STRENGTHENING FOUNDATIONS.
PUSHING BOUNDARIES.
ANNUAL REPORT 2015
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In July 2015, IBP was officially registered as an independent 501(c)3 nonprofit organization in the District of Columbia, completing a spin-off from the inspiring Center on Budget and Policy Priorities, where IBP was established and based since 1997. This step to strengthen the foundations of our organization signifies our conviction that civil society has a pivotal role to play in the long-term struggle to ensure that public budgets are used to transform the lives of the poorest.

This transition, however, did not stop us from forging ahead to push the boundaries of our work. We worked intensively with our partners in our focus countries to build innovative partnerships between civil society, champions in government, legislatures, and auditors. Building on the biennial Open Budget Survey, we began collecting monthly data on budget transparency and participation and, in the process, uncovered volatility in government transparency behavior. And we partnered with international civil society, multilateral donors, and governments to advance new international norms that encourage the release of public data and open new spaces for civil society influence in many countries around the world.

This report documents this work over the past year. We hope it does it in a way that is succinct and interesting, with less focus on what we do and more on what we have achieved and, especially, what we have learned.

Part one of the Annual Report presents details of IBP’s work and achievement in 2015. It begins with IBP by Numbers, a quantitative overview of our work last year drawn from our monitoring and evaluation database. This is followed by a section describing our ongoing work and impact in six countries — three of which are countries where we are piloting a new approach to helping civil society and other accountability actors ensure that budgets better link to effective public services. Part one ends with an overview of our 2015 research and international advocacy.

Part two focuses on some of the core lessons that we learned in 2015. In what has become a tradition in our Annual Report, we present six essays that discuss key lessons that have come out of reflecting on our work. As IBP structures its work around a set of goals, we attempt to connect each of the lessons learned with these goals.

Finally, we introduce one further innovation. To capture the power of budget work, we have distributed six short stories or vignettes throughout, each of which describe a significant impact that the work of IBP and our partners have contributed to in 2015. The impacts span our organizational goals: from securing improvements in budget transparency and participation, to expanding funding for marginalized communities, to ensuring that scarce government resources are spent most effectively.

IBP is a partnership. We work closely with groups on the ground and are inspired by their innovations and their courage. The stories, successes, and lessons in this report are all driven by the efforts of our partners — we work hard to complement and do justice to these efforts.

Our work would also not be possible without our dedicated donors. As we negotiated our institutional transition this year, we have been even more aware and grateful for the depth of their support and dedication to our work. Thank you.

My thanks to Delaine McCullough and our hardworking communications team, Carrie Ahrens in development, as well as Suwarna Hulawale and Albert van Zyl from our monitoring, evaluation, and learning team for their work in developing and producing the 2015 Annual Report. But the truth is that everyone in IBP contributes to these reports, and I thank them for scrupulously collecting data and digging deep to write the stories that it contains.

Warren Krafchik
Executive Director
PART ONE
SPOTLIGHT ON IBP’S WORK & IMPACT IN 2015
IBP BY NUMBERS

The work of the International Budget Partnership (IBP) focuses on achieving positive changes in three integrated, mutually supportive, areas:

1. Public access to budget information and opportunities to participate in the budget process
2. Civil society capacity to engage in budget analysis and advocacy
3. A supportive international environment for promoting open and accountable budgeting in countries

IBP supports and collaborates with civil society partners in countries around the world to improve budget processes (including who participates in these processes, and how) and policies (how public funds are raised, allocated, and spent) in order to improve the lives of poor people. This work recognizes, and seeks to leverage, the different roles of other accountability stakeholders, such as governments, oversight institutions, and international policy actors. In this section we report on our progress against our three targeted outcomes using quantitative data from our monitoring and evaluation database, and the logical framework developed to define and track the progress of IBP’s work. To support IBP’s ability to use this information to inform our decision making, we also produce qualitative data through case studies and other research to learn what is working and what is not.
OUTCOME ONE
Budget processes are more transparent: timely, accessible, and useful information is available to citizens and CSOs

At the core of IBP’s theory of change is the belief that when civil society organizations (CSOs) and citizens engage in budget decision making and monitoring, budget policies are improved and public resources are used more effectively to provide services. Thus the main assumption behind Outcome 1 is that when citizens and CSOs have access to comprehensive and timely budget information, and opportunities to engage in budget processes, they are better able to hold government to account for managing public funds.

2015 achievements against the indicators for Outcome 1

102 countries were assessed in the Open Budget Survey (OBS) 2015.

All 102 OBS partners received technical assistance on the survey research and dissemination between January and August 2015, and 15 of the 30 OBS Tracker (a pilot project that published monthly assessments of essential elements of budget transparency in the included countries) partners received similar assistance between January and October 2015. 42 of 102 OBS partners also received intensive training on dissemination and advocacy strategies.

50 countries improved their Open Budget Index transparency score at the national level. In 20 of the 50 countries, IBP intervened, either through the Open Government Partnership (OGP) or the Global Initiative for Fiscal Transparency (GIFT), in addition to the work of our partners in all the countries on the OBS 2015. Also, 18 of the 50 improving countries were included in the monthly transparency assessments of the OBS Tracker.

66 countries have improved their OBS budget participation scores at the national level. 35 of the 66 countries had some IBP intervention through OGP or GIFT in addition to being included in the OBS 2015. Also, 13 of the 66 were included in the OBS Tracker.

289 publications were produced to advance transparent and participatory budgets in OBS 2015 countries. Of these, 271 are related to the OBS and 10 are OBS Tracker updates.

15 advocacy projects were undertaken as part of the OBS Tracker.

745 media hits were generated about the Open Budget Initiative. Of these, 643 were about the OBS 2015 and 83 were about the OBS Tracker. IBP generated additional media for a total of 795 media hits in 68 countries.
OUTCOME TWO

CSOs analyze and participate in government budget processes and work with formal oversight institutions to hold government to account

The ultimate purpose of IBP’s work is to ensure that public resources actually reach those who need them the most, and that governments are held accountable for making this happen. Our work with civil society around the world seeks to use budget analysis and advocacy to improve budget systems, policies, and implementation. Ultimately, it aims to improve people’s lives. For Outcome 2 our main assumption is that if CSOs are effective at holding governments to account, then budgets will become more equitable and efficient.

2015 achievements against the indicators for Outcome 2

18 campaigns and budget advocacy engagements took place in 2015. 10 of these were around budget policy, 7 were around budget processes, and 1 was around service delivery. Of the 18, 12 were at the national level and 6 were subnational. These include engagements for: increased public participation in planning and budgeting processes at all levels in Kenya; increased allocations for social programs, including those for Dalits in India; securing the detailed budget and service delivery information needed to inform campaigns on improving sanitation and education infrastructure services in South Africa; and increased funding for services for persons living with disabilities in Egypt.

92 percent of CSO partners in countries have an explicit strategy for shifting budget processes toward improved service delivery.

24 CSO partners have working relationships with other CSOs for budget advocacy, including 3 in China, 4 in El Salvador, 3 in Egypt, 4 in India, 6 in Kenya, and 4 in South Africa.

23 CSO partners have working relationships with other accountability actors in 6 countries.

51 research and analysis outputs were produced and disseminated, including a total of 30 publications and 21 outputs that presented findings of research and analysis, including infographics, slide show presentations, and a video. The publications comprise 17 policy research pieces, budget analyses, and briefs; 8 case studies; and 5 publications to support capacity building.

23 grants were provided to partners to support their budget work 2015.

25 CSO partners have received capacity building support. The capacity building provided included strategic accompaniment, training and technical assistance, and horizontal exchanges between partners and countries. Participants included 210 from our partner organizations, another 456 from the communities our partners work with, 202 from government and other accountability actors, and 9 from donor institutions.

152,089 visitors to the IBP websites gained access to news from the field, research, data, and connections.

46 media hits were generated through IBP’s work in countries. For example, our work with partners on public finance devolution in Kenya resulted in 22 media hits, and our work on pension reform in El Salvador resulted in 19 media hits.
Over the past three years, IBP has intensified its work with a broad range of stakeholders at the international level to create a global environment that supports open and accountable budgeting in countries. We have worked with international financial institutions, governments, CSOs, and others to establish and implement global norms around budget transparency, participation, and accountability. This work is driven primarily as a means to further support the in-country budget work of our civil society partners. Our main assumption behind Outcome 3 is that governments are influenced by the actions and policy instruments of the international policy community.

**2015 achievements against the indicators for Outcome 3**

*4* agreements related to principles and practices on budget transparency, participation, and accountability were reached by those who set international norms and standards. These include draft principles, standards, and indicators for public participation in budget processes.

*5* advocacy actions on budget transparency, participation, and accountability by multistakeholder initiatives, international CSO coalitions/networks, and other international collectives. This includes the United Nations member states adoption UN Resolution 69/313 on Financing for Development, which includes budget transparency and participation; and the piloting of a participation indicator for PEFA (Public Expenditure and Financial Accountability) resulting from a strong advocacy call on the PEFA Secretariat for participation to be included in these assessments from IBP along with GIFT, the Follow the Money Network, Publish What You Fund, and country-based CSOs. IBP and GIFT then developed the participation indicator that is being piloted.

*7* donors took action to incorporate norms on budget transparency, participation, and accountability in their incentives. This includes the U.S. State Department, the U.S. Agency for International Development (USAID), and the U.K. Department for International Development (DFID) taking specific actions to promote open budget norms; and the European Commission, Swedish International Development Agency (SIDA), the International Monetary Fund (IMF), and the World Bank discussing steps to expand promotion of open budget norms in countries to which they provide assistance.

*29* Norm-related documents were published by key stakeholders in the international policy community.

*4* new members joined GIFT in 2015, bringing membership to 29. The new members include the Center on Budget and Policy Priorities (U.S.); Instituto de Estudios Socioeconomicos (Brazil); the Unit for Transparency and Evaluation of the Secretary of the Treasury of Mexico; and the Budget Department of the National Treasury of South Africa.

*40* agreements came from meetings or other correspondence with multistakeholder initiatives, international CSO coalitions/networks, or other international collectives that work on the transparency, participation, and accountability agenda.

*9* meetings took place between IBP and donors, including DFID, Hewlett Foundation, IMF, Organisation for Economic Co-operation and Development (OECD), World Bank, Open Society Foundations, United Nations Children’s Fund (UNICEF), U.S. State Department, USAID, and other bilateral donors in support of the budget transparency, participation, and accountability agenda.

*9* publications that contribute to international advocacy were produced, of which supported advocacy and 1 supported learning from experiences in the field.
IBP’s work has always been centered on our supporting and collaborating with CSOs around the world that are engaged in efforts to ensure that public resources are used more effectively to fight poverty and promote equitable and sustainable development. Two years ago we began piloting a new model of IBP deep engagement in countries. This model seeks to link efforts to improve budgeting and service delivery in ways that strengthens accountability ecosystems. This new approach ensures that IBP work at subnational levels is strengthened and reflects a key lesson from our work over the years — successful CSO budget analysis and advocacy requires more than the technical skills and knowledge needed to navigate budget processes; CSOs must also be effective in engaging others inside and outside of government.

The new model for IBP engagement, currently being implemented in three pilot countries (India, Kenya, and South Africa), is built on the following:

- **Context drives strategy.** IBP and country partners develop individual country strategies that reflect existing governance structures, balances of power, sectors of opportunity, and capacity of civil society players.

- **Civil society engagement is broad.** IBP partners with local public finance/policy think tanks, grassroots activists, sector-focused advocacy organizations and coalitions, community-based groups, and social movements.

- **Budget advocacy contributes to strong accountability ecosystems.** IBP is helping civil society partners in each country to strengthen and leverage their strategic relationships with other accountability stakeholders in their budget campaigns.

- **Partners need tailored support.** Using the country strategy, IBP provides a package of support that includes a mix of funding, training and technical assistance, and direct IBP staff engagement on the ground. The latter may include collaborating with civil society partners on advocacy strategies; producing resources, tools, budget analyses, and other research to educate stakeholders and support advocacy; and brokering relationships between our partners and other actors in the accountability ecosystem.

- **Learning happens.** IBP engagement in countries in this model includes structured, reflective learning from our country experiences through a program of qualitative and quantitative research that aims to improve our engagements and inform the field more broadly.

Though this work is in its early stages, we are already seeing important impacts emerging.
IBP’s strategy in India is being implemented within a vibrant democracy with strong democratic institutions. Unfortunately, these factors have not always translated into better budget choices, effective service delivery, or better outcomes for all Indians. The national government sets policies and provides substantial funds that state and local governments use to deliver public services like health care and education. Weak governance and poor accountability lead to huge implementation failures and hence many CSOs engage with processes to strengthen service delivery and access to benefits at the subnational level. Within this context, IBP India’s strategy is focused on: 1) improving public finance systems and processes; and 2) improving service delivery and strengthening local accountability ecosystems.

In 2015 IBP India and its partners pursued the first goal by building more productive relationships between civil society and other accountability actors, and engaging the 14th Finance Commission, a government-appointed body that reviews how funds are shared between the national and state governments and addresses important fiscal issues like tax avoidance. To ensure service delivery that is adequate, fair, and equitable, IBP India collaborated with partners to monitor major government programs designed to provide work/income guarantees to all poor families in rural areas; ensure adequate health services for the poor and vulnerable; and channel significant public resources to support Dalits, Indians who have long suffered extreme discrimination and poverty.

Key Achievements in 2015

- IBP India, the Center for Budget and Governance Accountability (CBGA), and the People’s Budget Initiative (PBI) called on the 14th Finance Commission to increase the amount of untied funds (those not allocated to a specified program) provided to states. This contributed to an increase of 10 percentage points in these discretionary funds, thus enabling local governments to better respond to service delivery priorities. IBP India and partners are now doing an analysis of how 15 states allocated the increase in untied funds, as well as their capacity to implement social programs. The findings will inform appropriate advocacy strategies.
- To improve how the national budget is drawn up, IBP India, PBI, and CBGA pushed for more time for, and a broader scope in, the government’s pre-budget consultations. This would open the space for civil society throughout India to give input into significant decisions about what will ultimately be included in the budget proposal. Traditionally these hearings have taken place in January, too late for any engagement to have a serious impact on the budget that is tabled in parliament in February. In response India’s finance ministry more than doubled the time allotted for these consultations from two months to five months, ensuring a significant shift in civil society’s capacity to influence national budget deliberations in India.
- IBP India brought together two national civil society movements, PBI and the People’s Health Movement, to form the “Health and Budgets Campaign.” The campaign, which will engage government and oversight bodies at the national level and across six states, seeks to increase funds for health care and access to free medicines, and to ensure that all public health vacancies are staffed.
- IBP India’s support for its partner SATHI’s (the Anusandan Trust’s Support for Advocacy and Training Health Initiatives) health advocacy resulted in greater availability of medicines and other health supplies, improved attendance of health personnel, and overall improved utilization of health facilities in Maharashtra. (See Box 1.)
- IBP India’s partner Samarthan (Center for Development Support) has been using a social audit approach to monitor the National Rural Employment Guarantee Scheme, leading to steady improvements in how the massive employment program is implemented. The increased scrutiny the audits provide has helped to identify instances of fraud and served as a deterrent to the misuse of the program’s funds. The Social
Audit Society of Madhya Pradesh has adopted the methodology to replicate this success, and the state government has taken substantive action on social audit findings. The approach will expand to another eight districts in the coming months.

• IBP India’s partner NCDHR (National Campaign for Dalit Human Rights) launched a nationwide Campaign on Adivasi and Dalit Rights in Education in response to major budget cuts in 2015. So far, the campaign has won the right for Dalit student cells to closely monitor the implementation of scholarship resources in 10 universities across 10 states. The campaign also secured additional scholarships for Dalit students at the University of Pune.

Challenges

While our partners have achieved significant impacts on budget policies, processes, and implementation at both national and subnational levels, several challenges remain. In the last year the political environment for CSOs working on rights-based issues, and governance and accountability issues, has become constrained. Donors supporting such work have faced similar challenges. In this more restrictive context, a number of CSOs are finding it increasingly difficult to raise local resources to replace funds lost from some international donors. Further, related to our goal of strengthening relationships and collaborations with oversight actors, while our partners have made good beginnings on these relationships progress is still an uphill task. Given the prevailing political environment, government officials, legislators, auditors, and other oversight actors may be more cautious about engaging with CSOs. Finally, while IBP India has been successful in bringing movements and CSOs together to work on campaigns, so far the outcomes are mixed and we will need to invest a lot more into helping to strengthen these coalitions.

BOX 1: SATHI Helps to Increase Access to Health Services Through Budget Monitoring

As part of IBP’s country strategy to improve service delivery in India, IBP has been supporting its partner SATHI (the Anusandan Trust’s Support for Advocacy and Training Health Initiatives) to strengthen the accountability of public healthcare systems. SATHI’s work has been focused in particular on how responsive the healthcare system is in providing services that meet people’s needs in Maharashtra.

SATHI is the central agency designated by the state to facilitate the Community Based Monitoring and Planning (CBMP) process, a mechanism under the Indian government’s National Rural Health Mission initiative that aims to address health needs in underserved rural areas. With IBP support in working with community members on using budget data to monitor service delivery, SATHI uses the CBMP process to track how Maharashtra allocates the untied funds it receives from the national government to healthcare. SATHI also engages communities in monitoring how funds are used to provide services at local health facilities to ensure that local demands are met. This has improved the availability of medicines and the attendance of healthcare staff at local facilities.

During 2015, SATHI took the CBMP process one step further and developed and piloted a Participatory Audit and Planning (PAP) tool with Health Welfare Committees in three districts. The PAP tool is being used for both participatory planning of the use of funds and to conduct a social audit of the actual use of funds, culminating in a public hearing at which key officials and elected representatives attend and take decisions to resolve issues. This has improved supply flows, raised staff attendance, built up the credibility of the primary healthcare facilities, and tripled patient attendance in these districts. The PAP tool’s success led the government to conscript SATHI to scale the use of the tool to all 14 districts under CBMP in collaboration with 25 civil society organizations.

SATHI has also piloted a Project Implementation Plan (PIP) process for Gadchiroli District’s 2015/2016 health budget. Its success was lauded by the state government and the model is now being proposed for use in all districts in Maharashtra. The National Health Systems Resource Centre of the National Health Ministry would also like to pilot this model in at least four states.
IBP’s strategy in Kenya has been implemented against continuous institutional and political change spurred by the 2010 constitutional reform and the subsequent “devolution” to a two-tier (national and county) system of government in 2013. This devolution entailed the creation of 47 counties and the process for determining how revenues and service delivery responsibilities will be shared among the national and new county governments is ongoing. The great hope is that devolution will open political processes to citizens and allow for greater government responsiveness to people’s needs and demands. Ultimately, IBP’s goal in Kenya is to help build local institutions and support local actors in order to improve engagement and ensure that service delivery not only does not suffer but is actually strengthened through the decentralization process. To do this the Kenya strategy focuses on: 1) increasing the demand for, and supply of, national and subnational budget information; 2) increasing transparency and engagement at the county level; and 3) enhancing equity in intergovernmental resource sharing.

Key Achievements in 2015

• Through its collaboration and support of CSOs, including training, technical assistance, and strategic guidance, IBP Kenya continues to build the field of public finance advocacy. We engage with a range of CSO partners, such as the National Taxpayers Association, the Institute for Social Accountability (TISA), Africog, Transparency International Kenya, the Institute of Economic Affairs, and many others, and IBP Kenya itself has emerged as a key anchor institution for budget work in the country.

• In the health sector, IBP worked with KANCO (Kenya Aids NGO Network) to influence the annual discussion on funding and managing regional (Level 5) hospitals. This contributed to an increase in conditional grants to Level 5 hospitals by USD 15 million (Ksh 1.536 billion) for a total 2015/16 expenditure of USD 35 million (Ksh 3.6 billion). (See Box 2.)

• As part of the devolution process, Kenya created local budget decision-making bodies (County Budget and Economic Forums, or CBEFs) in all 47 counties. To ensure that the CBEFs are open, responsive, and accountable, the Commission on Revenue Allocation (CRA) issued guidance on operationalizing these new bodies. In addition to helping in drafting the overall guidance, IBP Kenya convened CSOs to develop 10 Principles of Public Participation, which were included in the final CRA official guidance circular. IBP traveled with the CRA to various counties to plug these guidelines and to encourage counties to set up their CBEFs. In many counties the CBEFs met for the first time under the pressure to prepare for the CRA visit, which helped raise the profile of these new, critically important county bodies.

• IBP Kenya convened the first ever national meeting of county Heads of Budget (HOBs) in Nairobi, which was attended by over half of the HOBs in the country. The meeting also included civil society partners that work in a number of these counties, some of which were engaging with their HOBs for the first time, to help build their capacity and understanding of how county budgets work. The discussions between the CSOs and HOBs generated a series of asks for national government agencies, including the Controller of Budget, National Treasury, and CRA. These agencies attended the second day of the meeting and committed to taking action on the challenges raised.

• IBP Kenya partnered with the Kenya Producers Coalition (KEPCO) to undertake work related to the agriculture budgets in two counties, Kakamega and Kitui. Though this effort is just beginning, it promises to ignite discussion about national and county agriculture budgets in the coming year.

• In looking to increase county-level civil society engagement in budget work and help strengthen budget institutions, IBP Kenya focused on three counties: Nyeri, Uasin Gishu, and Taita Taveta. In Nyeri IBP partner the National Taxpayers Association has built a
network of activists interested in the health, education, and agriculture sectors to engage with the National Assembly on budgets. In Uasin Gishu IBP partner Kerio connected with the County Assembly to help support its oversight, particularly around the annual County Fiscal Strategy Paper. Kerio also engaged other interest groups, including farmers and people with disabilities, to continue to build a network for budget accountability.

- IBP Kenya provided financial and technical support to the Parliamentary Initiatives Network (PIN), a network of several thematic working groups led by a steering committee of directors from major CSOs in Kenya. PIN seeks to help build a stronger relationship between parliament and civil society. In 2015 PIN worked with the Office of the Auditor General and the Public Accounts Committee in parliament to improve the use of audit findings and effective follow-up of the recommendations emerging from audit and PAC reports.

Challenges

These successes were tempered by a number of challenges. Encouraging work in some counties stalled as political leadership changed and new leaders came to office that were less interested in transparency or participation. Sustaining interest among county officials (such as the Heads of Budget) and CSO partners for ongoing advocacy around particular budget issues has also proved extremely difficult. Although our relationship with the National Treasury improved in 2015, we have still not found a consistent method of engaging with this core national institution. The demand for analysis from IBP Kenya also outstripped our capacity to carry out research or communicate our findings, leaving us unable to comment on certain public finance-related issues we would have liked to grapple with.
BOX 2: Evidence From Civil Society Supports More Money for Regional Hospitals in Kenya

Shifting to a decentralized governance system, as Kenya has, can inadvertently lead to public service challenges and disruptions. For instance, Kenya’s health care system includes a set of hospitals (Level 5) that serve a region. Under the newly devolved system, managing and budgeting for these hospitals became the responsibility of the county where they are located, even though it serves several counties in the region. The National Treasury proposed funding the facilities through a conditional grant to the host county. However, the size of the grant was much smaller than previous allocations to these facilities, which initially was the concern for health sector civil society organizations. Secondly, the grant was then further reduced and entirely scrapped for one year, causing serious concerns about underfunding.

In response, IBP Kenya partnered with KANCO, under the umbrella of the Health NGOs Network (HNNET), to investigate the problem. This involved visiting Level 5 facilities and collecting information about the costs for adequately providing care to those in the region. This research was essential to enhancing the quality of the debate.

With technical support from IBP on how to read and analyze budgets and develop effective research tools, KANCO conducted the analysis and produced the first set of briefs by any organization on funding for these regional facilities.

The briefs raised concerns about the implementation of the conditional grant, the limitations counties were placing on the hospitals’ use of funds generated through user fees, and tensions between county government and facility managers. A final brief explored the Kiambu Health Act, which grants the regional hospital in Kiambu county further discretion over how it uses funds from user fees, and gives the county some leeway to procure its own supplies.

On 7 April 2015, during public hearings on the Division of Revenue bill, KANCO submitted a memorandum to the Senate Finance, Commerce, and Budget Committee recommending an increase in the allocation of conditional grants to Level 5 hospitals. Two days later, the senate debates on the Division of Revenue Bill looked at the need to increase the allocation for conditional grants to regional hospitals. These debates referenced evidence submitted by civil society. The bill ultimately passed by the senate included a USD 15 million (Ksh 1.536 billion) increase in funding for Level 5 hospitals, for a total USD 35 million (Ksh 3.6 billion) in 2015/16. In its deliberations over the bill, the National Assembly refused the increase. After a mediation committee intervened to break the stalemate, however, the Division of Revenue Bill moved forward with the increase in Level 5 hospitals intact.
In South Africa IBP’s strategy aims to bridge the gap between spending and performance in education and health by building relationships between CSOs and oversight actors to foster greater accountability. Despite health and education spending at the national level being above the global average, the governments’ performance in delivering these services to poor and marginalized communities is weak. IBP South Africa’s primary focus is on supporting the campaigns of partners that IBP South Africa has developed close relationships with over several years. This includes the Social Justice Coalition (SJC) and Ndifuna Ukwazi’s (NU) sanitation campaign in informal settlements, and Equal Education’s (EE) education infrastructure campaign.

**Key Achievements in 2015**

- To address the City of Cape Town’s failure to provide adequate sanitation services in informal settlements, IBP provided in-depth technical assistance to SJC and NU to mobilize the communities of the Khayelitsha township to conduct a social audit of its sanitation facilities. The findings were then used to actively engage in the City’s budget process, resulting in the community making over 500 first-time submissions on the proposed budget in April 2015. (See Box 3.)
- In the 2015 Budget Review, tabled in February 2015, the Minister of Finance indicated that the National Treasury noted IBP partner EE’s recommendation for a grant for scholar transport and intended to evaluate the feasibility of introducing such a grant. To address the lack of resources to provide school transport in rural provinces for thousands of students who must walk long distances, IBP worked with EE to analyze the provision for scholar transport in the Eastern Cape Provincial Budget. This analysis was included in a joint submission by EE and the Public Service Accountability Monitor (PSAM) on the 2014 Medium Term Budget Policy Statement to the Standing Committee on Appropriations in the National Parliament. In this submission EE and the PSAM, referring to global good practices, called for the establishment of a dedicated conditional grant to provide scholar transport. IBP’s efforts to continue to build its relationship with the National Treasury led to two key results. First, the National Treasury agreed to include more disaggregated data in its forthcoming data portal than what it publishes in their budgets. Second, the Chief Procurement Officer in the National Treasury invited the IBP-coordinated network of CSOs working on procurement to propose clauses on transparency and participation for the upcoming Supply Chain Management Bill, to which IBP and the CSOs in the network responded with a prepared submission in October.
- With regard to the first, IBP had convened a group of organizations concerned with the transparency of budget and service delivery information in August 2015 to construct a strategy for engaging with the National Treasury and others on the transparency issues. This resulted in two engagements with Treasury where it agreed to close some of these budget transparency gaps when it designs its new budget information portal.
- On the second outcome, IBP also had convened a group of organizations who had previously undertaken procurement monitoring, and facilitated two engagements with the Office of the Chief Procurement Officer in the National Treasury. This culminated in an invitation to make a joint CSO submission on the transparency and participation clauses of an early draft of the Supply Chain Management Bill. IBP prepared this submission based on the inputs of the above CSOs and submitted it to Treasury in October.
Safe, clean, and adequate sanitation services are essential to basic quality of life. The provision of such sanitation services by the City of Cape Town has long been a huge concern for residents of Khayelitsha and other informal settlements surrounding the city. Families in these informal settlements do not have access to flush toilets and indoor plumbing. Instead, they must rely on temporary sanitation facilities, such as portable or container toilets. Residents are forced to walk long distances at night to reach the toilets, which are few and far between, posing a significant safety concern, particularly for women and children. The facilities are shared among many families and are often cleaned infrequently, exposing residents to disease and other health risks. This past year, IBP supported a campaign by the Social Justice Coalition (SJC) and Nqifuna Ukwazi (NU) to rally residents to tackle the issue through the City’s budget process.

“If you are doing a budget about things that are needed in an informal settlement, don’t you think it would be fair to talk to the residents of that informal settlement to see what their struggles are?” Nomlungisi Qezo of SJC noted.

The City of Cape Town provides residents the opportunity to make submissions to its draft budget that can alert the government to their needs and concerns. Taking advantage of this opportunity, SJC and NU used this process to help give the Khayelitsha residents a voice in addressing the City’s persistently poor performance in providing water and sanitation infrastructure to informal settlements. Over six months, IBP supported SJC and NU in helping over 500 Khayelitsha residents to understand and make comments on the City’s water and sanitation budget. The process involved training residents on how the City manages water and sanitation services, an analysis of the budget, and a layered training of trainers. Toward the end, SJC and NU worked with 60 community members to return to their communities and conduct a weeklong, door-to-door campaign to inform the Khayelitsha residents and gather submissions for the draft budget.

On the day, over 150 SJC community members gathered in front of the Civic Center to hand deliver over 500 submissions that had been gathered from Khayelitsha residents (way above the 37 submissions made the year before). A delegate from Mayor Patricia de Lille’s office came to accept the submissions, many of which were individually hand delivered by the residents who wrote them.

While the City has not yet adjusted their allocations for informal settlement sanitation, the number of citizens who prepared and made budget submissions on this issue was unprecedented and drove the mayor to devote most of her budget speech to respond. With continued IBP support, SJC and NU are preparing for the next budget submission in April 2016, through which they will continue to argue for increased funding to improve sanitation facilities in informal settlements.

Challenges

Building working relationships with the executive ended up being more time consuming than initially anticipated. A key reason for this is a political environment that is generally unwelcoming of CSO engagement. IBP South Africa responded by demonstrating to the executive how engaging with CSOs would benefit them.
In addition to the deep, strategy-driven engagements in India, Kenya, and South Africa, IBP is working in other countries to explore the context for civil society budget work and seize on opportunities as they arise, albeit in a more limited way. This second level of engagement allows us to continue to support some longtime partners in targeted efforts, “seed” innovative ideas and help them to grow, support new and promising organizations, and work in countries where the political context would not allow for deeper work but may offer opportunities for real gains. In each of these countries, IBP seeks niche opportunities to support pilot activities and build skills for the future. IBP’s work in these countries focuses largely on training, developing materials, networking, and horizontal learning.

In **Egypt**, IBP’s strategy is focused on providing technical assistance and capacity building to CSOs as well as nurturing and maintaining cooperative relationships with governmental bodies, particularly with the Ministry of Finance. Highlights from 2015 include:

- IBP facilitated a meeting between its partners and the Ministry of Finance, which led to more funds for programs and services for those with disabilities. (See Box 4.)
- IBP conducted several key workshops. This includes a workshop on budget work in cooperation with the Arab Organization for People with Disabilities (AOPD) for a group of disabled persons organizations; a workshop with the Coptic Evangelical Organization for Social Services (CEOSS) and four other CSOs on how to identify the gaps in implementing government-issued regulations for the inclusion of disabled children in mainstream education; and three workshops on budget analysis as part of the American University Cairo’s Future Generations in Economic Development program attended by 69 participants from Egypt and 13 Arab countries.
- An IBP staff member was also a guest speaker at two conferences held by the Ministry of Finance, one on social dialogue on the 2015/16 Pre-Budget Statement released for the first time and the other on the 2015/16 Citizen Budget. IBP provided recommendations for improving both these documents.

**In China**, IBP is supporting three CSOs to do local-level participatory budgeting and budget tracking work. Highlights from 2015 include:

- The Shining Stone Community Action (SSCA) developed a training curriculum, a manual, and other materials on participatory budgeting and conducted several training courses/workshops for citizens and government officials in Beijing. The government has subsequently contracted SSCA to run further workshops.
- The Chengdu Huizhi Participation Center focused their work on the community funds allocated by the local government in the rural village of QingBo, working with the community and council members to revise the questionnaire previously used by government, collect information on citizens’ needs, and analyze the responses.
- Eco Canton focused on researching different aspects related to the cost of reforms and ways of organizing waste management as well as developing applications for information disclosure. Their efforts have contributed to changing the attitudes of both the public and government officials. For example, the Guangzhou Municipal Urban Management Bureau has committed to accounting for, and publicizing the cost of, waste management, with encouragement from the vice mayor of the municipality.
- Two national consultants took the first steps in the creation of a budget “hub” by conducting a needs assessment, and collecting and disseminating information in a newsletter.

**In El Salvador**, IBP aims to create spaces for actors from multiple sectors to openly discuss and debate budget priorities and reforms that support sustainable social spending, including fiscal reforms needed to resolve the current pension crisis. IBP plays a pivotal role as a
IBP’s efforts to nurture cooperative relationships between civil society and Egypt’s Ministry of Finance have begun to bear fruit. IBP facilitated a series of meetings to discuss funding for disability services between the finance ministry, the National Council for Disability Affairs (NCDA), and the Coptic Evangelical Organization for Social Services (CEOSS), an IBP partner. During these meetings IBP emphasized the important role CSOs can play in facilitating better policy choices, and how community dialogues and participation can contribute to better budget decision-making processes. While not all of these meetings produced tangible results in terms of improvements in public spending or policies, they were crucial in establishing a rapport between the two sides.

IBP facilitated meetings in May and August 2015 between the finance ministry and AOPD, during which they discussed issues that people with disabilities face. The AOPD did not make a specific “ask” in these meetings, and instead focused on giving the finance ministry a clearer understanding of disability issues and the need to allocate more funds to address them.

However, a month later the Ministry of Finance asked IBP to convene CSOs working on disability issues for a meeting with the Head of Budget Sector, stating that the Minister of Finance himself was behind this request. Because AOPD is based in Beirut, it was not possible for them to attend the meeting on short notice, so IBP met with CEOSS and another local organization active in disability affairs to prepare for the meeting.

After discussing different scenarios, the two organizations agreed to present inclusion in mainstream education and early health interventions as funding priorities. Prioritizing the education inclusion program was due, in part, to work done earlier in the year by CEOSS in collaboration with and with technical assistance from IBP to identify the gaps in implementing government-issued regulations for the inclusion of disabled children.

At the end of the frank and friendly meeting, the Ministry of Finance immediately approved earmarking USD 5.1 million (LE 40 million) for these programs: USD 2.55 million (LE 20 million) for broad inclusion of disabled children in mainstream education; and USD 2.55 million (LE 20 million) for early disability detection and health intervention. IBP’s strategic ongoing engagement with the Ministry of Finance, its role as a convener of various organizations, and its role in providing technical assistance all contributed to shaping and maximizing this opportunity and achieving an impact.
Research and advocacy are two of the three pillars upon which IBP’s current strategy for ensuring that government budget systems around the world are more transparent and accountable to the public, and thereby more responsive to the needs of the poor. The third pillar is our core work to build and strengthen civil society organizations’ ability to analyze and monitor budgets and hold their government to account. This section of the Annual Report provides an overview of our research and advocacy work.
Research

Research is essential to IBP’s ability to effectively promote open and accountable budgeting and support civil society budget work in countries. Our growing research and learning work falls into two main areas:

1. Measuring budget transparency, participation, and accountability around the world and understanding the causes and consequences of greater or lesser transparency.
2. Investigating and documenting the methods and impact of civil society budget work at the national and subnational level.

2015 was a banner year for IBP research in both categories.

Release of the Open Budget Survey 2015

On 9 September 2015 IBP released the Open Budget Survey 2015, the latest round of our longitudinal, independent, and comparative assessment of budget transparency, participation, and oversight. The OBS 2015 covered 102 countries and was implemented over an 18-month period by independent civil society researchers in each of the countries. In addition to the global release of the OBS 2015, release events and related advocacy activities were undertaken in the survey countries.

In preparation for the release of the OBS 2015, IBP produced a range of materials based on the findings (see Box 5), most of which were designed to support our partners in their country advocacy. This includes the full Open Budget Survey report, tailored country summary reports for each of the 102 countries in the 2015 Survey, press release templates for different levels of government performance, and other media materials. We also conducted two three-day workshops at which IBP staff presented the OBS 2015 findings and worked with partners on their release strategies and plans.

There were three international release events for the OBS 2015: one in Washington, D.C., which was co-hosted with the World Bank; a second D.C. event hosted by Oxfam America; and an event in London hosted by the Overseas Development Institute. These events all convened representatives from governments, bilateral and multilateral donor institutions, and international and national civil society to discuss the survey findings and explore ways to effectively promote improvement in public finance systems and practices to better ensure more effective and responsive use of public resources to meet public needs. After the international events, dozens of national events were held, and IBP joined with civil society partners, donor institutions, governments, and others to convene a series of events with a regional focus:

• An Asia conference in Manila, Philippines, co-hosted with the Philippines Ministry of Budget and Development;
• A Middle East and North Africa conference in Dubai co-hosted with the International Federation of Accountants;
• A conference for Lusophone countries in São Tomé and Principe co-hosted with the UNDP’s Pro PALOP-TL, a project to strengthen technical and functional skills of auditors and parliamentarians;
• An event at the Open Government Partnership Annual Summit in Mexico City co-hosted with the Global Initiative for Fiscal Transparency (GIFT).

In addition, IBP staff met with DFID, the Swiss Development Corporation, SIDA, the Danish International Development Agency, IMF, the World Bank, and the Inter-American Development Bank, to discuss how they can best promote improvements among the countries to which they provide assistance. The results of the OBS 2015 received widespread media attention. To date the survey has generated nearly 700 hits in local and national media, as well as in a number of high-profile outlets, including The Economist, The Guardian, Foreign Affairs, Huffington Post, and Bloomberg Business and on Bloomberg Radio.

We will convene more regional events in the coming months, including one in the Balkans, and national events organized by our partners.

Further Research on Budget Transparency, Participation, and Accountability

In addition to the release of the OBS 2015, IBP completed a number of other research projects on open and accountable budgeting. We joined with GIFT to conduct research that explores the incentives that governments
face in adopting fiscal openness reforms. In 2015, this collaboration resulted in five papers from academics and practitioners that were published alongside an IBP paper synthesizing the findings. We also conducted interviews with reform champions (current or former politicians or senior officials) in Brazil, South Africa, Afghanistan, Uganda, and the Philippines, which will be documented in a paper to be published in the coming year.

IBP has been working with GIFT and the World Bank on a global survey of users and uses of budget information to try to better understand the ways in which CSOs across the developing world access and use budget data, and the challenges that they face in doing so. A report based on more than 160 responses will be completed soon.

In collaboration with our longtime partner in Mexico, Fundar, IBP developed a methodology for assessing how governments are making budget information available to the public online through websites and portals. The methodology, based on previous studies and on open data principles and practices, was applied in a study of 80 OBS countries. It found that governments tend to do better on scope (content and detail) than on ensuring that data are accurate and easy to access. Feedback mechanisms for citizens were found to be less common still. The findings were published in early 2016.

In addition to these research projects, IBP published two guides at the end of 2015 to inform and instruct citizen and civil society efforts to hold governments to account. The guides were developed in collaboration with our civil society partners in South Africa and are based primarily on their direct experience in monitoring public service delivery on the ground and engaging in budget processes. A Guide to Conducting Social Audits in South Africa, was jointly published with SJC and Ndifuna Ukwaze to provide tools and tips for CSOs interested in using this community-based monitoring methodology. The guide was based in large part on the authors’ direct experience in conducting social audits of sanitation services. Monitoring Public Procurement in South Africa provides comprehensive information on how to monitor and engage in government contracting processes.

**Research on the Impact of Civil Society Budget Advocacy**

IBP’s Learning Program produces rigorous evidence and analysis about the impact of IBP and its partners on country governments, donors, and other international actors. The purpose of this research is to better understand the methods, contexts, organizational requirements, and accountability relationships that combine into civil society budget work that has a positive impact on budget policies, practices, and implementation. In 2015 IBP’s Learning Program completed 11 new case studies that looked at a variety of civil society budget campaigns. The case studies examined issues such as maternal health services and education in a variety of countries, such as Uganda, Palestine, Russia, and Honduras, among others. In addition to publishing individual case studies, IBP is preparing a synthesis report on the findings of this latest round of research. Publication of the studies began at the end of 2015 and will be completed in early 2016 along with the synthesis report.

**International Advocacy**

IBP’s international advocacy is another important avenue through which we support the efforts of civil society groups within countries to improve budget transparency and accountability. The primary focus of our international advocacy has been around working with a range of actors, including donor and international institutions, governments, national and international CSOs, associations of public finance professionals and oversight institutions, and, recently, private sector investors to develop and implement global norms and standards for budget transparency, public participation, and accountability.

2015 proved to be a critical year for these efforts. IBP was actively engaged in the negotiations around the Sustainable Development Goals (SDGs), the next generation of
global development commitments to follow the Millennium Development Goals, which ended in 2015. Our efforts have been focused on ensuring that budget transparency and participation were upheld in key agreements, practices, and metrics, including the indicators for implementing the SDGs. IBP’s recommendations and submissions have been included in the U.N. Data Revolution Report, the Addis Ababa Action Agenda Draft Outcome Document, and in post-2015 indicators discussions with the U.N. Statistical Commission, which will finalize the indicators in mid-2016.

At present, the final document emerging from the Financing for Development Conference in Addis Ababa still includes language in support of transparency and participation. We will continue our efforts to make sure that it is reflected in the final indicators.

In September 2015, as part of IBP’s work with donors to advance budget transparency, we hosted a workshop to reflect on the methods donors have used to date to link budget support (and other aid modalities) to improvements by governments on budget transparency and broader budget reform. This was attended by USAID, the U.S. State Department, DFID, the European Commission, GIZ, SIDA, and the World Bank, among others. The workshop was an opportunity for participants to learn lessons regarding budget transparency and improve the coherence and effectiveness of donor policies and practice to strengthen budget accountability. IBP continues to work with each of the participating donor organizations to define an effective agenda for the next meeting. At that point, IBP will assess how to disseminate the learning and recommendations emerging from the workshop and how to continue to

**BOX 5: Main Findings of the Open Budget Survey 2015**

The Open Budget Survey measures whether the countries have three pillars of accountability in place that are needed to ensure that public funds are used efficiently and effectively: transparency, public participation, and strong independent oversight institutions.

On transparency, results from the Open Budget Survey 2015 reveal large gaps in the amount of budget information that governments are making available to the public. The average OBI score of the 102 countries surveyed in 2015 is 45 out of 100. A large majority of the countries assessed — in which 68 percent of the world’s population live — provide insufficient budget information. These 78 countries have OBI scores of 60 or less. A troubling 17 countries provide scant or no budget information, with scores of 20 or less. Globally, only 24 countries provide sufficient budget information, with OBI scores above 60 — and just 5 of these countries provide extensive amounts of information (which requires a score above 80).

However, the study finds that budget transparency is generally improving — a finding consistent with previous reports. The average OBI score has increased to 45.

Progress was particularly robust among some countries and regions that were previously not as transparent, including the Kyrgyz Republic (its OBI nearly tripled), Tunisia (its OBI effectively quadrupled), and Francophone West Africa.

The 2015 survey also finds that compounding the widespread lack of transparency that nonetheless remains is a similar lack of opportunities for public participation and weak oversight institutions. With scores of 60 or less on this part of the survey, 95 of 102 countries fall short in providing opportunities for public participation. Further, the survey finds that legislative research and analytic capacity, as well as quality assurance systems in most national audit bodies, are lacking, severely compromising the ability of oversight institutions to be effective guardians of the public purse.

The good news is that the means and mechanisms to establish these budget accountability pillars are readily at hand, if governments have the political will to improve. While the right package of reforms varies across countries, most governments should take steps to increase the number and comprehensiveness of budget documents that are published; preserve gains in transparency by institutionalizing reforms in budget laws and regulations; develop mechanisms to obtain public input on what is in the budget and how it is implemented; and provide legislatures with better access to research and analytic capacity.
work with international partners to further improve the clarity and coherence of donor criteria and assessments, increase the profile and salience of fiscal transparency reports, and promote multistakeholder country dialogues around reforms.

IBP’s work with donors in 2015 also involved advising them on developing transparency and accountability strategies to support partner governments to achieve better development outcomes, particularly through more effective and accountable management of public funds. IBP discussed with DFID how it can promote independent and effective supreme audit institutions through the INTOSAI (International Organization of Supreme Audit Institutions)-donor collaborative. IBP also advised USAID and the U.S. State Department on how to best implement their legally mandated fiscal transparency assessments of countries to which they provide assistance.

GIFT and IBP’s 2015 collaborations extended beyond the research described earlier, involving intensive work to establish for the first time a set of global norms and practices on participation in the budget process. IBP is working to leverage its civil society networks to complement its diplomacy with the lead stewards of GIFT in ongoing discussions around participation. Another area of collaboration with GIFT is on work to better understand the interests, and harness the potential leverage of, the private sector, particularly investors in government debt, in promoting budget transparency. Despite challenges, there were three possible breakthroughs this past year. The first is a partnership with the Emerging Markets Investor’s Alliance, an association of mid-level, politically progressive staff at major investment firms who are keen to push transparency in the investment decision-making process. The second is with Bloomberg, which now has an agreement with IBP to utilize OBS data on their investor portal. Third, IBP has forged an agreement with the Government of the Philippines, the U.S. Treasury, and the Emerging Markets Investment Alliance to co-host a meeting on the margins of the Spring Meetings of the World Bank and IMF. This aims to bring together finance ministers from countries seeking to float bonds on the international market in 2016, and senior representatives of the investment community to discuss what kinds of transparency might lead to cheaper access for these countries to international credit.
PART TWO
WHAT HAVE WE LEARNED ABOUT OPENING BUDGETS & TRANSFORMING LIVES?

The following six essays examine what IBP has learned from its work in 2015. The purpose of these reflections is to inform IBP’s work as we move forward and to share what we are learning with the field.
What Has the Open Budget Survey Taught Us About Progress and Challenges to Improving Budget Transparency?

By Joel Friedman, Senior Fellow, IBP

A core goal of IBP is to encourage governments to make budget information available to the public so that civil society can participate effectively in all aspects of the budget process. The Open Budget Survey (OBS) is the main tool that IBP uses to assess progress in this area, encourage change, and identify challenges.

The OBS 2015 finds that budget transparency has improved modestly over time, particularly for countries that were ranked among the least transparent in previous rounds of the survey. (See Box 7.) Of the 102 countries covered in the 2015 survey, the average score on the Open Budget Index (OBI) was 45 out of a possible 100. Between 2012 and 2015, for the 100 countries covered in both surveys, the average OBI score increased by 3 points. But among the 41 countries considered weak performers in 2012 (with OBI scores of 40 or less), the average score increased by 10 points in 2015, and by 20 points or more for 11 of these countries.

While these findings correspond with those of earlier surveys, the 2015 results also expose the fact that relatively few countries have improved to the point where they are publishing sufficient information to enable CSOs, oversight institutions, and members of the public to participate effectively in the budget process.

In terms of the OBI, providing a sufficient level of information means scoring above 60 out of 100. This is not an arbitrary target. Most of the survey questions require researchers to score countries based on whether they follow best practice, good practice, or some lesser metric, when providing information to the public. To achieve a score of more than 60 on the OBI, a country would need to meet good practice standards on most of the 109 indicators in the survey that are used to calculate the OBI. Therefore a score of 60 requires countries to meet basic, but not exceptional, standards.

Yet only 24 of the 102 countries covered in the 2015 Survey score above 60, meeting the goal of providing sufficient budget information. Most of these countries scored highly from when they first joined the Survey, and continue to do so. Only nine of these countries have increased the amount of budget information they make available to the public such that they have gone from providing insufficient information to providing sufficient information.

In contrast, of the 44 countries that provide moderate amounts of budget information, scoring between 41 and 60 in 2015, roughly half were among the weakest countries (with OBI scores of 40 or below) when first surveyed. Thus, while progress has been made among countries that provided scant budget information when first surveyed, many continue to provide only modest — and insufficient — amounts of information.

Compounding this problem, a significant group of countries in the survey seems to have become stuck in the 41 to 60 range. Fourteen countries with scores between 41 and 60 in 2015 have been stuck in this middle range since they joined the survey, including 11 countries that have been part of the survey since its first round in 2006. This includes Argentina, Columbia, Croatia, Ghana, Jordan, Kenya, and Tanzania; all members of the Open Government Partnership, and often touted as transparency improvers.
While overall gains in budget transparency between 2012 and 2015 were modest, many countries that were considered the least transparent in 2012 improved significantly. Of these, the most dramatic gains were made by countries in Francophone Africa, an acceleration of a trend first observed and described in the Open Budget Survey 2012.

The average transparency scores for the eight countries surveyed in the region (Benin, Burkina Faso, Cameroon, Chad, Democratic Republic of Congo, Mali, Niger, and Senegal) rose substantially from 14 points in 2012 to 35 points in 2015. Other significant improvements include:

- Benin published five of the eight key budget documents, including the Executive’s Budget Proposal and the Citizens Budget for the first time, resulting in a 44-point increase in the country’s OBI score.
- In Burkina Faso, Cameroon, Democratic Republic of Congo, and Senegal, a total of seven budget documents that were previously not available to the public were now being published in a timely manner. The OBI score for each country increased by 20 points or more.
- The governments of Niger and Mali have each published additional documents previously not available to the public. Niger now publishes the Executive’s Budget Proposal and the Pre-Budget Statement, and Mali publishes the Pre-Budget Statement.

In investigating the impressive progress observed in Francophone Africa, IBP found that regional bodies can play a critical role in promoting improvements in budget transparency. In 2009 and 2011, the West African Economic and Monetary Union (WAEMU) and the Central African Economic and Monetary Community (CAEMC), respectively, adopted Directives on Public Financial Management. These new directives promote the need for rigorous, efficient, and transparent management of public finances to their member states. Both also integrate international standards on public financial management, including those in the OBS, in their recommendations. Many countries in the region have already translated the provisions of the directives into their national legislation, resulting in, amongst other improvements, the major improvements in budget transparency documented by the Open Budget Survey.

IBP, the International Monetary Fund, the European Commission, and other international institutions have been developing and promoting international standards for budget transparency, participation, and accountability for years. These efforts to raise the importance of the issue and the profile of the standards, along with IBP’s rigorous implementation of the OBS to assess whether governments meet the standards, contributed significantly to shaping both the WAEMU and CAEMC directives and their implementation in countries throughout the region. Additionally, the OBS spurred positive competition between countries. For instance, the Senegalese government declared that seeing Mali’s moderately strong performance on earlier rounds of the OBS was part of its motivation to undertake budget transparency reforms. Similarly, conversations with Rwandan Ministry of Finance officials confirmed that the ministry’s efforts to open its budgets have been motivated by the increasing OBI scores of East African countries that they aspire to emulate.

Additionally, IBP’s local civil society partners played an important advocacy role over several years in pushing governments to publish more budget information. For instance, in Niger, the advocacy activities of Alternatives Espace Citoyens contributed to the publication of the 2014 Executive’s Budget Proposal for the first time since 2008. To help partners in the countries replicate this kind of successful advocacy, IBP has provided consistent technical assistance to build their budget analysis and advocacy capacity. IBP has also met with partners and public officials in the eight countries. This level of technical and relationship-brokering support has helped raise the profile of IBP’s partners so that they are seen by governments as credible interlocutors. The country visits also led the governments in the region to experiment with ways to improve transparency, driving the dramatic improvement marked by the OBS. Several visits with the Rwandan Ministry of Finance, for example, helped senior bureaucrats win the space to publish the country’s first Citizens Budget, which drew heavily on the guidance contained in IBP’s The Power of Making It Simple: A Government’s Guide to Developing Citizens Budgets.
Having identified this problem, a critical question for IBP going forward is: why do countries have trouble moving above the 60-point threshold, from insufficient to sufficient information?

One possibility is that countries face political constraints. Improving budget transparency requires political will; if such will is limited, then it may be enough to allow some improvements but not enough to move a country to a level of budget transparency that meets international standards. Another possibility could be technical and capacity constraints. In many cases meaningful improvements in transparency involve more than publishing new documents, requiring a government to go beyond merely releasing to the public information that it had already been collecting. Enhancing the level and variety of detail included in published documents — for instance, quantifying tax expenditures or developing multiyear frameworks — can be more challenging, often requiring new systems and processes.

Yet another possibility for some countries is that the external incentives for improving transparency decrease significantly once a country provides more than minimum levels of budget transparency. Gains in transparency have often been catalyzed by fiscal crises and the transparency requirements of foreign investors and rating agencies. But the demands of these institutions are unlikely to extend to the more detailed data a country needs to provide for effective civil society engagement. Similarly, the transparency yardsticks used by international donors to condition aid flows tend to focus on minimum standards; donor attention tends to wane as countries surpass these measures. And, while the media or CSOs may find low OBI scores useful for shaming countries languishing at the bottom of the survey into action, that spotlight dims by the time a country ranks in the middle of the survey.

**Relatively few countries have improved to the point where they are publishing sufficient information to enable CSOs, oversight institutions, and members of the public to participate effectively in the budget process.**

IBP will examine these issues in the coming year by conducting research to identify why some countries are able to raise their OBI scores above 60, and why others are only capable of more limited improvements. We will begin by using OBS data to identify which countries have increased their scores over time and what additional budget information they have provided.

As a next step, we will partner with governments and researchers in the identified countries to dig more deeply into the political circumstances that propelled or limited progress. We will include countries that have succeeded in achieving scores over 60 in the past few years, as well as countries that have expressed interest in providing sufficient information for citizen engagement.

We will also seek to learn what domestic actors have done to continue to demand greater budget transparency from their governments, even after some progress has been achieved. And the roles that external actors have played in working with governments and coordinating with domestic actors to provide the financial and technical resources needed to support further advances in transparency. All of this work will be geared toward the key goal of moving countries up to the next level — to providing sufficient information so that citizens and civil society can participate in budget processes and hold their government to account.
One of the positive highlights of IBP’s Open Budget Survey 2015 was the strong improvement in the Open Budget Index (OBI) score of the Philippines. Driven by the increased political will of the Government of the Philippines, officials sought IBP’s guidance on specifically what they needed to do to improve and used the standards defined by the OBS to take specific actions. The result: the Philippines overall OBI score jumped from 48 in 2012 to 64 in 2015.

After the publication of the OBS 2012, the government was roundly criticized in the media, and even from within the government, for its failure to improve its OBI score. Indeed, an official from the Central Bank of the Philippines visited IBP’s offices shortly after the release of the OBS 2012 to inquire about the country’s OBI score, expressing concern about the impact that poor fiscal transparency could have on the Philippines’ credit rating and sought suggestions on how they could improve.

In response to this pressure, Secretary of the Department of Budget and Management (DBM) Florencio Abad issued a statement committing the government to improving budget transparency and participation in the Philippines. So, Abad and another DBM staff member, Francis Capistrano, made direct contact with IBP to identify ways to improve the Philippines’ OBI score, which included the timely publication of four key documents as recommended by IBP as part of the release of the OBS 2012.

Through email exchanges, telephone calls, and face-to-face meetings, IBP provided extensive guidance in response to the DBM’s detailed questions on the OBS methodology and efforts to improve the timeliness and comprehensiveness of budget documents. As per IBP’s 2012 recommendations, all four key documents were published on time by 30 June 2014, the cutoff date for budget documents to be considered publicly available in the OBS 2015. Additionally, in line with another recommendation made by IBP, the comprehensiveness of the Executive’s Budget Proposal was significantly increased. These improvements resulted in the increase of the Philippines’ OBI score in 2015. This achievement was lauded by government officials and media, as well as the donor and investment communities. The government also organized a major regional level event in October 2015 to promote and discuss the results.

This example demonstrates the catalytic role IBP plays in promoting budget transparency standards; implementing a unique comparative instrument to measure them, inciting governments to act; and providing direct support to key actors to help improve budget processes within countries. By maximizing the opportunity presented by the greater political will on the part of the Philippines government, IBP was able to contribute significantly to efforts to increase budget transparency in the country.
What Has the Open Budget Survey Tracker Pilot Taught Us About How to Facilitate Improvements in Budget Transparency?

By David Robins, Program Associate, Open Budget Initiative; and Vivek Ramkumar, Director for International Advocacy and the Open Budget Initiative

IBP’s premier research project, the biennial Open Budget Survey (OBS), is an exhaustive process that unavoidably leaves a two-year time gap between the rounds of research. In an effort to provide more regular assessments and updates on basic budget transparency, IBP decided to pilot the OBS Tracker, a project that would complement the survey by monitoring the public availability of the eight key budget documents on a monthly basis. The pilot of the OBS Tracker, which covered 30 countries, ended in November 2015. Twenty-five of the 30 countries were among the lowest performers in the OBS 2012, while five countries had never been included in the OBS and so the Tracker was their first regular assessment of basic transparency.

The OBS Tracker had three key goals:
1. To increase the publication of key budget documents by governments that were not making these documents publicly available;
2. To provide a more regular update on the public availability of the eight key budget documents;
3. To check to see if governments were “gaming” the Open Budget Survey by publishing documents during the research period, and then not publishing in between rounds of the OBS.

The theory of change under which IBP initiated the pilot assumed that skilled local civil society organizations populating a more regularly updated public database on budget transparency would lead to increased visitors to the website over time, and media coverage that, in turn, would pressure the government to release additional budget documents. This drove the design of the OBS Tracker pilot, which saw the in-country researchers providing monthly reports that were published on a public website. The website also contained features and resources to encourage user and media interest, such as links to published documents and upcoming deadlines for document publication.

In addition to compensation for the research, researchers received training, support, and materials prepared by IBP staff. IBP also made grants to 15 research partners and provided in-person technical assistance and advocacy support to seven of these grantees. To further understand the impact of the pilot, IBP also conducted case studies in three of the countries that received advocacy grants and three of the countries that did not.

Results

From the launch of the public website in September 2014 to the end of the pilot in November 2015, the OBS Tracker recorded the first-time release of 18 new budget documents by governments. This included four Audit Reports, three Mid-Year Reviews, three Year-End Reports, two Executive’s Budget Proposals, and two Citizens Budgets. Several of these improvements occurred in countries that had previously been struggling to make progress on budget transparency. For example, Niger was responsible for four of these positive changes, as they began to provide citizens with access for the first time to their Enacted Budget, Citizens Budget, In-Year Reports, and Audit Report.

While the OBS Tracker did not uncover evidence of governments “gaming” the Open Budget Survey, it did confirm volatility in the public availability of budget documents. The OBS Tracker observed that the public availability status of 25 percent of
The OBS Tracker observed that the public availability status of 25 percent of the monitored budget documents changed at some point throughout the course of the pilot. Additionally, the OBS Tracker received modest media coverage and website visits, particularly in countries where IBP staff members provided in-person advocacy and dissemination support. (While the pilot achieved the level of visits and media coverage we set out to achieve, both might have been higher had there not been unanticipated delays in the launch of the public website.) Some donor agencies, such as the U.S. State Department and USAID, regularly visited the website for their fiscal transparency assessments. Other stakeholders, including the Open Government Partnership, used data from the OBS Tracker to determine membership eligibility.

Broadly, the OBS Tracker proved to be a successful advocacy tool when paired with grants and in-person technical assistance from IBP staff, and when it was the sole source for budget transparency information in a country. However, the OBS Tracker struggled to have much of an impact in countries that had already been publishing most of the key budget documents. The pilot also observed that a number of documents were published for the first time during the 12-month period between the start of the researcher’s monthly inquiries to the government and the launch of the public website. While the release of those documents cannot be directly attributed to the OBS Tracker, the experience in implementing the pilot, and the results, suggest that something outside of our initial theory of change was driving the publication of documents.

In practice, IBP found that it had underestimated the power of researchers engaging directly with their governments. As part of the routine data collection exercise, the OBS Tracker researchers monitored government websites on a monthly basis, and when necessary contacted their governments for clarification. This contact benefited from previous positive relationships and helped to establish new ones. Based on the above, IBP concludes that the publication of the data on the OBS Tracker website and media coverage were not necessarily the most important triggers for improved disclosure of budget documents by governments.

This outcome is achieved as a result of direct relationships and contacts established between skilled organizations with budget knowledge and governments, as well as other stakeholders, including donors, who have influence over governments.
Moving Forward

The OBS Tracker was a useful experiment of a monthly, near-real-time research tool. It demonstrated the research power of IBP’s network of partnerships to collect budget data from a large number of countries in a relatively short period of time — a resource that IBP could deploy if it wishes to collect data from multiple countries on other budget issues, such as climate finance or investments related to the Sustainable Development Goals.

IBP consulted with its research partners and key stakeholders to fully evaluate the outcomes of the OBS Tracker pilot and determine the best way forward. Based on these discussions, and the findings of the case studies evaluating the impact of the OBS Tracker, IBP has decided to incorporate the OBS Tracker research methodology into the Open Budget Survey. Beginning with the upcoming Open Budget Survey 2017, all researchers will enquire about the availability of key budget documents on a biannual basis.

IBP has decided to incorporate the OBS Tracker research methodology into the Open Budget Survey. Beginning with the upcoming Open Budget Survey 2017, all researchers will enquire about the availability of key budget documents on a biannual basis.

This will significantly increase contact between researchers and their governments over the course of the Open Budget Survey’s research period, from once every two years to twice a year. As most budget documents are only published once a year, twice-yearly monitoring would prove sufficient to ensure that changes in publication practices are captured in a timely manner. This shift will also provide additional monitoring of the volatility of government budget document disclosure practices. IBP believes that taking the research in this direction will make the OBS process more efficient because the country researchers will be updating key parts of the OBS findings more frequently. Including all countries, rather than a select subset, as the pilot did, will also be more efficient and balanced from a research administration point-of-view.

The results from the pilot also highlighted the power and potential of civil society advocacy, and the positive role that IBP grants and staff can play in that advocacy. IBP is interested in integrating this more broadly into the Open Budget Survey and is currently evaluating next steps to do so.
IBP’s essential challenge is to strengthen the link between budget transparency, participation, and accountability. Ensuring that improvements in IBP’s first target outcome for our work — as measured by evidence that governments are making more and better budget information available to the public — are met by adequate demand from citizens and civil society groups, who use that information to hold government accountable (the focus of IBP’s second target outcome), is an all but obvious task.

Take the case of South Africa. The national government consistently ranks at the top of the Open Budget Index (OBI) and provides access to very detailed budget information throughout the budget cycle. Yet this information is not necessarily what groups like the Social Justice Coalition — working to improve sanitation in Cape Town’s informal settlements — or Equal Education — monitoring school infrastructure in the Eastern Cape province — need to hold government to account for managing public resources and delivering key public services. While aggregate budget information is important in many respects, most citizens want details on how public money is spent at the local level to pay the salaries of teachers and nurses, or hire contractors. More generally, most citizens want to make sure that specific services are delivered with efficiency, equity, and effectiveness.

This contradiction is not unique to South Africa. In countries around the world, governments increasingly complain that nobody uses the wealth of budget information that they make available, while CSOs claim that they cannot get access to the information that they need to adequately monitor government spending, and carry out their analysis and advocacy. A couple of years ago IBP teamed up with the Overseas Development Institute to look into this issue. We examined the kinds of budget analyses that CSOs in Africa used in their publications, and then checked whether governments across the continent published the information needed for such analyses in their budget documents. We found that, in general, more aggregate information was publicly available, but much of the necessary detail — for example, that on subsectors like primary education, or specific items like medicines or investment projects — was not included in budget documents.

Last year we decided to dig deeper and ask civil society groups directly about the kinds of budget information they use, how they use it, and about the challenges they face in accessing it, including detailing the types of budget information that they would like to access but cannot. We set up a global survey in collaboration with the World Bank and the Global Initiative for Fiscal Transparency (GIFT) and sent it to about 800 CSOs across the developing world. We received responses from 163 think tanks and advocacy groups spread across all regions of the world. These groups are doing budget work in a variety of sectors and covering the different stages of the budget cycle.

The survey results highlight a large gap between the characteristics of the budget information provided by governments and what CSOs require for their analyses and advocacy activities. More specifically, respondents said that budget information should be a lot more comprehensive, granular, and detailed in content, updated more frequently, made available in machine-readable formats, and in ways that make budget data easy to combine with other types of

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1 See http://www.bdlive.co.za/opinion/2015/09/10/sas-budget-still-transparent-but-devil-is-in-lack-of-details
While aggregate budget information is important in many respects, most citizens want details on how public money is spent at the local level to pay the salaries of teachers and nurses, or hire contractors.

In many ways, the survey results show that the gap between the supply of and demand for budget information is indeed a widespread phenomenon. If the link between transparency, participation, and accountability in government budgets is to be strengthened, this gap must be filled. Governments need to be more open, responsive, and user-oriented — providing information tailored to users’ needs, in better formats, and with adequate guidance. To both pressure and enable governments to do better, demands for greater access to budget information need to be based on a thorough assessment of the gap between the information available and that which is needed by civil society for budget monitoring and advocacy. And, even where governments are willing, adequate mechanisms for consultation and dialogue need to be set up at different levels of government to ensure that the public’s information needs are clearly understood.

IBP has begun to play an important role in this. In South Africa, two “bottom up OBIs” were carried out that: 1) detailed the budget and service delivery information that would be required for the public to monitor the delivery of specific services in specific localities; and 2) assessed how much of this information is currently published. These assessments indicated the types of budget information needed to facilitate meaningful public participation. Given the value of this information to both government and civil society, IBP is planning more “bottom up OBIs.” These assessments will facilitate a dialogue with various government agencies based on a clear agenda for how to improve access to relevant budget information. This approach, including some of the tools and methods that were used in the South Africa “bottom up OBIs,” could be spread to other countries and used in collaboration with other international NGOs working in specific sectors. One interesting application is to use this method to understand the type of data that citizens will need to monitor each of the Sustainable Development Goals and then feed this into the ongoing discussions on the specific indicators and information requirements to monitor the goals.

3 The results of the survey will be published in 2016.
What Are We Learning About How to Engage with the Executive?

By Jessica Taylor, Program Officer, IBP South Africa; John Kinuthia, Program Officer, IBP Kenya; and Jason Lakin, Country Manager, IBP Kenya

One of IBP’s core outcomes (Outcome 2) is to increase CSO budget analysis and advocacy that leads to better policies, implementation, and outcomes. Having learned that civil society budget advocacy that engages others in what we have come to call the accountability ecosystem is more likely to have an impact, IBP has expanded our support to partners to help them build relationships with legislators, government auditors, donors, journalists, and others. Still, in most countries the budget process remains an executive-dominated affair, so productive, collaborative relationships with the executive continue to be crucial to effective CSO budget advocacy, whether at the municipal, county, provincial, or national level.

IBP’s new approach to supporting CSO budget work includes a permanent staff presence in countries where we work. This has both deepened our work with partners and expanded the tools available to strengthen their budget advocacy, including joint research on budget issues, continuous and responsive technical assistance, and brokering relationships between CSOs and government. The focus of this essay is to look at what we are learning from our experiences in South Africa and Kenya about the nature of working with the executive.

What is called “the executive” actually comprises a complex mix of political and technical leadership, and members of the executive derive their legitimacy from various sources. Elected leaders derive legitimacy from their appeal to constituents. Appointees’ legitimacy comes either from their loyalty to the political leadership, or as professionals who bring valued skills to their positions. Many members of the executive have very short tenures, while others have greater job security and expect to serve for a number of years. Some are more involved in setting policy, others in implementing it. It is thus difficult to speak of a single executive. Instead, we are looking at ways of building relationships with different parts of the executive. Note that IBP often needs to build its own relationship with those in the executive so that we can help broker connections between our partners and government. In both countries, we have increasingly attempted to build relationships with nonpolitical members of the executive. In South Africa, relationships with political leaders in large metropolitan areas have been strained by local activist work around basic services. In response IBP has worked to build a relationship with the appointed head of a large service agency.

Relationship-building in this context has several elements: invitations to meetings that are either not directly related to contentious areas or focused on more technical, and less political, aspects of the issue at hand; joint projects focused on areas of technical convergence; and efforts to identify government officials who are uniquely important to partners’ work and then cultivate close partnerships with them.

In Kenya, after a couple years of making negligible progress engaging county elected and appointed leaders in the cabinet, IBP began to reach out to a cadre of more professional staff in county budget offices who have a technical interest in budgeting. IBP Kenya is able
to draw in these officers by facilitating access to important national institutions, such as the Controller of Budget, that regulate the work of county heads of budget. Connecting these institutions has allowed the county officers to surface certain issues, build consensus on problems, and secure resolutions from the national government. This approach has been more effective with county technical officers than national officers, who already have access to these institutions. Another area of promise in our Kenya work has been around building up the County Budget and Economic Forums (CBEFs), which bring together members of the county executive and the public to deliberate on budget priorities. Our CBEF work over the past couple of years has involved raising the profile of these bodies and pushing counties to set them up. Our success with this agenda was a result of building relationships with different CSOs, government agencies, and a few executive champions. Core to this outreach was to appeal to the different incentives of different actors: agencies eager to establish authority, CSOs eager to advance constitutional implementation, and executive champions interested in channeling public participation in more effective ways.

Another lesson relates to the way in which we present our arguments. While politics and perception drive much of public policy, we are finding in both Kenya and South Africa that credible analysis and evidence by strong budget institutions can also make a difference. Thus, while analysis conducted by IBP Kenya and our partners is often ignored in the politicized decision-making process, it has been important in helping us to convene meetings on a broader range of issues around a topic and in setting the agenda where others are not as well prepared. This independent budget analysis has helped to shape the direction of meetings with county officers and with institutions like the Office of the Auditor General. In South Africa, as well, while evidence can sometimes lead politicians to react defensively, it has helped us to open doors to players in government that respect analysis and see the value of evidence that contributes to improving basic services. For example, one of IBP South Africa’s partners published findings from its budget analysis in the media, which led to an important new relationship with the executive when it elicited a constructive reaction from an official with whom no one had engaged previously.

Our success with this agenda was a result of building relationships with different CSOs, government agencies, and a few executive champions.
This shows how, in cases where credible analysis will not open doors in the executive, pressure through media coverage or direct political action might be more effective at securing a seat at the table. In South Africa grassroots protest movements and media attention have repeatedly forced mayors and ministers to publicly defend and justify their actions (or, too often, inaction). These public responses have often been accompanied by behind the scenes approaches by the executive seeking to address the issues raised by civil society.

These tactics also entail risks. Poorly targeted efforts to build relationships or try to open doors can consume energy and resources, including political capital, without contributing much to achieving advocacy objectives. For instance, while it may be more expedient to engage technical officers, they often lack the power to make decisions, so a failure to cultivate political leadership can derail our plans. In terms of political risk, building relationships with agencies with very different agendas from our partners can end up leaving them in the position of appearing to promote agendas they do not support.

Managing these risks is part of what defines IBP’s work. There is no silver bullet. Transparency with the executive and with partners is important. We must make it clear that, while we value relationships, we will not compromise our social change objectives. Constant deliberation with partners about strategy ensures that the reasons behind our tactics are discussed and understood.

Going forward, how will we adapt our strategies based on what we are learning? First, it is clear that the search for allies in the executive is a major undertaking and one that demands constant probing in unlikely places. IBP’s country teams and our partners will continue to look for these allies wherever they may be and then seek to build relationships that are broader than any single agenda item and not overly instrumental. Good relationships are multifaceted and can be activated when needed in very different scenarios. Where IBP is directly engaging the executive, we will continue to discuss with partners how the particular relationship fits within the strategy to ensure that everyone agrees that the relationship is beneficial. Finally, we will continue to work with our partners to understand the incentives of the executive at a given time and place. Where appropriate we will help our partners to produce and support technical budget analysis and work harder to disseminate it so that it can help to open avenues of engagement for civil society as a whole. Where these insider tactics do not work, we will support our partners to formulate more robust tactics that can pressure the executive into engaging with CSOs.
What Are We Learning About Building the Budget Capacities of Civil Society Organizations?

By Rose Nierras, Director of Country Strategies; and Albert van Zyl, Manager of Learning and Knowledge Development

Supporting the capacity of civil society organizations (CSOs) to engage in budget processes is the core of all of IBP’s work. Therefore providing Training and Technical Assistance (TTA), and learning how to do it better, is central to everything we do. From our inception in 1997, when CSOs largely provided TTA to each other, to IBP’s Partnership Initiative (PI), in which IBP provided TTA to our partners through our centralized capacity-building team, we have continued to learn about how to best build the capacity of civil society institutions to do budget analysis, advocacy, and monitoring.

We are currently piloting a program of deep IBP engagement with civil society and other accountability actors in India, Kenya, and South Africa. The design and implementation of these pilot engagements are based on all that we have learned about providing TTA.

The central shift in our capacity-building model is that it is much broader than traditional training work that aims to strengthen specific skills and knowledge that would enable CSOs to effectively navigate and influence budget processes. Our approach now more closely resembles “strategic accompaniment” — a deeper, longer-term, and more strategy-based relationship than that characterized by off-the-shelf capacity building.

What Does This Approach Look Like on the Ground?

First, our TTA is provided by IBP staff who are based in the relevant country. PI taught us that the ability to develop deep knowledge of the local context, respond in real time to partner needs, and provide continuous support that this type of country presence allows for is the key enabler of effective TTA. Most of the other aspects of our TTA model discussed below are only possible because we have knowledgeable staff on the ground. Our strategic accompaniment model also provides much denser support than traditional capacity building. While it still includes workshops and other more general training activities, the model relies heavily on tailored technical assistance to partners in the midst of campaigns on topics as diverse as how to work with the auditor general or parliament and how to monitor procurement. A key part of this package of support is also an ongoing conversation with our partners about the advocacy strategies that direct and drive the more technical budget analyses.

Closely related to such denser support is the fact that our TTA is more continuous than the essentially ad hoc nature of training support. We have learned that providing one-off training through workshops is not sufficient to really enable our partners to embed the lessons in their work. We now follow up training with technical assistance to individuals as they implement their newly acquired skills. In South Africa, for example, we have presented workshops on procurement monitoring to a broad range of organizations, but the use of procurement monitoring to advocate for improved school infrastructure has demanded much more hands on support to individuals within Equal Education, our partner, and other organizations.
Our TTA is also more context specific than was previously the case. We have found that country-specific training — i.e., that which is based on the current issues, the political context, and the budget data from the country — works better than more generic skills workshops. By building skills and knowledge using information from their country, participants do not have the burden of figuring out how to apply what they learnt to their own context.

Another central part of our TTA model is that it is strategy-based. Through PI we learned that some of our partners struggle with identifying TTA needs, so we started to embed TTA needs assessments within their advocacy strategies. Practically this entails clearly and comprehensively defining these strategies so that the analysis and advocacy skills required for their implementation are easier to identify. Because the training that we provide gives direct support to CSO efforts to engage and influence government, the link between the TTA and partners’ potential impact on government budgets is more direct. For example, one of our India partners, SATHI (Supporting Advocacy and Training into Health Initiatives) piloted a participatory audit and planning process to monitor and improve health delivery in three districts in the state of Maharashtra, with IBP support on working with community members on using budget data to monitor service delivery.

The result was improved availability of medicines as well as attendance of healthcare staff at local facilities. SATHI wanted to build on the success of the pilot to convince the state to expand the use of PAP throughout Maharashtra, thus IBP adjusted its TTA to provide feedback and advice to SATHI on its advocacy strategy. Ultimately, this ongoing and responsive TTA contributed to SATHI’s success in convincing the state to conscript them to scale the use of PAP to 14 districts. Finally, this model of strategic accompaniment allows us to train and support a much broader group of people within individual organizations than was previously the case. The familiar challenge of providing training support is staff turnover. The continuous support of our strategic accompaniment model allows us to reach more deeply into these CSOs to train a critical mass of their staff. This broader diffusion of learning makes this type of support much more sustainable than what we provided previously.

What Challenges Does This New Approach Pose?
Strategic accompaniment requires IBP country-based staff to play multiple roles: trainer, training materials developer, technical assistance provider, mentor, researcher, subject matter specialist, and networker. But no one IBP staff member can be all things to all partners. IBP country teams have tapped additional expertise from within the country as well from other IBP colleagues, but we are constantly challenged to strengthen our in-country ability to provide strategic accompaniment in a way that best responds to what our partners need.

Our strategic accompaniment model is, by design, specific to each country, which poses challenges to learning, replication, and quality control. Strategic accompaniment allows country staff to be responsive to their changing environment, but responsiveness requires quick adjustments that make it more difficult to document and replicate country-level innovation. The distance between the unique demands of such country-level work also makes it hard to support the country teams centrally and ensure sustained quality.

The intensity and specificity of this approach also make it harder to scale up. Expanding this work to additional countries requires a deep assessment of the context, finding and training staff who can provide such support, and building the trust and relationships with CSOs that form the bedrock of this approach.
What Are We Learning About Ecosystems and Social Change?

By Albert van Zyl, Manager of Learning and Knowledge Development; and Paolo de Renzio, Senior Research Fellow, Open Budget Initiative

Despite sustained economic growth since the mid-1980s, Uganda’s maternal mortality ratio in 2011 remained three times higher than the ratio established as a Millennium Development Goal. At the time, CSOs had been campaigning for increased maternal health funding for many years with little success. It was only after the Human Resources for Health (HRH) campaign started to build collaborative relationships between the parliament’s Committee on Health, a group of journalists covering health issues, health workers, and a large network of CSOs at national and grassroots level, that they were able to convince the government to increase allocations for health. The result was a USD 20 million increase in the health budget and the recruitment of 6,172 health workers. The cooperative, networked character of HRH’s campaign is mirrored in many other CSO campaigns from South Africa, Brazil, India, and elsewhere.

By documenting these CSO campaigns, and the oversight systems in which they are conducted, IBP has become aware of the need to adjust our assumption about civil society budget work and its impact — a key outcome for us in our efforts to build institutions that effectively engage in budget analysis, advocacy, and accountability (Outcome 2). More specifically, we need to shift beyond a narrow focus on building the technical skills and knowledge of CSOs to influence the executive arm of government to a more holistic approach that recognizes the complementary roles of different actors in what we have come to call the accountability ecosystem. This ecosystem, in which budget processes are embedded, encompasses a number of institutions and organizations above and beyond civil society and executive government. It includes formal oversight institutions (such as legislatures and supreme audit institutions), the media, the courts, and others, as well as the relationships that they have with and among one another.

Two recent IBP research projects helped us think more deeply about how we have approached this issue. A synthesis of 23 of IBP’s impact case studies revealed how the impact of CSO budget work often depends on building relationships with a variety of actors. To investigate further, IBP teamed up with the German development agency GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit) to look at the workings of the budget accountability ecosystem — and at the role that external actors can play in supporting such systems — across a set of six countries (Burkina Faso, El Salvador, Georgia, Indonesia, Kenya, and South Africa).

The research shows that budget accountability ecosystems look quite similar across countries. While formal rules and institutions may vary, the set of actors involved is quite similar, as are the main challenges that they face — legislatures and supreme audit institutions lack independence and resources, and citizens are mostly excluded from the process, weakening the prospects for accountability. The research also found that cooperation between different actors is not very widespread. Where it exists, it is often very informal and ad hoc, and not supported by legislation or adequate institutional arrangements. Lastly, the research found that external support to budget accountability actors by donors and international NGOs is often fragmented and uncoordinated. It does not help develop the all-important relationships that ensure an effective functioning of the ecosystem as a whole.
The synthesis of the IBP case studies found that, while campaigns that have a high level of cooperation with both oversight actors and the executive tend to have a greater impact, building such relationships requires high levels of technical knowledge, organizational skills, and access to government, which not all CSOs possess. The synthesis argues further that there is no standard recipe for cooperation with oversight actors or the executive. The value to CSO campaigns of engaging with one or more of these actors, and the form that engagement takes, depends on the campaigns’ objectives, whom they need to influence to have an impact, and what influence the organizations already have. Cooperation with oversight actors and the executive, therefore, varies by level (local, national, international), duration, direction (national to local, etc.), and intensity (from integration to ad hoc opportunism).

The role that IBP can play in strengthening accountability ecosystems is multifaceted and efforts in this area can contribute to more than one of IBP’s outcomes. Where collaborative engagement between different accountability actors happens, it is largely based on personal relationships between strategically placed individuals and is therefore often informal and ad hoc in nature. Without discounting the value of these engagements, they are unlikely to lead to accountability ecosystems that are strong, sustainable, and scalable if they depend on privileged relationships and personal motivations. Instead, we must find ways to supplement these informal or ad hoc relationships with engagements between different accountability actors that are institutionalized, such as establishing requirements and mechanisms to involve citizens in the audit process, as South Korea has done, or mandating public participation in all the key phases of the budget process. Beyond legal mandates, the oversight actors in these more formal processes must be encouraged and supported to go beyond “ticking the box” to real engagement.

For this reason, IBP will deepen its efforts at the international level to institutionalize these relationships, for instance through our collaborations with the Global Initiative for Fiscal Transparency (GIFT) to promote new norms and disseminate good practice examples.

**The Budget Accountability Ecosystem**

Cooperation between different actors is not very widespread. Where it exists, it is often very informal and ad hoc, and not supported by legislation or adequate institutional arrangements.
IBP will support this work on norms through future iterations of the Open Budget Survey that will more deeply and holistically measure and influence the accountability ecosystem of individual countries.

At country level, we will revise our methods for country assessments to better capture the nature of individual country’s accountability ecosystems in order to design suitable country strategies. And, our training and technical assistance team will develop a manual to guide CSO efforts to navigate the accountability ecosystem in their countries and sectors. At the same time, we will continue to build the capacity of CSO country partners to develop the informal, and often personal, networks that contribute most to effective CSO advocacy. In terms of our research into understanding how budget accountability ecosystems work, we will look more deeply into the tactics and strategies that CSOs use to build up the various relationships that make up these systems, and their implications for a more effective and equitable management of public resources.
**FINANCES**

Financial Activity by Program

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**Total Expenses**

|                  | $ 9,760,000 | $ 11,554,000 |

Note: Figures are provided in U.S. dollars and 2015 results are preliminary and unaudited.

Total expenditure for 2016 is estimated at USD 11.6 million, approximately 18 percent greater than our 2015 spending. This increase reflects an expansion of the Open Budget Survey to cover 115 countries, as well as a broadening of the content of the survey toward budget accountability systems from a focus on budget transparency. It also reflects the full implementation of our intensive work in India, Kenya, and South Africa, and the groundwork necessary to launch SPARK (IBP’s new initiative for engaging in countries). In addition, the increase in spending reflects a significant re-investment in our training, technical assistance, and networking work, focused on a core network of approximately 35 partners. And finally, IBP is increasing the systems and people driving our learning.
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ACKNOWLEDGEMENTS

Our Donors
IBP’s work would not be possible without the generous support it receives from private foundations and development agencies. We are grateful to the following contributors, whose underwriting of specific IBP initiatives in 2015, as well as general support for IBP programming, assisted in the accomplishments presented in this report.

Major Initiatives and General Support
Bill & Melinda Gates Foundation
Ford Foundation
The William and Flora Hewlett Foundation
Omidyar Network
Open Society Foundations
Swedish International Development Cooperation Agency (SIDA)
UKAid (U.K. Department for International Development)
World Bank (Global Initiative for Fiscal Transparency)

Project Support
United Nations Office at Geneva (production of A Guide to Governments Human Rights Obligations and Budgets)

Our Partners
Central to IBP and all of its efforts are our civil society partners in over 100 countries around the world. Our choices about programs and initiatives are made to best support our partners in engaging in budget work in their countries and are driven by the collaborative relationship that we have with them. It would be impossible for IBP to present a report on its goals and accomplishments without acknowledging, with gratitude and humility, the organizations at the heart of this work. Though we have engaged with more organizations than we can list in this report, the following are those partners that IBP was the most deeply involved with in 2015.

Afghanistan
Integrity Watch Afghanistan
Albania
Albanian Socio Economic Think Tank, University of Tirana
Algeria
Association de Finances Publiques (AFP)
Angola
Accão para o Desenvolvimento Rural e Ambiente (ADRA)
Argentina
Centro de Implementación de Políticas Públicas para la Equidad y el Crecimiento (CIPPEC)
Asociación Civil por la Igualdad y la Justicia (ACIJ)
Armenia
Transparency International Anti-Corruption Center
Azerbaijan
Public Finance Monitoring Center (PFMC)
Bangladesh
Centre on Budget and Policy, University of Dhaka
Bénin
Social Watch Bénin
Bolivia
Centro de Estudios para el Desarrollo Laboral y Agrario (CEDIA)
Bosnia Herzegovina
Public Interest Advocacy Center
Botswana
Botswana Institute for Development Policy Analysis (BIDPA)
Brazil
Instituto de Estudos Socioeconômicos (INESC)
Bulgaria
Industry Watch Group Ltd.
Burkina Faso
Centre Pour La Gouvernance Démocratique (CGD)
Cambodia
NGO Forum on Cambodia
Cameroon
Budget Information Centre
Chad
Groupe de Recherches Alternatives et de Monitoring du Projet Pétrole Tchad-Cameroun (GRAMPTIC)
Chile
Fundación Jaime Guzmán
China
Shining Stone Community Action
Eco Canton
ChengDu HuiZhi Social Work Service Center
Colombia
Dejusticia
Grupo de Investigación de Ciudadanía y Finanzas Públicas
Costa Rica
Programa Estado de la Nación, CONARE
Cote d’Ivoire
Initiative pour la Bonne Gouvernance, la Transparence et la Justice Sociale en Côte d’Ivoire (Social Justice)

Croatia
Institute of Public Finance

Czech Republic
University of Economics, Prague

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

Dominican Republic
Fundación Solidaridad

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

Egypt
Al Sawt Al Hur
Arab Organization for People with Disabilities
Association for Health and Environmental Development
Budgetary and Human Rights Observatory (BAHRO)
CARE International, Egypt
Coptic Evangelical Organization for Social Services (CEOSS)
Egyptian Center for Economic and Social Rights (ECESR)
Save the Children, Egypt
South Center for Rights (SCR)
Tamkeen
Welad El Balad

El Salvador
Fundación Nacional para el Desarrollo (FUNDE)
Fundación Maquilushat (FUMA)
Fundación Dr. Guillermo Manuel Ungra (FUNDAUNGO)
Fundación Salvadoreña para el Desarrollo Económico y Social (FUSADES)
Iniciativa Social para la Democracia (ISD)

Fiji
Citizens Constitutional Forum

France
Association pour la Fondation Internationale de Finances Publiques (FONDAFIP)

Georgia
Transparency International Georgia

Germany
Jan Seifert, Consultant

Ghana
SEND-Ghana

Greece
Greek Free/Open Source Software Society (GFOSS)

Guatemala
Centro Internacional para Investigaciones en Derechos Humanos (CIIDH)

Honduras
Federación de Organizaciones no Gubernamentales de Honduras (FOPRIDEH)

Hungary
Fiscal Responsibility Institute Budapest (KIFIB)

India
Anusandhan Trust - Support for Advocacy and Training in Health Initiatives (SATHI)
Center for Budget & Governance Accountability (CBGA)
National Foundation of India (NFI)
Resource Centre for Training and Development Society (RCTD Society) - National Campaign on Dalit Human Rights (NCDHR)
Samarthan - Centre for Development Support

Indonesia
Forum Indonesia untuk Transparansi Anggaran (FITRA)

Iraq
Iraq Institute for Economic Reform (IIER)

Italy
Lunaria/Sbilanciamoci!

Jordan
Partners-Jordan Center for Civic Collaboration

Kazakhstan
Research Centre Sange (Civic Foundation)

Kenya
Institute of Economic Affairs (IEA)
National Taxpayers Association (NTA)
Kerio Center for Community Development and Human Rights
Taita Taveta County Development Forum
Kenya AIDS NGOs Consortium
Kenya Producers Organization (KEPCO)
Global Empowerment Initiative

Kyrgyz Republic
Public Association “Partner Group Precedent”

Lebanon
Lebanese Transparency Association (ITA)

Liberia
Actions for Genuine Democratic Alternatives (AGDA)

Malawi
Open Society Forum (Foundation)

Malaysia
Institute for Democracy and Economic Affairs (IDEAS)

Mali
Groupe de Recherche en Économie Appliquée et Théorique (GREAT Mali)

Mexico
Fundar, Centro de Investigación y Desarrollo Económicas (CIDEC)

Mongolia
Morocco
Transparency Maroc

Mozambique
Centro de Integridade Pública (CIP)

Namibia
Institute for Public Policy Research (IPPR)

Nepal
Freedom Forum

New Zealand
Jonathan Dunn, Consultant
<table>
<thead>
<tr>
<th>Country</th>
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<tr>
<td>Nicaragua</td>
<td>Asociación Instituto de Estudios Estratégicos y Políticas Públicas (IEEPP)</td>
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<td>Niger</td>
<td>Alternative Espaces Citoyens (AEC)</td>
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<td>Nigeria</td>
<td>Civil Resource Development and Documentation Centre (CIRDDOC)</td>
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<td>Norway</td>
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<tr>
<td>Pakistan</td>
<td>Omar Asghar Khan Development Foundation</td>
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<tr>
<td>Palestine</td>
<td>Coalition for Accountability and Integrity - AMAN (Transparency Palestine)</td>
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<td>Papua New Guinea</td>
<td>Institute of National Affairs</td>
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<tr>
<td>Peru</td>
<td>Ciudadanos al Dia</td>
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<tr>
<td>Philippines</td>
<td>Affiliated Network of Social Accountability-East Asia and Pacific (ANSA-EAP)</td>
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<td>Concerned Citizens of Abra for Good Government (CCAGG)</td>
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<td>Government Watch (G-Watch) of the Ateneo de Manila University School of</td>
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<td>Cracow University of Economics</td>
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<td>Portugal</td>
<td>Institute of Public Policy Thomas Jefferson - Correia da Serra (IPP)</td>
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<td>Romania</td>
<td>A&amp;A Expert Advice</td>
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<td>Russia</td>
<td>Saint Petersburg Center for Humanities and Political Studies, “Strategy”</td>
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<td>Rwanda</td>
<td>Collectif des Ligues et Associations de Défense des Droits de l’Homme au Rwanda (CLADHO)</td>
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<tr>
<td>São Tomé and Príncipe</td>
<td>Webeto</td>
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<tr>
<td>Senegal</td>
<td>Groupe d’Etude de Recherche et d’Action pour le Développement (GERAD)</td>
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<tr>
<td>Serbia</td>
<td>Transparency - Serbia</td>
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<td>Sierra Leone</td>
<td>Budget Advocacy Network (BAN)</td>
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<td>Slovakia</td>
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<tr>
<td>Slovenia</td>
<td>Center of Business Excellence, University of Ljubljana</td>
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<tr>
<td>South Africa</td>
<td>Ndifuna Ulkwazi</td>
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<td></td>
<td>Social Justice Coalition (SJC)</td>
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<td></td>
<td>Studies in Poverty and Inequality Institute (SPII)</td>
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<td></td>
<td>SECTION 27</td>
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<tr>
<td></td>
<td>Legal Resources Centre (LRC)</td>
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<td></td>
<td>Public Service Accountability Monitor (PSAM)</td>
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<td>Black Sash</td>
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<td>Right2Know</td>
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<td></td>
<td>Corruption Watch</td>
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<td>Equal Education</td>
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<td></td>
<td>Amobhungane</td>
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<td></td>
<td>Rural Health Advocacy Project</td>
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<tr>
<td>South Korea</td>
<td>Keakook Song, Consultant</td>
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<tr>
<td>Spain</td>
<td>Fundación Canaria Parque Científico Tecnológico (FCPCT), Universidad de Las Palmas de Gran Canaria</td>
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<tr>
<td>Sri Lanka</td>
<td>Verite Research (Pvt) Ltd.</td>
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<tr>
<td>Sudan</td>
<td>The Regional Center for Training and Development of the Civil Society (RCDCS)</td>
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<tr>
<td>Sweden</td>
<td>Melander Schnell Consultants</td>
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<tr>
<td>Tajikistan</td>
<td>Uktam Dzhumaev, Consultant</td>
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<tr>
<td>Tanzania</td>
<td>Policy Forum</td>
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<tr>
<td>Thailand</td>
<td>Fiscal Policy Research Institute Foundation (FISPRI)</td>
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<td>Timor Leste</td>
<td>La ‘o Hamutuk</td>
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<tr>
<td>Trinidad and Tobago</td>
<td>Sustainable Economic Development Unit for Small &amp; Island Economies, University of the West Indies</td>
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<tr>
<td>Tunisia</td>
<td>Association for the Development of Local Democracy (ADLD)</td>
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<td></td>
<td>Center of Arab Women for Training and Research (CAWTAR)</td>
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<td></td>
<td>Union Générale Tunisienne du Travail (UGTT)</td>
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<td>Turkey</td>
<td>Turkish Economic and Social Studies Foundation (TESEV)</td>
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<td>Uganda</td>
<td>Uganda Debt Network (UDN)</td>
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<td>Ukraine</td>
<td>Center for Political Studies and Analysis (CPSA)</td>
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<tr>
<td>United Kingdom</td>
<td>Joachim Wehner, London School of Economics and Political Science</td>
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<tr>
<td>United States of America</td>
<td>Robert Keith, Consultant</td>
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<td>Venezuela</td>
<td>Transparencia Venezuela</td>
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<td>Vietnam</td>
<td>Center for Development and Integration (CDI)</td>
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<tr>
<td>Yemen</td>
<td>Social Research and Development Center (SRDC)</td>
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<tr>
<td>Zambia</td>
<td>Jesuit Centre for Theological Reflection (ICTR)</td>
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</tr>
<tr>
<td>Zimbabwe</td>
<td>National Association of Non-Governmental Organisations (NANGO)</td>
<td></td>
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Communications

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The Open Budget Initiative & International Advocacy

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Michael Castro
Program Officer

Jamison Crowell
Research Assistant

Paolo De Renzio
Senior Research Fellow

Anjali Garg
Program Officer

Elena Mondo
Open Budget Survey Supervisor

Vivek Ramkumar
Director of International Advocacy & Open Budget Initiative

David Robins
Research Assistant

Babacar Sarr
Program Officer

Staff shared with the Center on Budget & Policy Priorities (CBPP)

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Vice President for Federal Fiscal Policy, CBPP and Senior Fellow, International Budget Partnership

Isaac Shapiro
Senior Fellow, CBPP and IBP

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## ANNEX 1: SELECTED IBP CONFERENCES, BRIEFINGS, AND CAPACITY BUILDING IN 2015

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Title</th>
<th>Purpose</th>
<th>No. of Participants</th>
<th>Types of Participants</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brazil</td>
<td>GIFT Seminar on Incentives for Fiscal Openness</td>
<td>Think pieces on incentives and draft impact paper reviewed and commented on. Next steps agreed for research project</td>
<td>20</td>
<td>Representatives of finance ministries and CSOs from six Latin American countries</td>
</tr>
<tr>
<td>Ecuador</td>
<td>Meeting with Government Officials</td>
<td>Discussion with the head of the budget statistics department in the Ministry of Finance about OBS 2015 results and the OBS Tracker, particularly about timely publication of In-Year Report and Mid-Year Review</td>
<td>3</td>
<td>Ministry of Finance</td>
</tr>
<tr>
<td>Egypt</td>
<td>Pre-Budget Community Dialogue Conference</td>
<td>Release and discussion of the 2015/16 Pre-Budget Statement</td>
<td>80</td>
<td>Ministry of Finance, World Bank, Central Auditing Agency, CSOs</td>
</tr>
<tr>
<td>September</td>
<td>Ministry of Finance Citizens Budget Workshop</td>
<td>Introduce FY 2015/16 Citizens Budget and hold a community dialogue about it</td>
<td>100</td>
<td>Ministry of Finance, Ministry of Social Solidarity, World Bank, Financial Attaché of U.S. Embassy in Cairo, National Council for Disability Affairs, civil society</td>
</tr>
<tr>
<td>El Salvador</td>
<td>Pension Forum</td>
<td>To generate a multistakeholder dialogue on the financial challenges of the pension system in El Salvador and consider the tradeoffs and impacts of different pension reform schemes</td>
<td>100+</td>
<td>Ministry of Finance, Ministry of Justice, Presidential Office, Legislative Assembly, political parties, academia, media, and civil society</td>
</tr>
<tr>
<td>November</td>
<td>High-level events on Pension Reform</td>
<td>To direct the attention of key stakeholders in El Salvador involved in the pension reform process to the reform processes undergone in Argentina, Bolivia, and Chile in closed discussions with high-level experts from these countries</td>
<td>80</td>
<td>Public officials from Ministry of Finance and other executive agencies, IBP partners FUSADES, FUNDALINGO, and FUNDE</td>
</tr>
<tr>
<td>November</td>
<td>Event to release paper on pension reform, “Lineas generales para una reforma previsional en El Salvador”</td>
<td>To share the findings of research on the financial sustainability and medium- and long-term impacts of different pension reform scenarios with key stakeholders</td>
<td>140+</td>
<td>Ministry of Finance, Presidential Office, Legislative Assembly, media, and civil society</td>
</tr>
<tr>
<td>Date</td>
<td>Event Title</td>
<td>Purpose</td>
<td>No. of Participants</td>
<td>Types of Participants</td>
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<tr>
<td>November</td>
<td>Meeting with government</td>
<td>Meeting with the Budget Director and head of units on OBS 2015 questions OBS Tracker, particularly about timely publication of Pre-Budget Statement</td>
<td>10</td>
<td>Government officials</td>
</tr>
<tr>
<td>November</td>
<td>Budget Analysis Training</td>
<td>Training on how to access, read, and analyze key budget documents for civil society researchers and activists working on diverse issues, including agriculture, sanitation, maternal health, and the environment</td>
<td>14</td>
<td>Government agency and eight CSOs, including IBP partners FUMA, FUNDE, and FUNDAUNGO</td>
</tr>
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<td>Ethiopia</td>
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<tr>
<td>July</td>
<td>Third International Conference on Financing for Development</td>
<td>To ensure budget transparency, accountability, and participation in outcome document and implementation</td>
<td>100+</td>
<td>United Nations Member States, donors, civil society, multistakeholder initiatives</td>
</tr>
<tr>
<td>Germany</td>
<td></td>
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</tr>
<tr>
<td>January</td>
<td>Follow the Money Workshop</td>
<td>Engagement with Follow the Money Network practitioners to advance budget transparency and accountability (e.g., in SDGs) and IBP's SPARK work</td>
<td>40</td>
<td>Civil society, including Publish What You Fund, Afroleadership, ONE, Oxfam America; and donors, including Hewlett Foundation</td>
</tr>
<tr>
<td>India</td>
<td></td>
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</tr>
<tr>
<td>January</td>
<td>PBI National Budget Convention</td>
<td>Presentation and discussion of demands for the National Budget advocacy campaign</td>
<td>130</td>
<td>Civil society, Members of Parliament, executives, media</td>
</tr>
<tr>
<td>January</td>
<td>Social Audit Review Workshop</td>
<td>Review workshop on outcomes of the MP State Social Audit Society’s social audits in Seoni district</td>
<td>5</td>
<td>Civil society partners</td>
</tr>
<tr>
<td>February</td>
<td>Technical Assistance to NCDHR</td>
<td>Technical assistance in developing strategic questions for analysis of forthcoming national budget</td>
<td>10</td>
<td>Civil society partner NCDHR</td>
</tr>
<tr>
<td>February</td>
<td>Technical Assistance to CBGA</td>
<td>Technical assistance in preparing Response to National Budget 2015-16, and help with writing sections of the report and reviewing chapters</td>
<td>15</td>
<td>CSO partner CBGA</td>
</tr>
<tr>
<td>March</td>
<td>Launch of Report: Response to National Budget</td>
<td>Presentation and discussion of overall and different sectoral budgets</td>
<td>80</td>
<td>Government officials from Parliament, Finance Ministry, media, civil society, donors</td>
</tr>
<tr>
<td>March</td>
<td>Budget Inequality Workshop</td>
<td>Session on addressing budget inequalities in social policies</td>
<td>40</td>
<td>Civil society, including BARC, CBGA, and other partners; and donors</td>
</tr>
<tr>
<td>March</td>
<td>Meeting with Leader of Opposition</td>
<td>Briefing of the Leader of Opposition on responding to the social sector budget allocations and cuts</td>
<td>10</td>
<td>Parliament, civil society partners SATHI and Network</td>
</tr>
<tr>
<td>Date</td>
<td>Event Title</td>
<td>Purpose</td>
<td>No. of Participants</td>
<td>Types of Participants</td>
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</tr>
<tr>
<td>April</td>
<td>SAI Workshop</td>
<td>Training on how to work with the Supreme Audit Institution</td>
<td>25</td>
<td>Civil society</td>
</tr>
<tr>
<td>April</td>
<td>Advocacy and Communications Training</td>
<td>Building capacity of IBP and NFI partners in strategic advocacy actions and communications</td>
<td>25</td>
<td>Civil society</td>
</tr>
<tr>
<td>June</td>
<td>Health and Budgets Workshop</td>
<td>Health activists oriented in budgets and budget activists oriented in health issues to collaborate to do trainings of civil society partners in respective states</td>
<td>35</td>
<td>PBI and PHM network partners from 8 states, donors</td>
</tr>
<tr>
<td>August</td>
<td>Health Budgets Workshop</td>
<td>Orientation for Chattisgarh State Health Systems Resource Centre and a few CSOs into health budgets</td>
<td>15</td>
<td>State Health Systems Resource Centre, Government of Chattisgarh</td>
</tr>
<tr>
<td>September</td>
<td>India Partners Meeting</td>
<td>Annual India Partners meeting to review progress and challenges of IBP country strategy</td>
<td>14</td>
<td>Civil society partners, including SATHI, Samarthan, NCDHR, CBGA</td>
</tr>
<tr>
<td>December</td>
<td>Understanding Budget Advocacy</td>
<td>Training on sources of budget information and using budgets for advocacy</td>
<td>45</td>
<td>Healthwatch partners, media</td>
</tr>
</tbody>
</table>

**Indonesia**

| June      | GIFT Workshop                                    | GIFT-IBP Jakarta meeting to discuss principles of public participation    | 25                  | Civil society, including SEKNAS-FITRA, Ministry of Finance, and local government representatives |

**Kenya**

<p>| January   | Program-Based Budgeting Forum                    | Forum on budget transparency                                             | 120                 | Parliament, Heads of Budgets, and Media                                                  |
| February  | Division of Revenue Forum 2015/16                | Discussion of funding for hospitals and conditions for conditional grants | 100                 | CIC, Treasury, CRA, National Assembly, donors                                           |
| April     | CRA Training on the CBEF Guidelines              | Induction training of CRA staff members on the CBEF guidelines            | 25                  | CRA, SIDA                                                                               |
| August    | County Heads of Budgets Meeting                  | Discussion of challenges of county budgets and transparency              | 45                  | CRA, COB, COG, SRC, National Treasury, CIC, CSOs: Transparency International, ChemiChemi |
| September | Forum on County Costs                             | Discussion of how much it costs to run county government                 | 100                 | Treasury, Transition Authority, COB, CRA, COG, Office of the Deputy President, donors: SIDA |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Title</th>
<th>Purpose</th>
<th>No. of Participants</th>
<th>Types of Participants</th>
</tr>
</thead>
<tbody>
<tr>
<td>December</td>
<td>PIN Annual Review Meeting</td>
<td>IBP Kenya’s John Kinuthia gave highlights of the Public Financial Management thematic group</td>
<td>40</td>
<td>Auditor General Staff; CSOs: PIN; donors: GIZ</td>
</tr>
<tr>
<td>Mexico</td>
<td>January GIFT Workshop</td>
<td>GIFT-IBP South Africa meeting to discuss principles of public participation</td>
<td>50</td>
<td>Civil society, Ministry of Finance, local government, and legislators from national and subnational levels</td>
</tr>
<tr>
<td>Nigeria</td>
<td>September Budget Work Learning Workshop</td>
<td>Workshop co-organized by the Gates Foundation and IBP to support needs of Nigerian civil society with budget work</td>
<td>35</td>
<td>Civil society and donors</td>
</tr>
<tr>
<td>Nigeria</td>
<td>November Nigeria Civil Society Budget Work: Learning Resource and Needs Assessment Workshop</td>
<td>Prepared and facilitated LNRA workshop for Nigerian civil society (including pre-workshop interviews with participating CSOs)</td>
<td>45</td>
<td>Civil society, INGOs, donors, OBS partner CIRDDOC</td>
</tr>
<tr>
<td>South Africa</td>
<td>May GIFT Workshop</td>
<td>GIFT-IBP South Africa meeting to discuss principles of public participation</td>
<td>30</td>
<td>Civil society, including LRC, EE, SJC, NU, PSAM, Island-la, SPII</td>
</tr>
<tr>
<td>South Africa</td>
<td>June Joint CABRI-IBP Workshop</td>
<td>Final workshop for joint IBP-CABRI project on promoting budget transparency in Africa</td>
<td>47</td>
<td>Civil society including OBS partner, government officials</td>
</tr>
<tr>
<td>South Africa</td>
<td>July Transparency Ask Workshop</td>
<td>For civil society to identify gaps in publicly available budget information and to design a campaign to obtain it</td>
<td>12</td>
<td>Civil society, including EE, NU, Amabhungane, Black Sash, SJC, SPII, RHAP, R2K</td>
</tr>
<tr>
<td>South Africa</td>
<td>July OCPO CSO Workshop</td>
<td>CSOs helped the Office of the Chief Procurement Officer identify transparency and participation gaps in the procurement process</td>
<td>12</td>
<td>Civil society, National Treasury</td>
</tr>
<tr>
<td></td>
<td>August Social Audit Training</td>
<td>Social audit training for Equal Education</td>
<td>20</td>
<td>Civil society: Equal Education</td>
</tr>
<tr>
<td></td>
<td>September SJC Procurement Training</td>
<td>For grassroots organizers in the SJC to become familiar with the procurement process to reflect on how this may help them deepen their campaign</td>
<td>20</td>
<td>Civil society: Social Justice Coalition</td>
</tr>
<tr>
<td></td>
<td>November Equal Education Eastern Cape Training</td>
<td>A weeklong workshop with community monitors on how to monitor the delivery of school infrastructure. The data generated by such monitoring will play a key role in EE’s provincial and national level advocacy over the next year</td>
<td>21</td>
<td>Civil society: Equal Education</td>
</tr>
<tr>
<td>Date</td>
<td>Event Title</td>
<td>Purpose</td>
<td>No. of Participants</td>
<td>Types of Participants</td>
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<tr>
<td>November</td>
<td>Centre for Aid and Public Expenditure Conference</td>
<td>Conference with IMF, World Bank, DFID, CABRI, and others where IBP followed up on donor workshop, OBS events, and joint reviews</td>
<td>60</td>
<td>Donors, including DFID; Civil society, including Development Initiatives; Private sector, including Fiscus; IMF; World Bank; CABRI</td>
</tr>
<tr>
<td>United States</td>
<td></td>
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<tr>
<td>May</td>
<td>Public Participation Case Studies Workshop</td>
<td>Workshop to discuss with authors of public participation case studies on South Africa, Kenya, Mexico, Croatia, Canada, Philippines, South Korea, and Brazil</td>
<td>30</td>
<td>Ministries of Finance, International Financial Institutions, PFM experts, and CSOs</td>
</tr>
<tr>
<td>September</td>
<td>Workshop on Donor Efforts to Promote Budget Transparency and Support Domestic Accountability</td>
<td>A half-day workshop to reflect on existing challenges and gaps in donor approaches to the promotion of budget transparency and accountability and to identify possible opportunities for joint action</td>
<td>35</td>
<td>Donors, representatives of international organizations, GIFT</td>
</tr>
<tr>
<td>December</td>
<td>Workshop on Revising the OBS</td>
<td>The OBI team and a few &quot;special guests&quot; spent the day brainstorming ideas and options to revise the Open Budget Survey section on oversight</td>
<td>15</td>
<td>Participants from a variety of backgrounds, including UNDP, London School of Economics</td>
</tr>
<tr>
<td>Open Budget Survey 2015 Events</td>
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<tr>
<td>September</td>
<td>OBS International Launch at the World Bank in Washington, D.C.</td>
<td>This event allowed IBP to share global findings and recommendations from the OBS 2015, which was followed by a panel discussion</td>
<td>100</td>
<td>Various CSOs, government officials, donors</td>
</tr>
<tr>
<td>September</td>
<td>OBS Launch at the Overseas Development Institute</td>
<td>This event allowed IBP to share global findings of the OBS 2015 and recommendations for improvement, followed by a roundtable discussion</td>
<td>45</td>
<td>Various CSOs, government officials, donors</td>
</tr>
<tr>
<td>September</td>
<td>OBS 2015 Release for Asia and the Pacific at the GIFT Fiscal Openness Working Group Workshop in Manila</td>
<td>Event to present the OBS 2015 results and recommendations for the Asia and the Pacific region and to provide opportunities for government officials and CSOs from the same country to discuss how to improve budget transparency, participation, and accountability in their country</td>
<td>Various CSOs, government officials, and GIFT representatives</td>
<td></td>
</tr>
<tr>
<td>October</td>
<td>OBS 2015 presentations at the Open Government Partnership Global Summit in Mexico City</td>
<td>Sessions to present and discuss the OBS 2015 findings and recommendations and integrating the promotion of open and accountable budgets into OGP action plans</td>
<td>50</td>
<td>Various CSOs, government officials, donors</td>
</tr>
<tr>
<td>Date</td>
<td>Event Title</td>
<td>Purpose</td>
<td>No. of Participants</td>
<td>Types of Participants</td>
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<tr>
<td>October</td>
<td>IFAC Conference in Francophone Africa</td>
<td>Presentation of OBS 2015 results with a focus on Francophone Africa</td>
<td>80</td>
<td>OBS partners, civil society, government officials from various countries</td>
</tr>
<tr>
<td>October</td>
<td>2015 Inter-Parliamentary Financial Information Network Conference</td>
<td>Presentation and discussion of OBS 2015 findings and recommendations</td>
<td>25</td>
<td>Legislators and representatives of international organizations</td>
</tr>
<tr>
<td>November</td>
<td>Lusophone Countries Release of the Open Budget Survey 2015 in São Tomé</td>
<td>OBS launch and discussion about participation and accountability in budget processes of Lusophone countries</td>
<td>80</td>
<td>OBS Partners, civil society, government officials from various countries</td>
</tr>
<tr>
<td>November</td>
<td>Middle East North Africa Release of the OBS 2015 at the IFAC-ADAA Summit in Abu Dhabi</td>
<td>Present the OBS 2015 findings and recommendations for the MENA region and facilitate a discussion on improving transparency, participation, and accountability in the region</td>
<td>150</td>
<td>Representatives from government, civil society, and international institutions</td>
</tr>
<tr>
<td>September-November</td>
<td>OBS National Launch Events in Brazil, Tunisia, Dominican Republic, Nigeria, Nepal, Kenya, Honduras, Switzerland, Denmark, United Kingdom</td>
<td>Various events in different countries to launch the OBS 2015. These events consisted of discussions on government transparency and how governments can improve their scores</td>
<td>25-100</td>
<td>OBS Partners, CSOs, government officials</td>
</tr>
</tbody>
</table>

**Webinars**

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Title</th>
<th>Purpose</th>
<th>Participants</th>
</tr>
</thead>
<tbody>
<tr>
<td>April</td>
<td>Public Finance in the Media: What Makes a Good Budget Story</td>
<td>Webinar on how to make budget stories newsworthy and appealing to mass audiences</td>
<td>59</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>Civil society, INGOs, donors, and UN agencies</td>
</tr>
<tr>
<td>June</td>
<td>Participatory Audit Process Improves Hospitals in Maharashtra</td>
<td>Discussion of how budget monitoring tool can generate evidence to support advocacy</td>
<td>26</td>
</tr>
<tr>
<td></td>
<td></td>
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<td>Civil society, donors, and UN agencies</td>
</tr>
</tbody>
</table>
ANNEX 2: IBP PUBLICATIONS, MULTIMEDIA PRODUCTIONS AND DIGITAL RESOURCES IN 2015

IBP Case Studies, Budget Briefs, and Papers

“How Much Does it Cost to Run My Country?” by Jason Lakin and John Kinuthia

“Joint Civil Society Response to PEFA Framework Revisions,” by IBP, GIF, and PWYF

“Act Now to Save Mothers’ White Ribbon Alliance Uganda,” by Jillian Larsen

“Has the U.S. Become More Serious about Fiscal Transparency Globally?” by Vivek Ramkumar

“Have State Corporations Changed Under Devolution?” by Jason Lakin and John Kinuthia

“Is the National Government Still Holding Funds that Should be Devolved?” by Jason Lakin and John Kinuthia

“Participation in Public Finance Reform and Gender,” by Debbie Budlender

“Parliament and National Treasury: How are They Playing Their Roles in Kenya’s New Budget Process?” by Jason Lakin and John Kinuthia

“Budget Transparency and Participation in Sustainable Development,” by Claire Schouten

“Budget Transparency in Honduras: Progress and Setbacks 2010-2014,” by Hugo Pino

“Children’s Right to Early Education in the City of Buenos Aires: Lessons from the Execution of a Public Interest Litigation Case,” by Fernando Basch

“Civil Society ‘Human Resources for Health’ Campaign Uganda 2012,” by Jillian Larsen

“Combating Corruption in Health Facilities in Ukraine,” by Iryna Postolovska

“Credibility and Reliability of Government Budgets: Does Fiscal Transparency Matter?” by Babacar Sarr

“Devolution in Kenya: The Establishment of County Budget and Economic Forums,” by Christine Kamau


“Guidelines on Formation of the County Budget and Economic Forum,” by Jason Lakin

“How Much Budget Information are Counties Publishing Online?” by Jason Lakin and John Kinuthia

“Improving Program-Based Budgeting,” by Jason Lakin and Vivian Magero

“Light of Hope: New Opportunities for the Marginalized in Ukraine,” by Sergii Slukhai

“Methods and criteria for assessing online budget transparency in OBS countries,” by Fundar

Ten reports providing updates on the OBS Tracker for January, February, March, April, May, June, July, August, September, and December

“Public Monitoring of Government Mental Health Services in South Africa: What Data Needs to be Produced and Published?” by Daygan Eager

“Public Monitoring of School Infrastructure in South Africa: What Data Needs to be Produced and Published?” by Albert van Zyl and Carlene van der Westhuizen

“Reading Office of the Controller of Budget’s County Reports,” by Jason Lakin


“Student audits of local public services in Palestine,” by Belal Fallah

“Submission to Participatory Monitoring and Accountability Consultation Report,” by IBP
“Submission to the High-level Thematic Debate on Means of Implementation for a Transformative Post-2015 Development Agenda,” by IBP

“Submission to the Sustainable Development Solutions Network Indicators and Monitoring Framework for Sustainable Development Goals,” by IBP


“Wajibika Mama Aishi - WRAT’s campaign to improve maternal health in Tanzania,” by Peter Bofin

“The Impacts of Fiscal Openness: A Review of the Evidence,” by Paolo de Renzio, Joachim Wehner, and IBP

“Research on Incentives for Fiscal Openness for Governments: Interim Synthesis Note,” by Paolo de Renzio and IBP

OBS 2015 Publications

Open Budget Survey 2015 Global Report

Individual Summary Report for all 102 countries included in the 2015 Survey

Open Budget Survey Questionnaire implemented in all 102 countries included in the 2015 Survey

Open Budget Survey 2015 Key Findings

IBP Guides

“A Guide to Conducting Social Audits in South Africa,” by IBP, SJC, and NU

“Guide to the Open Budget Questionnaire: An Explanation of the Questions and the Response Options,” by IBP

“Monitoring Public Procurement in South Africa: A Reference Guide for Civil Society Organizations,” by Carlene van der Westhuizen

Multimedia and Digital Resources

“Open Budgets. Transform Lives” video, available at: https://www.youtube.com/watch?v=PkNvy5hN4Mw

Jason Lakin and John Kinuthia’s “Instructional Video: A Measure of Fairness,” available at: https://www.youtube.com/watch?v=isRy9uNYQ7Q&feature=youtu.be


Journal and Other non-IBP Publications

“Saving Employees State Insurance Scheme,” by Ravi Duggal, Economic and Political Weekly. 25 April 2015.


“Lineas generales para una reforma previsional en El Salvador,” by Carlos Armando Perez Trejo
# ANNEX 3: SELECTED IBP PRESENTATIONS IN 2015

<table>
<thead>
<tr>
<th>Date</th>
<th>Title</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>February</td>
<td>Presentation on the Egyptian budget</td>
<td>Presentation to the Ford Foundation’s Egypt office that included staff and the head of the Egypt office</td>
</tr>
<tr>
<td>March</td>
<td>Social Accountability in the Arab World “From Theory to Practice”</td>
<td>IBP reviewed submitted papers on budget accountability and facilitated a panel discussion</td>
</tr>
<tr>
<td>March</td>
<td>Open Data in Extractives Workshop</td>
<td>Workshop on Open Data in Extractives, Natural Resource Governance Institute, IMF, and the World Bank, Washington DC</td>
</tr>
<tr>
<td>April</td>
<td>Quest for Citizen-led Accountability: Looking Into the State</td>
<td>MAVC, GPSA, TAI event of IBP case studies</td>
</tr>
<tr>
<td>April</td>
<td>Presentation on audit institutions and citizen engagement</td>
<td>World Bank/IMF Spring Meetings, Washington, DC</td>
</tr>
<tr>
<td>May</td>
<td>GIFT presentation</td>
<td>3rd International Open Data Conference, Ottawa</td>
</tr>
<tr>
<td>June</td>
<td>GIFT presentation of the Handbook on Civil Society Organization Participation in the Local Budget Process in Manila</td>
<td>Asia Pacific Economic Cooperation (APEC) Forum</td>
</tr>
<tr>
<td>July</td>
<td>Presentation on budget transparency, accountability and participation</td>
<td>Addis Ababa Action Agenda on Financing for Development</td>
</tr>
<tr>
<td>August</td>
<td>Fiscal Policy for Development</td>
<td>ICEFI Conference on fiscal policy for development, Guatemala</td>
</tr>
<tr>
<td>August</td>
<td>Presentation on new IBP South Africa Procurement Guide</td>
<td>Presentation for Afesis</td>
</tr>
<tr>
<td>October</td>
<td>“Engaging Citizens and Development Partners” and presentation of the 2015 OBS Results</td>
<td>IFAC Conference on Public Financial Management: Financial Reporting for Results, Francophone Africa</td>
</tr>
<tr>
<td>October</td>
<td>IBP/GIFT Fiscal Openness Working group two-day workshop</td>
<td>Open Government Partnership Summit</td>
</tr>
<tr>
<td>October</td>
<td>Presentation on fiscal openness and budget transparency</td>
<td>G20 Anti-Corruption Working Group</td>
</tr>
<tr>
<td>December</td>
<td>IBP presentation and participation in Open Budgets EU workshop organized by Open Knowledge</td>
<td>Open Budgets EU</td>
</tr>
</tbody>
</table>
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IBP also has offices in Cape Town, South Africa; Mumbai, India; and Nairobi, Kenya; as well as staff based in Brazil and the U.K.

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