INTERNATIONAL BUDGET PARTNERSHIP'S VISION FOR EQUITABLE AND ACCOUNTABLE BUDGETS

PUTTING THE PUBLIC BACK IN PUBLIC FINANCE

STRATEGIC PLAN 2018-2022
Vision and mission

IBP believes in a world where:

- Citizens claim the right to understand and influence how public money – their money – is raised and spent.

- Public budget decision-making processes include spaces for meaningful deliberation and engagement of poor and marginalized communities most affected by budget decisions.

- The public budget is an expression of societal values aimed at reducing poverty and inequality.

To achieve this vision, IBP works in collaboration with multiple actors – including civil society, state actors, international institutions, and most recently the private sector – to bring about a world in which empowered citizens participate in open, inclusive budgeting processes to shape policies and practices that promote equity and justice on a sustainable basis.

How We Work

Leading the field of fiscal transparency and accountability for more than 20 years, IBP has taken on the challenge of making public finance systems worldwide more open and accountable by:

- Incubating and strengthening budget-focused civil society institutions in countries around the world;

- Collaborating with civil society partners and other accountability actors within countries to achieve measurable improvements in how public money is collected and spent on delivering critical public services to poor and marginalized communities;

- Producing research and analysis on country budget systems, processes, and policies and the impact of civil society engagement in budgeting; and

- Engaging international and country stakeholders to promote improved budget systems, practices, policies, and outcomes.
WHAT MAKES IBP SO EFFECTIVE

We have core expertise in public finance, including budget processes. IBP is the leading international civil society organization with dedicated technical and advocacy capacity in applied public finance. This expertise helps us produce a wide range of materials on critical budget issues, including our Open Budget Survey (OBS) assessing budget processes, a highly-utilized benchmark for governments, international institutions and civil society.

We know how to develop civil society institutions. IBP has deep knowledge and proven methods to build country-based civil society institutions with the skills and legitimacy to participate effectively on budget issues.

We work with an extraordinary, broad civil society network, multiplying our effectiveness. We collaborate with independent groups and researchers in over 100 countries on our Open Budget Survey; our learning network knits 40 civil society groups more closely together; and we have a direct presence in several key countries. This exceptional network, established and strengthened over the past twenty years, brings its combined talents to peer learning (which is essential for civil society organizations in emerging fields), joint research, and advocacy campaigns.

We have unique multi-stakeholder access and broad credibility. Two decades of results and quality work give IBP credibility and strong relationships at grassroots, national, and international levels – with civil society, governments, and international institutions. We helped form and play critical roles in multi-stakeholder organizations such as the Global Initiative for Fiscal Transparency and the Open Government Partnership.

We strive continuously to be a learning organization. We regularly embed reflection in our programs and we change and adapt our practices based on lessons learned. Through our case studies, online communications, how-to guides, learning network, and research, we are at the forefront of advancing understanding of the nature of applied budget work and how it can be strengthened.
As the most important economic policy tool available to governments, public budgets can exclude citizens and skew public resources to the powerful, or they can play a leading role in promoting inclusion and redressing inequality. Recognizing this, the International Budget Partnership (IBP) was founded over 20 years ago on the premise that meaningful citizen engagement can open budget processes and foster policies that reduce poverty.

In the years since our founding, the field of budget transparency and accountability has made impressive strides: IBP’s policy and advocacy work has led to a dramatic shift in international norms and country practices supporting more open budget processes, while our efforts to build the capacity of civil society groups to do budget work have enabled them to use these openings to influence public budgeting. Research has found that more transparent budget processes help facilitate public engagement, lead to a more equitable distribution of public resources, as well as better overall fiscal management and access to cheaper international credit.

Continued progress, however, is hardly assured. The budget field still faces challenges in advancing significant policy reforms, despite gains in budget transparency. Recent years have also seen a shift in the political and economic environment, including the erosion of space for civic engagement, fueling a vicious cycle of lack of policy progress and citizens disengaging from the political process.

We need ambitious new strategies to overcome these challenges, strategies aimed directly at vital policy reforms and citizen engagement to create more powerful coalitions for change. Through our new strategy, we are confident we will produce budget work that helps citizens and governments turn disaffection into active engagement, rebuild the democratic fabric of society, and improve the equity and efficiency with which public resources are used.

Though the winds of change may now be more in our face than at our backs, other developments over the past two decades argue for optimism about future progress. The spaces for budget discussion that have been opened, the analytic and advocacy techniques that have been tested and honed, the strong budget groups that have emerged around the world, and a shared understanding of what needs to be done suggest that the civil society budget field is well-positioned to take on the challenges ahead.
Over the next five years, IBP will work to promote inclusive sustainable development through three interlinked objectives that promote equity and justice:

- Active and empowered citizens influence public budget processes and policymaking that affects their lives.
- Governments and other actors fulfill their responsibility to provide transparent budget information and opportunities for citizens to engage meaningfully in the budget process.
- Government budget policies are based on fair taxation and targeted at effective service delivery and equitable distribution of public resources.

In part, the first two objectives constitute a response to the cold reality that civil society efforts to encourage governments to adopt better targeted and more equitable policies are running up against the influence of entrenched interests and power structures, as well as rising anti-democratic tendencies. Increasingly, we see that the primary challenges facing the field are political, rather than technical in nature. We therefore need to energize and broaden our coalitions in support of reforms.
Increased budget transparency is a key ingredient towards achieving budget policies addressing societies’ greatest needs, but it is hardly sufficient. The enabling environment must also include formal opportunities for citizens to express their views about budget policies, to make governments more responsive, and provide appropriate internal and external checks and balances that combat corruption and bureaucratic inefficiencies. Our Open Budget Survey has found that citizen participation opportunities are currently few and far between and legislative and audit oversight is often quite weak.

Another critical element: citizens and civil society groups – who are motivated primarily by the issues that affect them directly – must have the technical and advocacy skills to make their voices heard on the issues of the day. This combination of a sound enabling environment and an active, knowledgeable citizenry can generate better policy outcomes in areas as diverse as the level and nature of taxation to spending on the programs where citizen need is greatest.
KEY INITIATIVES
IBP’S SCOPE OF WORK FOR THE NEXT FIVE YEARS

In order to achieve our strategic objectives, IBP will structure most of our work through the four key initiatives outlined below. These initiatives will test innovative approaches to broaden civic engagement, will consolidate and improve the enabling environment for open budgeting, and will expand our work on policies that can transform lives.
1. SPARK STRENGTHENING PUBLIC ACCOUNTABILITY FOR RESULTS AND KNOWLEDGE

SPARK represents a bold new approach to budget advocacy, working directly with poor and marginalized communities to bolster their capacity to navigate public fiscal systems—and as a result, hold government accountable for more effective public services to those communities.

In seven countries in Africa, South Asia and Southeast Asia we will work with well-organized community groups and movements to expose the fiscal problems underlying many of the issues that they care about. We will work hand-in-hand with these groups to bolster their agency by linking them to budget groups and actors and by building their technical and collective ability to navigate fiscal spaces.

Specifically, we will:

- Build the collective power and agency of marginalized citizens to influence budgets.
- Work to ensure grassroots and community-based campaigns, movements and structures become central actors, enabling them to overcome the challenges of narrowing civic space and citizen alienation.
- Combine a focus on context-specific challenges and institutions, with innovative partnerships within and between civil society and government actors.
- Catalyze sustainable change by identifying and working at the level of service delivery gaps as well as on the fiscal systemic causes of those gaps.

IBP’s role in each country will vary with the context, providing a mix of financial and technical assistance and peer engagement, supplemented by additional research and advocacy support, as needed. Ultimately, we hope to document and replicate models that successfully concentrate more public resources on key services for poor and marginalized people.
Many developing countries now face unprecedented pressure to raise additional domestic revenues to fund development. Both the Sustainable Development Goals and the Paris Climate Agreement emphasize that an increase in domestic resource mobilization is essential to generate the resources necessary to implement their goals. Yet in most low- and middle-income countries, civil society – and therefore citizens – rarely have a place at the table when tax policy is discussed.

Our decision to dive into tax work reflects our strategic objective of engaging issues that impact people’s lives most directly. Whether and how the necessary amount of revenues to meet critical development goals are raised, will depend on the outcomes of complex policy issues and trade-offs, and on the forces shaping any decisions. Absent the involvement of nuanced and strong pro-equity forces from civil society, tax policies will continue to be unduly influenced by the wealthy, who bring considerable experience and leverage to their efforts, and can be more concerned with tax subsidies and lower tax rates than with raising adequate revenue in a just manner.

To complement existing efforts of international NGOs to generate greater accountability in the international tax system, IBP will launch a significant program focused on supporting civil society capacity for tax policy analysis and advocacy for in-country tax work. We will:

- Build a repository of information on existing civil society tax work and related literature, making that information readily accessible to others who want to learn from it.
- Convene discussions of relevant actors to build a shared understanding of how to best advance civil society engagement on tax issues.
- Identify best current tax transparency and participation practices.
- Strengthen select civil society partners through training and technical assistance on the fundamentals of tax policy and administration.
- Pilot collaborative projects focused on increasing domestic resource mobilization in equitable ways.
3. BUILDING THE FIELD

At the core of IBP’s vision is the growth of civic organizations in the global south that specialize in budget analysis and advocacy. Given that this field of civic engagement is relatively new, and groups can feel isolated in their own countries, learning from peers is often the most effective and preferred method of learning. For 20 years, IBP has nurtured a “learning network” comprising more than 40 of the leading budget organizations in the field, bound by trust in each other, and collective commitment to civic action and equitable budgets.

The growth of the network and work of each of the partners is impressive, but the overall quality of the work is uneven, with scope for strengthening both analytical and advocacy approaches. During the next five years, IBP will seek to deepen the quality of budget work among network partners through two key approaches.

- Convene network partners every 18 months for 3 to 4-day intensive peer engagement and learning, focused on new developments in the field.
- Establish a Leadership Development Initiative to enhance the sustainability of the field and key organizations through an intensive 18-month program for emerging leaders.
- Provide a small set of partners with tailored technical assistance on strategic communications and storytelling, a common weakness undermining the impact of budget organizations.
- Support a network of budget groups in Francophone Africa, a region that has traditionally received limited support but where civil society is energized by recent budget reforms.
- Work to produce a practical “how to” guide on approaches that groups have and can use to assess different types of discrimination embedded in the budget.

The first approach is to consolidate the work and institutional sustainability of 10 to 12 core partners of the international network. These are organizations that IBP already engages intensively with across all of its programs. The aim is that these “cornerstone organizations” will increasingly over time help to exemplify good practice, provide technical assistance to others in the network, and establish anchors for the network as it moves toward greater self-governance.

A second, complementary approach is to further strengthen the learning network and associated partners as a whole. Through this approach, IBP will invest considerable effort over the next few years in a set of collaborative learning projects driven by partner priorities. These may include:

- Convene network partners every 18 months for 3 to 4-day intensive peer engagement and learning, focused on new developments in the field.
- Establish a Leadership Development Initiative to enhance the sustainability of the field and key organizations through an intensive 18-month program for emerging leaders.
- Provide a small set of partners with tailored technical assistance on strategic communications and storytelling, a common weakness undermining the impact of budget organizations.
- Support a network of budget groups in Francophone Africa, a region that has traditionally received limited support but where civil society is energized by recent budget reforms.
- Work to produce a practical “how to” guide on approaches that groups have and can use to assess different types of discrimination embedded in the budget.
While our overall strategy reflects an increased emphasis on policy decisions directly affecting people’s lives, the link to budget processes remains inextricable. Without access to appropriate public information and opportunities for citizens to participate in the budget process (or the support of independent oversight institutions), civil society cannot hope to negotiate the complex interests and politics at play in budgeting decisions.

Thus, we are concerned that, consistent with other trends towards limiting public debate, IBP’s 2017 Open Budget Survey found that progress towards greater budget transparency has stalled. The survey also found that oversight by audit institutions and legislatures frequently remains deficient. Of especially direct concern to civil society are the survey results on public participation in budget processes, where the global average score is just 12 out of 100.

In response, IBP will continue to produce the next two rounds of the survey to be published in 2020 and 2022, while exploring ways to adapt the survey to more actively encourage and track public participation mechanisms. We are also engaging a broad range of civil society organizations to better understand how to make the survey a more potent tool for supporting their broader efforts to promote transparent and accountable governance.

Our efforts to improve the accountability of budget processes will also include:

- Working with the Global Initiative for Fiscal Transparency (GIFT) to put together a comprehensive guidebook on participatory mechanisms in the budget process.
- Establishing projects in 4-5 countries to either introduce new participatory mechanisms or to make existing mechanisms more robust and inclusive.
- Investigating the issue of budget credibility, specifically how and why budget expenditures frequently and substantially deviate from approved budgets.
- Launching an initiative in five countries where supreme audit institutions (SAIs) have shown an interest in collaborating with CSOs; in each country a partnership between civil society and the national SAI will work together to bring greater attention to important audit recommendations that have been neglected by government.

Progress on budget policies for the poor and marginalized is less likely if progress on opening budget processes is not sustained. Civil society cannot hope to influence budget decisions if there are no mechanisms for citizens to make their voices heard in the relevant debates.
WE CAN SUCCEED

IBP’s ambitions are embedded in a realistic assessment of the current political moment. Success in the next five years will often mean protecting existing institutions, preventing regressive policies and avoiding backsliding on past achievements. For this reason, much of our strategic plan focuses on consolidating our earlier gains, such as the civil society organizations and networks we have helped to build, and the global progress in open budgeting.

Yet we also believe that there will be opportunities to generate consequential change in the next few years, cracks in the negative trends through which we can shine our light. Not all governments are closing civic space, and even the governments that are aren’t monolithic; connecting with the right people within government can help shape and move reforms even in otherwise hostile environments. And a new emphasis on energizing and empowering citizen activism, and building broader coalitions, can provide renewed energy and pressure on governments to crack down on corruption and adopt progressive reforms, especially in policy areas, such as domestic taxation, that presently have high visibility.

Twenty years ago, very few among us imagined the kinds of changes that IBP and its partners would help to generate. Looking forward, despite some countervailing winds of change, we start from a stronger position. We now bring to this work 20-plus years of experience in transforming budget discussions and a broad and deep network of strong CSO budget partners. We are also more determined than ever to sharpen our approach. In concert with our civil society partners, old and new, as well as by working with government and the private sector, we are optimistic about future success in advancing measurable, meaningful gains for poor and marginalized communities, creating a more equitable, stable and just world for all.

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The International Budget Partnership strives to transform the lives of poor and marginalized people around the world by working with allied organizations to influence how public funds are raised and spent. We work with civil society, governments, funders and the private sector to drive and influence change to improve governance, increase equity, and reduce poverty.

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