The International Budget Partnership (IBP) was founded in 1997, and we and our partners seek a world where people know how their governments are raising and spending public money and are able to contribute to the budget decisions that affect their lives, and where marginalized communities benefit from public investment.

Our experience shows that when ordinary people and their civic organizations have access to budget information, coupled with the skills and opportunities to participate in the budget process, the resulting engagement between government and citizens can lead to substantive improvements in governance and service delivery. However, we understand that addressing the challenge of budget transparency and accountability will require the active collaboration of actors beyond civil society.

For this reason, IBP is also committed to working closely with the donor community, the private sector, and governments themselves.

The International Budget Partnership collaborates with civil society around the world to use budget analysis and advocacy as a tool to improve effective governance and reduce poverty.
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Welcome to IBP's 2016 Annual Report

I am pleased to share with you IBP’s 2016 Annual Report. In the following pages, you will be able to read how we have spent our days (and nights) fighting for greater budget transparency, participation, and accountability.

Our inspiration comes from our civil society partners working at the coalface of open budgeting in over 115 countries around the world. Whether it be protecting the budget and stopping social service cuts in Maharashtra, opposing regressive tax policies in Brazil, fighting for funding for decent sanitation in South Africa, or securing public resources for people with disabilities in Kenya, IBP’s civil society partners are at the cutting edge of the field. This report focuses on IBP’s work, but it is our partners’ stories of impact referenced here that more vividly tell the story of why we do this work.

Over the years, we have also increasingly worked with a growing network of partners in government, legislatures, supreme audit institutions, and international donor institutions. Our recent research has confirmed what we had long expected. Civil society budget work — and IBP’s efforts as part of this — is often more powerful when we work in partnership with other stakeholders passionate about public finance accountability. This annual report and our work over the year are also greatly enriched by these partnerships.

2016 was a turbulent year for many of us. The rise of authoritarian governments and the closing of civic space in many parts of the world took many of us by surprise.

In several ways, we had been lulled into a false sense of security by years of progressive governments in several of the countries where we work. This year was a rude reminder that the road to open budgeting is not an easy one, nor should we expect it to be.

The shifting context challenges us to think strategically about how to respond to a tougher political environment. How do we fight for fiscal accountability in an era of closing government? To address this issue, we decided to publish a companion piece to the 2016 Annual Report. “That’s How the Light Gets In . . .” is a collection of eight essays that highlight what we have been learning about potential effective points of intervention, possible new alliances, and political strategies that may help us pursue our outcomes in this new environment.

The overall message of both the 2016 Annual Report and the accompanying collection is that in this new governance context civil society work on budgets can make an even more important contribution to enlivening democracy and active citizenship, and ensuring that all people enjoy a decent quality of life.

We hope you enjoy this report of our progress.

Warren Krafchik
Executive Director
IBP’s success depends on our ability to deliver flexible and informed strategic support to grassroots organizations, manage flagship global research projects, such as the Open Budget Survey, and generate evidence on the positive impact that civil society engagement has on the more transparent and equitable collection, distribution, and use of public funds. Ensuring this ability includes nurturing a team with a diversity of knowledge and skills, but also on forging and maintaining relationships with a range of actors — from local activists fighting to improve public services in their communities, to reformers within governments and donor institutions, to international investors in emerging markets.
Strengthening effective and sustainable civil society organizations

IBP provided grants and in-depth technical assistance to 34 civil society partners across five countries to continue their crucial work in advancing more open budgets and pushing for better services.

Through various other capacity-building efforts, IBP provided technical support to 112 civil society partners in such areas as budget analysis, advocacy, and strategy. Highlights include strategic support to the Centre on Budget Governance Accountability (CBGA) in India on work to monitor tax policies and the revitalization of the state budget network; and training for our country researchers in 115 countries on how to measure budget transparency, participation, and oversight as part of the launch of the Open Budget Survey 2017.

Supporting effective civil society budget campaigns

Over the year, IBP supported 33 civil society campaigns in four countries, working with partners to push for better services and more accountable budgets. Half of these campaigns have already contributed to better government practices. Highlights include:

- In India, IBP supported the collaboration between the Right to Live network of civil society organizations and longtime partners SATHI, Samarthan, and CBGA in a multipronged campaign to prevent cuts to critical social services in the state of Maharashtra, including preschool feeding programs, that resulted in an 86 percent increase in the budget for nutrition in the 2016/17 budget. (See Box 1.)

- In Kenya, IBP collaborated with partners Kerio Center and Institute for Public Finance Kenya to support advocacy by citizens groups in County Budget and Economic Forums in Uasin Gishu and Kwale counties, which led to each allocating KSH20 million (US$193,000) in their 2015/16 budgets specifically for services for Persons Living with Disabilities.

- In South Africa, we continued our work with the Social Justice Campaign to improve the provision of essential sanitation services in the informal settlements in Cape Town. The campaign, including an unprecedented 3,000 budget submissions from township residents, contributed to the creation of an Informal Settlements, Water and Waste Services Directorate to ensure that the City Council is able to direct greater attention to the needs, including decent and safe sanitation, to those living in informal settlements.

Deepening collaboration and learning within the civil society budget network

IBP’s work with CSOs around the world over the years has contributed to a growing network of budget groups. As part of our efforts to build the field of civil society budget monitoring and advocacy, we made a major push in 2016 to deepen the opportunities for our partners to work and learn about budget work together as peers. Highlights include:

- Convening 33 of our most experienced partners from around the world in Barcelona to share knowledge, discuss challenges and opportunities, and agree on the parameters and processes of the Learning Network.

- Launching a project that will continue through 2017 to support a small group of partners to develop strategic communications plans, which aims to provide direct technical assistance to these groups as well as to provide us with insights into how IBP might best support partner organizations in communicating on budget issues going forward.

- Initiating a second project that brings together nine partners in Latin America to examine existing distortions in and increase the equity and transparency of tax systems in countries in the region, with a particular focus on tax expenditures.
Creating Knowledge and Catalyzing Debate

Knowledge and evidence are crucial for informing how we work and for influencing governments to adopt more open and accountable budgets. Our research agenda in 2016 continued to illuminate better budget practices, improve our understanding of how civil society can drive change, and inform how we measure global progress toward more open and accountable budget systems. Through our efforts to produce and disseminate research and learning, we continue to reach ever larger audiences, expand our influence, and keep transparency and accountability on the global agenda.

Publications

While continuing to deepen understanding of the “supply” side of transparency, we deepened our research around the “demand” side of participation. From groundbreaking global research reports to granular analyses of budgets at the local level to case studies of the impact of civil society campaigns, IBP produced and disseminated more than 80 publications in 2016 (see Annex 1 for a more comprehensive list), such as:

- IBP and the World Bank published “How Does Civil Society Use Budget Information” that examines the demand side of fiscal transparency using findings from a global survey of 176 civil society representatives who use budget information for analysis and advocacy activities.
- IBP and GIZ (German Corporation for International Cooperation GmbH) jointly published “Creating Incentives for Budget Accountability and Good Financial Governance Through an Ecosystem Approach: What Can External Actors Do?” investigating the role of external actors in supporting CSOs, media, legislatures, and auditors to engage with the government and one another in budget processes.
- IBP and GIZ (German Corporation for International Cooperation GmbH) jointly published “Creating Incentives for Budget Accountability and Good Financial Governance Through an Ecosystem Approach: What Can External Actors Do?” investigating the role of external actors in supporting CSOs, media, legislatures, and auditors to engage with the government and one another in budget processes.
- IBP launched the research for the Open Budget Survey 2017 that will cover 115 countries, up from 102 countries in 2015, and is to be released globally in early 2018. In seeking to expand the geographical coverage of the OBS, the new countries include three advanced economies (Australia, Canada, and Japan) and 10 middle- and low-income countries (Burundi, Comoros, Côte d’Ivoire, Lesotho, Madagascar, Moldova, Paraguay, Swaziland, Somalia, and South Sudan). The survey was revised for the 2017 round to improve how it measures public participation and government oversight.

Expanding our reach

In 2016 IBP generated more than 260 stories in media spanning 38 countries, including a series of editorials on the importance of budget transparency and participation in countries around the world for U.S. News and World Report’s new Best Countries initiative and coverage of IBP research findings on numerous influential platforms, such as Open Democracy, Public Finance Magazine, and the World Bank Governance blog. Visits to our websites grew by 6 percent from 2015, and our social media following increased by more than 26 percent. And, IBP hosted and participated in a total of 185 events across five countries, reaching and engaging with more than 7,000 attendees drawn from civil society, governments, bilateral donors like the French foreign ministry, international financial institutions, private sector investors, supreme audit institutions, and international nongovernmental organizations.
Leveraging International Actors for Open Budgeting

IBP is committed to improving how global, national, and local institutions work for poor and marginalized people. In addition to our support to CSOs in pushing for better spending at the country level, IBP engages and convenes governments, donors, international civil society, and the private sector in efforts to develop and implement international norms that promote open and accountable public finance.

Facilitating dialogue

In 2016 IBP convened a number of high-level dialogues around improving open budgeting in an effort to leverage new actors and countries into promoting open budgeting. Highlights include:

An event that brought together senior representatives from government, leading private investment firms, the World Bank, the International Monetary Fund, and aid agencies to begin a discussion on the importance of fiscal transparency in private sector investment decisions and how governments can respond to the needs of investors.

A meeting co-hosted with the French government that brought together — for the first time — Ministers of Finance and senior finance ministry officials from 8 Francophone Africa countries, CSOs, donors, and private sector representatives to discuss how to deepen fiscal transparency in the region.

A convening of current and immediate past heads of supreme audit institutions from around the world, CSOs, donors, and international finance institutions to discuss a new initiative to make government audits more impactful.

Contributing to multistakeholder initiatives

To enable ongoing collaboration among government, donors, civil society, oversight institutions, and the private sector, IBP continued to be a leader in the Global Initiative for Fiscal Transparency (GIFT) and to work to ensure that the Open Government Partnership (OGP) promotes concrete improvements in open and accountable budgeting in partner countries. Highlights include:

Developing a comprehensive new set of indicators on public participation in budgeting for the Open Budget Survey 2017, based on the GIFT principles on participation in fiscal policy. These new indicators will expand the understanding of whether and how governments are engaging citizens, identify promising models, and enable monitoring of progress on this essential component of public budget effectiveness and accountability.

Working with GIFT, DFID/UKAID, the World Bank, and others to ensure that the U.K. Anti-Corruption Summit Communique contained very specific language on the role of budget transparency and oversight institutions as necessary components of any fight against corruption. The communique was signed by over 40 government leaders and international institutions that participated in the Summit.

Seven national governments making specific commitments to improving fiscal transparency in their country at the 2016 Open Government Partnership Global Summit.
IBP’S WORK IN COUNTRIES
In India the national government sets broad policies and provides specific grants that state and local governments use to deliver public services like health care and education. IBP’s focus in India is in strengthening governance and accountability practices in the face of shrinking civil society space, to ensure that all Indians can benefit from the country’s policies and democratic institutions. Specifically, IBP’s country strategy focuses on: 1) improving national public finance systems and processes; 2) improving delivery of national entitlement programs; and 3) strengthening local accountability ecosystems. To pursue this strategy, IBP works with a variety of domestic civil society organizations (CSOs), networks, and movements, both at the national and subnational level.

An essential area of this work is around efforts to compel the national and state governments to increase allocations for social programs, and to improve the quality of service delivery. Some key achievements from 2016 include:

- The 2016/2017 supplemental budget for nutrition in the state of Maharashtra was increased by 86 percent after the Right to Live network of civil society organizations worked very closely with the trade union of workers in preschool feeding programs throughout the state to organize mass mobilizations around the need for greater investment in these programs. (See Box 1.)

- The Maharashtra National Health Mission has enabled the implementation of SATHI’s participatory audit and planning (PAP) process in 75 institutions across 14 districts in the state, and the scaling out throughout the state of SATHI’s participatory decentralized health planning in all Community Based Monitoring and Planning (CBMP) districts.

- The National Health Service Resource Centre (NHSRC) has endorsed the SATHI model for decentralized planning as one to be adopted by the National Health Mission program throughout the country.

- IBP’s partner Samarthan has been working closely with the state of Madhya Pradesh’s Social Audit Society and was involved in 800 social audits in the past year, or 65 percent of all the social audits related to the National Rural Employment Guarantee Scheme (NREGS) conducted throughout the state. The resolution of issues raised in the Madhya Pradesh social audits of NREGS included payment of delayed wages, completion of incomplete projects, and removal and replacement of substandard projects.

- The National Institution for Transforming India (NITI-Aayog) published the social audit manual that Samarthan developed for its monitoring of the implementation of NREGS in Madhya Pradesh, endorsing this as a methodology that all other national schemes for social services delivery should adopt throughout the country.

- There was a 23 percent increase in the allocations for fellowships for female Dalit and Adivasi students in this year’s national budget; the state budgets in Maharashtra and Kerala also reflected similar increases. These allocations were secured through constant representation and engagements with parliamentarians by IBP partner the National Campaign on Dalit Human Rights (NCDHR).

- The Health and Budgets Campaign is a major effort by the People’s Budget Initiative and the People’s Health Movement, which is coordinated by IBP partner the Centre for Budget and Governance Accountability (CBGA). The campaign, in partnership with the National Alliance for Maternal Health and Human Rights (NAMHHR), engaged effectively with the Parliamentary Standing Committee on Health to ensure that the campaign’s key issues, as well as other critical issues plaguing the public health system, were addressed. As a result, the priority issues were given a prominent place in the 93rd Report of the Committee, as well as in the Action Taken Report (i.e., the 96th Committee report) urging the executive to take appropriate actions.

**Challenges Ahead**

In the last year the political environment for CSOs working on rights-based issues, as well as governance and accountability issues, has become increasingly constrained. CSOs receiving foreign funding have been among those most affected. 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. This year has seen the effect of shrinking space for advocacy actions, particularly with regard to the ability to conduct street actions, protests, and demonstrations. However, this has helped build greater solidarity among CSOs and encouraged alliances with people’s movements.
Box 1: Collaborating to Reverse Social Sector Budget Cuts in India

IBP’s primary partners in India (SATHI and Samarthan) have a longstanding reputation for budget-related work on social sector issues. In late 2014 IBP partner SATHI joined with other social sector CSOs to form the Jagnya-cha Haqacha Aandolan (JHA – Right to Live) Campaign. In 2016 IBP’s partners collaborated with worker unions and other civil society groups on organizing massive protests around budget cuts in social services, resulting in a significant reversal of the devastating cuts.

The Government of India first introduced the Integrated Child Development Scheme (ICDS) in 1975, which established anganwadi centers in residential neighborhoods to, in part, distribute nutritional food to children. In 2001 a public interest case resulted in the Supreme Court instructing the government to provide at least one anganwadi center per 1,000 people in rural and urban areas. Today, ICDS is the largest child nutrition and early development program in the world. The services it provides include supplementary nutrition and immunization for preschool children and pregnant and nursing mothers, referral services, informal preschool education, and nutritional and health education.

The Modi government had promised to strengthen ICDS and to improve the working conditions of anganwadi workers and helpers. However, in the 2015/16 budget, the new government reduced the ICDS allocation by 54 percent from that in 2014/15, a devastating move that could undercut the entire program. At state level, Maharashtra’s 2016/17 allocation was 62 percent less than that of 2015/16.

In response, IBP partners and their larger network of allies collaborated in action against the government’s budget proposal. They mounted massive protests opposing the cuts, both at the national and local level. Trade unions joined the fight, conducting a March to Parliament that drew in 50,000 anganwadi workers and helpers from around the country. Calls to engage in a “protest week” resulted in organizers arranging rallies, dharnas (nonviolent sit-ins), and demonstrations around the country in solidarity against these cuts, which would disproportionately affect women and children.

The Centre for Budget and Governance Accountability produced a special edition of CBGA Budget Track that focused on nutrition policy and budgets. One of the articles noted that even in 2014 the spending on ICDS was INR 32.5 billion (approximately USD 500 million) less than it should have been for the reported number of beneficiaries, even when using the inadequate ICDS norms for food. Central-level allocations for ICDS had been increasing each year before 2015/16; however, the new fiscal arrangements for 2015 made it difficult to see if the overall amount was continuing to increase. The article noted that the focus must now shift to state-level budgets, and identified Maharashtra — the second largest of India’s 29 states in terms of population, with more than 112 million inhabitants — as one of six states with high malnutrition burdens.

Collaboration proved to be a fruitful endeavor. The Maharashtra Legislature approved a supplementary budget that increased the March 2016 original budget allocation by 5.1 percent. ICDS, Health, Education, Housing, and Rural Employment together accounted for half of the increase in the states’ share of the supplementary, with an increase for ICDS that was a whopping 86 percent above the original allocation. This is still widely seen as not enough, but represents a fantastic victory for civil society groups.

The JHA Campaign, together with their union collaborators, succeeded in mobilizing tens of thousands of workers and other supporters, and achieved larger gains than the two CSOs or unions had achieved alone over many years of struggle. The fight at the national level continues, but civil society in India has proven that, with collaboration between partners, real change is possible.
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 system of government in 2013. The great hope is that devolution will open political processes to citizens and allow for greater government responsiveness to people’s needs and demands. IBP’s work in Kenya focuses on building local institutions and supporting local actors to improve engagement in budget processes — and ensure that service delivery is strengthened through the decentralization reforms ongoing in the country. 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.

IBP Kenya has focused heavily on the discussion of equity versus equality, releasing a slew of important publications offering explanations and reasoning behind methods of sharing public resources. They continue to provide important support at the county level, bringing together key players for discussion on the budget. Some achievements in 2016 include:

- In September IBP Kenya, in partnership with other civil society groups, co-organized Equity Week, a week-long series of events that aimed to widen discussions on equity in the distribution of public resources. (See Box 2.)
- Uasin Gishu and Kwale counties each allocated KSH20 million (US$193,000) in their 2015/16 budgets specifically for services for Persons Living with Disabilities. These allocations were pushed by citizen groups participating in the County Budget Economic Forums (CBEF) of Uasin Gishu and Kwale, and were supported by IBP partners Kerio Center and Institute for Public Finance Kenya, respectively.
- Elgeyo Marakwet county is now piloting enhanced processes for public participation for its annual development planning cycle. With support from both IBP and Kerio Center, the county will test deliberation methodologies to ensure stronger justifications for proposed budget priorities. Elgeyo Marakwet is one of the first subnational government members of the Open Government Partnership (OGP).
- IBP Kenya collaborated with Uraia Trust, a CSO whose mission is to provide quality civic education and to empower Kenyans to exercise their civic duties, to institutionalize capacity-building initiatives for facilitators of citizen participation in county budget processes. To date, a network of over 20 fully trained facilitators from a range of CSOs working at the county level has been established to train and facilitate processes that promote broader participation in county budget processes. As part of this initiative, IBP Kenya also revised all of its training materials and added a library of video clips.

Challenges Ahead

While more counties have operationalized their County Budget and Economic Forums in recent years, these are still not fully functional in most counties and the key interest groups that are meant to be represented there have been unable to organize to claim this space.

The increasing focus on the August 2017 elections has made it difficult to keep attention focused on policy debates in the second half of 2016, and this will continue in 2017. Another challenge for IBP Kenya is in adequately communicating findings from our work and reaching a broader audience through materials that are easier to understand.
Box 2: Equity Week: A New Way to Talk About Fairness in Kenya

When Kenyans decided to adopt devolution as part of the country’s 2010 constitutional reforms, many hoped that the two-tier government would open political processes to citizens and allow for greater government responsiveness to people’s demands. IBP’s work in Kenya has often focused on supporting the accessibility to citizens of these political processes at the national and subnational levels of government, and producing ongoing analyses of what constitutes a fair distribution of public resources. In 2016 IBP Kenya took a new and different approach to the discussion of the latter.

Together with the Society for International Development and the Katiba Institute, IBP Kenya decided to host a series of events that would encourage different types of discussions on the meaning of equity in resource allocation, and how Kenya could more fairly distribute public resources across and within counties. Under the banner of Equity Week, this series of events took place from 19-23 September.

Equity Week engaged actors from across and outside the political spectrum. Participants contributing ideas and work to Equity Week came from academia, civil society, government, the arts community, development organizations, and the general public. The events included lectures, panel discussions, debates, readings, a film screening, poetry, and town hall meetings, all meant to stimulate a national conversation about the promise of more equitable development enshrined in Kenya’s 2010 Constitution.

The ultimate goal of Equity Week was to extend discussions on equity beyond the small group of elite policymakers that normally engage in such conversations. However, it also provided a forum for county officials to bring their understanding of equity to the table and share their real-world experiences of resource allocation at the county level. In this way, Equity Week gave Kenyans from all walks of life the ability to participate in the discussion, a vestige of a true democracy.

There were a few key takeaways from this first Kenya Equity Week. First, with regard to how discussions about equity should happen, many citizens have ideas about how government funds should be distributed and feel that this discussion should be more open. Ordinary citizens are perfectly capable of engaging in these issues and should do so to support their democratic institutions.

There is a push for the governments at all levels in Kenya to be more proactive when addressing how resources are distributed. National and county programs tend to share revenue equally rather than focus on the specific needs of individual counties, constituencies, or wards. Additionally, counties tend to model their distribution plans from the national government, rather than conceiving their own, a strategy which may better address the needs of their citizens. In any case, Equity Week achieved its goal of engaging a variety of Kenyans through a variety of activities, discussions, and meetings. As a result, future discussions on fairness around governance may reflect more views of the people.
In South Africa IBP’s strategy aims to bridge the gap between spending and service delivery in sanitation, water, housing, and education by building relationships between CSOs and oversight actors to foster greater accountability. Despite social spending levels being above the global average, the government’s 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 with which we have developed close relationships over several years. This includes the Social Justice Coalition’s (SJC) sanitation campaign in informal settlements, Planact’s water campaign in informal settlements, and Equal Education’s (EE) education infrastructure and scholar transport campaign.

At the national level, IBP South Africa continues to engage in its Transparency and Procurement Campaigns, which are aimed at creating access for CSOs and communities to more disaggregated budget information and procurement processes. Highlights of the gains made in 2016 include:

- In the continuing campaign for better sanitation services in Cape Town’s surrounding townships, SJC impressively mobilized 3,000 individual submissions from informal settlement residents on the City’s draft budget. Opposition councilors walked out of council deliberations on the budget because they did not think that the 3,000 submissions were given due consideration, and there has been broad support for the sanitation campaign from the media and other communities who have been encouraged to put forward their own submissions. (See Box 3.)
- The Appropriations Committee of the South Africa Parliament has asked the National Treasury to involve civil society and other stakeholders in the review of school infrastructure and scholar transport services and identify ways of strengthening the monitoring of education infrastructure grants. These actions were directly drawn from the joint submissions by IBP partners Equal Education (EE) and the Equal Education Law Center (EELC).
- Drawing on its guide to procurement monitoring, IBP South Africa continues to support CSOs to monitor the procurement of the delivery of basic services. Training was provided to IBP partners Afesis-Corplan and Planact to monitor, respectively, the procurement of a contractor for the rectification of public houses, and the transport of potable water. Members of the communities affected by these service delivery failures also attended the trainings, which empowered them to interact with the procurement process with much more confidence.
- IBP South Africa continues to support CSOs to use social audits as a tool for monitoring the delivery of social services. IBP’s partners have organized themselves into the Social Audit Network (SAN), a membership network that is also a community of practice. In addition to monitoring government spending, SAN partners have now also started monitoring the benefits that mining communities are supposed to receive from the private sector. The SAN member organizations support each other in their social audit work, and at the same time promote the broader use of social audits to foster community participation in monitoring government procurement, and actual delivery, of services. Recently, the SAN and SJC led in organizing an international colloquium on social audits that took place in Pretoria.
- IBP has partnered with the Heinrich Böll Foundation and Isandla Institute’s Accounting for Basic Services Project to provide budget analysis training to a broader base of CSOs. The partnership resulted in a week-long budget training and the development of a guide to local government budget analysis.

**Challenges Ahead**

Engagement with the executive continues to be a challenge in South Africa, though the creation of a new directorate addressing water and sanitation issues may prove useful to partners working in these areas. IBP South Africa’s strategy of using a variety of advocacy tactics to engage with government and other players looks to mitigate confrontational aspects of work between CSOs and government.
Box 3: A New Victory in South Africa in the Fight for Sanitation Services

In IBP’s last Annual Report, our report on South Africa centered on our partners campaigning for suitable sanitation structure in Khayelitsha and other townships surrounding the City of Cape Town. One of the principal players in this campaign is the Social Justice Coalition (SJC), a civil society organization that uses budget analysis to rally residents to tackle the issue of inadequate sanitation facilities through the City of Cape Town’s budget process. In 2015 SJC successfully gathered around 500 submissions on these issues from community residents to the City of Cape Town’s budget, a huge increase from the 37 submissions the City had receive on the previous year’s budget.

In 2016 SJC’s campaign continued to expand, the organization redoubling its efforts to bring attention to the poor sanitation services and lack of sustainable infrastructure. Their efforts achieved phenomenal success, yielding 3,000 individual submissions to the City’s 2016/17 draft budget from residents of Khayelitsha and other informal settlements. Khayelitsha residents and SJC members marched to Cape Town Mayor Patricia De Lille’s office on 29 April 2016 to hand deliver the 3,000 submissions, along with a petition signed by over 5,000 Khayelitsha residents demanding “safe, clean, and dignified sanitation services.” In spite of these actions, the City government has not yet made definitive increases in allocations for more permanent long-term sanitation infrastructure for the informal settlements.

SJC has taken other major strides in its campaign. First, it requested the Commission on Human Rights to mediate discussions between the City and SJC on the City’s policies and procedures for public participation in the budget process. And second, SJC has filed a case against the City government for continuing to prioritize temporary sanitation services. SJC’s argument is that this is discriminatory and a violation of the rights of informal settlement residents, especially because it is largely black African residents who are forced to use these “toilets.” The court case seeks an order to compel the City to provide an adequate budget and plan for the provision of long-term sanitation infrastructure in the City’s informal settlements and to eradicate temporary sanitation services where practicable. Both processes are now underway.

In the meantime, the City of Cape Town has undergone restructuring with a clear prioritization of improved service delivery to informal settlements. The new macro-organizational structure consists of a City manager and 10 executive director positions leading 10 newly organized directorates. These positions have been designed with a view of ensuring equitable service delivery to both wealthy and poor areas, liaising directly with mayoral committee members on issues of service delivery.

Previously, water and sanitation for informal settlements was the responsibility of a tiny unit (the Water and Sanitation Department) within a branch (the Utility Services Directorate). Now, with their restructuring, there will be a Directorate known as “Informal Settlements, Water and Waste Services.” This is a huge success as it allows more space for SJC and IBP to engage with the government on service delivery, and demonstrates the government’s willingness to direct attention to the needs and concerns of all citizens, including those living in informal settlements.
In addition to the deep engagements in India, Kenya, and South Africa, IBP works in other countries to explore the context for civil society budget work and seize opportunities as they arise.

El Salvador

In El Salvador IBP focused on creating 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 ongoing pension crisis. IBP has played a pivotal role in convening multistakeholder initiatives by engaging with organizations that combine different political, advocacy, and analytical strengths. IBP has provided technical support to CSOs to improve their capacity to analyze budget information and generate evidence-based advocacy. Highlights of IBP’s work in 2016 include:

- Iniciativa Social para la Democracia (ISD), a grassroots organization with traction at the local level, completed a study on how the universal pension scheme is financed in 16 municipalities in four states. The focus was on the importance of access to information on and public participation in budget decisions affecting social investments. With IBP support, ISD launched a campaign to mainstream some of the basic aspects of the pension debate, including launching a radio program series providing simple explanations of the reform measures and how people could be affected and organizing information fairs in selected communities.
where guest speakers would answer questions from the public.

- With IBP support, Fundación Salvadoreña para el Desarrollo Económico y Social (FUSADES) prepared a series of videos that briefly explain how pensions work, compare the government’s proposed reforms to the existing pension system, and provide other basic facts to beneficiaries on how to improve one’s pension. The videos, disseminated through social media, represent an important effort for FUSADES, as they are stepping out of their formal reporting style to appeal to a wider audience and socialize some important aspects of the reforms that have caused much confusion and debate.

**Egypt**

In Egypt the government clamp down on civil society impacted our partners such that they could not access the information relevant to their work or conduct public events or media campaigns, or receive international funds. This escalated in April to the point where IBP felt it was unsafe for the IBP program office to continue working in the country. Nevertheless, IBP managed to provide technical assistance to some of our partners’ ongoing activities, including:

- IBP participated in a workshop with Transparency International Egypt to explain the organic budget law, budget process, budget structure, and analysis of current fiscal budget, as well as to examine Egypt’s performance in the Open Budget Survey 2015.

- With IBP support, the Coptic Evangelical Organization for Social Services (CEOSS) identified the funding gap facing Child Protection Committees, which was hindering them in playing their role in protecting and helping children at risk.

**Myanmar**

In Myanmar IBP’s engagement is motivated by the potential to influence the design of fiscal systems in a transition country and build a nascent civil society to play an effective accountability role in the long term. Myanmar has been part of the Open Budget Survey since 2012, and is participating in the current round. In addition, IBP has undertaken new work there to provide more targeted support for civil society budget analysis and participation. IBP is working with the Renaissance Institute (RI), a relatively new policy organization that has close ties to the new government and is focused on public financial management, public participation in the budget process, tax reform, and fiscal decentralization.

- IBP staff members travelled to Myanmar in July 2016 to speak at a RI-hosted conference titled Accelerating Inclusive and Sustainable Economic Growth for Myanmar. We also participated in several workshops and meetings on tax and budget reform organized by RI and the Open Society Foundation with civil society groups, state/region officials, and national-level (Union) officials, including representatives from the Ministry of Planning and Finance and Members of Parliament (MPs). This trip served as an introduction to RI and helped to direct future support of RI.

- IBP assisted RI with a framework document on public participation in the Union budget process that was released in October 2016. IBP staff members, along with an expert on participatory budgeting from Boise State University with whom we have worked closely over the years, advised RI on how to think about public participation in the Myanmar context and then provided extensive comments on several drafts of the framework document.

- IBP also helped build RI’s budget analysis capacity. The amount of publicly available budget information in Myanmar is extremely limited. Still, RI was able to collect budget documents, many of which are available only to MPs, who provided the information in seeking RI’s assistance in understanding and interpreting it. In addition, IBP engaged a public finance expert, who worked with RI in November and December 2016 to organize the budget information RI had collected in a database to facilitate analysis. The consultant highlighted the significance of various expenditure classifications, developed templates for basic analyses of the budget, and identified gaps in the available fiscal data.
Building civil society budget monitoring and advocacy has always been at the core of IBP’s mission. That work is at a very different place from where it started 20 years ago, when the very idea of civil society having an active, legitimate role in public budgets was almost unthinkable. Now, many civil society groups are doing budget work, and a growing number of others want to take it on, with exciting impact stories increasingly documented on the ground. Given IBP’s limited resources for responding to increased interest in learning how to do budget work, we invested much of 2016 in thinking strategically about how we will prioritize IBP’s direct role in providing capacity building to CSOs, and exploring how we might leverage our relationships with and the deep experience of our long-time civil society partners to continue to expand the ability of CSOs to engage in effective budget analysis and advocacy.

IBP decided that an effective way to do this was to further deepen our pre-existing Learning Network of partner organizations. To start the process, in early 2016 IBP conducted a scoping exercise to better understand how partners’ learning needs have evolved as the external environment and the work has evolved. Following the survey, IBP gathered in Barcelona 33 of its strongest partners to recommit to peer engagement through the network, and begin to design an ambitious set of collaborative projects.

The Barcelona meeting, titled “Dialogue and Discovery,” was designed both to allow participants to think about the design, processes, and priorities for the network, and to learn from each other through sharing experiences and achievements, while thinking together about the challenges to undertaking analysis and advocacy on public budgets. Core IBP partners attended from all over the world — longstanding, established partners in Latin America and
newer partners from IBP’s country work in Kenya, emerging partners in Francophone Africa and “old hands” in Indonesia.

The discussions were deep, rich, and productive. Focusing on issues and topics partners had identified as priorities in the prior scoping exercise, the agenda included a series of workshops, in which topics as diverse as subnational transparency, promoting justice, democracy, and human rights in government budgets, and strategic litigation were explored.

Participants proposed a number of projects for the Learning Network to pursue, which IBP prioritized by looking at the breadth and depth of interest in a particular project among core partners, its potential value for strengthening partners as well as work in the budget field as a whole, and its innovative nature. Two exciting initial projects rose to the top.

The first is a project with our partners in Latin America that aims to shed light on existing distortions in tax systems in the region, with the aim of increasing their equity and transparency. The project chose a particular focus on tax expenditures. It occurs at a time when tax reform is clearly on the political agenda of most of the counties involved—thus providing a strong hook and potential traction for the work. Following some initial research carried out by IBP, the nine Latin American partners in the Learning Network met in December 2016 to review what they and IBP had learned about tax expenditures in their countries in 2017.

The partners will meet again in mid-2017 to review the findings of their research and make decisions about national, and potentially regional, campaigns around tax expenditures. In addition to the potential impact of the project in the partners’ countries, IBP expects that we will be developing some guidelines for CSOs in Latin America more broadly on researching and analyzing tax expenditures.

The second project will focus on strategic communications on budget work. Many organizations are very effective on the technical side of budget work, but less adept when it comes to communicating their findings in a way that reaches key audiences to affect change. Numerous partners identified this as a problem they struggle to address. The starting point for IBP in this area will be to work with a number of partner organizations in different regions of the world that aim to reach different target audiences and address different levels of government. We engaged a communications firm in late 2016 and undertook the initial planning for how the firm, along with IBP, will provide technical assistance to these partners in developing a communications strategy either for the organization as a whole or for a specific budget campaign or initiative.

Through this process IBP intends to get a better understanding of what partners need to be able to communicate effectively to a range of audiences about something as technical as a public budget. We also hope to identify the specific capacities and resources IBP needs to support groups struggling with communications challenges. IBP’s goals for this project are that the participating partners will be able to engage in stronger and more impactful budget advocacy, and IBP will be better equipped to support budget groups that struggle to communicate about the public budget. We look forward to sharing the learning that emerges from this critical project.

In addition to these two cornerstone projects for the Learning Network, IBP’s Training, Technical Assistance, and Net-working team is also engaged in a range of other capacity-building initiatives with and for partners. For example, we are working with a number of partners to develop a guide on identifying and analyzing discrimination in public budgets. We are also collaborating with a video company to document the PETS (Public Expenditure Tracking Survey) methodology used by long-time partner in Tanzania, HakiElimu. The intent of the project is to “show” what this particular budget monitoring tool looks like, and the resulting video will be released along with a short “how to” guide for groups interested in employing the methodology in their work.

Finally, in 2016 we began exploring how to develop an online Budget Learning Resource Center, which will serve as a user-friendly “one-stop shop” of good quality, up-to-date capacity-building materials on budget analysis and advocacy. The intent is to provide a central spot where organizations that are currently engaged in budget work will easily find resources for training new staff or their partners, or learning new methodologies and skills. Other CSOs that are interested in beginning to do budget work will also be able to easily access resources to provide them with an introduction to budget work. The online center will serve as one more way through which IBP will seek to meet some of the large and growing demand for building and supporting budget work around the world.
IBP RESEARCH AND ADVOCACY IN 2016

IBP’s ultimate goal is for government budgets to be managed with transparency, public participation, and effective oversight in order to ensure that public funds are used to fight poverty and promote equity. Our current strategy rests on three pillars: 1) our core work to build and strengthen CSOs’ ability to analyze and monitor budgets and hold government to account; 2) research that supports our efforts to promote open and accountable budgeting and support civil society budget work; and 3) advocacy at the international level to develop and help implement global norms and standards for budget transparency, participation, and accountability.

This section describes some of our most significant work on the research and advocacy pillars in 2016.

Research

IBP’s research and learning is focused on 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 sub-national level.

Open Budget Survey

The Open Budget Survey (OBS) is IBP’s flagship research product and the world’s only independent, comparative measure of budget transparency, participation, and oversight. Every two years, beginning in 2006, independent civil society researchers in countries around the world provide concrete evidence in response to OBS questions about the public availability, timeliness, and level of detail of budget information; the opportunities for public participation in budget processes; and the...
role and effectiveness of formal oversight institutions. The results are vetted by peer and government reviewers, analyzed for global trends, and released worldwide.

**Kick-off of the Open Budget Survey 2017**

While continuing to analyze the results of and conduct presentations on the OBS 2015 data (the last round of the survey), in September 2016 the OBS team launched the research for the Open Budget Survey 2017, which will cover 115 countries — up from 102 in the OBS 2015. Beyond expanding the coverage of the assessment, the OBS 2017 also expands the number of questions on public participation and the role of legislatures and auditors in the budget process to reflect a greater emphasis on the three pillars of budget accountability: transparency, participation, and formal oversight. The full set of survey indicators are presented in the OBS 2017 Questionnaire and Guidelines.

The rigorous research, review, and analysis process is underway and on target for a global release in early 2018. The first step was to prepare and support the country researchers to complete the OBS 2017 questionnaire, including three workshops for the 62 new researchers and a series of webinars to assist all researchers in responding to challenging indicators they encounter in completing the survey. The majority of researchers met the research deadline of 31 December 2016, and IBP staff began to review the completed questionnaires. IBP’s review of all 115 country questionnaires will be followed by a peer review, and then governments of the countries will be invited to review and comment on their country’s questionnaire. The final step is the analysis of the findings and the public release internationally and within each of the OBS 2017 countries.

**The Open Budget Survey Document Availability Tracker**

Building on a 2015 pilot project to develop and test a process of monitoring and providing regular updates on the public availability of budget documents on a monthly basis, IBP expanded the OBS Document Availability Tracker to include all countries covered by the survey. The OBS Document Availability Tracker reports only on whether governments release key budget documents on time and, while not a comprehensive assessment like the full Open Budget Survey, it responds to calls from governments, donors, and civil society for more frequent data on budget transparency. We published the data from the first semi-annual OBS Document Availability Tracker update on IBP’s website in August 2016 and featured a post on what the information means for the open government community on the Open Government Partnership site.

Because the OBS Document Availability Tracker update was released in August, IBP seized the opportunity to share the data directly with governments, development partners, and civil society organizations in more than 20 countries that still had time to improve their results on the OBS 2017 by publishing documents online before the 31 December deadline.

**New Open Budget Partnerships and Research**

IBP established a partnership with UNICEF in 2016 that includes funding for seven additional African countries in the OBS 2017 and undertook an analysis of OBS 2015 data with a focus on how governments in a set of African countries provide for transparency, participation, and oversight of public resources for children and youths. This report will be released at an event for finance ministers from African countries that IBP and UNICEF will co-host in early 2017. As part of this partnership, the OBS team organized a webinar for UNICEF colleagues outlining the OBS process, timeline, and methodology and has begun providing monthly email updates to the country offices.

IBP also laid the ground for two new research projects that will draw on the key findings from the Open Budget Survey 2015. The first will examine why and how some countries “get stuck” in the middle ranks of the Open Budget Index (a comparative measure of budget transparency that assigns each country in the OBS a score between 0 and 100), while others manage to reach significant levels of budget transparency. As a first step, IBP published “The Road to 61: Achieving Sufficient Levels of Budget Transparency” in July 2016, providing some initial evidence from the OBS 2015 data, and commissioned six in-depth country case studies to dig deeper into the question. The second project will look at how governments can address “volatility” in the publication of budget documents (i.e., a document is published one year, withheld the next, and then published again in the next after) by institutionalizing budget transparency systems and practices in legal and procedural frameworks. This project will include a collaboration with CABRI (the Collaborative African Budget Reform Initiative) on a mini-survey of government practices in budget transparency in Africa.

**More on Budget Transparency, Participation, and Accountability**

In 2016 IBP completed a number of research projects on open and accountable budgeting and effective civil society budget advocacy. In May IBP and GIZ (German Corporation for International Cooperation GmbH) jointly published “Creating Incentives for Budget Accountability and Good Financial Governance Through an Ecosystem Approach: What Can External Actors Do?” investigating the role of exter-
nal actors in supporting budget “accountability ecosystems” in which CSOs, media, legislatures, and auditors engage with the government and one another in budget processes. IBP and the Global Initiative for Fiscal Transparency (GIFT) convened a workshop with eight donor agencies, where the paper was presented and well received by the participating donors.

Governments around the world increasingly publish budget data and information on their websites and online data portals. To better understand how governments are going digital — and provide guidance on how to do it better — IBP and longtime partner, Fundar, conducted an 80-country study of government budget portals. A key finding from “Digital Budgets: How are Governments Disclosing Fiscal Information Online?” is that to improve their online disclosure practices governments should also publish tools to assist users to understand the data, establish standards to instill confidence in the data, and provide channels for user feedback.

In collaboration with the World Bank, IBP published “How Does Civil Society Use Budget Information,” a summary of the results of a global survey of how civil society organizations use fiscal data, and the challenges they face in accessing the detailed data that they need. The research identified a “fiscal transparency effectiveness gap” in the types of information that governments often provide and that which CSOs need and informed recommendations to help governments ensure their transparency practices deliver increased citizen engagement, improved oversight, and enhanced accountability.

IBP also partnered with the UNDP’s Governance of Climate Change Finance Team in its Bangkok Regional Hub to assess the accountability ecosystems for climate change finance in four countries. These assessments were an initial step in identifying gaps in what domestic accountability actors — CSOs and their networks, formal oversight institutions, and media — need to be able play an effective role in strengthening the management of climate change finance as well as what future IBP and UNDP interventions could address these gaps.

Learning about Effective Civil Society Budget Analysis and Advocacy

IBP has been researching how and why civil society campaigns on budget-related issues succeed or fail for a decade. In early 2016 we released a synthesis of our learning from the nearly 30 case studies coming out of this research, “You Cannot Go It Alone: Learning from Cooperative Relationships in Civil Society Budget Campaigns.” The main finding is that, when it comes to budget campaigns, CSOs cannot act in isolation. Cooperation from either elite stakeholders, a wider network of non-state actors, or both, is crucial. Campaigns that failed to forge strong cooperative relationships were found to have much weaker outcomes. Those that were able to sustain relationships while adapting to ever-changing circumstances resulted in the strongest outcomes.

IBP also published a number of new case studies in 2016 that examine the work of CSOs combatting corruption and improving social services for marginalized groups in Ukraine; the fragility of gains in budget transparency in Honduras; and the impacts and lessons learned of the work of our partners Samarthan and SATHI in India, among others (see Box 5). IBP also published case studies on the impact of the supreme audit institutions in Argentina, India, and the Philippines on government accountability.

International Advocacy

The primary focus of IBP’s international advocacy is to work with a range of actors, including donor and international institutions, governments, national and international CSOs, associations of public finance professionals and oversight institutions, and private sector investors, to develop and implement global norms and practices for budget transparency, public participation, and accountability.

Harnessing the Power of the Private Sector

Investors from the private sector, particularly sovereign debt investors, are an influential, though often silent, player in discussions of transparency and accountability. For the past several years IBP has sought to encourage investors to take a more open and active part in such discussions. In April 2016 we convened a high-level dialogue on fiscal transparency, bringing Ministers of Finance together with senior investors and representatives from top global financial institutions, including AIG, Goldman Sachs, Fitch Ratings, and Moody’s Investor Services, among others. (See Box 4.)

Influencing the Anti-Corruption Summit

At the U.K. government’s Anti-Corruption Summit in London in May, in addition to the country-specific commitments to curb corruption made by several heads of state, joint commitments across countries around a few specific areas of action were published in the Summit Communique. IBP worked with colleagues at DFID/UKAID, the World Bank, and others to ensure that the Summit Communique contained very specific language on the role of budget transparency and oversight institutions as necessary components of any fight against corruption. The next step is to use this leverage to hold countries to their commitments and encourage active participation in GIFT, whose High-Level Principles on transparency and participation in the
Box 4: More Civil Society Budget Work from Around the World

Argentina: Longstanding IBP partner the Civil Association for Equality and Justice (ACIJ, for its acronym in Spanish) won a protracted legal battle against the City of Buenos Aires for its failure to provide universal access to early childhood education. The case was settled through a binding agreement that held the government to specific commitments on a clear timeline. Unfortunately, the city government failed to fully comply with the court-mandated responsibilities to build new schools, expand existing ones, hire new teachers, among others. ACIJ responded on a number of fronts, including participating in the roundtable established to monitor the agreement, lobbying the Minister of Education, engaging the media, conducting online petitions aimed at the legislature, and using judicial oversight hearings to demand that the government comply. This ongoing pressure contributed to the city government expanding space in its early education schools to accommodate over 1,000 additional students, fully spending its school infrastructure budget, and creating an online registration system, as well as the legislature passing a 30 percent increase in the school infrastructure budget.

Ukraine: In the face of a health care system in which increased spending has not led to improved outcomes, advocates in the city of Poltava created the Institute of Analysis and Advocacy (IAA) to take on entrenched corruption in local health provision. The campaign involved action across different levels of government and service provision, from individual hospitals to the national legislature. Civil society activists also undertook a variety of complementary tactics from patient surveys to freedom of information requests to policy analysis to uncover and document corruption, and then formulate proposals to address the causes. Raising public awareness through media outreach and lobbying decision makers at all levels led to a mandate for hospitals in the region to publicly disclose financial information.

Palestine: In much of the West Bank, there are rampant problems in the funding and delivery of government services and infrastructure projects. These problems range from general mismanagement of funds to outright corruption. In response, the Teacher Creativity Centre (TCC) launched a project to mobilize students to conduct social audits of public services. Integrity Action, a nonprofit organization registered in the United Kingdom, supported TCC through funding for the campaign activities, help in shaping the audit tools used by students, and by providing guidance on monitoring. The TCC mobilized groups of students from 58 secondary schools, exposing a host of problems and advocating for their solutions. Some groups significantly improved infrastructure in their communities. Others were less successful — a lack of information and concerns about exposing too much undermined the potential of their work to culminate in change.
budget process were included in the communique.

We were also able to ensure that the template for commitments sent to participating countries included opportunities for fiscal commitments. As a result, several countries’ action plans contained ambitious commitments to fiscal transparency. For instance, Senegal’s commitments are particularly promising and include comprehensive coverage of open budgets and fiscal accountability, and Afghanistan, Kenya, Georgia, Tanzania, and the United Kingdom offered to share expertise on audit and parliamentary budget oversight. IBP and GIFT co-signed by senior finance ministry officials from Brazil, Paraguay, the Philippines, and South Africa to praise the inclusion of fiscal transparency and accountability in the Communique. This example shows the value of IBP working with GIFT partners to secure gains that would not be attainable by a civil society organization by itself. Where useful, our convening and influencing capacity can be multiplied working through GIFT.

Building on Work with International Initiatives and Donors

In 20 Open Government Partnership (OGP) countries IBP is engaging with CSOs and governments, and providing feedback to the OGP Support Unit, to advance budget transparency and participation commitments in the countries’ action plans. In the declaration of the Open Government Partnership Global Summit, seven national governments committed to improving fiscal openness. IBP continues to help partners learn from each other’s OGP experiences and follow up with CSOs on tracking and supporting their governments to fulfill their OGP commitments.

Following up on its 2015 meeting with donors on how they might play an even stronger and more unified role in encouraging faster progress on open budgeting in aid-recipient countries, IBP and GIFT convened a second meeting of this group in May 2016. Donors at the meeting resolved to work through GIFT to better align diagnostic instruments, as well as to explore the potential for jointly supporting “an ecosystems approach to budget accountability,” possibly starting to work in one pilot country like Kenya.

Deepening Progress on Transparency Reforms in Francophone Africa

In light of the recent improvements in budget transparency among countries in francophone Africa, IBP sought to strengthen its engagement with governments in the region in 2016. In July we convened a technical workshop on advancing budget transparency that brought together government officials from Benin, Democratic Republic of Congo, Niger, and Senegal; civil society representatives from these countries and Burkina Faso and Cameroon; and CABRI, GIFT, the IMF, USAID and the U.S. State Department. The government officials, civil society partners, and IBP developed action plans to address specific Open Budget Index indicators and enhance transparency in the countries.

In October IBP and the French government jointly convened a high-level event on budget transparency that brought together government officials from France and eight francophone African countries. (See Box 5.) Building on this collaboration, IBP and the French Ministry of Foreign Affairs convened a high-level discussion on innovations in open budget practices in francophone countries at the Open Government Partnership Summit in December. Senior finance ministry and budget officials from three francophone African countries (Burkina Faso, Côte d’Ivoire, and Senegal), as well as senior officials from the World Bank, the French Development Agency, the Paris municipality, and civil society from francophone Africa discussed reform efforts and new commitments to expand open budget practices in the region.

Tackling Barriers to Effective Government Auditing

Also in October, IBP convened a group of leading experts and practitioners from the field of government auditing to discuss how to make audits more impactful. The event brought together luminaries of the auditing world, including the heads and former heads of SAIs together with representatives from civil society, academia, bilateral donors, and international development banks. Participants were keen to establish practical steps that could be taken to improve the effectiveness of SAIs. At the international level, one idea put forward was to establish a body of former SAI senior officials to engage with relevant global agreements and international institutions. Participants also discussed how regional and international networks of legislators and auditors could be useful for drawing attention to the issue of audit findings not being acted upon. Finally, in looking at the national level, participants discussed an initiative to support campaigns in a small number of pilot countries focused specifically on pressuring government to act on a greater proportion of proposals emerging from national audit reports.

In response to the energetic discussion at the event, IBP has drafted a concept note for an initiative to build an environment in which governments act upon audit findings, thus helping to unshackle audit systems from constraints on their effectiveness and unleash their full potential to be effective tools for accountability.
Box 5: IBP Leads Dialogues on Fiscal Transparency with Ministers of Finance

On the international advocacy front, one of IBP’s major accomplishments in 2016 was twice convening Ministers of Finance from a wide range of countries to discuss fiscal transparency. These meetings were promising advances in IBP’s ongoing campaign to encourage budget transparency; they also offered an opportunity to call in major players for an open discussion on public finance.

On 15 April IBP convened a high-level dialogue on fiscal transparency that brought together the Ministers of Finance and Economic Planning from Angola, Egypt, Ghana, Paraguay, the Philippines, and Serbia with senior investors from AIG, Gramercy Funds, Goldman Sachs, JP Morgan, NN Investment Partners, and Van Eck Global, as well as representatives from Fitch Ratings and Moody’s Investor Services. Investors have typically been the silent but influential player in discussions on transparency and accountability, and IBP has long seen bringing them together around the table to talk candidly with governments as imperative.

Investors at the meeting spoke out convincingly about the importance of fiscal transparency in encouraging investment and establishing strong ratings. They also emphasized that fiscal transparency and governance considerations were likely to become even more important determinants of investment going forward as investors focused on the triple bottom line of fiscal, social, and environmental governance. In response, ministers at the meeting spoke candidly about the political, economic, and capacity challenges that transparency and accountability champions encounter in promoting reforms.

The second meeting was in October, when IBP and the French Ministry for the Economy and Finance co-convened an event highlighting budget transparency that brought together Ministers of Finance and senior finance ministry officials from eight francophone African countries (Benin, Burkina Faso, Cameroon, Côte d’Ivoire, Democratic Republic of Congo, Mali, Republic of Guinea, and Senegal). The meeting was held on the side lines of the World Bank/International Monetary Fund Annual Fall meetings with the aim of discussing recent progress on budget transparency in the region and encouraging participating governments to make policy commitments to further deepen transparency reforms.

Finance ministers from four of the francophone Africa countries discussed the latest efforts to advance budget transparency reforms in their countries and explained some of the challenges that they are encountering in sustaining the pace of reforms. Some speakers noted challenges in producing statistics and the limited capacity of various entities in their countries to manage public finances, especially at subnational levels of government. They welcomed support from technical and financial partners to strengthen the capacity of states and communities to strengthen their fiscal governance practices.

Meetings such as these serve a variety of purposes. They help communicate the importance of fiscal transparency on a global level. They help build global norms on public finance, transparency, and accountability. In order to foster more open, participatory, and accountable public budgeting, it is vital to develop strong relationships and partnerships between governments. The meetings in 2016 offer promising signs of collaboration between governments and other accountability actors in the future, and a more fiscally transparent world.
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<th>Expenses by program</th>
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Note: Figures are provided in U.S. Dollars, and 2016 results are preliminary and unaudited. Total expenditure for 2017 is estimated at US$13.1 million, approximately 32 percent greater than our 2016 spending. This increase reflects new planned activities in Country Work, Strategic Initiatives, and Training and Technical Assistance. With the Country Work program, we will continue intensive work in India, Kenya, and South Africa, while expanding the work under the SPARK (Seeding Public Accountability for Results & Knowledge) program to include two new countries. The majority of this spending comprises sub-grants and capacity-building support for our civil society partners, as well as learning-focused case studies on the impact of our partners work in each of the countries. The increase in Strategic Initiatives includes significant investments in strategic planning, IBP’s 20th anniversary event, new senior staff positions, and work around revenue and tax policy. With Training and Technical Assistance, IBP will continue supporting partners in strategic communications, enhanced work on tax policies, and a leadership development initiative. The leadership development initiative is a new project aimed at identifying and nurturing future leaders from within IBP and our partners. Additional activities include a project on monitoring budget implementation methodologies and grants for horizontal learning and exchanges between partners. The increased expenditures in Fundraising are due primarily to the anticipated hiring of IBP’s first dedicated senior fundraising staff member, who will help develop and implement IBP’s ongoing fundraising strategy.
## IBP Funding by Source

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<td>UK Department for International Development</td>
<td>None, general support contribution</td>
<td>$6,489,542</td>
<td>2013</td>
<td>2018</td>
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<td>Ford Foundation</td>
<td>None, general support contribution</td>
<td>$910,000</td>
<td>2015</td>
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<td>Open Society Foundations</td>
<td>None, general support contribution</td>
<td>$6,000,000</td>
<td>2016</td>
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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 2016, as well as general support for IBP programming, assisted in the accomplishments presented in this report.

Major Initiatives and General Support
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United Nations Development Program, Bangkok Regional Hub (production of a four-country assessment of climate change finance accountability in the Asia and the Pacific region)

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 2016.

Afghanistan
Integrity Watch Afghanistan

Albania
Albanian Socio Economic Think Tank, University of Tirana

Argentina
Mohammed Zine Barka, Consultant

Angola
Acção para o Desenvolvimento Rural e Ambiente (ADRA)

Argentina
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Bangladesh
Centre on Budget and Policy, University of Dhaka

Bénin
Social Watch Bénin

Bolivia
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Bosnia Herzegovina
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Instituto de Estudos Socioeconômicos (INESC)

Bulgaria
Industry Watch Group Ltd.

Burkina Faso
Institut pour la Gouvernance et le Développement (IGD)

Cambodia
NGO Forum on Cambodia
Cameroon  
Budget Information Centre  
Afroleadership  
Canada  
University of Ottawa  
Chad  
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Chile  
Ciudadano Inteligente  
Colombia  
Dejusticia  
Foro Nacional por Colombia  
Costa Rica  
Fundación Centro de alta Tecnología (FUNCENAT)  
Côte 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  
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Ecuador  
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Association for Health and Environmental Development  
Budgetary and Human Rights Observatory (BAHRO)  
CARE International, Egypt  
Coptic Evangelical Organization for Social Services (CEOSS)  
Egyptian Initiative for Personal Rights (EIPR)  
Egyptian Center for Public Policy Studies (ECPPS)  
South Center for Rights (SCR)  
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Iniciativa Social para la Democracia (ISD)  
Fiji  
Citizens Constitutional Forum  
France  
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Transparency International Georgia  
Germany  
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SEND-Ghana  
Guatemala  
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Instituto Centroamericano de Estudios Fiscales (ICEFI)  
Honduras  
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India  
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Samarthan - Centre for Development Support  
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Forum Indonesia untuk Transparansi Anggaran (FITRA)  
Perkumpulan Inisiatif  
Iraq  
Iraq Institute for Economic Reform (IIER)  
Italy  
Lunaria- Associazione Di Promozione Sociale/Sbilanciamoci!  
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Access-info Clearinghouse Japan  
Jordan  
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Kazakhstan  
Sange Research Centre (Civic Foundation)  
Kenya  
National Taxpayers Association (NTA)  
Kerio Center for Community Development and Human Rights  
Kenya Producers Coalition (KEPCO)  
Institute of Public Finance (IPF) Kenya  
Kyrgyz Republic  
Public Association “Partner Group Precedent”  
Lebanon  
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ActionAid
Liberia
Actions for Genuine Democratic Alternatives (AGENDA)

Macedonia
Center for Economic Analyses (CEA)

Madagascar
MSIS Tatao

Malawi
Malawi Economic Justice Network (MEJN)

Malaysia
Institute for Democracy and Economic Affairs (IDEAS)

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

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Sonora Ciudadana

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Ao Centrul Analitic Independent Expert-Grup

Mongolia
Open Society Forum (Foundation) 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

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

Niger
Alternative Espaces Citoyens (AEC)

Nigeria
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Social Action
BudgIT

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Papua New Guinea
Institute of National Affairs

Paraguay
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Centro de Participación y Ciudadanía

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Concerned Citizens of Abra for Good Government (CCAGG)
Government Watch (G-Watch) of the Ateneo de Manila University
School of Government
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Romania
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Rwanda
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São Tomé and Príncipe
Webeto

Senegal
Groupe d’Etude de Recherche et d’Action pour le Développement (GERAD)

Serbia
Transparentnost Srbija

Sierra Leone
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Slovakia
MESA 10

Slovenia
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Somalia
Somali Disaster Resilience Institute (SDRI)

South Africa
Ndifuna Ukwazi
Social Justice Coalition (SJC)

Afesis-Corplan
Studies in Poverty and Inequality Institute (SPII)

SECTION 27
Legal Resources Centre (LRC)
Planact
Black Sash
Right2Know
Corruption Watch
Equal Education
Amabhungane
Rural Health Advocacy Project
Our Staff

It is through the knowledge, skill, dedication, and inexhaustible effort of all of our staff members that IBP is able to collaborate with our civil society partners around the world to enhance public service delivery and improve governance by making government budget systems more open and accountable and influencing budget policies. IBP supplements the capacity and expertise of its staff with a number of consultants, many of whom we have been extremely fortunate to have worked with over several years and in a variety of contexts. Though we are not able to list them here, we thank them sincerely for their invaluable contributions to our work over this past year. It is important to note that, although most staff members are based within a particular program, each contributes to the work of other teams.

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Eastern Cape Communication Forum
Inclusive Education South Africa
Equal Education Law Centre
Open Democracy Advice Centre
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South Korea
Centre on Good Budget
South Sudan
Samahi Research
Spain
Universidad de Las Palmas de Gran Canaria
Sri Lanka
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Sweden
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Thailand
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Timor Leste
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Trinidad and Tobago
University of the West Indies
Tunisia
Al Bawsala
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Uganda
Uganda Debt Network (UDN)
Ukraine
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United Kingdom
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Transparencia Venezuela
Vietnam
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Yemen
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Zambia
Jesuit Centre for Theological Reflection (JCTR)
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Delaine McCullough
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Rebecca Warner
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Juan Pablo Guerrero
Network Director

Albertina Meana
Executive Coordinator
ANNEX 1: IBP PUBLICATIONS, MULTIMEDIA PRODUCTIONS, AND DIGITAL RESOURCES IN 2016

IBP Case Studies, Budget Briefs, and Papers

- “Do Kenyans Have a Shared Understanding of Fairness? Results From a National Survey” by Jason Lakin
- “Kenya: Are Sector Working Groups an Effective Mechanism for Public Participation?” by IBP Kenya
- “Kenya: How Much for Counties in 2017/18? The Commission on Revenue Allocation Versus the National Treasury” by IBP Kenya
- “How Does Civil Society Use Budget Information? Mapping Fiscal Transparency Gaps and Needs in Developing Countries” by Paolo de Renzio and Massimo Mastruzzi
- “How Do Kenyans Prioritize at the Sector Level? Comparing Public and Government Preferences” by Jason Lakin
- “Ukraine: Combating Corruption Disguised as Charity” by Iryna Postolovska
- “Ukraine: Light of Hope’s Work Improving Social Services For Marginalized Groups” by Sergii Slukhai
- “Children and South Africa’s Budget” IBP South Africa and UNICEF
- “Honduras: The Fragility of Gains in Budget Transparency” by Hugo Noe Pino and Brendan Halloran
- “Taking an Ecosystems Approach: Support for Advocacy Training Initiatives’ (SATHI) Public Health Work in India” by Brendan Halloran and Padmaja Nair
- “Taking an Ecosystems Approach: Samarthan’s Work on Rural Poverty in India” by Brendan Halloran and Padmaja Nair
- “Open Budget Survey Guidelines on the Public Availability of Budget Documents” by International Budget Partnership
- “Open Budget Survey April 2016 Document Availability Update: Questionnaire and Guidelines” by International Budget Partnership
- “The Road to 61: Achieving Sufficient Levels of Budget Transparency” by Babacar Sarr and Joel Friedman
- “Argentina: Enforcing a Legal Victory for Universal Access to Education” by Fernando Basch
- “Kenya: How to Read and Use the Budget Estimates” by Jason Lakin
- “You Cannot Go it Alone: Learning from Cooperative Relationships in Civil Society Budget Campaigns” by Jillian Larsen
- “Creating Incentives for Budget Accountability and Good Financial Governance Through an Ecosystem Approach: What Can External Actors Do?” by Paolo de Renzio
- “Connecting the Dots for Accountability: Civil Society Policy Monitoring and Advocacy Strategies” by The Transparency and Accountability Initiative
“Kenya: How to Read and Use a Budget Policy Statement and a County Fiscal Strategy Paper” by Jason Lakin

“Deliberating Budgets: How Public Deliberation Can Move Us Beyond the Public Participation Rhetoric” by Jason Lakin and Mokeira Nyagaka

“Kenya: Analysis of Budget Policy Statement 2016” by IBP Kenya

“Budget Brief No. 34 – Digital Budgets: Improving How Fiscal Information is Disseminated Online” by Jorge Romero León, Diego de la Mora, Liliana Ruiz, and David Robins

“Digital Budgets: How are Governments Disclosing Fiscal Information Online” by Jorge Romero León, Diego de la Mora, and Liliana Ruiz

“Palestine: Teaching Active Citizenship Through Social Audits” by Belal Fallah

“Public Monitoring of Government Food Security Services in South Africa: What Data Need to be Produced and Published?”

“Kenya: Analysis of the Commission on Revenue Allocation’s (CRA) Recommendations on Sharing Revenue” by IBP Kenya

“Reasoning About Sharing Public Resources Within Counties in Kenya: How Three Counties Share and Justify Sharing Funds” by Mokeira Nyagaka

“Reasoning About Sharing County Water Funds in Kenya: Assessing the Quality of Justifications for Distribution” by Mokeira Nyagaka

How to Read and Use Kenya’s Budget Review and Outlook Paper” by IBP Kenya

IBP Multimedia and Digital Resources

- Equity Week Day 1
  https://www.youtube.com/watch?v=me1-k26H8lo

- Equity Week Day 2
  https://www.youtube.com/watch?v=Bbitw0feNro

- Equity Week Day 3
  https://www.youtube.com/watch?v=rUo1jOjuB_E

- Equity Week Day 4
  https://www.youtube.com/watch?v=AjqhSvUDJpY

- Equity Week Day 5
  https://www.youtube.com/watch?v=-zhAiOqQQ7o

- 8 Kenya County Budget Training Workshop Videos
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Page 16: International Budget Partnership courtesy of Albert van Zyl

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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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