in their efforts to demand budget transparency reforms from governments. These reforms have been documented by us in case studies that show the causes and consequences of changes in budget transparency and citizen participation. The following describes our program's overall impact, with particular focus on the processes and outcomes that we discuss in our most significant results analyses (Annex 5).

a) Developed, increased, and sustained civil society budget organizations and CSO networks promoting budget transparency, participation, and accountability and nurtured a vibrant international network that promotes budget transparency worldwide and has encouraged more transparent, accountable, and participatory practices by more governments.

We developed the Open Budget Survey in response to feedback we received from our civil society partners on the challenges they face in accessing budget

information from their governments. Without such information, it is very difficult for anyone to monitor a government's progress toward achieving their development and service delivery goals. As a result of their participation in the OBS, a number of our partner civil society organizations have been able to deepen their understanding of budget work, earn respect as credible researchers, and reconfigure their transparency and accountability work to be more strategic or evidence-based. During the period of the GTF, we have increased the capacity of, or enabled (through trainings, technical assistance, and financial support), several dozen CSOs and independent researchers to conduct OBI research and contribute to what is increasingly seen by many as a reliable, objective, international budget transparency time-series index.

Examples of What Has Changed:

Our program's first three Most Significant Results analyses demonstrate how and why improvements in budget transparency practices were achieved in three countries: the Honduran government's score on the Open Budget Index increased from 12 in the 2008 Survey to 53 in the 2012 Survey. The Afghan government's score increased from 8 to 59 between the 2008 and 2012 Surveys, while the score for São Tomé e Príncipe went from 0 to 29 in this same period.

Our MSR 5 shows how our involvement and interaction with almost 100 civil society groups in the countries included in the Open Budget Survey – many of them involved in multiple survey rounds – has contributed to the creation of a vibrant international network that promotes the budget transparency, participation and accountability agenda worldwide. Further, our civil society partners have raised their profile and visibility through their association with the Open Budget Survey. The Survey's global reach, reputation, and IBP's convening power gives a major boost to partners' credibility and to their scope for generating funds from and relationships with other donors. Governments have begun to recognize our partners' expertise and respond to them than they had before the groups became part of the Survey.

Our independent evaluation report also affirms that “there is credible evidence that relationships with donors, governments and accountability actors have developed and partners cite as significant causal factors the credibility of the OBS, its international comparability, and leverage provided by Survey-focused events hosted by IBP or donors. There is some evidence that the OBS has increased CSO visibility and media coverage of budget transparency issues, and has shifted power relations and enabled increased participation through constructive engagement with governments by helping to strengthen broader CSO networks.”

Context for Change/Our Approach:

We developed the Open Budget Survey to document the state of budget transparency, participation, and accountability in regard to national government budgets. The Survey has been conducted biennially since 2006. The Open

Budget Survey 2012 covered 100 countries. Previous rounds in 2006, 2008, and 2010 covered 59, 85, and 94 countries, respectively. Consistently surveying governments across countries and over time enables governments, donors, and civil society organizations to measure the performance of one country against another and to see trends from one round of the Survey to the next. We publish results from the Survey based on a belief that these results will empower civil society organizations to draw attention to the factual state of budget transparency in their countries as measured against widely accepted international good practices. We also publicize Survey results through international and regional dissemination events to help ensure that governments are informed about Survey results and the steps they can take to improve their scores. IBP provides technical assistance to help government officials understand the findings and recommendations of the Open Budget Survey. We believe that governments seek international legitimacy and credibility and a poor performance on a high profile Survey casts them in bad light and incentivizes improvements in budget transparency.

How the Change Occurred:

The following points explain how the above described change specifically occurred in the Honduras, Afghanistan, and São Tomé e Príncipe.

- In Honduras, a donor agency, the Millennium Challenge Corporation (MCC), played an important role in encouraging the government to engage both with IBP and its local partner to pursue reforms that resulted in increases in their scores on the Open Budget Index. In 2010 the MCC decided to use the OBS as an indicator of the country's PFM and arranged for IBP and its local partner, Fundación Democracia sin Fronteras, to help the government do a special interim OBS assessment in 2011. This assessment led to a reform plan that resulted in the country's score increasing fourfold.
- In Afghanistan, the government improved its score on the Open Budget Index as part of an effort to improve its international image. An Open Budget Index 2010 score of 8 was the catalyst for a government already committed to PFM to make more documents available to citizens.⁹ Subsequently it decided to publish documents and Citizens Budgets in local languages, resulting in a 2012 score of 59. Changes in practice also extended to inviting CSOs to participate in budget policy discussions. Government quotes acknowledge the role played by OBI advocacy and the media; the case also draws attention to the political will of individuals in the Ministry of Finance who were not only sensitive to donor effects but also the need to gain confidence of citizens as a means to disempower insurgents.¹⁰
- The São Tomé e Príncipe case is one in which political will in support of transparency increased following the election of a government in 2011 that had promised to improve transparency during its campaign. According to

⁹ Bizhan, N., 2012, "Budget Transparency in Afghanistan: a Pathway to Building Public Trust in the State," International Budget Partnership.

¹⁰ Schouten, C. and Samolia Monamoto, J., undated. "The Impact of The OBI Secretariat and its partners on budget transparency and the Democratic Republic of Congo."

government sources, a combination of a 2010 World Bank-commissioned study and the 2010 OBS drove further changes in transparency behavior, resulting in a dramatic increase in the country's score on the Open Budget Index — from 0 in 2010 to 29 in 2012 — and a commitment to publish a Citizens Budget. We also identified incipient civil society actors making a contribution to the continuing transparency agenda at a meeting co-hosted by IBP and the government of Brazil in May 2013.¹¹

The development of skilled civil society organizations and networks promoting budget transparency is driven by a deliberate goal that the Survey would not only be a research and advocacy tool but to also serve as a capacity-building tool for training civil society on issues related to transparency, accountability, and public engagement in budgeting. We explore this issue in greater detail in the section on Innovation. Unlike other assessments of budget transparency, the Survey is conducted by independent citizens rather than governments. In every country, one Survey questionnaire is completed by an individual representing a civil society organization or academia. We also provide intensive technical assistance to Survey researchers during the implementation process. Researchers are invited to attend training workshops on the Survey methodology and on techniques they can use to disseminate Survey results. After the Survey results are published, we organize regional meetings to provide civil society groups in the region with an opportunity to dialogue with their governments on budget transparency issues.

Who has Benefited:

As a result of the changes explained above, citizens in many of the countries assessed by the Open Budget Survey will benefit. The improvements in budget transparency in Afghanistan, Honduras, São Tomé e Príncipe, and other countries like them will provide citizens access they had not had before to critical information on the government's budget plans and priorities and on the results achieved from the implementation of the national budget. The publication of these documents significantly enhances the opportunities citizens and civil society organizations have to monitor and influence government decisions on the use of public funds. Citizens of these countries now have an opportunity to monitor government budgets and to identify whether budget plans reflect their priorities and whether the government implemented the budget efficiently. Further, the continued growth in numbers and strength of civil society organizations and networks focusing on budgets will ensure that there is a sustained push for improvements in opening up government budgets, creating further opportunities for citizens to monitor government action, direct it toward the needs and priorities of poorer groups, and enhance its effectiveness in tackling poverty.

b) Influenced an international community that is more supportive of transparent, inclusive, and accountable budget processes and made

¹¹ São Tomé and Príncipe Most Significant Result case study prepared by IBP.

significant movement toward a set of norms for transparent, inclusive, and accountable budget processes

As is noted in our program's independent evaluation, it is widely recognized that it has played a leading role in the effort to increase global awareness of the importance of budget transparency. Donors use our Survey data as a source for benchmarking and recommendations for improving budget transparency in countries receiving foreign assistance. The Open Government Partnership uses our Survey data to determine individual country eligibility, and countries are using the Survey recommendations to formulate their commitments for the OGP. And, OBI staff members have been active and credible spokespeople and resources for the International Aid Transparency Initiative and the International Organization of Supreme Audit Institutions

In addition to our influence on and collaboration with international standard setting bodies through the Global Initiative for Fiscal Transparency (GIFT) (explained further below), we also have helped to catalyze a global civil society movement to campaign for Budget Transparency, Accountability, and Participation (BTAP).

Our program's Most Significant Results analyses numbers four and six provide useful insight into the ways in which we have leveraged our unique identity to achieve international influence.

Examples of What Has Changed:

- In December 2012 the United Nations passed a resolution on the need for Member States to intensify efforts to enhance transparency, participation, and accountability in fiscal policies after considering the High Level Principles developed by GIFT.
- In September 2012, following extensive interaction with our program, the European Union (EU) issued revised guidelines for its budget support operations in countries that receive EU development assistance. The revised guidelines include budget transparency and oversight as one of four criteria governments must meet to be eligible for budget support.

Context for Change/Our Approach:

Passage of the UN Resolution: While improvements in transparency must occur at the country level, we believe that a global consensus about the value of transparency and public participation, as well as agreement about a set of good practices, can serve as crucial forms of leverage for encouraging governments to increase the openness of their budgets. Various international institutions concerned with promoting open budgeting, such as the IMF, the OECD, INTOSAI, the International Federation of Accountants (IFAC), the World Bank, and civil society groups like IBP, have issued guidelines on fiscal transparency over the past 10 years. However, although there is already considerable consensus across these institutions about the importance of budget

transparency, this consensus is vague and incomplete. In particular, existing guidelines are not specific enough about what qualifies as transparency, focusing only on access to information. Without mechanisms that allow legislatures, media, civil society, and individual citizens to discuss, debate, and influence the budget process, information alone is unlikely to be used to hold governments accountable. In this context, we identified the need for greater international consensus on fiscal transparency.

EU Development Assistance Guidelines: As interest in budget transparency, participation, and accountability has increased in the international policy community, we have intensified efforts to disseminate the OBS results among donor agencies and international organizations, and advocate for the inclusion of budget transparency, participation, and accountability considerations in foreign aid programs.¹² As a result, several bilateral and multilateral donor agencies, and in particular their country offices, have contacted us over the years to better understand the Survey results, and to ask for advice on how to promote budget transparency reforms at country level. We also have targeted a series of more specific international processes, including joining other international civil society organizations to push for the inclusion of budget transparency in the Declaration coming out of the 4th High Level Forum on Aid Effectiveness held in Busan, South Korea, in late 2011 and for the inclusion of budget transparency targets in the UN's post-2015 development framework.

How the Change Occurred:

UN Resolution: Our strategy for creating international norms on fiscal transparency draws lessons from other experiences in international norm-building. We identified multistakeholder initiatives as being the most relevant mechanism to establish broad global recognition, adoption, and implementation of budget transparency norms.

As a first step in establishing a multistakeholder initiative on fiscal transparency, we met with a number of international institutions, such as the World Bank, the IMF, INTOSAI, and the Inter-Parliamentary Union (IPU), to discuss their interest in joining such an effort to promote fiscal transparency. Simultaneously, we held discussions with some of the governments we met through the Open Government Partnership (OGP). The governments of Brazil and the Philippines expressed an immediate interest in being part of a multistakeholder effort on fiscal transparency. International civil society organizations like the ONE campaign, Greenpeace International, and national budget advocacy groups from India, Mexico, Mozambique, and Croatia also responded favorably to our outreach and subsequently joined the newly established GIFT.

Over the course of 18 months, GIFT organized several meetings to formulate the 10 High Level Principles on fiscal transparency cited above.¹³ Subsequently, the

¹² <http://internationalbudget.org/budget-briefs/brief7/>.

¹³ Link to the [High Level Principles](#).

Brazilian government offered to take the High Level Principles to the United Nations. After several months of concerted efforts by the Brazilian government in advocating for the principles, on 21 December 2012 the United Nations passed a resolution titled “Promoting transparency, participation, and accountability in fiscal policies” that endorses the GIFT High Level Principles and encourages Member States to intensify efforts to enhance transparency, participation, and accountability in fiscal policies.¹⁴

The UN resolution on GIFT’s fiscal transparency principles or agenda is a major milestone achieved by advocates for greater fiscal transparency. Having southern countries champion this issue within the U.N. helped allay concerns that fiscal transparency was a western imposition.

EU Development Assistance Guidelines: The European Union is one of the main providers of budget support to low-income countries; therefore, it plays an important role in influencing government policies throughout the developing world. In 2010 IBP and Global Witness jointly submitted to the EU comments on the initial draft of its new policy on budget support operations. Following that, in early 2011 the EU contacted IBP to seek advice and inputs on the new policy and its related guidelines. We provided extensive ideas and material and took part in an expert workshop where various options were discussed. The communication that the European Union sent to the European Parliament in October 2011, titled “The future approach to EU budget support to third countries,” included an additional eligibility criterion on “transparency and oversight of the budget” that recipient countries need to comply with in order to receive EU budget support.¹⁵ This criterion recognized that “the public availability of budgetary information is essential for promoting greater scrutiny of the budget.” In a number of email exchanges, the important role that IBP and the Open Budget Survey played in shaping the European Union’s views was repeatedly recognized.

During 2012 the EU continued to seek our input into the operational guidelines that were meant to specify how the new eligibility criterion was to be applied in practice. These detailed guidelines were finally published in September 2012, and included many of the recommendations we provided, as well as language that was directly taken from IBP documents and reports. They also cited the Open Budget Index as one of the key “[i]nternational assessments [that] should be used as guideposts for the independent assessments of the EU Delegations, in particular for the identification of key weaknesses and the definition of a country specific baselines [for budget transparency] during the formulation phase.”¹⁶

¹⁴ http://www.un.org/ga/search/view_doc.asp?symbol=A/RES/67/218.

¹⁵ http://ec.europa.eu/europeaid/how/delivering-aid/budget-support/documents/future_eu_budget_support_en.pdf

¹⁶ See page 41 of the [guidelines](#).

The EU has expressed an interest in collaborating with IBP and country-based civil society groups on starting a dialogue with African governments falling below the minimum benchmark for budget support. The objective of this dialogue will be to apply more pressure to open up their budgets and thereby improve the quality of aid provided.

Who has Benefited:

Over the long term, the continued involvement of GIFT, the OGP, leading governments, donors, multilateral institutions, and other international actors is expected to usher in greater transparency and opportunities for public engagement in budget decision making around the world. This will create enabling environments in which citizens and civil society groups are empowered to work with oversight actors and governments on how public resources can be raised, allocated, and spent equitably and effectively and thereby promote development and reduce poverty.

4.4 Sustainability and Value for Money

Summary of Sustainability

a) sustainability of services

Sustainability of services is dependent on three factors: funding, skilled staff, and an active network of partner organizations that continue to support the development of IBP products. Over the past year, IBP has raised funding from a variety of donors, including the Hewlett Foundation, Ford Foundation, the Open Society Institute, the Gates Foundation, and DFID. This ensures that we will be able to continue to support our activities for the next three to five years. It also ensures that IBP is in a position to conduct at least two more rounds of its flagship Open Budget Survey. IBP has a staff strength of approximately 30 individuals, including seven in the OBI team. Several of these staff members have been in the organization for more than five years. We are confident of retaining the majority of our staff and of being in a position to recruit and orient new staff members to provide the services we are set to provide over the next three to five years. Finally, IBP's network of partner organizations, including the approximately 100 civil society partners associated with the Open Budget Survey, continue to be engaged in promoting budget transparency. Their passion and commitment to budget transparency reform assures us that we will be able to sustain our services.

b) sustainability of impact

Sustainability of impact is harder to predict than sustainability of services. Our work to promote the expansion of budget transparency is dependent on the willingness of governments to implement budget transparency reforms and to continue to maintain good practices as they are achieved. Successive rounds of the Open Budget Survey have shown that governments do backslide in their budget transparency practices. In order to mitigate the occurrence of such backsliding by governments, IBP has implemented a number of research and

advocacy activities. We have commissioned studies that have provided lessons on the factors that determine budget transparency reforms in countries. We have established the multistakeholder Global Initiative for Fiscal Transparency to bring together influential public finance management institutions and stakeholders to identify strategies and mechanisms to promote budget transparency. Recently, we have begun a pilot project, the Open Budget Tracker, which will enable us to keep a close eye on government budget practices on a near real-time basis. Finally, there is a shift in IBP's overall strategy to complement its focus on CSOs with increased focus on the roles of oversight institutions in order to diversify and strengthen the number of domestic accountability actors within countries. Through these actions, we hope to be able to sustain the impact that we have achieved.

Summary of Value for Money Achieved on the Most Significant Results Reported

In this section, we report on the value for money (VfM) achieved by our program, and particularly on the most significant results the program achieved, in terms of economy, efficiency, and effectiveness.

Economy: Expenditures on three rounds of the Open Budget Survey in Afghanistan, Honduras, and São Tomé e Príncipe totalled approximately GBP 141,000 (MSR 1, 2, and 3). GTF funded just over half of these expenditures (approximately GBP 76,500). The additional funding came from IBP's general support through grants made by the Open Society Institute, Hewlett Foundation, and the Ford Foundation. The Survey costs which the GTF helped to finance in part included consultancy fees to Survey researchers and peer reviewers, costs for training on the Survey methodology and on dissemination and advocacy techniques, design and printing of Survey reports and related materials, and events organized to publicize the Survey results at regional and international levels, etc. The GTF also supported the costs of one full-time administrative assistant hired by IBP to work on the Survey, but the GTF did not cover all the other staff costs incurred by IBP.

As described in MSR 4, the Global Initiative for Fiscal Transparency has been successful in implementing its activities is due to cash and in kind contributions received from several GIFT members. For example, in addition to IBP's hosting of GIFT meetings, other GIFT members, such as the IMF, World Bank, and the Brazilian government, have also hosted these meetings. These agencies are also contributing lots of staff time and in-kind resources for translations of materials produced by the initiative. Further, barring some CSO participants, GIFT members cover their own travel costs. And, costs of commissioning work from consultants have been shared by IBP, World Bank, and IMF, and through funds raised from private foundations, like the Hewlett Foundation. Thus the GTF grant has helped us leverage much greater amounts of funding and investment into the GIFT.

Efficiency: Through three rounds of the Open Budget Survey that have been supported in part by the GTF, IBP has published 279 Survey questionnaires covering 100 countries. In the vast majority of these countries, IBP works with local civil society organizations, many of whom are provided training and technical assistance to build their skills in research and advocacy on issues related to budget transparency and accountability. Several of these organizations have leveraged the skills and reputation gained through their participation in the Open Budget Survey to conduct further budget research and advocacy in their countries. Finally, the OBI has been extremely cost effective and efficient and provides DFID with good VfM. OBI has achieved far more in terms of outputs than was initially planned. And, as mentioned in our independent evaluation report, costs on the Open Budget Survey are less than half of the costs of similar surveys conducted by other international institutions. The report states that the Open Budget Survey costs of \$25,000 per country is considerably cheaper (and better VfM) than the IMF's transparency assessment exercises by at least 50 percent.

Effectiveness: The Open Budget Survey is underpinned by the assumption that greater budget transparency can improve accountability and expenditure choices made by governments. The potential benefits of improvements in budget transparency in Afghanistan, Honduras, and São Tomé e Príncipe can be seen even with the assumption of a 1 percent improvement in the efficiency of expenditures in the national budget. The 2012 budgets for Afghanistan, Honduras, and São Tomé e Príncipe were USD 4.9 billion, USD 7.2 billion, and USD 153 million, respectively. An improvement of 1 percent in expenditure efficiency will thus provide annual benefits of USD 49 million to Afghanistan, USD 72 million to Honduras, and USD 1.53 million to São Tomé e Príncipe.

Furthermore, the final evaluation report discusses the results from interviews conducted with staff members from International Financial Institutions who were asked to give an open-ended opinion on whether OBI offers good value for money. One argued that the OBI has done more to get budget transparency on the international policy agenda in a relatively small period of time than an institution like the World Bank, which has public financial management as a central concern, has managed to do over decades. Another described OBI's achievement in terms of creating a "global public good" — a time-series dataset that cover a large number of countries — which is of great utility to researchers. Again, this is something that the World Bank and IMF have not been able to achieve.

MSR 5 describes our impact in building a strong network of civil society groups working to promote budget transparency, participation, and accountability. At the same time, the potential benefits stemming from their successful advocacy are huge. As just one example, a campaign by the National Campaign for Dalit Human Rights (NCDHR) in India led to the government returning \$98 million that had been diverted from programs and services benefitting approximately 2.4

million Dalits. Other research supported by IBP has shown that increases in budget transparency are associated with improved government credit ratings, which can save developing country governments large amounts of money in interest payments that can then be invested in poverty-reducing programs.

4.5 Innovation

Our GTF Final Evaluation Report highlights the difficulty of pinpointing individual elements of innovation within our program since, as a whole, the particular way the Open Budget Survey (OBS) is constructed and used is innovative in the transparency field. The evaluation goes on to note that no other organization has managed to combine measurement (that produces time-series, comparative data) and advocacy across so many countries in a way that provides a peer-pressure mechanism on governments to improve.

In previous annual reports and our Mid-Term report, we cite a number of innovations in our program, including the establishment of the Global Movement for Budget Transparency, Accountability, and Participation and the Global Initiative on Fiscal Transparency, our use of audio diaries to publicize budget transparency challenges, and our collaborations with a wide network of civil society groups on the *Ask Your Government!* campaign, among others. We feel that of the various innovative elements of our program, the Open Budget Survey is our most innovative tool.

The Survey is a multifaceted tool that has successfully served three purposes, and that has ultimately enabled civil society organizations to facilitate improved budget transparency practices in their countries. First, the OBS serves a vital research purpose. We developed the OBS to meet the needs of civil society partners that struggled to obtain budget information from their governments. Without such information, it is very difficult for anyone to monitor a government's progress toward the achievement of their development and service delivery goals. The OBS is the only independent and comparative measure of budget transparency around the world and is based on international good practices developed by the International Monetary Fund, the Organization for Economic Cooperation and Development, and the International Organization of Supreme Audit Institutions. The Survey assesses whether national governments produce and disseminate to the public eight key and basic budget documents during the course of the year. These include budget plans, execution reports, and audit reports. The Survey also assesses the extent of effective oversight provided by legislatures and supreme audit institutions, and opportunities for public engagement in budgeting. Countries receive a score of 0 to 100 based on the amount of budget information they make public and are subsequently ranked along the Open Budget Index. This provides a reliable tool for comparing countries' individual performance from year to year, as well as a mechanism for performing cross-country comparisons.

Besides providing a reliable source of data on budget transparency, the Survey's second purpose is as a tool for advocacy. Even before publishing the results, IBP invites national governments in each country to comment on the draft results of the Survey. Subsequently, the Survey is published along with the Open Budget Index that provides an overall score and rank to every country in the Survey. Each new round of the Survey covers the same set of countries examined in previous round, as well as new countries that have been added to the sample. This enables comparisons across countries and over time and provides useful data for advocacy discussions that are led by IBP and its local partners. Since governments often seek international legitimacy and credibility, a poor performance on a high profile index incentivizes them to increase budget transparency so as to improve their public image.

Survey results are discussed with governments and other stakeholders at international, regional, and national meetings. Our program's research partners disseminate Survey results through their national media and during other dissemination events attended by governments, donors, and civil society organizations. We also organize regional conferences to which governments and our civil society partners are invited. These events give governments the opportunity to hear about the Survey results of their country and of their neighbors. Further, we organize international meetings to disseminate Survey results to multilateral and bilateral donors, public financial management bodies, and international civil society groups. These meetings provide us with an opportunity to educate relevant stakeholders about the state of budget transparency and public participation in a wide range of countries and to make recommendations regarding the steps that can be taken to improve Survey results. As a result of these meetings and the worldwide dialogue surrounding Survey results, governments have taken steps to introduce budget transparency reforms.

Finally, the Survey serves as a capacity-building tool that we use to train civil society on issues related to transparency, accountability, and public engagement in budgeting. We provide research support to civil society groups to carry out the Open Budget Survey, as well as financial support so that civil society organizations can publicize Survey results and implement advocacy projects intended to expand budget transparency in their country. Unlike other assessments of budget transparency, the Survey is conducted by citizens rather than governments. In every country, one survey questionnaire is completed by one or more budget experts (generally drawn from a civil society organization or academia), and it is subsequently reviewed by two other independent budget experts. In each round of the biennial OBS, we provide intensive technical assistance to Survey researchers, including training workshops on the Survey methodology and on techniques they can use to disseminate Survey results.

Overall, the OBS has gained international attention and is held in high regard by global governance actors, bilateral donors, and some private sector actors. This

has led to our program's increased influence on fiscal policy priorities at global and national levels. Fiscal transparency and citizen participation in fiscal policy making has gained ascendance as a policy priority within international institutions and many national governments, at least partially as a result of the issues brought to light by the OBS. Emerging evidence suggests that in some instances this has led to changes in government transparency behavior, and in particular, interest in and the publication of Citizens Budgets. The Open Budget Survey 2006 reported that only 10 governments published a Citizens Budget. This has increased to 26 countries in the Open Budget Survey 2012 (see Box 1).

Box 1: IBP's role in promoting Citizens Budgets

The OBI has played a significant leadership role in highlighting the importance of Citizens Budgets and providing civil society, governments, and international actors with innovative guidance for producing this crucial budget document at the national level. A Citizens Budget is a presentation of the national budget designed to reach and be understood by as large a segment of the population as possible. This type of presentation promotes budget transparency and accountability by making budget information more accessible. It should not serve as a replacement for a country's detailed annual budget documents, but rather as an important supplement.

Because of the important role that Citizens Budgets can play, our program decided to publish *The Power of Making It Simple: A Government's Guide to Developing Citizens Budgets* to encourage and assist governments in producing Citizens Budgets. *The Power of Making It Simple* draws on the experiences of governments that have produced Citizens Budgets, as well as on IBP's own experience mentoring governments through the process. The innovative guide provides step-by-step guidance to governments on producing a Citizens Budget and includes suggestions on how to meet challenges that often arise in the process. A seven-step process is explained in the guide and can be modelled and advocated by countries, civil society organizations, and international actors.

In 2010 the International Monetary Fund released in its draft guidelines information for governments on the importance of and how to produce Citizens Budgets. This guidance drew heavily from the work that the OBI has produced and represents a significant shift of the IMF toward recognizing citizen engagement as a core driver of good public finance management, not merely an incidental practice. The larger significance is that this shift within the IMF brings us closer to establishing Citizens Budgets and public participation as a norm for public budgeting.

5. Recommendations

Recommendation for donors:

Improvements in transparency in challenging aid-dependent environments are possible but donors need to work simultaneously with CSOs and other domestic and international actors.

As discussed earlier in this report, the OBI has achieved successes in such aid-dependent countries as Afghanistan, Honduras, and São Tomé e Príncipe, which are generally considered to be countries in which governance is challenging. It was particularly useful that in all three countries, donor organizations explicitly emphasized the need for greater budget transparency. However, research undertaken by IBP has also shown that dependence on foreign aid can exacerbate the accountability problems in countries when their governments

prioritize reporting to donors over reporting to their citizens. Aid, therefore, can interrupt the accountability chain that links citizens and governments. In the three countries in which budget transparency improvements were achieved a combination of factors — reformers in government, donor emphasis on budget transparency, the existence of a credible tool to measure transparency changes, and limited but growing civil society advocacy on transparency — created an environment in which transparency reforms were introduced.

Although civil society is increasingly well placed to advance the transparency agenda, it needs continued and additional assistance with building analytical and advocacy skills.

Our MSR case studies point to the constraints faced by civil society in advancing the fiscal transparency and accountability agenda. In many countries, there are few organizations with the capacity to analyze and influence government budgets, and the organizations that do exist often face obstacles in accessing budget information and forums for contributing to the budget process. More support is required in these countries to build CSO research and advocacy capacity.

Recommendation for international civil society organizations and other stakeholders that are interested in developing governance indices:

When advocacy is based on a sound research foundation it is more likely to be credible.

The Open Budget Survey has built credibility through consistent and careful survey design and management and because it meets the needs of multiple stakeholders for a clear and objective set of budget transparency indicators. One of the most important reasons for the impact achieved by IBP and its partners is the Survey's reputation for rigor and its application of a standard methodology across a large number of countries and over time.

In conclusion, our program has demonstrated the ability to nurture and advance the field of budget transparency. As noted in our independent evaluation reports, we have developed an innovative, relevant, and rigorous research methodology for measuring budget transparency and made financial or technical contributions to civil society organizations' abilities to implement it. Our Open Budget Survey is an effective capacity-building and advocacy tool for shifting relations between civil society organisations and governments in some political contexts and is also proving of great utility to global governance actors, bilateral donors and some private sector actors. As a result of this combination of factors, fiscal transparency and citizen participation in public finance decisions has gained ascendance as a policy priority within international institutions and many national governments.

Annex 1. Final Achievement Rating Scale

Objective Statement	Achievement Rating for year being assessed ¹⁷	Logframe Indicators	Baseline for Indicators	Actual achievements demonstrated by the end of the programme	Comments on final results, including unintended impacts
Purpose <i>More governments practice transparent, accountable, and participatory Public Finance Management (PFM)</i>	Overall Average: 1 1	1. Composite Country Scores of the Open Budget Index in 94 countries.	1. OBI 2006 score for 59 countries, OBI 2008 score for the additional 26 countries, and OBI score for nine new countries in 2010.	1. As per the latest Open Budget Survey (the OBS 2012), the overall average score for 40 countries for which comparable information is available increased by more than 20 percent (from 47 to 57 out of 100 between the 2006 and 2012 Surveys).	1 & 2. Although the IBP is encouraged by the improvements in budget transparency between its 2006 and 2012 Surveys, these positive developments are qualified by three considerations.
	1	2. Ten documented examples of verifiable country improvements.	2. OBI 2006 scores for seven countries (Brazil, Mexico, South Africa, South Korea, Honduras, Guatemala, and Mongolia); OBI 2008 scores for three countries (Afghanistan, Liberia, and Democratic Republic of Congo).	2a. Final versions of case studies are now complete. Five of the seven case studies (Brazil, Mexico, South Africa, South Korea, and Guatemala) are available in an edited volume titled "Open Budgets: The Political Economy of Budget Transparency, Participation, and Accountability." http://www.brookings.edu/research/books/2013/openbudgets Three other case studies (Honduras, Afghanistan, and Democratic Republic of Congo) have been published separately on the IBP website. Afghanistan:	a) Progress has been achieved from a low base and global budget transparency levels remain low. b) Budget transparency practices in some countries have regressed. For example, OBI scores for Egypt, Serbia, Sri Lanka, and Zambia fell by more than 15 points between the 2010 and 2012 Surveys. c) A large number of countries continue to provide unacceptably low levels of budget information over time. For example, of the 59 countries that provided

¹⁷ Scale: 1 = fully achieved, very few or no shortcomings; 2 = largely achieved, despite a few short-comings; 3 = only partially achieved, benefits and shortcomings finely balanced; 4 = very limited achievement, extensive shortcomings; 5 = not achieved

				<p>http://internationalbudget.org/publications/budget-transparency-in-afghanistan-a-pathway-to-building-public-trust-in-the-state/ Honduras: http://internationalbudget.org/publications/the-impact-of-the-international-budget-partnerships-open-budget-survey-and-its-partner-institutions-advocacy-on-budget-transparency-in-honduras/; Democratic Republic of Congo: http://internationalbudget.org/publications/the-impact-of-the-open-budget-initiative-secretariat-and-its-partners-on-budget-transparency-in-the-democratic-republic-of-congo/</p> <p>The OBS 2010 report discusses the improvements in the other two countries showing substantial OBI increases: Liberia (whose score increased from 3 to 40 between the 2008 and 2010 Surveys), and Mongolia (whose score increased from 18 to 60 between the 2006 and 2010 Surveys) (http://internationalbudget.org/wp-content/uploads/2011/06/2010_Full_Report-English.pdf).</p>	inadequate budget information as per the 2008 Survey (i.e., received scores of less than 60 on the OBI), approximately half continue to perform at similarly low levels of budget transparency practices.
<p>Output 1 <i>Increased provision by governments to the public of timely, accurate and useful public finance information [Accountability/Capability].</i></p>	1	Open Budget Index sub-scores measuring public access to budget information in 94 countries.	OBI 2006 subscores for 59 countries, OBI 2008 subscores for the additional 26 countries, and OBI subscores for nine new countries in 2010.	1. As per the latest Open Budget Survey (the OBS 2012), the overall average score for 40 countries for which comparable information is available increased by more than 20 percent (from 47 to 57 out of 100 between the 2006 and 2012 Surveys). Similar positive trends in budget transparency were	Same comments as above

				recorded between the 2008 and 2012 Surveys during which time the average score of 77 countries with comparable data is available increased from 41 to 46 out of 100. And between the 2010 and 2012 Surveys the average score for 93 comparable countries increased from 43 to 45 out of 100.	
Output 2 <i>New norms were created and implemented on best practices in public finance management as indicated by:</i> <i>- More governments publishing Citizens Budgets.</i> <i>-More governments holding public hearings on the budget [Capability]</i>	Overall Average 1			2 (a): The Global Initiative for Fiscal Transparency (GIFT) has been established. The Initiative developed "High Level Principles on Fiscal Transparency," which were adopted through a UN General Assembly Resolution in March 2013 (http://www.un.org/ga/search/view_doc.asp?symbol=A/RES/67/218). The global movement for Budget Transparency, Accountability, and Participation (BTAP) has been established. Members at its first Assembly adopted the Dar Declaration on budget transparency norms. http://www.globalbtap.org/declaration/	We are encouraged by the number of governments that have begun publishing Citizens Budgets and the gradual expansion in opportunities for public engagement on budgets. However, the practices on public engagement are nascent and governments can do more to expand these types of practices. Going forward, IBP will continue to focus on the critical issue of public engagement in budgeting.
	1	2 (a) International standards and potential norms are introduced, debated, and adopted in the appropriate international fora.	2 (a) Norms are not in place.		
	1	2 (b) The number of governments publishing Citizens Budgets increases to 25.	2 (b) 10 governments publishing a Citizens Budget in OBI 2006.	2 (b) As per the Open Budget Survey 2012, 26 countries are now publishing a Citizens Budget.	
1	2 (c) The number of governments holding public hearings increases to 48.	2 (c.1) 35 governments held public hearings on macroeconomic	2 (c.1) As per the Open Budget Survey 2012, 52 countries held public hearings on the macroeconomic framework.		

			framework in OBI 2006.		
			2 (c.2) 34 governments held public hearings on administrative units' budgets in OBI 2006.	(c.2) As per the Open Budget Survey 2012, 57 countries held at least some limited public hearings on the individual administrative units' budgets.	
Output 3 <i>Published Guides and case studies that document current Public Finance Management decision making practices to expand public knowledge [Accountability].</i>	Overall Average 1	3 (a) Public Finance Management Guide - the guide is produced - number of copies printed - number of copies distributed (demand).	3 (a) No PFM guide designed for use by the public is currently available.	3 (a) and (b): The IBP published three Guides related to this output i. "Guide to Transparency in Government Budget Reports" http://internationalbudget.org/wp-content/uploads/Government_Transparency_Guide1.pdf	We have created significant new literature on these critical topics on public financial management.
	1	3 (b) Citizens Budget Guide - the guide is produced - number of copies printed - number of copies distributed (demand).	3 (b) No Citizens Budget Guide is currently available.	ii. "Guide to Transparency in Public Finances" http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf iii. "The Power of Making it Simple" http://internationalbudget.org/wp-content/uploads/Citizen-Budget-Guide.pdf (All of these publications are available in three languages: English, French, and Spanish)	
	1	3 (c) Documented examples, through case studies, of the impact of transparency on sectoral Public Finance Management	3 (c) OBI 2006 scores tracked through OBI 2008 and OBI 2010.	3 (c): Five case studies published on the IBP's website: Ross on natural resources; Hameed on financial markets; Fukuda-Parr on HDI; de Renzio and Angemi on aid; and Wehner & de Renzio on political determinants (see http://internationalbudget.org/what-	

	1	3 (d) Documented examples, through case studies, of barriers to transparency in Public Finance Management and how to overcome them.	3 (d) OBI 2006 scores for seven countries (Brazil, Mexico, South Africa, South Korea, Honduras, Mongolia, and Guatemala); OBI 2008 scores for two countries (Afghanistan and Democratic Republic of Congo).	<p>we-do/major-ibp-initiatives/open-budget-initiative/obi-research/working-papers/)</p> <p>3 (d): Five case studies (Brazil, Mexico, South Africa, South Korea, and Guatemala) are included in the edited volume titled “Open Budgets: The Political Economy of Budget Transparency, Participation, and Accountability.” http://www.brookings.edu/research/books/2013/openbudgets</p> <p>Three other case studies (Honduras, Afghanistan, and Democratic Republic of Congo) have been published separately on the IBP website.</p> <p>Afghanistan: http://internationalbudget.org/publications/budget-transparency-in-afghanistan-a-pathway-to-building-public-trust-in-the-state/</p> <p>Honduras: http://internationalbudget.org/publications/the-impact-of-the-international-budget-partnerships-open-budget-survey-and-its-partner-institutions-advocacy-on-budget-transparency-in-honduras/;</p> <p>Democratic Republic of Congo: http://internationalbudget.org/publications/the-impact-of-the-open-budget-initiative-secretariat-and-its-partners-on-budget-transparency-in-the-democratic-republic-of-congo/</p>	

<p>Output 4 <i>Demonstrated the impact of greater transparency and citizen participation in public finance management on socio-economic outputs [Accountability/Capability].</i></p>	<p>1</p>	<p>4. Documented examples of improvements in participation leading to reduced wasteful/inefficient expenditure in a selected set of countries.</p>	<p>Baselines to be described in the case studies themselves, detailed as follows: 4 (a) For the PI case study on Pakistan, there was limited progress in the rehabilitation of housing and critical infrastructure after the 2005 earthquake despite the huge inflows of resources and government pronouncements to the contrary; 4 (b) For the PI case study on Tanzania, the government had not allocated sufficient funds for teachers' salaries; 4 (c) For the first PI case study on South Africa, the existing grant program did not reach the intended poorest women and children; 4 (d) For the first PI case study on India, eligible beneficiaries were not getting employment guaranteed by the government program; 4 (e) For the second PI case study on India, money for Dalit</p>	<p>As reported in our 2010-11 annual report, IBP's Partnership Initiative (PI) commissioned three case studies (that are relevant to this Output) on advocacy initiatives in Pakistan, Tanzania, and South Africa that were published on the IBP website in 2010 and in print for the OBI 2010 report pack. http://internationalbudget.org/what-we-do/major-ibp-initiatives/partnership-initiative/learning-program/case-studies/ PI subsequently published five new case studies from India (on a rural employment program and a Dalit welfare program), Argentina (on an education program), South Africa (on an HIV/AIDS program), and Mexico (on farm subsidies). http://internationalbudget.org/what-we-do/major-ibp-initiatives/partnership-initiative/learning-program/case-studies/ The four longitudinal PI case studies on Brazil, Tanzania, Mexico, and South Africa (points 4(i) to 4(l)) are currently being finalized and will be published in July 2013.</p>	<p>These case studies are unique in their focus and provide critical evidence on the impact that citizens and civil society can achieve in improving budget outcomes.</p>
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			<p>program was used for other purposes;</p> <p>4 (f) For the PI case study on Argentina, there were insufficient schools for poor children;</p> <p>4 (g) For the second PI case study on South Africa, the government had not allocated sufficient money for an HIV/AIDS program;</p> <p>4 (h) For the PI case study on Mexico, there was limited access by the majority of farmers to funds allocated for the farm subsidies;</p> <p>4 (i) For the longitudinal PI case study on Brazil, limited accountability of the state development corporation (BNDES) was found;</p> <p>4 (j) For the longitudinal PI case study on Tanzania, poor quality of public primary and secondary education for a dramatically increased number of students was found;</p> <p>4 (k) For the longitudinal PI case study on Mexico, limited access for the poorest to health services in</p>	
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			underserved communities was found; 4 (l) For the longitudinal PI case study in South Africa, ineffective use of public resources for healthcare was found, due to weak state government and weak service delivery systems.		
Output 5 <i>An effective international platform carries out advocacy calling for greater transparency in public finance management [Accountability].</i>	Overall Average 1 1	5 (a) Number of organizations that participate in meetings convened by the international platform. 5 (b) Agreements on international advocacy strategy and joint actions undertaken.	5 (a) The platform does not exist yet. 5 (b) No examples of collaboration of CSOs doing international advocacy.	5 (a) The IBP helped establish the Global Initiative for Fiscal Transparency (GIFT) which has a multi stakeholder component, including several governments, international organizations, and civil society groups. 5 (b) IBP helped establish the global movement for Budget Transparency, Accountability, and Participation (BTAP) with membership from civil society representing over 50 countries. Further, a coordinator for the global movement for BTAP was appointed. The movement has launched a campaign called "Make Budgets Public NOW!" and is supporting campaign activities in Fiji, Kyrgyz Republic, Senegal, and Vietnam. A second global meeting was held in Bangkok in October 2012 to discuss the working practicalities of the movement and its future. http://www.globalbtap.org/	The Global Initiative for Fiscal Transparency is a promising initiative, which has achieved a lot in a fairly short period. We have obtained significant new funding for GIFT and hope to build on the initial successes over the next 3-5 years. Further, we will continue to work on advocacy campaigns in the next few years to expand our successes in this area.

	1	5 (c) 10 country advocacy strategies approved and funded by IBP and implemented by partners.	5 (c) The baseline is zero since no grants were previously made.	5 (c) Projects have been completed. IBP is currently completing a brief documenting the lessons learned from these advocacy projects.	
	1	5 (d) At least two major donor agencies use Open Budget Survey benchmarks to inform their aid strategies or policies.	5 (d) Donors do not use OBI benchmarks.	5 (d) OBI benchmarks used by DFID in Rwanda, World Bank in São Tomé and Príncipe, the Millennium Challenge Corporation in Honduras, and the European Commission in countries receiving direct budget support. Further, the Open Government Partnership (OGP) is using OBS data as a criterion to select countries that are eligible to participate in the initiative.	
Output 6 <i>Highly skilled civil society budget organizations and networks promoting budget transparency and engagement</i>	Overall Average 1 1	6 (a) Trainings and technical assistance provided to partner organizations in 50 countries.	6 (a) 25 of the 50 organizations have no experience in undertaking national budget transparency assessments or in undertaking advocacy on these issues; the remaining 25 organizations have limited experience in undertaking such assessments and advocacy.	6 (a) We reported extensive achievements against this output in our previous annual reports. Since then, we have organized three OBS trainings to benefit 50 organizations, provided technical assistance to 10 organizations on their advocacy campaigns, and technical assistance to six organizations on their subnational/sector budget transparency projects.	We plan to continue to work with our CSO partners on at least two more rounds of the Open Budget Survey.
	1	6 (b) 10 joint activities organized at the	6 (b) Very limited regional level	6 (b) Since our last report, we have organized three regional	

		regional level to promote collaboration among civil society organizations on budget transparency issues.	collaboration exists (only in Latin America) on budget transparency issues.	conferences to disseminate OBS 2012 results in South Asia, South East Asia, and Central Asia. Such events are now being planned in Africa and Latin America. We also provided financial support for a meeting of the global movement for Budget Transparency Accountability and Participation in Bangkok in October 2012, to discuss the working practicalities of the movement and its future. http://www.globalbtap.org/	
Activities	Rating			Quantitative and/or qualitative evidence in relation to the indicators (final accumulated value)	Short narrative summarizing performance, assessing achievement against the overall target. Where you failed to complete any activities explain why.
1. Open Budget Survey	1			Completed three rounds of the Survey in a cumulative total of 279 countries between 2008 and 2013.	Our successful completion of three rounds of the Open Budget Survey has resulted in widespread media coverage, government discussion, and civil society advocacy related to issues of budget transparency and public participation. The Surveys represent the world's largest database on budget transparency. Through their participation in the biennial Survey, civil society organizations have successfully produced a high-level research product that has raised public awareness of the connections between budget transparency and people's daily lives.

<p>2. Sub-National Work</p>	<p>2</p>			<p>Completed 19 subnational and sectoral focused transparency surveys</p> <p>Grants were made to 10 groups to pilot subnational and sector studies. Results from these pilot studies have been published (see http://internationalbudget.org/what-we-do/major-ibp-initiatives/open-budget-initiative/subnational-work/).</p> <p>Grants were made to five groups for a second round of subnational and sector studies.</p> <p>Sector study on budget transparency and child nutrition completed. http://at4hr.org/BTCN_Study.html</p> <p>Sector study on budget transparency and maternal mortality has been completed, in collaboration with IPPF. http://www.ippfwhr.org/sites/default/files/ippf%20j-d%202010.pdf</p> <p>Toolkit for subnational transparency assessment is being finalized based on the lessons learned from its implementation in Brazil, Indonesia, and Tanzania.</p>	<p>We have nearly completed the final synthesis paper on our program's subnational work. This paper will soon be published and, along with the Subnational Transparency Assessment Toolkit we developed, will be of great value to civil society and other stakeholders advocating for increased budget transparency at the subnational level.</p>
<p>3. Advocacy</p>	<p>1</p>			<p>Supported advocacy campaigns in 85 countries through the Ask Your Government Initiative, supported budget transparency projects in approx. 35 countries between 2008 and 2013, supported the global movement on Budget</p>	<p>Our advocacy activities have brought increased attention to the importance of budget transparency and public participation at both the national and international levels. As a result, CSOs have</p>

				<p>Transparency, Accountability, and Participation including grants to four BTAP members for undertaking advocacy work, and supported the formation and management of the Global Initiative for Fiscal Transparency.</p> <p>We made grants to 10 groups to undertake targeted advocacy campaigns on budget transparency. These partners have been further supported through advocacy trainings and technical assistance by IBP staff.</p> <p>All 10 groups who received advocacy grants have completed their activities. Between February and October 2012, IBP staff undertook technical assistance visits to support these groups in Bolivia, Cambodia, Cameroon, DRC, Fiji, Kazakhstan, Mali, Mozambique, Niger, and Rwanda.</p> <p>The IBP informed aid strategies of a number of donors. OBI benchmarks used by DFID in Rwanda, World Bank in São Tomé and Príncipe, the Millennium Challenge Corporation in Honduras, and the European Commission in countries receiving direct budget support. OBI data is also used as a key criterion for country membership in the Open Government Partnership (see http://www.opengovpartnership.org/eligibility).</p>	<p>increased their visibility, shifted power relations, and enhanced their relationships with government officials concerned with fiscal transparency. This has at times led to positive changes in government behaviours and attitudes related to budget transparency. At the international level, our advocacy has influenced bilateral donors, international institutions, networks, and environmental conditions conducive for the pursuit of global norms and BTAP campaigns.</p>
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4. Public Education	1			Published edited volume on political economy of budget transparency, completed three guides on public finance management, completed advanced draft of eight case studies and a synthesis paper on PFM topics that receive less scrutiny (the OBI plus), published dozens of think pieces, briefs, and blogs on budget transparency.	We have produced and compiled a large body of research dedicated to budget transparency and public participation. This research has been disseminated and used widely among CSOs worldwide. The research provides civil society, governments, donors, and multi-lateral institutions with technical guidance as well as models for how best to promote and achieve increased budget transparency practices.
5. Administration	1			Supported costs of administrative assistant, project overheads, and two independent evaluations of the program (the Mid Term Evaluation and Project Completion Evaluation).	We performed our administrative duties accurately and diligently, and contracted independent evaluations of our program's progress. In each of our independent evaluations, we received positive reviews.
Overall	1				

Annex 2. Final Logical Framework

Narrative Summary	Verifiable Indicators	Means of Verification	Assumptions and Risks
<p>Goal:</p> <p>Governments use public financial resources more efficiently, effectively and responsively.</p>	<p>Targeted countries improve their annual rankings on the Open Budget Index and on selected governance indicators.</p>	<p>1 (a) Government policy documents.</p> <p>1 (b) Evaluations of government policies and practices at national and local levels.</p> <p>1 (c) IBP budget Transparency rankings and reports.</p> <p>1 (d) Community based and participatory service delivery reviews.</p>	<p>(1) Access by the public to public finance information and decision-making is fundamental for the improvement of public finance management.</p> <p>(2) The ability of civil society organizations to demand and participate in Public Finance Management is subject to a conducive country environment (political, social and economic).</p>
<p>Purpose:</p> <p>More governments practice transparent, accountable, and participatory Public Finance Management.</p>	<p>1. Composite country scores of the Open Budget Index in 94 countries.</p> <p>2. Ten documented examples of verifiable country improvements.</p>	<p>1. Biennial Open Budget Index in 2008, 2010, and 2012.</p> <p>2. Approximately 10 case studies demonstrating improved performance/capacity in Public Finance Management at the national level.</p>	<p>(3a) The definition of government implies work at national and sub-national levels.</p> <p>(3b) We increased the verifiable indicators from 90 to 94 countries since the Open Budget Index 2010 covers four more countries than what we had earlier anticipated.</p> <p>(3c) We increased from five to 10 the number of case studies demonstrating improved PFM performance at the national level and we removed the means of verification which was part of our previous logframe numbered as (2b) “approximately five case studies demonstrating improved performance in PFM at the subnational level.” We did so because the countries selected for subnational projects and the</p>

			methodology used for the studies in 2010 and 2012 are not comparable.
<p>Outputs:</p> <p>1) Accountability/Capability Increased the provision by governments to the public of timely, accurate and useful public finance information.</p> <p>2) Capability- 2 (a)-New norms on best practices in Public Finance Management are created and implemented, as indicated by: 2 (b)- More governments publishing Citizens Budgets. 2 (c)-More governments holding public hearings on the budget.</p> <p>3) Accountability- Published Guides and case studies to document current decision making practices to expand public knowledge of Public Finance Management.</p>	<p>1. Open Budget Index sub-scores measuring public access to budget information in 94 countries.</p> <p>2 (a) International standards and potential norms are introduced, debated, and adopted in the appropriate international fora.</p> <p>2 (b) The number of governments publishing Citizens Budgets increases to 25.</p> <p>2 (c) The number of governments holding public hearings increases to 48.</p> <p>3 (a) Public Finance Management Guide: - the guide is produced - number of copies printed - number of copies distributed (demand)</p> <p>3 (b) Citizens Budget Guide: -the guide is produced - number of copies printed - number of copies distributed (demand)</p>	<p>1. Biennial Open Budget Index in 2008, 2010, and 2012.</p> <p>2 (a) Transcripts or minutes of meetings.</p> <p>2 (b) Scores on relevant questions from the Open Budget Survey.</p> <p>2 (c.1) Country scores on Question 61 of the Open Budget Survey.</p> <p>2 (c.2) Country scores on Questions 75-78 on the Open Budget Survey.</p> <p>3 (a) Number of copies of the Guide which are - Printed - Distributed</p> <p>3 (b) Number of copies of the Citizens Budget Guide which are - Printed - Distributed</p>	<p>(4a) The definition of public includes both citizens and residents of a country.</p> <p>(4b) We increased verifiable indicators from 90 to 94 countries.</p> <p>(5) For the public to take advantage of opportunities to oversee government operations, they need to be empowered with knowledge on the political economy of decision making in Public Finance Management.</p> <p>(6a) We increased the number of case studies from three to five.</p>

<p>4) Accountability/Capability Demonstrated the impact of greater transparency and citizen participation in Public Finance Management on socio-economic outputs.</p> <p>5) Accountability- An effective international platform carries out advocacy calling for greater transparency in Public Finance Management.</p> <p>6) Accountability-</p>	<p>3 (c) Documented examples, through case studies, of the impact of transparency on sectoral Public Finance Management (e.g. extractive industries, security, and health).</p> <p>3 (d) Documented examples, through case studies, of barriers to transparency on Public Finance Management, and how they can be overcome.</p> <p>4 (a) Documented examples of improvements in participation leading to reduced wasteful and inefficient expenditure in a selected set of countries.</p> <p>5 (a) Number of organizations that participate in meetings convened by the international platform.</p> <p>5 (b) Agreements on international advocacy strategy and joint actions undertaken.</p> <p>5 (c) Country advocacy strategies approved and funded by IBP and implemented by partners.</p> <p>5 (d) At least two major donor agencies use Open Budget Survey benchmarks to inform their aid strategies or policies.</p>	<p>3 (c) Five case studies documenting the impact of transparency on sectoral Public Finance Management.</p> <p>3 (d) Eight case studies documenting the impact of barriers to transparency on Public Finance Management.</p> <p>4. Twelve case studies submitted to IBP, demonstrating reduced wasteful and inefficient expenditures in a selected set of countries.</p> <p>5 (a) Reports from international meetings of Civil Society Organizations.</p> <p>5 (b) Reports from international meetings of Civil Society Organizations and reports on advocacy conducted.</p> <p>5 (c) Ten grants processed and reports on the use of grant funds.</p> <p>5 (d) Reports from donors on their aid strategies; communication from donors to IBP and its partners.</p> <p>6 (a) Reports from training meetings.</p>	<p>(6b) We increased the number of verifiable indicators (in 3d) from three to eight.</p> <p>(6c) We increased the number of verifiable indicators in (4) from five to 12 case studies.</p>
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<p>Highly skilled civil society budget organizations and networks promoting budget transparency and engagement.</p>	<p>6 (a) Trainings and technical assistance provided to partner organizations in 50 countries.</p> <p>6 (b) 10 joint activities organized at the regional level to promote collaboration among civil society organizations on budget transparency issues.</p>	<p>6 (b) Reports from meetings.</p>	
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Annex 3 Final Financial Report

3.1 Program Identification

1. GTF Reference No.	GTF-334
2. Organization Name	International Budget Partnership

3.2 Reporting Period

1. Start of Period	01 April 2013
2. End of Period	31 October 2013

3.3 Funds received from DFID during Reporting Period

Payment No.	Date Received	Amount GBP
Payment 10	29 May 2013	62,632
Payment 11	6 August 2013	152,913
Total received during Period		215,546

Annex 4 – List of materials produced under your GTF Programme

Item	Date	Title of Material	Description of Material	Web Link (if applicable)
1.	December 2008	Postcards	Postcards (in English, Spanish, French, and Portuguese) described results from the OBI 2008	http://internationalbudget.org/wp-content/uploads/PostcardEnglish.pdf
2.	January 2009	OBS Full Report: "Open Budgets, Transform Lives. The Open Budget Survey 2008."	The only independent, comparative, and regular measure of budget transparency and accountability around the world. The OBI is produced every two years by experts outside government. 2008 marked the second publication of the Open Budget Survey, which found that in most countries assessed the public did not have access to comprehensive and timely information needed to participate meaningfully in the budget process & hold government to account. Although countries' overall performance painted a bleak picture, there were a number of countries surveyed that significantly improved their budget transparency practices since the previous Survey round. Available in Arabic, English, Chinese, French, Portuguese, and Spanish.	http://internationalbudget.org/wp-content/uploads/2011/06/2008FinalFullReportEnglish1.pdf
3.	January 2009	Poster on results for OBI 2008	Visual and qualitative narrative of the Open Budget Survey 2008 results.	http://internationalbudget.org/wp-content/uploads/OBI_Poster-36x24.pdf
4.	January 2009	Individual summary reports for all 85 countries included in the 2008 Survey	Country summaries provide detailed information on Survey results and performance for each of the 85 participating countries. Available in English and in national language (Arabic, French, Portuguese, Russian, and Spanish)	http://internationalbudget.org/what-we-do/open-budget-survey/country-info/
5.	January 2009	Podcasts on OBI 2008 Results	Overview of the Open Budget Survey 2008. Available in English, Spanish, and French.	http://internationalbudget.org/publications/overview-of-the-open-budget-survey-2008/
6.	July 2009	"Open Budget Survey Findings on SAIs and Independence." <i>The International Journal of Government Auditing</i>	Published by the International Association of Supreme Audit Institutions.	http://www.intosaijournal.org/technicalarticles/technicaljul2009a.html
7.	December 2009	Song: "It's Your Money"	"It's Your Money" is the Open Budget Index 2008 campaign song, which was written and produced by Patrick Hickey with Waxed Productions in South Africa. As the song was produced as an advocacy tool for promoting budget transparency, particularly around the launch of the Open Budget Index 2008, partner organizations may translate the lyrics and use and distribute the song for this purpose.	http://internationalbudget.org/publications/its-your-money-2008-open-budget-survey-song/
8.	2009	"The State of Budget Transparency Worldwide." <i>The International Journal on Government Financial</i>	Published by the International Consortium on Government Financial Management. An overview on the state of global budget transparency as revealed by the International Budget Partnership's 2008 survey.	http://icgfm.blogspot.com/2009/12/state-of-budget-transparency-worldwide.html

		<i>Management</i> , volume IX, no. 2.		
9.	2009	"Budget Transparency around the World: Results from the 2008 Open Budget Survey." Published in <i>OECD Journal on Budgeting</i> , volume 2009/2.	The movement for greater fiscal transparency has been gaining momentum in recent years. To contribute to these efforts, the International Budget Partnership (IBP) developed the Open Budget Survey in 2006. The 2008 survey finds that the state of budget transparency around the world is deplorable, although a number of countries have improved their performance over the past two years. This article discusses the results of the 2008 survey and ways of improving budget transparency.	http://internationalbudget.org/wp-content/uploads/Budget-Transparency-Around-the-World-Results-from-the-2008-Open-Budget-Survey.pdf
10.	2009	"Legislatures constrained by inadequate powers to effectively oversee budgets." <i>Parliamentarian</i> , volume 90, issue 2, pp. 176-179	Published by the Commonwealth Parliamentary Association.	http://connection.ebscohost.com/c/articles/44054522/legislatures-constrained-by-inadequate-powers-effectively-oversee-budgets
11.	2009	"The State of Budget Transparency around the World." <i>The ABWA Journal</i> , volume no. 5	Published by the Association of Accountancy Bodies in West Africa.	http://www.abwa-online.org/downloads/5th%20INNER%20ENGLISH%202.pdf
12.	2009	2009 Open Budget Initiative Annual Report for UKaid	Comprehensive Report documenting the OBI program's use of funds and outcomes achieved for the 2008-2009 reporting period.	http://internationalbudget.org/wp-content/uploads/2009-Annual-Report-for-DFID.pdf
13.	July 2010	"Ask Your Government Fact Sheet"	This fact sheet summarizes the findings of the Ask Your Government! initiative where 100 civil society organizations asked their governments for specific budget information relating to key international development commitments in 80 countries. A table shows how often citizens were actually provided with the budget information they requested as well as significant variation in how government agencies within a country responded to the information requests. A list of the participating organizations and recommendations on how to improve budget transparency and accountability are also provided. Available in English and Spanish	http://internationalbudget.org/wp-content/uploads/Ask-Your-Government-Initiative.pdf
14.	July 2010	"Practical approaches to the aid effectiveness agenda: Evidence in aligning aid information with recipient country budgets," Samuel Moon. 2010.	Overseas Development Institute Working Paper 317.	http://www.odi.org.uk/resources/details.asp?id=4801&title=aid-effectiveness-agenda-recipient-countries-budget

15.	August 2010	Open Budget Initiative Brochure	Brochure providing a comprehensive overview of the Open Budget Initiative and Survey. Available in Arabic, English, French, Russian, and Spanish.	http://internationalbudget.org/wp-content/uploads/2011/01/OBI_brochure_web_English_HiRes.pdf
16.	15 October 2010	Open Budget Survey 2010 Video		http://internationalbudget.org/pubslications/open-budgets-transform-lives/
17.	19 October 2010	“Guide to Transparency in Government Budget Reports: Why are Budget Reports Important, and What Should They Include?”	Governments are increasingly responding to internal and external calls to increase the level of transparency in their public budget processes and systems as a way to manage public resources more efficiently and effectively so as to better respond to the needs and priorities of their citizens. This guide was designed to support governments in their efforts to meet international good practice standards on budget transparency by providing in one resource guidance on what reports and documents they should be producing and making available throughout the budget process, what information should be in those reports, and links to model documents from other countries. Available in English, Spanish, French, and Portuguese.	http://internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf
18.	19 October 2010	“Guide to Transparency in Government Budget Reports: How Civil Society Can Use Budget Reports for Research and Advocacy”	Civil society organizations have a critical role to play in government budget processes. They can inform the decision-making process to ensure that public resources are being used effectively to meet public needs, and they can monitor the actual execution of budget policies and programs to hold government to account, thus reducing opportunities for corruption and mismanagement. This guide provides essential information on how civil society organizations can use, and have used, the eight key budget reports that their government should be making available throughout the budget process. Available in Arabic, English, French, Portuguese, and Spanish.	http://internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-How-Civil-Society-Can-Use-Budget-Reports-for-Research-and-Advocacy-English.pdf
19.	19 October 2010	“Open Budgets. Transform Lives: The Open Budget Survey 2010”	The Open Budget Survey is the only independent and comparative measure of government budget practices. Its rigorous approach receives substantial praise from international public finance experts. This report analyses the third implementation of the Survey, which assesses 94 countries worldwide. Available in Arabic, English, French, Portuguese, Russian, and Spanish	http://internationalbudget.org/wp-content/uploads/2011/06/2010_Full_Report-English.pdf
20.	19 October 2010	“Open Budgets. Transform Lives: The Open Budget Survey 2010 Data Tables”	These Excel files contain the raw data collected during the 2010 round of the Open Budget Survey. Available in Arabic, English, French, Portuguese, Russian, and Spanish.	http://internationalbudget.org/wp-content/uploads/2010_Data_Tables.pdf
21.	19 October 2010	Open Budget Survey 2010 Key Findings	A written summary of the key findings from the Open Budget Survey 2010, including information on methodology, results, and implications. Available in Arabic, English, French, Portuguese, Russian, and Spanish.	http://internationalbudget.org/wp-content/uploads/2011/06/OBI_2010_Key_Findings.pdf
22.	19 October 2010	“Government Responses to Open Budget Survey 2010”	A summary of the response of various governments to the findings from the Open Budget Survey 2010, including public pronouncements and commitments to take specific action to improve practices.	http://internationalbudget.org/what-we-do/open-budget-survey/advocacy/government-responses/

23.	19 October 2010	Open Budget Survey Methodology	Open Budget Survey 2010 Methodology, with information on the research process, the Open Budget Index, measurements of oversight institutions and public participation, weighting the relative importance of key budget documents, etc. Available in Arabic, English, French, Portuguese, and Spanish.	http://internationalbudget.org/wp-content/uploads/Methodology_2010_English.pdf
24.	19 October 2010	2010 Excel Database of Answers to Open Budget Questionnaire 2010	The database lists (for each country assessed) the answers provided for each question in the Open Budget Survey 2010 questionnaire.	http://internationalbudget.org/what-we-do/open-budget-survey/research-resources/data/
25.	19 October 2010	Individual summary reports for all 94 countries included in the 2010 Survey	Country summaries provide detailed information on Survey results and performance for each of the 100 participating countries. Available in English and in the national language (Arabic, French, Portuguese, Russian, and Spanish).	http://internationalbudget.org/what-we-do/open-budget-survey/country-info/
26.	October-December 2010	Ask Your Government! Initiative Radio Series	Five partners in Kenya, Malawi, South Africa, Uganda, and Zambia recorded audio diaries of their efforts to request and obtain budget information from their governments on issues such as maternal health, aid effectiveness, and environmental protection.	http://internationalbudget.org/publications/ask-your-government-initiative-radio-series/
27.	October 2010	"Citizens, legislators, and executive disclosure: The political determinants of fiscal transparency"	Published in World Development, Volume 41 , January 2013, pages 96–108	http://personal.lse.ac.uk/wehner/obi.pdf
28.	December 2010	"Promoting Budget Transparency Through Tax Expenditure Management: A Report on Country Experience for Civil Society Advocates"	In "Promoting Budget Transparency Through Tax Expenditure Management: A Report on Country Experience for Civil Society Advocates," the authors from the Tax Group at the Melbourne Law School, University of Melbourne worked to provide an accessible source of information about tax expenditure reporting including definitions and explanations of different approaches to measurement and calculation. Some of the report's highlights include a chapter on how civil society groups and other commentators could use a tax expenditure report in budget advocacy activities and in tax reform debates, and a table with information on how 36 countries included in the International Budget Partnership's Open Budget Index 2010 report on tax expenditures.	http://internationalbudget.org/wp-content/uploads/Promoting-Budget-Transparency-Through-Tax-Expenditure-Management.pdf
29.	2010	2010 Open Budget Initiative Annual Report for UKaid	Comprehensive report documenting the OBI program's use of funds and outcomes achieved for the 2009-2010 reporting period.	http://internationalbudget.org/wp-content/uploads/2010-Annual-Report-for-DFID.pdf
30.	January 2011	Open Budget Initiative Mid-Term Review Report	Open Budget Initiative - Mid-Term Review Report – January 2011. Rosie McGee	http://internationalbudget.org/wp-content/uploads/OBI-Mid-Term-Review-Report-for-DFID.pdf
31.	June 2011	"Measuring and Promoting Budget Transparency: The Open Budget Index as a Research and Advocacy Tool"	Transparency in public budgeting has been a recognized principle of sound governance for a long time. However, reliable measures of budget transparency are still hard to come by. This article introduces the Open Budget Index (OBI), a new tool based on surveys by independent researchers that compares key budget information published by governments across the world. Data from the latest survey, published in 2010 and covering 94 countries, reveals that on average, the state of budget transparency around the world is poor. Countries with lower	http://onlinelibrary.wiley.com/doi/10.1111/j.1468-0491.2011.01539.x/abstract

			incomes, weaker democratic institutions, and higher levels of dependency on foreign aid and hydrocarbon sales tend to be less transparent. However, a number of countries have improved the quantity and coverage of the budget information that they publish, in some cases following civil society pressure based on OBI findings. More generally, OBI data helps to identify easy steps that governments and other actors could take to further improve budget transparency.	
32.	June 2011	“Open Budgets, Sustainable Democracies: A Spotlight on the Middle East and North Africa”	The Open Budget Survey 2010 reveals that, with an average Open Budget Index score of 23 out of 100, the Middle East and North Africa (MENA) region is the lowest scoring region in terms of budget transparency and accountability. Countries in the region release few documents to the general public, and perform poorly on measures regarding the engagement of oversight institutions with the public on the budget process. While some MENA countries have promisingly begun to undertake public finance management reforms, they should use the Open Budget Survey results to emphasize budget transparency and accountability as an essential component of good governance.	http://internationalbudget.org/wp-content/uploads/Open-Budgets-Sustainable-Democracies-A-Spotlight-on-the-Middle-East-and-North-Africa.pdf
33.	July 2011	Ask Your Government! Initiative Slide Show	This slide show on the Ask Your Government! Initiative summarizes the main goals and achievements of this effort as seen through the eyes of five African researchers in Kenya, Malawi, South Africa, Uganda, and Zambia who recorded audio diaries of their efforts to request and obtain budget information from their governments on areas critical to development such as maternal health, aid effectiveness, and environmental protection.	http://internationalbudget.org/publications/ask-your-government-initiative-slide-show/
34.	October 2011	IBP Research Note No. 1: Transparency and Participation in Public Financial Management: What Do Budget Laws Say?	This IBP Research Note addresses the role of legislation in promoting both disclosure of budgetary information and the provision of opportunities for public and civil society participation throughout the budget process. The key questions motivating the underlying research were: a) to what extent does budget legislation in different countries cover issues related to budget transparency and participation, and in what level of detail? and b) does the degree to which legislation covers issues related to the public disclosure of budget information seem to affect the actual level of budget transparency in different countries?	http://internationalbudget.org/wp-content/uploads/Research-Note-1-Transparency-in-Public-Finance-Laws1.pdf
35.	October 2011	“Assessment of Budget Transparency in Honduras”	In early 2011 the Millennium Challenge Corporation (MCC) approached the International Budget Partnership (IBP) and requested an update of the Open Budget Survey 2010 results for Honduras to account for budget documents recently released to the public. The IBP collaborated with the Fundación Democracia sin Fronteras (FDsF), one of its civil society partners in Honduras, to complete the assessment. This report documents changes in transparency throughout the budget process and comments on the extent to which the Honduran government has implemented reforms based on recommendations made in the Open Budget Survey 2010. Finally, the report offers additional recommendations on ways the Honduran government can sustain and expand the budget transparency reforms it has implemented. Available in English and Spanish.	http://internationalbudget.org/wp-content/uploads/Assessment-of-Budget-Transparency-in-Honduras-Sept-20111.pdf

36.	October 2011	A Guide to Transparency in Public Finances: Looking Beyond the Core Budget	This is a compendium guide to budget reports not covered in IBP's previous guides or scrutinized for the Open Budget Survey. It examines areas of public finance that are not well understood and especially vulnerable to being shielded from public scrutiny. Available in English, French, and Spanish.	http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf
37.	December 2011	IBP Working Paper 1: Budget Transparency and Financial Markets	This paper sheds some light on the link between transparency and financial markets using an indicator of budget transparency based on a comprehensive global survey conducted by the IBP in 2008. Our findings suggest that budget transparency matters for financial markets. In particular, more transparent countries, after controlling for various economic variables, have higher credit ratings and lower spreads. Further, for countries with similar credit ratings, higher transparency is associated with lower spreads. We find limited evidence that more transparent countries are less likely to be downgraded given excessively high spreads. Finally, the change in spreads is smaller for more transparent countries when compared to less transparent countries.	http://internationalbudget.org/wp-content/uploads/IBP-Working-Paper-1-Budget-Transparency-and-Financial-Markets.pdf
38.	December 2011	IBP Working Paper 2: Mineral Wealth and Budget Transparency	How does a country's mineral wealth affect the transparency of the government's budget? Among democracies, a country's mineral wealth is not convincingly related to the transparency of its government. But among autocracies, greater oil wealth is correlated with less fiscal transparency, while greater non-fuel mineral wealth is paradoxically associated with more transparency. Explaining this pattern is a challenge: there is no prima facie evidence that it is driven by either membership in the Extractive Industries Transparency Initiative, or by the need to attract foreign investment. There is some evidence that among autocracies, oil reduces transparency because it helps dictators stay in power.	http://internationalbudget.org/wp-content/uploads/IBP-Working-Paper-2-Mineral-Wealth-and-Budget-Transparency.pdf
39.	December 2011	IBP Working Paper 3: Citizens, Legislators, Executive Disclosure: Political Determinants of Fiscal Transparency	Empirical evidence on the beneficial effects of fiscal transparency ranges from improved budgetary outcomes to lower sovereign borrowing costs and decreased corruption. Despite this, hardly any effort has been invested in exploring the determinants of fiscal transparency. Using a new 85-country dataset, we focus on two important sources of domestic demand for open budgeting: citizens and legislators. Our results suggest that free and fair elections have a significant direct effect on budgetary disclosure, and that they dampen the adverse effects dependency on natural resource revenues can have on fiscal transparency. We also find that partisan fragmentation in the legislature is associated with higher levels of budgetary disclosure.	http://internationalbudget.org/wp-content/uploads/IBP-Working-Paper-3-Political-Determinants-of-Fiscal-Transparency.pdf
40.	December 2011	IBP Working Paper 4: Does Budget Transparency Lead to Stronger Human Development Outcomes and Commitments to Economic and Social Rights?	The aim of this paper is to explore the relationship between the quality of the budget process and human development outcomes. It looks in particular at the relationship between the OBI and human development as measured by the Human Development Index (HDI) and a number of related human development indicators, as well as the Economic and Social Rights Fulfillment Index that measures government commitment to economic and social rights.	http://internationalbudget.org/wp-content/uploads/IBP-Working-Paper-4-Budget-Transparency-and-Development-Outcomes-and-Rights.pdf

41.	December 2011	"Open Government Partnership: Lessons and Opportunities for Fiscal Transparency"	The IBP recently presented recommendations at a working level meeting of the Open Government Partnership (OGP), a new international initiative that brings together governments, civil society, and industry to promote transparency, increase civic participation, fight corruption, and harness new technologies to strengthen governance. When the OGP was launched on 20 September 2011, eight founding governments (Brazil, Mexico, Indonesia, Norway, the Philippines, South Africa, the United Kingdom, and the United States) made specific and measurable commitments to open government supported by a concrete national plan of action. At that same meeting an additional 39 countries committed to developing similar national plans of action by April 2012. In preparation for that date, from 6 December to 8 December, 2011, the OGP convened its Steering Committee (consisting of governments and civil society organizations) and all new OGP participating countries to share experiences on developing action plans and undertaking country consultations. The substantial commitments made by the first eight OGP countries offer useful insights for countries that decide to take part in the OGP in the future. The IBP's briefing note highlights some of those specific commitments in order to provide recommendations to the next wave of governments that will table national plans of action in April 2012.	http://internationalbudget.org/wp-content/uploads/IBP-Briefing-Note-December-2011.pdf
42.	2011	2011 Open Budget Initiative Annual Report for UKaid	Comprehensive report documenting the OBI program's use of funds and outcomes achieved for the 2010-2011 reporting period.	http://internationalbudget.org/wp-content/uploads/2011-Annual-Report-for-DFID.pdf
43.	January 2012	"Subnational Budget Transparency: An Analysis of Ten Pilot Studies"	Recognizing the importance of subnational transparency as well as the scarcity of academic and policy literature on the subject, the International Budget Partnership (IBP) commissioned ten pilot studies on the subject. The studies were conducted by IBP's partners in Argentina, Brazil, Bolivia, Croatia, Ecuador, India, Indonesia, Mali, Mongolia, and Peru. The principal aim of the paper is to synthesize the findings of these pilot studies. In order to do so, the paper is organized as follows: Part 1 highlights the importance of subnational transparency, reviews the existing literature on the subject, and discusses its coverage of current assessment tools. Part 2 identifies three concerns with and maps the methodologies used to conduct the pilot studies by pointing out similarities and differences between them. Finally, part 3 analyzes the results achieved on the project, considering the reports on subnational transparency in the ten countries as well as attempts to disseminate them. Based on this analysis, the final part also draws lessons from the studies and makes recommendations for future research.	http://internationalbudget.org/wp-content/uploads/Subnational-Synthesis-Paper_final.pdf (Individual country studies and summaries available at http://internationalbudget.org/what-we-do/major-ibp-initiatives/open-budget-initiative/subnational-work/)
44.	March 2012	"Left in the Dark: Seeking Information on Public Financial Transfers to Eskom and Other State-Owned Enterprises"	Parastatal loans (transfers of public funds to government-owned enterprises) represent 12 percent of South Africa's annual GDP. Despite South Africa's high level of budget transparency, there are few ways to know what happens to these funds once they are disbursed. This paper was written by Neil Overy and produced as part of a joint initiative of the International Budget Partnership and the Institute for Security Studies to increase access to government budget information.	http://internationalbudget.org/wp-content/uploads/Left-In-The-Dark-Parastatal-Loans.pdf

45.	May 2012	“The Power of Making It Simple: A Government Guide to Developing Citizens Budgets”	This guide is third in a series of IBP publications for governments seeking practical guidance on how to make their public finance systems more transparent. It follows the “Guide to Transparency in Government Budget Reports: Why Are Budget Reports Important and What Should They Include?” (2010) and the “Guide to Transparency in Public Finances: Looking Beyond the Core Budget” (2011). “The Power of Making It Simple” complements these two by focusing specifically on Citizens Budgets and offering useful tips to governments interested in developing one. Available in English, French, and Spanish.	http://internationalbudget.org/wp-content/uploads/Citizen-Budget-Guide.pdf
46.	June 2012	OBI Training Materials for Governments	These documents are training materials used as part of the IBP’s Mentoring Governments Program. They include questions and responses from the Open Budget Survey regarding certain key budget documents, with relevant excerpts of budget documents from various countries, in order to provide examples of best practices. Each one focuses on a different budget document, including: Pre-Budget Statement, Audit Report, Executive’s Budget Proposal, In-Year Reports, Mid-Year Review, and Year-End Report.	http://internationalbudget.org/publications/obi-training-materials-for-governments/
47.	2012	2012 Open Budget Initiative Annual Report for UKaid	Comprehensive report documenting the OBI program’s use of funds and outcomes achieved for the 2011-2012 reporting period.	http://internationalbudget.org/wp-content/uploads/2012-Annual-Report-for-DIFD.pdf
48.	January 2013	Full report on OBS 2012 global findings: “Open Budgets. Transform Lives: The Open Budget Survey 2012”	The only independent, comparative, and regular measure of budget transparency and accountability around the world. Produced every two years by experts outside government, the 2012 Survey reveals that the national budgets of 77 of the 100 countries assessed – these 77 countries are home to half the world’s population – fail to meet basic standards of budget transparency. Compounding this are the Survey’s findings on the widespread failure of governments to provide sufficient opportunities for citizens and civil society to engage in budget processes. Budgets are essential for ensuring the delivery of critical services like maternal health and basic education. While the Open Budget Survey 2012 paints a bleak picture of budget transparency, participation, and accountability overall, there has been steady, albeit incremental, progress over the four rounds of the Survey since 2006. Available in Arabic, English, French, Portuguese, Russian, and Spanish.	http://internationalbudget.org/wp-content/uploads/OBI2012-Report-English.pdf
49.	January 2013	Individual summary reports for all 100 countries included in the 2012 Survey	Country summaries provide detailed information on Survey results and performance for each of the 100 participating countries. Available in English and in national language (Arabic, French, Portuguese, Russian, and Spanish)	http://internationalbudget.org/what-we-do/open-budget-survey/country-info/
50.	January 2013	Open Budget Survey 2012 Questionnaire implemented in all 100 countries included in the 2012 Survey	The questionnaire consists of 125 questions completed by independent researchers in 100 countries, and provides the data for the Open Budget Survey results. The questionnaire is subject to an extensive review process, including commentary from a government representative and two anonymous peer reviewers who are unaffiliated with the relevant governments. Available in Arabic, English, French, Portuguese, Russian, and Spanish.	http://internationalbudget.org/what-we-do/open-budget-survey/research-resources/guides-questionnaires/

51.	January 2013	Open Budget Survey 2012 Data Explorer	A new tool created to explore and compare the data that comprises the Open Budget Survey. The data explorer also enables users to simulate/predict future Survey scores based on manipulation of certain indicators.	http://survey.internationalbudget.org/
52.	January 2013	Open Budget Survey 2012 Video	Video highlighting the importance of budget transparency, the methodology used for the Open Budget Survey 2012, and the ways in which the Survey can be linked to advocacy efforts.	http://www.youtube.com/watch?v=bt0_2aTMZU
53.	January 2013	Open Budget Survey 2012 Key Findings	A written summary of the key findings from the Open Budget Survey 2012, including information on methodology, results, and implications.	http://internationalbudget.org/what-we-do/open-budget-survey/rankings-key-findings/key-findings/
54.	January 2013	Open budget Survey 2012 Methodology	Open Budget Survey 2012 Methodology, with information on the research process, the Open Budget Index, measurements of oversight institutions and public participation, changes to the 2012 Survey, weighting the relative importance of key budget documents, etc. Available in Arabic, English, French, Portuguese, Russian, and Spanish.	http://internationalbudget.org/wp-content/uploads/2012-Methodology1.pdf
55.	January 2013	"What People Are Saying About the Open Budget Survey 2012"	Reflections on the Open Budget Survey 2012 and reports of advocacy from government officials, NGO leaders, and public figures from across the globe.	http://internationalbudget.org/what-we-do/open-budget-survey/advocacy/obsa/
56.	January 2013	Open Budget Initiative in the News	Links to news articles and other media about the Open Budget Initiative and Open Budget Survey 2012 published by media sources around the world. Links are organized by region. Country pages also include links to news pieces.	http://internationalbudget.org/what-we-do/open-budget-survey/advocacy/obi-news/
57.	January 2013	Open Budget Survey 2012 Global Press Release, and Press Release Templates	"Governments serving half the world's population shut citizens out of budget decisions that affect their lives" Major biennial study finds three of every four nations analyzed fail to meet basic transparency standards; scarce budget information and inadequate public accountability undermine poverty reduction, including the Millennium Development Goals. Available in Arabic, English, French, Russian, and Spanish (templates also available in Portuguese).	Global press release: http://internationalbudget.org/wp-content/uploads/OBS-2012-International-Press-Release-English.pdf Templates : http://internationalbudget.org/publications/2012-open-budget-survey-release-templates/
58.	January 2013	"2006-2012 Excel Database" of Answers to Open Budget Questionnaires 2006-2012	Link to Excel document containing complete data for four rounds of Open Budget Survey research.	http://internationalbudget.org/what-we-do/open-budget-survey/research-resources/data/
59.	January 2013	Open Budget Survey 2012 Infographic	Visual representation (summary) of the Open Budget Survey 2012 methodology, findings, and recommendations.	http://internationalbudget.org/wp-content/uploads/OBS2012-infographic.png
60.	January 2013	Library of Public Budget Documents	The Library provides links to PDF versions of all budget documents cited by each of the 100 countries in their completion of the Open Budget Survey 2012.	https://docs.google.com/folder/d/0ByA9wmvBrAnZN3ZrdzNzcS1JZzq/edit?pli=1

61.	February 2013	“The Impact of the International Budget Partnership’s Open Budget Survey and its Partner Institutions’ Advocacy on Budget Transparency in Honduras”	This case study looks at how the preparation and publication of the Open Budget Survey 2010 in Honduras increased awareness of Honduras’ budget transparency problems. The increased attention given to these issues brought together local civil society organizations, the International Budget Partnership, the Millennium Challenge Corporation, and the government of Honduras to make progress on budget transparency. Also the IBP’s technical assistance to the government of Honduras played an important role in the recent publication of budget documents, which, combined with a strong government will, have provided the basis for public finance management reforms. Although the main incentive for the government to improve its budget transparency was initially to increase foreign aid contributions, citizen-led efforts to demand reform are growing.	http://internationalbudget.org/publications/the-impact-of-the-international-budget-partnerships-open-budget-survey-and-its-partner-institutions-advocacy-on-budget-transparency-in-honduras/
62.	February 2013	“Budget Transparency in Afghanistan: A Pathway to Building Public Trust in the State”	This case study discusses major improvements in government budget transparency and public engagement in Afghanistan, presenting an analysis of the roles of the following actors in the trend toward more open budgeting: 1) the International Budget Partnership, foreign donors, civil society organizations, and the media; 2) the government; and 3) the legislature. This paper argues that by increasing its OBI score from 8 in 2008 to 21 in 2010, Afghanistan has made important progress, though it still remains below average. But donors, CSOs, and to some extent the media are putting increasing pressure on the government to improve its Public Financial Management system. A pragmatic and holistic approach that includes a legal and institutional framework will be required for budget transparency to become an instrument for confidence building in the Afghan state.	http://internationalbudget.org/publications/budget-transparency-in-afghanistan-a-pathway-to-building-public-trust-in-the-state/
63.	February 2013	“The Impact of the Open Budget Initiative Secretariat and its Partners on Budget Transparency in the Democratic Republic of Congo”	This case study analyzes the role of civil society in the reform of public finances, budget transparency, and public participation in the Democratic Republic of Congo (DRC). With pressure from IBP’s partner, the Réseau Gouvernance Economique et Démocratie (REGED), the government of DRC took several new steps to improve government transparency. For the first time, it published a range of budget documents, including the Executive’s Budget Proposal and budget timetable, and also included transparency provisions in several new public finance laws and regulations. This case study describes the events that led to the new provisions for transparency and will also analyze the strengths and weaknesses of the strategy used to pursue these goals.	http://internationalbudget.org/publications/the-impact-of-the-open-budget-initiative-secretariat-and-its-partners-on-budget-transparency-in-the-democratic-republic-of-congo/
64.	February 2013	“The Open Budget Index (OBI) as a Comparative Statistical Tool”	This article describes the Open Budget Survey methodology and compares it to other transparency tools. Published in the <i>Journal of Comparative Policy Analysis: Research and Practice</i> , vol. 15, no. 1.	http://www.tandfonline.com/eprint/WqwwwUBfjRx25rwNyRb8/full
65.	March 2013	“Foreign Assistance and Fiscal Transparency: The Impact of the Open Budget	This paper presents research that sought to document how, when, and why three donor agencies — the U.S. Department of State, the Millennium Challenge Corporation (MCC), and the U.K. Department for International Development (DFID) — have adopted the Open Budget Index in language and practice; assesses the	http://internationalbudget.org/wp-content/uploads/Foreign-Assistance-and-Fiscal-Transparency-Final-Report.pdf

		Initiative on Donor Policies and Practices	contributions of the Open Budget Initiative and its partners to achieving these apparent advocacy successes; and analyzes other factors that may have influenced the decision of these three donors to use the language and methodology advocated by the Open Budget Initiative. In conclusion, the analysis of the three donor case studies covered in this report shows that the advocacy efforts by the Open Budget Initiative have had varied impact in changing policy debates and guidelines.	
66.	April 2013	<i>Open Budgets: The Political Economy of Transparency, Participation, and Accountability</i> , edited by Sanjeev Khagram, Archon Fung, and Paolo de Renzio (IBP senior research fellow).	Book published by Brookings Institution Press. Decisions about “who gets what, when, and how” are perhaps the most important that any government must make. So it should not be remarkable that around the world, public officials responsible for public budgeting are facing demands—from their own citizenry, other government officials, economic actors, and increasingly from international sources—to make their patterns of spending more transparent and their processes more participatory. Surprisingly, rigorous analysis of the causes and consequences of fiscal transparency is thin at best. <i>Open Budgets</i> seeks to fill this gap in existing knowledge by answering a few broad questions: How and why do improvements in fiscal transparency and participation come about? How are they sustained over time? When and how do increased fiscal transparency and participation lead to improved government responsiveness and accountability?	http://www.brookings.edu/research/books/2013/openbudgets
67.	September 2013	“Constitutional Changes Present a Window of Opportunity for County Level Participatory Budgeting in Kenya,” IBP Blog Post	This blog post outlines the Kenyan government’s recent transition to a decentralized system in which counties set and manage their own budgets. The blog post explains how an IBP Partner, the National Taxpayers Association, is using lessons learned from its IBP-funded pilot participatory budgeting project to advocate for citizen participation in county budget processes and decisions.	http://internationalbudget.org/blog/2013/09/03/constitutional-changes-present-a-window-of-opportunity-for-county-level-participatory-budgeting-in-kenya/
68.	October 2013	IBP Policy Note, “Getting a Seat at the Table: Civil Society Advocacy for Budget Transparency in ‘Untransparent’ Countries”	In September 2011 the International Budget Partnership (IBP) launched an advocacy initiative in 10 countries that have repeatedly ranked in the bottom quintile of the Open Budget Index (OBI). The consistently low rankings of these countries indicate the presence of persistent barriers to improvements in budget transparency. To address this challenge, the IBP provided modest funding support to civil society groups in these countries to work on advocacy projects that aimed at improving budget transparency through the publication of key budget documents that are assessed in the Open Budget Survey. This paper tracks the progress of those projects.	http://internationalbudget.org/wp-content/uploads/Policy-Note-on-Transparency.pdf
69.	October 2013	Assisted in a social audit carried out in Cape Town by our South Africa partner, Social Justice Coalition	The IBP partnered with the Social Justice Coalition in Cape Town, South Africa to conduct a social audit. This time, the IBP and the Social Justice Coalition inspected refuse collection services that the city provides residents in an informal settlement through contractors. The audit has already garnered media attention.	http://internationalbudget.org/the-social-justice-coalition-uses-social-audit-to-clean-up-sanitation-issues-in-cape-town/
70.	October 2013	Helped launch the Fiscal Openness Working Group	Helped launch the Fiscal Openness Working Group and led the group’s first meeting, which brought together civil society organizations, governments,	http://fiscaltransparency.net/2013/11/first-ogp-gift-fowg-workshop/

		at the Open Government Partnership's Annual Meeting in London.	members of parliaments, and auditors to discuss how to best support OGP member countries in their efforts to increase fiscal transparency.	
71.	November 2013	Unpublished draft, "Do The WAEMU and the CEMAC New PFM Frameworks Really Shape Budget Transparency and Public Participation in their Member Countries? Lessons from the Open Budget Survey"	Publication forthcoming. This research paper on the WAEMU (West African Economic and Monetary Union) and CEMAC (Central African Economic and Monetary Community) was originally written in French. The final paper is being translated into English prior to publication.	
72.	November 2013	"Transparency, Participation and Accountability in Public Oversight: Advancing Latin American SAls Agenda at the Subnational Level," by Michael Castro, Carolina Cornejo, and Andrew Lyubarsky. Chapter 9 in <i>Supreme Audit Institutions – Accountability for Development</i> , edited by Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). 2013	Publication forthcoming. This chapter examines innovative transparency, accountability, and participation mechanisms implemented by Subnational Audit Institutions in five Latin American countries.	
73.	November 2013	Unpublished report written in collaboration with Save the Children.	Publication forthcoming. This report is currently being finalized and will soon be published. The report explores the findings of a Child Nutrition and Budget Transparency study implemented in five African counties.	
74.	November 2013	Draft Synthesis Paper and Case Studies.	Publication forthcoming. This paper explores areas of public finance that fall outside the scope of the central government's core budget, and that are not well captured in the OBS. These fiscal activities can be especially vulnerable to efforts to shield them from public scrutiny. To gain a better understanding of these issues we commissioned eight case studies to explore state-owned enterprises, quasi-fiscal activities, extra-budgetary funds, and tax expenditures in different countries. This synthesis paper, as well as the case studies, identify the key points that civil society groups interested in doing research and advocacy in each of these areas should consider.	

75.	2013	Unpublished report on the results of three subnational budget transparency pilot projects implemented in Brazil, Indonesia, and Tanzania.	Publication forthcoming. This report is nearly finalized and is set to be published sometime in the coming month. The report will document the results of the subnational pilots carried out by partners (with financial assistance from the IBP) in Brazil, Indonesia, and Tanzania.	
76.	2013	"Subnational Budget Transparency Survey in Nigeria 2011," Civil Resource and Documentation Centre (CIRDDOC) Nigeria.	Draft, written with technical assistance from OBI	
77.	2013	2013 Open Budget Initiative Annual Report for UKaid	Comprehensive report documenting the OBI program's use of funds and outcomes achieved for the 2012-2013 reporting period.	http://internationalbudget.org/wp-content/uploads/Main-Narrative-2012-13-Annual-Report.pdf

Annex 10: List of 109 countries where activities have taken place

Afghanistan	India	Russia
Albania	Indonesia	Rwanda
Algeria	Iraq	São Tomé e Príncipe
Angola	Italy	Saudi Arabia
Argentina	Jordan	Senegal
Armenia	Kazakhstan	Serbia
Azerbaijan	Kenya	Sierra Leone
Bangladesh	Kosovo	Slovakia
Belarus	Kuwait	Slovenia
Benin	Kyrgyz Republic	South Africa
Bolivia	Lebanon	South Korea
Bosnia-Herzegovina	Liberia	Spain
Botswana	Macedonia	Sri Lanka
Brazil	Malawi	Sudan
Bulgaria	Malaysia	Sweden
Burkina Faso	Mali	Tajikistan
Cambodia	Mexico	Tanzania
Cameroon	Moldova	Timor Leste
Canada	Mongolia	Thailand
Chad	Montenegro	Trinidad y Tobago
Chile	Morocco	Tunisia
China	Mozambique	Turkey
Colombia	Myanmar	Uganda
Costa Rica	Namibia	Ukraine
Croatia	Nepal	United Kingdom
Czech Republic	New Zealand	United States
Democratic Republic of Congo	Nicaragua	Venezuela
Dominican Republic	Niger	Vietnam
Ecuador	Nigeria	Yemen
Egypt	Norway	Zambia
El Salvador	Pakistan	Zimbabwe
Equatorial Guinea	Papua New Guinea	
Fiji	Paraguay	
France	Peru	
Georgia	Philippines	
Germany	Poland	
Ghana	Portugal	
Guatemala	Qatar	
Honduras	Romania	