



INTERNATIONAL BUDGET PARTNERSHIP
Open Budgets. Transform Lives.

2017 ANNUAL REPORT





“Overcoming poverty is not a gesture of charity. It is the protection of a fundamental human right, the right to dignity and a decent life.”

—Nelson Mandela
FORMER PRESIDENT OF SOUTH AFRICA

A WORD FROM WARREN

Dear Friends,

As we wrap up 2017, I would like to take a moment to thank all of IBP's partners, donors, and staff for another successful and momentous year. 2017 was an important year for us, as it marked the end of one strategy and laid the groundwork for the next.

At its founding just over 20 years ago, IBP set out an ambitious vision for reducing inequality and poverty by promoting civil society engagement in public budgeting. With continued support from our donors and especially our civil society partners, we have made significant gains in the field of international budget transparency and accountability.

In sharp contrast to two decades ago—when transparent and inclusive budgeting was considered inefficient at best and economically dangerous at worst—there is now an international consensus that citizens have a right to information and to participate in the budget process, and that their voices can contribute to greater equity in decisions about how public resources are raised and spent.

Today, however, in the face of rising inequality and democratic recession in many parts of the world, the sustainability of progress in open budgeting and the ability of civil society to contribute toward transformational shifts in equity and justice—are by no means assured. Amidst tumultuous shifts in the global political landscape, IBP is in the concluding stages of finalizing its new five-year strategic plan to sharpen ambitious goals for the next five years and strengthen IBP as an institution.

Other notable accomplishments in 2017 included the completion of research for the sixth round of the biennial Open Budget Survey (OBS) covering an unprecedented 115 countries. The OBS continues to be utilized as the leading reference point for international fiscal transparency standards worldwide; driving linkages between fiscal openness and the social and economic equities that we intend to promote. The alarming decline in average transparency scores documented for the first time in the Survey only reinforces our resolve to expand the reach and impact of the OBS because we understand the vital role that open budgeting plays in facilitating a fiscal accountability system.

2017 was also a momentous year in terms of IBP's in-country work, with plans to broaden our intensive in-country efforts in India, Kenya, and South Africa and connect with powerful civic partners also in Ghana, Indonesia, Nigeria, and Senegal.

This report documents our work over the past year, and details many of the lessons that we have learned. My thanks to the hardworking members of IBP's communications and development teams, as well as many others who contributed to the 2017 Annual Report.

I look forward to 2018.



Warren Krafchik
Executive Director

OUR WORK

Global Scope

The International Budget Partnership (IBP) promotes transparent and inclusive government budget policies and practices to ensure that public financial resources are used more effectively to fight poverty and promote equitable and sustainable development. Our core work is undertaken in partnership with independent organizations and researchers in more than 100 countries worldwide through our Open Budget Survey, Learning Network, and intensive in-country work.

IBP is headquartered in Washington D.C., and operates a growing number of international offices, including in Mumbai, India, Nairobi, Kenya, and Cape Town, South Africa—with additional staff based in Brazil, Canada, New York, and the U.K. IBP is currently laying the groundwork to open four new offices in Ghana, Indonesia, Nigeria, and Senegal in 2018 and 2019.

Women involved in a community meeting to discuss village reconstruction. Yogyakarta, Indonesia. Credit: Nugroho Nurdikiawan Sunjojo / World Bank

Connecting Open Budgets to Equitable Outcomes

We care about government budgets because they are government's most powerful economic tool for promoting inclusion, redressing disparities, and restoring human dignity. Our experience tells us that when citizens can participate in the budget process, governments will tend to raise and spend public resources—that is the public's money—more equitably, efficiently, and effectively.

However, budget decisions are still too often made behind closed doors—preferencing political bargaining among influential actors within and outside government, including powerful corporate lobbies—rather than reflecting and responding to the broader needs of its citizens, especially poor and marginalized communities.

IBP's core work, therefore, seeks to strengthen the capabilities of independent civic organizations to hold governments accountable for maximizing its use of scarce public resources to target poverty and inequality on a sustainable, long-term basis.



OPENING ACCESS TO PUBLIC BUDGETS

Breaking down barriers to public access to budget information and driving deeper citizen participation in budget processes are the first crucial steps in connecting open budgets to fairer outcomes for the world's poorest and marginalized people.

Accessing these basic rights are, however, often an ongoing challenge faced by IBP civil society partners and therefore, has been a major focus of IBP's work since its inception. We research, measure, and monitor budget transparency and participation around the world in an effort to call attention to closed governance and advocate for greater openness. IBP's research initiatives created the world's largest data set on public finance management systems, and it underpins our evidence-based strategies to push for budget reforms through strengthening budget-focused community-based organizations as well as collaborating with international and oversight institutions.

IBP's premier research product, the Open Budget Survey (OBS) is the only global, independent, and comparative assessment of national government budget transparency, oversight, and civic engagement. In early 2017, IBP's research teams embarked on the sixth biennial round of the OBS—a lengthy, comprehensive data collection process that took place over the course of the year. Over 300 researchers collected, verified, and synthesized survey results from 115 countries. 115 anonymous peer reviewers—who do not work in government but have a working knowledge of budget systems in the relevant country—provided comments on each of the countries' questionnaires. Governments were also encouraged to comment on their draft results. Out of the 112 countries that IBP contacted, 76 governments commented on their country's OBS 2017 results.

In 2017, we announced the addition of thirteen new countries to the Survey: Australia, Burundi, Canada, Comoros, Ivory Coast, Japan, Lesotho, Madagascar, Moldova, Paraguay, Somalia, South Sudan, and Swaziland.



Central Java Community Assistance Program, weaving business, owner Mrs Mantu Suwarni, Indonesia, 2008. Credit: Lorrie Graham / DFAT

TRANSPARENCY IS NOT ENOUGH
While access to budget information is vital to IBP's work and the work of IBP's partners—access alone is not adequate to ensure fairer policies will be adopted or implemented. 'Open budgets' refer not only to transparent budget processes, but also a process that allows meaningful citizen participation. Transparency is only a piece of the puzzle in advocating for more policies that promote equitable societies.

For the first time ever, in 2017, IBP facilitated a series of workshops for government officials on how to comment on the OBS. We held three two-day workshops in France, Mozambique, and South Korea for officials representing 23 surveyed countries.

IBP also provided training virtually and in-person to 53 civil society partners on how to disseminate and utilize the OBS results in their countries. The results of the OBS 2017 were published in January 2018. Read it here.

OPEN BUDGET SURVEY 2017

115 COUNTRIES SURVEYED

300 RESEARCHERS CONTRIBUTED TO THE SURVEY

13 NEW COUNTRIES ADDED TO THE 2017 OBS

BOLSTERING CIVIL SOCIETY

Providing support to civil society to use budget analysis in their advocacy efforts is central to IBP's work. Through our extensive networks, IBP facilitates opportunities for technical assistance, networking and learning to ensure that budget-focused civil society organizations are equipped with the skills and relationships needed to impact budget processes in all regions of the world.

Through intensive, in-country work in India, Kenya and South Africa, IBP provides a deeper level of engagement. In each country, we work in close collaboration with long-term partners, and aim to play a catalytic role in promoting greater budget transparency and accountability by providing:

- Financial support for civil society budget work
- Expert technical assistance, training and mentoring
- Research, analysis and policy advice
- Networking and communications support.

In each of these countries, we are testing a new budget-centered advocacy approach to improving service delivery issues for its poorest and marginalized communities. Identifying and resolving the budget-related causes of poor public service delivery such as water, sanitation, education, and healthcare requires more intensive support to a broader range of organizations. IBP looks forward to scaling this budget-centered approach to improving services to poor communities in a new set of countries in years to come.

India

Ensuring Services Get to Those Who Need It

IBP's work in India aims to ameliorate problems of public service delivery, making sure that funding for healthcare, education, and other public services is not only adequately allocated to meet the needs of its most vulnerable groups, but also that the funding reaches the people once the budget has been approved. In 2017, IBP contributed capacity building and technical assistance to local organizations in India, so they can ensure their government is using public budgets to redress inequality and support impoverished communities.

IBP's Impact in India: Budgets are Often a Matter of Life or Death

In early August 2017, tragedy unfolded in the north-east state of Uttar Pradesh as 63 children—mostly infants—died within a span of five days at BRD Medical College in Gorakhpur igniting a local crisis and amassing international media attention. The link between the deaths was soon found to be a shortage of oxygen canisters in the hospital, which ultimately led to a staggering death toll of 300 children in August.

As the scale of this crisis became apparent, IBP collaborated with local partner organizations, the Center for Budget Governance and Accountability (CBGA) and Support for Advocacy & Training in Health Initiatives (SATHI), to investigate why the hospital missed payments to its oxygen supplier. Our partners combed through hospital databases and treasury documents to discover that the hospital was grossly underfunded. Despite increasingly frequent child deaths at BRD Medical College—661 in 2014, 521 in 2015, and 694 in 2017—the state's health budget was slashed. To make matters worse, our investigation found that once health budget allocations were disbursed from the national government to the states, most of the funds did not make it to the hospitals that desperately needed them. Health funding was being held up at the state level and the actual expenditure for the year 2016/17 equated to only 33 percent of what was committed by the national government. The head of the encephalitis ward, Dr. Kafeel Khan claimed that the hospital didn't pay the oxygen supplier because the relevant funding wasn't released.

Our partners spoke out to several news media avenues to call attention to the insufficient health budgets and vast underspending, our local partners are leading an ongoing advocacy campaign to ensure the government addresses the root issues regarding health funding. By looking at gaps in service delivery, we were able to reveal a chain of inefficiencies at every level of administration—from the lack of effective communication between hospital administrators and higher ups when medical supplies ran low to the undistributed health funds from the state and the inequitable budget allocations made by India's national government. Using the budget as an effective entry point in understanding service delivery problems helps to trace a complicated web of contributing factors, ultimately pointing the way to reduce corruption and other leakages while also helping to align public spending with public priorities.

Our 2017 projects in India also included:

HEALTH AND BUDGETS CAMPAIGN

IBP provided support to the People's Budget Initiative and the Jan Swasthya Abhiyan (People's Health Movement) as they formed a coalition to amplify the call for increasing the availability of drugs in public health facilities, reducing the number of unfilled public health positions, and increasing overall spending on health. The campaign drew the attention of India's Parliamentary Standing Committee for Health, where the coalition's policy asks were adopted and recommended for government action.

NEW WEBSITE IMPROVES ACCESS TO BUDGET INFORMATION

In 2017, IBP's partner, CBGA, launched a budget data portal which gives Indians the opportunity to explore national, state, and district level fiscal data. Open Budgets India brings together key budget documents—allocations, expenditures, and receipts—from all levels of government in a user-friendly manner. This “one stop shop” is the only website or free resource in India which has all budget information in one place. Find it here.

Kenya

Leveraging Relationships for an Open Budget Process

IBP in Kenya continues to build upon long-standing relationships with national institutions and county-level stakeholders in order to sustain and broaden citizen involvement throughout the budget cycle. In 2017, IBP made promising gains in its work to expand the civic space for participation in the budget decision-making process.

Claiming Spaces for Public Participation

Kenya's political context is unique—having undergone restructuring reforms that created a two-tiered system of government and devolved power to 47 newly established counties in 2010. The decentralization effort was the result of citizen demands to have greater oversight over how Kenya raises and spends public resources, including development funds.

The establishment of County Budget Economic Forums (CBEFs)—the only legally mandated spaces where citizens can participate in county budget process—succeeded in bringing in more diverse voices. Kenyan women from rural areas, citizens speaking on behalf of disadvantaged children, and people living with disabilities all now have more opportunities to speak up and be heard on such issues as

IBP in Kenya continues to build upon long-standing relationships with national institutions and county-level stakeholders in order to sustain and broaden citizen involvement throughout the budget cycle.

development projects, clean water and education. However, reforms produced uneven outcomes across the country—in some places reproducing exclusionary power dynamics and only allowing superficial citizen involvement. Compounding the problem, county governments have little incentive to make CBEFs a meaningful form of citizen engagement.

To combat the deterioration of these civic spaces, IBP continues to enhance the quality of public engagement at CBEFs through our “deliberating budgets” approach. Derived from “deliberative democracy,” IBP encourages members of the government to discuss their rationale for specific budget proposals and listen to concerns from public representatives. In February 2017, IBP helped facilitate a deliberative CBEF session in Nairobi County on the 2017/18 budget. Additionally, IBP carried out six public deliberation demonstrations in the counties of Mombasa, Isiolo, Muranga, Turkana, Homa Bay, and Nakuru.

When the extended electoral processes in August 2017 threatened to disrupt public engagement and led to a delay in county governments organizing CBEFs, IBP worked with the Commission on Revenue Allocation (CRA) to urge newly elected county governments to arrange CBEFs. Our efforts resulted in county governments organizing 19 CBEFs across Kenya's 47 counties in the months following the 2017 elections—with several more organized in early 2018—maintaining these crucial spaces for citizen involvement.

Our 2017 projects in Kenya also included:

BREAKING DOWN BARRIERS TO INFORMATION

The primary role of the Office of the Auditor General (OAG) is to independently oversee and ensure accountability for the government's management of the national budget. IBP worked with the OAG in Kenya to make findings from their

audit reports easier to read for the average Kenyan citizen. This allows the public to better understand the recommendations the OAG is making to the Legislative, Judiciary, and Executive branches. In 2017, the OAG began preparing and circulating summary reports using simpler and more accessible language to explain the audit's findings and recommendations. We are optimistic that the summary reports will now be circulated more widely and give the public more opportunity to hold their governments accountable for adopting OAG recommendations.

ENHANCING DIALOGUE AT ALL LEVELS

IBP co-organized the second annual Equity Week from November 13-17, 2017—a national week-long event that reflects on views and ideas related to equity emerging from academia, civil society, government, the arts community, and development organizations. The goal of Equity Week is to engage others outside the small group of the policy-making elite in discussions on what equity means for Kenya's people and development. Events included a dialogue with the Commission on Revenue Allocation about the future of

revenue sharing as well as a regional meeting in Elgeyo Marakwet County where Governor Alex Tolgos emphasized that, "Equity means treating each ward differently, based on their current situation and needs..." Equity Week continues to build consensus on norms surrounding fair distribution of public resources in Kenya.

PUBLIC PARTICIPATION IN EQUITABLE POLICIES

Elgeyo Marakwet County is often lauded as one of Kenya's most progressive and forward-thinking counties, being one of the first to recognize the need for a rational and equitable approach to sharing public resources within counties. It introduced the Equitable Development Act (EDA) in 2015, applying the same equitable revenue sharing formula developed by the CRA to share development funds within the county. Once the EDA was put into action, however, IBP's research revealed that the EDA did not produce equitable revenue sharing as promised, but instead perpetuated inequalities in the county. For example, while two wards received the same amount of water allocations, one had four times the population and much greater need for improved water than the other. The EDA had too much focus on equality, rather than true equity. IBP presented the research in a session at Equity Week 2016, and as a result, in 2017, Elgeyo Marakwet County decided to directly involve citizens in formulating recommended amendments to the county's EDA. Find IBP's research on the EDA [here](#).



South Africa

Strengthening Budget Oversight for a Better Future

Ranking 33rd in total wealth worldwide according to the December 2017 report from AfraAsia Bank and New World Wealth, South Africa is regarded as one of the richest and most developed countries on the African continent. However, despite South Africa's high public spending on social services, upwards of 25 percent of its citizens are living in extreme impoverished conditions with insufficient access to basic public services such as water, sanitation and education. IBP's strategy in South Africa centers on addressing this vast imbalance—empowering civil society to work with their government officials to identify and remedy service delivery problems affecting its most destitute populations, while also accelerating opportunities for citizens to get involved with national and municipal budgets.

USING SOCIAL AUDITS TO RESTORE COMMUNITY ACCESS TO PUBLIC SERVICES



IDENTIFY A SERVICE DELIVERY ISSUE

IBP supports our partners as they work with residents to identify gaps in public services in poor communities. These could include inadequate access to clean water, sanitation facilities, or education.



OBTAIN BUDGET DOCUMENTS

IBP assists our partners in obtaining documents surrounding the gap in service delivery. Documents may include budgets and reported expenditures, tenders or contracts, invoices, receipts, as well as related laws, reports, and policies.



FIND SOLUTIONS

IBP's partners and community members compare documentation to actual community experiences and present their findings to municipal governments, often working together to address the gaps in public services to the community.

The Power of Social Audits

Social audits are the key mechanism through which IBP and its partner, Planact, and other members of the Social Audit Network (SAN), link budgets to service delivery problems in South Africa's informal settlements. Social auditing is a multi-step process whereby community-based organizations work with residents in poor communities to identify a service delivery gap or problem, obtain budget information regarding that issue, and then work collectively to verify government (or private company) documentation by comparing them to the community's experiences on the ground. The Social Audit Network (SAN) is a network of organizations in South Africa established in 2016 by IBP's South Africa office and partner, Social Justice Coalition (SJC) to expand the use of social audits as a legitimate form of community monitoring and participation and as an important tool for government service delivery accountability.

In early 2017, IBP collaborated with Planact and SAN to conduct a sanitation social audit in the Wattville township of east Johannesburg in Ekurhuleni Metropolitan Municipality (EMM). The social audit involved all three informal settlements in Wattville—Home Seekers, Emlotheni, and Harry Gwala—collectively covering 2,375 households. The toilet facilities in the informal settlements were inadequately maintained and lacked safety specifications such as locks on the inside and disability access. The portable toilets were built for temporary usage, not long-term use by a large community, where one toilet typically served more than 50 people. The unsanitary conditions of the facilities not only enabled the

spread of disease, but were especially dangerous for women, children, and the elderly. Women would opt to go in groups to lessen the likelihood of falling victim to sexual violence by their male neighbors. Broken toilet seats made the toilets unsafe for children, the elderly, or people living with a disability.

After the service delivery problem was identified, IBP worked with Planact and community members to obtain tender documentation from the municipal government. Obtaining the relevant documents is often the most challenging and protracted step of the social audit process because it is not always clear which department holds the relevant budget data. It took five attempts of contacting city and national treasury representatives to finally get in touch with the correct official—the Divisional Head of Water Operations—who could help address the community's concerns.

Once IBP helped secure the service contracts for the sanitation facilities, Planact worked with Wattville residents and community leaders to collect and scrutinize the information regarding the inadequate toilet facilities. They discovered discrepancies in what services the government intended the third-party contractors to provide, and the services delivered. Planact and community members brought the findings of the collaborative social audit to the Ekurhuleni Water and Sanitation Department in June 2017. The result was new, safer toilet facilities being delivered, including toilets with disability access. Most importantly, the social audit improved communication between the government, residents, and private contractors about sanitation services in the community.

In late 2017, using Wattville as a model, IBP and Planact helped community members of the Thembelihle and Orange Farm settlements in Johannesburg conduct their own sanitation social audit resulting in the city providing 1,200 new serviced sanitation toilets. IBP and Planact are currently scaling this approach to audit service delivery of seven service providers across 17 sites that impact approximately 20,000 people.

After the successful social audit in Wattville, residents now feel more confident to engage the government on other service issues. Some of the volunteers from this social audit even stated that they are interested in conducting social audits in their hometowns. To help scale social audits in South Africa, in April 2017, IBP published a step-by-step approach to reading and analyzing local government budgets, called “A Guide to Local Government Budget Advocacy in South Africa”, find it here.

Our 2017 projects in South Africa also included:

BUILDING ALLIANCES FOR BETTER PARTICIPATION

In response to the Social Justice Coalition’s (SJC) difficulties in engaging the City of Cape Town, IBP and SJC initiated a broader alliance of five organizations around reforms for better citizen participation in the city budget processes. As a result, the newly formed Development Action Group (DAG)

arranged a meeting with Cape Town’s city leadership and began developing a detailed proposal for improving citizens’ access to the city’s budget processes.

MORE DATA, MORE ACCOUNTABILITY

IBP made headway on developing a Metro Open Budget Index (OBI) that will examine the budget processes and policies in the eight largest cities in South Africa. In 2017, the National Treasury and the city managers of Ethekwini and Nelson Mandela Bay assisted with the completion of the methodology for collecting information for the index. By comparing the eight largest metropolitan centers, the index can provide greater accountability among city governments to ensure that their budget processes lead to better outcomes for disadvantaged populations. The Metro OBI will complete the picture of public finance transparency in South Africa.

ALIGNING PUBLIC SPENDING WITH PUBLIC PRIORITIES

IBP’s partner, SJC, applied learned skills for budget analysis and advocacy to successfully protest the unjust use of public resources—asserting that white, wealthy communities with low crime rates should not receive more police resources than poor black communities with high crime rates. Their campaign to re-direct R100 million that was originally designated for upgrading the police headquarters in the Cape Town suburb of Muizenberg, was eventually successful in



BUILDING TRUST BETWEEN GOVERNMENTS, RESIDENTS, AND CIVIL SOCIETY

Civil society needs to establish trust with local government officials not only to gain access to the relevant budget documents in the first place, but also to ensure that the municipal government is receptive to the results and recommendations of the social audit. In order to establish trust, members of civil society organizations need to adequately communicate that they are working to the mutual benefit of both community residents and the government’s interests. In June 2017, IBP hosted a two-day workshop for South African CSOs on how to effect change when working with local governments representatives on important issues. IBP works actively to identify new strategies to improve working relationships and communication with government councillors. IBP strives to create a more open and responsive relationships between community residents and their governments.

A core asset to the budget field, IBP's Learning Network brings together 40 budget-focused civil society groups to facilitate peer exchanges, promote learning and sharing of best practices across borders, as well as conduct collaborative research and advocacy projects.

shifting resources to instead support policing services in the nearby communities of Nyanga and Khayelitsha. This victory demonstrates SJC's dedication to address disparities and create more equitable outcomes for South Africa's poorest and marginalized communities.

Building Networks

Beyond providing capacity building tools and technical assistance on the ground, IBP also brings together civil society organizations from all over the globe to connect and learn from each other's challenges and successes with budget-driven advocacy. While every region's political context is unique, peer-to-peer learning is important for identifying effective budget-centered strategies to exact responsive and more equitable policies from national and local governments. 2017 saw a deepening of our networks to include exciting new collaborations.

Learning Network

A core asset to the budget field, IBP's Learning Network brings together 40 budget-focused civil society groups to facilitate peer exchanges, promote learning and sharing of best practices across borders, as well as conduct collaborative research and advocacy projects. In December 2017, 37 of the 40 members assembled to learn from each other about innovative new approaches to budget advocacy, discuss how to address common challenges, and hear about IBP's emerging strategic plan and new areas of work. Attendees came away from the meeting with expanded contacts and knowledge and plans to explore exciting new areas of research -- such as how discrimination plays a role in budgets.

Lateral Project

The goal of the Latin America Tax Expenditure Research, Advocacy, and Learning (LATERAL) Project is to support civil society work to increase the transparency, equity, and accountability of tax expenditure policies at regional and national levels in Latin America. IBP is partnering with ten community-based organizations in Latin America to shed light

on the impact of tax expenditures on inequality throughout the region while raising public awareness and coordinating advocacy efforts. In June 2017, nine of the ten members collaborated on a research, capacity-building, and advocacy initiative which aimed to illuminate how certain tax expenditures—special provisions in the tax code that benefit specific groups of taxpayers, such as tax credits and deductions—perpetuate social and economic disparities throughout the region. Participants included Fundar from Mexico, INESC from Brazil, Grupo Faro from Ecuador, ICEFI from Guatemala, Fundacion Solidaridad from the Dominican Republic, Dejusticia from Colombia, and CAD from Peru.

Strategic Communications Project

In August and September 2017, IBP provided week-long trainings to three partner organizations, Inisiatif from Indonesia, Social Action from Nigeria, and INESC from Brazil where they cultivated strategic communications skills that can strengthen the effectiveness of their advocacy activities. The trainings were so successful that IBP decided to offer a fourth training to the civil society members of the LATERAL network. From these trainings IBP gauged current capacities to communicate with stakeholders on budget issues and identified the knowledge, skills, and tools, needed to bolster local capabilities in the future.

Francophone Africa Network

In September 2017, IBP conducted a workshop in Dakar, Senegal attended by civil society organizations from western and central Africa, a region termed Francophone Africa due to its French-speaking populations. Attendees discussed the formation of a Francophone Africa Network so they may work more collaboratively on a regional basis. This new network will mirror other regional successes of the West African Economic and Monetary Union and the Central African Economic and Monetary Community in driving transparency reforms. The network will identify regional objectives, create avenues for shared learning, and mobilize the means to influence public decisions. Full roll out of the network is expected in 2018.

TRANSFORMING NORMS

Building International Consensus on Open Budgets

IBP galvanizes a wide circle of international and regional stakeholders such as political and economic unions, international institutions, regional and international NGOs, and oversight institutions, as well as associations of public finance officials, to find new ways to advance normative values regarding open budgets.

Gaining Allies for Greater Participation

The Global Initiative for Fiscal Transparency (GIFT), of which IBP is a founding member, has been an integral partner in the convening and forging of relationships among these groups in our continued work in shifting global norms. GIFT is a global network that facilitates dialogue between governments, civil society organizations, and international finance institutions among others to find and share solutions to challenges to fiscal transparency and openness. IBP collaborates with GIFT as a lead steward to advance the conversation around how open budgets and greater public involvement in budget processes can lead to better targeted policies that can restore human dignity. In March 2017, IBP attended the GIFT Stewards meeting to express our support for the stewards' renewed commitment to publishing budget data and received strong interest from government representatives from Brazil, Paraguay, and South Africa on how to utilize technology to make budget and contracting data more available. Proactively, stewards launched a working group on this topic. IBP also contributed to the updating of GIFT's Public Participation Principles which offer a new stocktaking of the state of public participation in budget processes around the world.

Enhancing Government Responsiveness to Audits

Supreme audit institutions (SAIs) are countries' top watchdogs on government finances and are mandated to scrutinize whether governments are managing public funds properly. In 2017, IBP commissioned three case studies—in Argentina, India, and the Philippines—that demonstrated the positive impact on public finance when governments take prompt action on audit findings and recommendations. However, many governments do not respond favorably to audit findings and ignore the SAI's recommendations. In response, IBP designed a project to test whether enhanced communication

of audit findings and recommendations would lead governments to make changes according to audit recommendations. IBP's objective is to not only improve governments' receptiveness to audits, but also to promote meaningful engagement and accountability between key oversight actors from within and outside the government. The project process has brought together key civil society allies and the SAIs in a unique partnership in each country. IBP is looking forward to securing full funding to implement this project in 2018.

Budgets and the Sustainable Development Goals

The 17 Sustainable Development Goals (SDGs) adopted by the United Nations General Assembly in September 2015, established a global consensus on the targets that we need to achieve for a better and more sustainable future for all. On May 26, 2017, IBP organized a workshop with United Nations Development Programme, and the United Nations Department of Economic and Social Affairs for government representatives, supreme audit institutions, and civil society on how imperative domestic budgets are—and will continue to be—for achieving the sustainable development goals by 2030. Budget transparency and monitoring will be essential to holding governments accountable for how they are using the public's financial resources in their national planning to address such challenges as inequality, climate change, and environmental degradation. IBP released a budget brief in May 2017 as a guide for tracking government spending on the SDGs. Find it [here](#).

Citizen's Climate Budgets

Managing the effects of climate change is as much a poverty and development issue as an environmental one, considering that it is the lives and livelihoods of poor and marginalized people that are most vulnerable to climate-induced environmental disasters such as catastrophic typhoons, droughts, and forest fires. It is estimated that hundreds of billions of dollars a year will be mobilized to respond to climate change—flowing from international and domestic sources to vulnerable countries for climate mitigation and adaptation efforts—all to be managed through their domestic public budgeting systems. This signifies a great opportunity for governments, if they manage these funds well, to make significant progress in addressing the underlying issues leading to poverty and inequality.

IBP has been approached by partners to test ways we can support communities in influencing and tracking climate finance flows in vulnerable countries. In response, this year we piloted a new approach to enhance the capacity of civil society to influence and track climate funding and expenditures in Nepal, one of the most high-risk countries for impacts of climate change. In August 2017, IBP worked with partner Freedom Forum, in collaboration with UNDP, to publish Nepal's first ever citizen's climate budget (CCB)—providing budget information with accessible language and visuals. It greatly improved civil society's access to necessary information so they may ensure that relevant public funds are used effectively and as intended to address climate effects and support sustainable development. IBP aims to learn from our successful pilot in Nepal as we expand our initiative to test new models and methods to enhance climate finance accountability in other climate-vulnerable countries in the near future.

OUR IMPACT

Measuring and Learning from Our Successes and Challenges

Learning is central our who we are at IBP. More than 20 years of research, advocacy, in-country programming and work alongside local civil society partners has taught us much about what works—and what doesn't work—in the field of budget transparency and accountability. However, while past approaches were effective in achieving gains in areas of transparency, participation and accountability, current

efforts to advance openness and spur better targeted and more equitable policies are running up against the challenging realities of entrenched interests and power structures. Increasingly, we see that the primary challenges facing the field are political, rather than technical in nature.

To address these challenges, IBP ramped up its internal reflecting as it began to develop the next five-year strategic plan for 2018–2022. The Ford Foundation awarded IBP a first year BUILD grant in April 2017 to support our core work as well as our initiatives to strengthen IBP as an institution, including in-depth strategic planning. IBP is rethinking and looking to broaden its role in supporting civil society groups and coalitions, empowering them to engage more actively with budget processes in this new political environment.

IBP also completed its senior management restructuring process, filling three new director level positions which will drive IBP's expanded in-country work, strengthen our fund-raising capacity and establish the organization's first strategic communications function. With a new strategic vision and organizational strategy in hand, we are committed to building a stronger, more strategic IBP; contributing to practices that will advance measurable, meaningful gains for poor and marginalized communities.

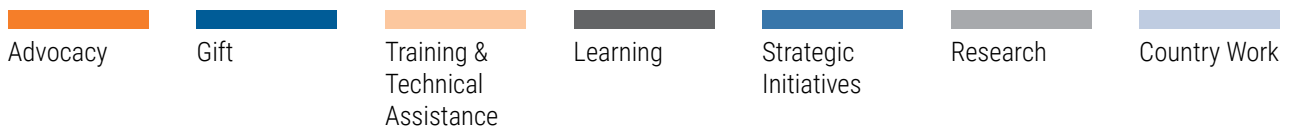
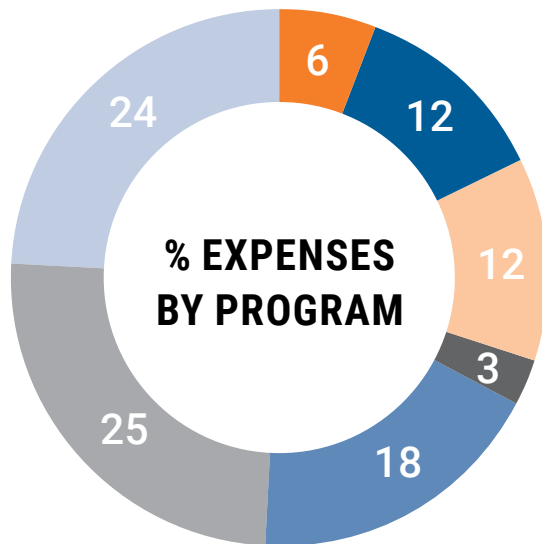
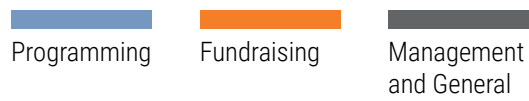
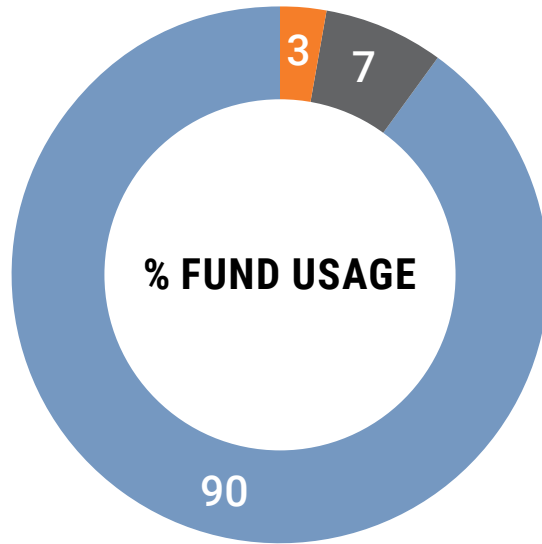
FINANCIAL INFORMATION

Consolidated Statements of Activities for the Year ended December 31, 2017

	UNRESTRICTED	TEMPORARILY UNRESTRICTED	TOTAL
Revenue and Support			
Grants and contributions	\$1,256,818	\$17,013,599	\$18,270,417
Contract income	136,241		136,241
Gain on foreign exchange rate	13,876		13,876
Interest income	10,823		10,823
Other income	9,793		9,793
Released from restrictions	9,690,920	(9,690,920)	
Total revenue and support	\$11,118,471	\$7,322,679	\$18,441,150
Expenses			
Program services			
Research	2,353,987		2,353,987
Country work	2,245,331		2,245,331
Advocacy	610,898		610,898
Global Initiative for Fiscal Transparency	1,118,938		1,118,938
Training, technical assistance, and networking	505,467		505,467
Learning	1,162,206		1,162,206
Strategic initiatives	297,139		297,139
Communications	1,679,537		1,679,537
Total program services	\$9,973,503		\$9,973,503
Supporting services			
Management and general	734,432		734,432
Fundraising	291,082		291,082
Total Expenses	\$10,999,017		\$10,999,017
Change in Net Assets	119,454	7,322,679	7,442,133
Net Assets, beginning of year	3,908,253	11,883,805	15,792,058
Net Assets, end of year	\$4,027,707	\$19,206,484	\$23,234,191

Consolidated Statements of Financial Position December 31, 2017 and 2016

	2016	2017
Assets		
Cash and cash equivalents	\$18,583,078	\$ 11,142,724
Accounts receivable	12,521	8,413
Grants receivable, net	5,286,333	5,877,168
Prepaid expenses	233,779	140,049
Deposits	151,344	94,126
Property and equipment, net	24,636	29,675
Total assets	\$24,294,691	\$17,292,155
Liabilities		
Accounts payable and accrued expenses	\$916,778	\$1,294,031
Grants payable	129,569	137,937
Deferred revenue	—	54,752
Deferred rent	11,153	13,377
Total liabilities	\$1,057,500	\$1,500,097
Net Assets		
Unrestricted		
Undesignated	\$1,490,153	\$2,380,242
Board-designated	2,537,554	1,528,011
Total unrestricted	4,027,707	3,908,253
Temporarily restricted	19,206,484	11,883,805
Total net assets	\$23,234,191	\$15,792,058
Total Liabilities and Net Assets	\$24,294,691	\$17,292,155



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Open Society Foundations

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Our Partners

It would be remiss 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 2017.

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Integrity Watch Afghanistan

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University of Tirana

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Mohammed Zine Barka, Consultant

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Jonathan Dunn, Consultant

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Political Studies, "Strategy"

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Groupe d'Etude de Recherche et d'Action
pour le Développement (GERAD)
ONG3D

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Nuha Mohamed, Consultant

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HakiElimu

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School of Public Policy, Chiang
Mai University

Timor Leste

La' o Hamutuk

Trinidad and Tobago

Sustainable Economic Development Unit
(SEDU)

Dept of Economics, University of the West
Indies

Tunisia

Union Générale Tunisienne du Travail
(UGTT), Département des Etudes

Al Bawsala

Turkey

Turkish Economic and Social Studies Foundation (TESEV)

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Uganda Debt Network (UDN)

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Center for Political Studies and Analysis (CPSA)

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Joachim Wehner, Consultant, London School of Economics and Political Science

United States of America

Robert Keith, Consultant

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Social Research and Development Center (SRDC)

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Jesuit Centre for Theological Reflection (JCTR)

Caritas

Zimbabwe

National Association of Non-Governmental Organisations (NANGO)

Staff

Executive Team

Catherine Casey

Director of Development

Jennifer Grant

Director of Partnership Development

Warren Krafchik

Executive Director

Rose Nierras

Director of Country Strategies

Vivek Ramkumar

Senior Director of Policy

Claudio Silva

Chief Financial Officer

Virginia Stettinius McMullan

Director of Operations

Other Key Staff

Nusrat Ahmad

Operations Officer

Carrie Ann Ahrens

Development Officer

Kanan Aslanli

Program Officer, Open Budget Initiative

Ann Blyberg

Manager, TTAN

Marilyn Butler-Norris

Operations Officer / Office Administrator

Rocio Campos

Program Officer, Catalyst/SPARK

Alexandre Ciconello

Senior Program Officer, TTAN

Jay Colburn

Social Media Coordinator

Opore Densua

Accounts Payable & Payroll Specialist

Paolo De Renzio

Senior Research Fellow, Open Budget Initiative

Ravi Duggal

Country Manager, IBP India, Catalyst/SPARK

Maria Jose Eva

Program Officer, Open Budget Initiative, Latin America

Michaela Fleischer

Program Officer, Open Budget Initiative

Ryan Flynn

Editor/Writer

Joel Friedman

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

Anjali Garg

Open Budget Survey Supervisor

Nantika Ghafur

Program Administrator

Aideen Gilmore

Senior Program Officer, TTAN

Juan Pablo Guerrero

GIFT Network Director

Brendan Halloran

Senior Fellow, Strategy & Learning Team

Suad Hasan
Research Assistant, Open Budget Initiative

Mohamed Mansour Hassan
Program Officer, Catalyst/SPARK, Egypt

Daniel Hiller
Research Assistant, Open Budget Initiative

Suvarna Hulawale
Monitoring & Evaluation Officer, Strategy
& Learning Team

David Jenkins
HR Generalist

John Kinuthia
Research Analyst, IBP Kenya,
Catalyst/SPARK

Marianne Klinker
Program Officer for Content
Development & Digital Strategy

Jason Lakin
Country Manager, IBP Kenya
(January–July 2017)
Senior Technical Advisor, IBP Kenya (from
July 2017)

Delaine McCullough
Manager, Communications

Sylvester McIntosh, II
Senior Accountant

Albertina Meana
Program Assistant, GIFT

Elena Mondo
Senior Technical Advisor, Open Budget
Initiative

Abraham Rugo Muriu
Country Manager, IBP Kenya,
Catalyst/SPARK

Vivian Ntinyari
Project Coordinator, IBP Kenya, Catalyst/
SPARK

Mokeira Nyagaka
Research Analyst & Trainer, Catalyst/SPARK

David Robins
Program Associate, Open Budget Initiative

Claire Schouten
Senior Program Officer, International
Advocacy

Isaac Shapiro
Senior Fellow, CBPP and IBP

Jennifer Sleboda
Training Program Officer, TTAN

Jess Taylor
Deputy Country Manager, IBP South Africa,
Catalyst/SPARK

Sally Torbert
Program Officer, Open Budget
Initiative, Asia

Jegblanedayon Aloysius Toe
Program Officer, TTAN

Carlene van der Westhuizen
Program Officer, IBP South Africa, Catalyst/
SPARK

Albert van Zyl
Country Manager, IBP South Africa, Catalyst/
SPARK

Trisha Viecco
Event Planner

Gloria Walker
Senior Accounting and Finance Officer

Rebecca Warner
Communications Program Assistant

Tom Zanol
Senior Operations Officer, Grants & Contract
Compliance

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"That's How the Light Gets In": Making Change in Closing Political Environments <https://www.internationalbudget.org/publications/making-change-in-closing-political-environments/>

Tracking Spending on the Sustainable Development Goals: What Have We Learned from the Millennium Development Goals? <https://www.internationalbudget.org/publications/tracking-spending-sustainable-development-goals/>

How Can Government Foreign Debt Operations Be Made More Transparent? <https://www.internationalbudget.org/publications/making-government-foreign-debt-operations-more-transparent/>

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Realizing Human Rights Through Government Budgets, Office of the United Nations High Commissioner for Human Rights and the International Budget Partnership <https://www.internationalbudget.org/publications/realizing-human-rights-government-budgets/>

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The Road to Budget Transparency in Ghana, Nicholas Adamtey <https://www.internationalbudget.org/publications/road-to-budget-transparency-in-ghana/>

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International Budget Partnership Headquarters
750 First Street NW, Suite 700
Washington DC, 20002
Tel: +1 (202) 683-7171

*For more information, please contact
us at info@internationalbudget.org or visit
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