Every Voice Counts

2020 ANNUAL REPORT

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Government budgets are a very important component of our lives and impact us hugely, every single day. **Every citizen should know about their government’s budget** allocations, expenses and implementation of the schemes at the state and central level **since it is our economic right**, and we as taxpayers should be completely aware of how the government is putting it to use.

*Vara Prasad*

the National Campaign on Dalit Human Rights (NCDHR), India
A Letter from our Executive Director

2020 was the ultimate disrupter. The COVID-19 pandemic brought unprecedented challenges to our lives, our health, our livelihoods, and our rights. The crisis exacerbated already rampant inequality, hitting those at the bottom hardest and making it even more difficult for historically marginalized voices to be heard. Governments leveraged emergency powers to suspend protests, postpone elections, and centralize decisions on spending—closing off civic engagement in the context of an already shrinking civic space and democratic backsliding.

By the end of the year, governments – backed by international donors – had mobilized $14 trillion in relief spending. Governments had to act fast, but too many used the excuse of urgency to not be as transparent, accountable or inclusive as they could be. As our 2019 Open Budget Survey underscored, 80 percent of countries surveyed had inadequate levels of transparency and oversight in their budget processes. Our findings warned that this massive increase in COVID-19 spending would further strain already inadequate accountability systems.

Never has our mission to hold governments accountable for public funds been more vital. With so much at stake, we launched an urgent global Call to Action for governments to make advances in budget transparency, inclusion and oversight. 150 international institutions and civil society organizations have so far joined our call. We also deepened our ties with auditors, who have been playing an essential role in chasing down the receipts of COVID-19 spending, and who need the resources and mandate to ensure their efforts lead to tangible improvements in the effectiveness and impact of relief.

This crisis also challenged us to find new ways to connect and organize, underscoring the resilience and innovation of the social movements and civil society groups with whom we partner. In each of our seven country offices, we worked with partners to pivot and leverage the budget advocacy skills we helped them build to engage government, inform resource decisions and monitor whether communities were served. These efforts dramatically impacted whose voices were centered in decision-making and who received relief. Thanks to these efforts, 2.34 million people gained access to new or improved services and COVID relief.

The cost for relief and recovery continues to grow. Our primary concern for 2021 and beyond is that falling revenues and rising debt could prompt deep austerity cuts in social programs. For this reason, we are building on three areas of work that are essential to expand available public funding for government services.

Our Tax Equity Initiative is working with civic actors on progressive policy options to increase tax revenues in ways that are just and equitable. Our budget credibility work is analyzing funding pipelines to understand why governments often do not spend what they budget for services. We are equipping communities with this analysis to advocate for policy shifts that ensure budgeted resources are indeed invested in key services, like healthcare. We are also working to ensure that public funding for climate resilience is spent effectively and reaches those who need it most.

I am exceedingly grateful and proud of our partners, staff, board and donors for their incredible contributions and unwavering commitment to a more just, inclusive and equitable world. I am confident that we have come out of this year a stronger, more forward leaning and resilient organization. We look forward to our continued collaboration.

Sincerely,

Warren Krafchik
Our Vision and How We Achieve It

The International Budget Partnership (IBP) believes in a world where all citizens claim the right to understand and influence how public money— their money—is raised and spent. To achieve this vision, IBP collaborates with civic actors, government champions, and influential international organizations in over 120 countries to ensure governments are held accountable for the ways they manage public funds.

Government budgets are where policy is transformed into action. They affect every aspect of life, from healthcare to education and basic sanitation. Leveraging our strong relationships at grassroots, national, and international levels, IBP aims to help build public finance systems that truly respond to public needs, strengthen democratic governance and support inclusive development.

IBP brings to the table core expertise on public finance and budget processes— and we utilize our collective skills as economists, policy analysts, and advocates to equip citizens (especially marginalized communities) with the knowledge, resources, and relationships they need to have a greater voice in fiscal decisions that affect their lives.

Left: Partner, the Indonesian People’s Struggle Union (SPRI) conduct social audits to ensure families receive COVID-19 and other types of assistance, 2020. Credit: SPRI

Right: Locals protest against government corruption in front of Antigua’s city hall on Guatemala’s Independence Day. Credit: Lucy Brown / Shutterstock.com
In 2020, we built new relationships and strengthened existing ties with civil society groups, social movements, government champions and international institutions to promote open budget practices and improve critical public services. We stood together with our partners to advance accountability norms at the global level, and supported mass “bottom-up” advocacy movements to inform resource decisions and build community power.
To achieve change, citizens need to have access to sufficient public information and opportunities to engage meaningfully in the budget process. When they do, public budgets tend towards greater equity, the impact of government spending is larger, and opportunities for corruption are minimized. We measure and advocate for open budgeting practices because they deepen democracy and development.

The Open Budget Survey (OBS) is the world’s only regular, cross-country assessment of budget transparency, oversight and citizen participation. It is led by local civil society. The OBS is widely used by governments, international donors, policy experts, private sector agencies, and civic organizations, providing clear and actionable recommendations on how countries can improve budget transparency and accountability practices.

“It’s not just about a score or ranking. For us, the richness of the Open Budget Survey was that it helped us identify gaps in information and internal coordination challenges, that turned into changes in processes, better data quality for decision-making, and even improving citizen engagement for better service delivery.”

Lorena Rivero del Paso
Fmr. General Director of Performance Monitoring
Ministry of Finance and Public Credit of Mexico. OBS 2019 Global Launch Event, April 2020

“Rapid improvements achieved by some countries demonstrate that meaningful change is possible in a short time frame if governments are committed to open budgeting reforms.”

Vivek Ramkumar
Senior Director of Policy, International Budget Partnership
OBS 2019 Global Launch Event, April 2020

In April 2020, IBP released the Open Budget Survey 2019, the seventh round of the biennial survey. Covering 117 countries (93 percent of the global population), the OBS 2019 continued to mark an overall upward trend in the transparency of government budget practices. However, countries fared much worse in enabling independent oversight and participation in budgets. The average global score for public participation was abysmal at 14 out of 100. Compounding the problem, only 25 percent of countries surveyed have adequate levels of budget oversight from auditors and legislators, and by in large executive follow through on audit reports is weak.

To accelerate reforms, we launched a five-year Call to Action for governments to adopt more transparent budget practices, provide more meaningful opportunities for civic engagement, and strengthen oversight of budget execution. 150 signatories have joined the Call to Action, including social movements, civil society organizations, think tanks, and international organizations such as UNICEF and the INTOSAI Development Initiative (IDI). Learn more on our Time to Open Up: a global campaign to open budgets webpage.
The majority of countries in OBS 2019 do not have sufficient budget transparency

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Credit: SPR, Indonesia
Uniting a global call to action:

- Countries with ‘A Call to Open Budgets’ Signatories
"We had millions of Chilean people on the streets because of their frustration regarding inequality and because of the roots of inequality... when people ask for a better state, they are in fact asking for better spending. And when people ask for less abuses, they are in fact asking for more transparency. The importance of now lies in getting more voices united for this agenda. No matter if your focus is on democracy, inequality or social services, open budgets are critical to your work."

Jeannette Schiess von Wolfersdorff
Observatorio Fiscal Chile

"We strongly support fiscal transparency and public participation in budgeting because they are critical to ensuring government accountability and responsiveness to needs of their citizens. We are also eager to ensure that scarce national resources are used effectively and efficiently to meet public priorities. We look forward to understanding best practices for public participation. We have signed a memorandum of understanding with IBP and GIFT to advance the open budgets agenda in Liberia."

Johnson William
Ministry of Finance and Development Planning, Liberia
In 2020, 2.34 million individuals gained access to new or improved services and COVID relief (such as clean water, sanitation, healthcare, and food assistance) as a result of IBP’s and our partners’ work across 7 countries:
Nigerian communities achieve much needed upgrades to neglected health centers

Many Nigerian communities rely on local health care centers—known widely as primary health centers or PHCCs—but these facilities are by in large poorly funded by state governments. At the start of 2020, most of these health centers serving Anambra State’s over 6 million residents were in terrible conditions—they had leaking roofs, rickety walls, worn out equipment and beds.

We worked with Justice, Development and Peace Caritas (JDPC) Nnewi and the Community Empowerment Network (COMEN) – an organization representing 181 communities in Anamba state – to equip them with the budget skills to advocate for better health services and address the challenges that were resulting in underfunded and neglected facilities. We rallied media, civil society, and frontline health workers to launch the #FixMyPHC campaign to raise public awareness of the poor state of these facilities and pressure government to repair them.

As a result of the #FixMyPHC campaign, state officials increased the revised 2020 health budget by 6.4% and put federal funding they received for the health sector towards addressing repair needs the community had documented. By July 2020, 54% of facilities were able to access funds to make repairs and buy new equipment and supplies, improving the quality of care for more than 3 million residents (including 91,455 people in IBP-targeted communities). The remainder of clinics are planned to receive assistance in 2021.

Due to our partners’ growing credibility on healthcare budgets, state officials invited them to join the Budget Stakeholders Forum where their involvement led to a significant increase in allocations to the State Primary Health Care Development Agency from less than $70,000 USD in 2020 to $2 million USD in 2021. Part of this funding is earmarked to improve sanitary conditions in 63 PHCCs.

“Citizen involvement in budgeting makes local service delivery more efficient and effective. Therefore, citizen participation in the budget is very important for the individual, government, and society at large. IBP supported us in gaining budget advocacy and process skills and shared reflections and lessons learned to help us achieve our successes.”

Ubagu Amuche
the Community Empowerment Network (COMEN), Nigeria

Right: Ubagu visits a PHCC focused on women’s health in Anambra State. Credit: IBP
People with disabilities included in COVID relief

People with disabilities are more likely to be unemployed, less likely to receive an education, and are disproportionately impacted by crises like COVID-19. Yet, their needs are often overlooked in government budgets and policies. In Senegal, we are working with the Federation of Associations of People with Disabilities (FSAPH) – 800,000 total members—to make sure people with disabilities are not left behind in budget polices and particularly the government’s COVID-19 response. FSAPH began 2020 with a goal to help more people with disabilities get publicly funded Equal Opportunity Cards, which provide access to public benefits, like healthcare. However, they quickly shifted their focus as the pandemic took hold to also advocate to ensure people with disabilities were included in the government’s COVID-19 relief packages. We worked closely with FSAPH to collect and share data with the government of people with disabilities who were eligible for assistance.

Ultimately, the Senegalese Ministry of Community Development, Social and Territorial Equity expanded eligibility so that 100,000 people with disabilities received COVID-related food and utility payments. In addition, FSAPH representatives were invited to sit on the national and local technical committees responsible for overseeing COVID-19 relief programs, including the Monitoring and Execution Committee for FORCE COVID-19 Operations (a government initiative to track and improve services during the pandemic). People with disabilities were included in decisions that directly impacted their community, including around identifying recipients and distributing assistance.

Right: IBP and partner, FSAPH, gather for a strategy meeting, 2020.
Credit: FSAPH
South African informal settlement residents secure access to improved water & sanitation

For the more than 3.6 million residents of informal settlements in South Africa, crowded living conditions, water, soap and sanitizer shortages, and dirty, broken toilets in their communities left them especially vulnerable to COVID-19 infection. We were already partnering with local groups to monitor improvements in water and sanitation services in these settlements, but once COVID-19 hit, we knew we had to do more to elevate the urgent needs of these communities.

We joined up with our partners, including a dozen local organizations, to launch the Asivikelane campaign, which means “let’s protect one another” in Zulu. Asivikelane enlists the help of residents from over 200 informal settlements in the eight metropolitan municipalities and seven smaller cities to conduct a monthly “flash” survey to monitor whether residents have access to clean, functioning toilets, water taps, timely refuse removal, as well as hand soap and sanitizer. The new “quick response” surveys have proven useful to national committees and municipalities as they prioritize water and sanitation upgrades. Asivikelane monitoring reports have become a standing agenda item in a weekly COVID-19 meeting attended by the national Treasury, the national Department of Human Settlements and metropolitan municipalities. We and our partners interface with governments regularly to discuss the status of services in informal settlements and provide recommendations to resolve the budgetary challenges that are leading to poor service delivery across South Africa. Since March 2020, the campaign has had large-scale impacts, including improved water taps and tanks in 30 settlements (400,000 people), safer and more hygienic sanitation facilities in 36 settlements (500,000 people), and more regular refuse removal in 18 settlements (250,000 people).

Using budget advocacy to fight food insecurity

Below: Our partners in Ghana, the Peasant Farmers Association of Ghana (PFAG) and SEND-Ghana, mobilized a coalition of 23 farmer-based organizations and civil society groups to develop a proposal for the president of Ghana and relevant ministries to mitigate COVID-induced food insecurity by supporting smaller-holder farmers. The Ghanaian government incorporated PFAG’s main recommendations in its 2020 supplementary budget, which included subsidized fertilizer for an additional 300,000 farmers. Credit: PFAG

Right: IBP partner the Indonesia Traditional Fisherfolks Union (KNTI) surveyed the impacts of COVID-19 on small scale fisherfolk and directly engaged government officials about their needs, which resulted in an estimated 1.1 million fisherfolk receiving assistance. The government also set up credit facilities worth US $4.2 million for two state-owned enterprises to buy fish from small-scale fishers to mitigate their losses and bolster food security. Credit: KNTI
Citizens and auditors unite to bring change to communities

Supreme audit institutions (SAIs) are independent government bodies that assess whether government accurately and completely reports on the money it spent, but also whether those funds were spent in compliance with budget plans. Despite the central role that these agencies play in ensuring accountability, in many countries, national audit offices lack the resources or independence to fulfill their constitutional role. In addition, governments often ignore or fail to follow through on their recommendations, which has a direct impact on whether citizens needs are met.

Although SAIs have not traditionally collaborated with civil society organizations, both can emerge stronger from such partnerships. In five countries (Argentina, Ghana, Nepal, Sierra Leone, and Tanzania), we bolstered partnerships between civil society and SAIs to advocate for action on neglected audit recommendations that are critical to the delivery of services in under-served communities. Auditors and citizens worked together to ensure children had access to clean water in schools in Sierra Leone, the government prioritized additional funds to combat Chagas disease in Argentina, and communities benefitted from better roads, water, and sewage works in Nepal. These collaborations are central to strengthening public trust that government can deliver.

“As auditors, we are committed to following the money trail, especially during this emergency time. But without public engagement with our audit findings, they are just reports packed up and stuck on a shelf.”

Adama Renner
Deputy Auditor General, Sierra Leone

Right: Our partner, Budget Advocacy Network (BAN) is working with the national SAI to engage Sierra Leone’s education ministry and advocate for earmarked funding to expand sanitation services and facilities in schools. Photo: Haji Bah of BAN talks with student, Abdul Keita about the lack of running water at his school. Credit: BAN
The best memorial we can build for those we have lost in the pandemic is to come up with a more inclusive, fairer world in which every voice counts.

Ms. Kristalina Georgieva
Managing Director of the International Monetary Fund, at ‘Getting it Right: Promoting Equity and Accountability in the COVID Response’ co-hosted by the International Budget Partnership December 16, 2020.

BP invests in cutting-edge research and advocacy to ensure governments are responsible stewards of public funds. We produce research and analysis on country budget and tax systems, processes, and policies. Together with our partners, we identify opportunities and build international consensus for reform – making sure civil society is at the forefront of these efforts.
Leading in a crisis

The choices leaders make while channeling public resources to mitigate a crisis like COVID-19 will determine how many lives are saved and how many people fall into poverty. These decisions are too important to be made behind closed doors and without public input. With so much at stake, IBP drove critical conversations on what good fiscal governance looks like during times of crisis and provided actionable recommendations to leaders in government, civil society, and international institutions.

We co-hosted a well-attended, high-profile virtual event with IMF Managing Director Kristalina Georgieva, Indonesian Minister of Finance Sri Mulyani Indrawati, US Comptroller General Gene Dodaro and others to promote equity and accountability in the global COVID-19 response. We offered a six-part webinar series that brought together powerful examples of budget tracking from around the world by civil society and international organizations such as BudgIT in Nigeria and the Organization for Economic Co-operation and Development. We also conducted a rapid assessment of 120 countries on transparency, oversight, and public participation in COVID-19 relief packages, with the aim of driving real-time recommendations urging governments to balance the need for speed with accountability to ensure assistance is spent wisely and reaches those who need it most.

We also addressed head-on the lack of diverse leadership in public finance spaces. Research shows women leaders are more attuned to the disproportionate impacts of crises on women and other underserved communities. Yet, they are woefully underrepresented in public finance roles. To explore the barriers to and opportunities for women’s entry and advancement in public finance, we collaborated with the INTOSAI Development Initiative (IDI) and UN Women to produce a workshop series on “Increasing Women’s Leadership in Public Finance.” Representatives from civil society, ministries of finance and supreme audit institutions took part, and continue to work with us to seek reforms that address the gender representation and leadership gap. In 2021, IBP is planning to host a high-level panel to advance these conversations on a global level.
Bringing citizens into conversations on tax

How much tax different individuals pay can determine how fair and equitable a society is. If tax policies place a heavier burden on citizens with lower-incomes, while providing massive tax breaks to the wealthiest groups, this can deepen inequality and leave healthcare, education, and other services underfunded. With so many countries facing a fiscal crunch after massive COVID relief spending and rising public debt, there is huge pressure on countries to mobilize additional resources to bounce back, without further burdening people with low incomes.

There is considerable interest in the potential role of civil society organizations to advocate for more equitable and inclusive tax systems, but little data about how they can do so. Over the past year, we worked to document the growing work of local civil society organizations in this nascent field by producing the first ever global scan of 171 civic organizations across 66 countries. We also completed 8 case studies of successful civil society campaigns around the world to glean best practices and assess needs in the emerging field of domestic tax reform advocacy. From Uganda’s campaign to oppose regressive mobile money taxes to efforts to stop tax amnesties to the rich in Mexico, the cases show that civil society engagement in tax reform can play a role in making tax systems fairer and more equitable while generating revenues to finance important public services. This research will inform our efforts to train and generate peer learning among groups advancing domestic tax reform, particularly in Africa.

Above: Filipino citizens advocate for new taxes on alcohol and tobacco to fund universal health care. Credit: Action for Economic Reform (AER), the Philippines

Left: In 2020, we joined the Addis Tax Initiative – a partnership to mobilize domestic revenue that is endorsed by over 40 governments, as well as key international organizations, regional organizations, and funders. We will continue to build stakeholders and champions for tax equity and civil society inclusion within this important global initiative and look forward to co-chairing a working group focused on expanding opportunities for non-state actors to engage with tax policy.
Holding government to account for climate spending

International institutions and national governments have mobilized hundreds of billions of dollars to mitigate the causes and adapt to the effects of climate change and build resilience to droughts, storms, and food shortages that are hitting harder and more often every year. This funding, if managed well, can make a real difference in the lives of those who are disproportionately impacted, such as women, farmers, indigenous people, and coastal communities. This past year, we supported partners in Bangladesh, Indonesia, and Nepal to use budget analysis and advocacy strategies to better track and analyze their governments’ climate budgets to ensure these funds were spent effectively and efficiently and reached at-risk communities.

Left: IBP is working with ForestAction Nepal to identify a more accountable and responsive climate financing mechanism to help promote equitable access for climate vulnerable groups. Their work included holding two workshops in November to support increased interactions between community groups and their local officials as well as media around the Nepal Climate Change Support Program. Credit: ForestAction Nepal. Above: Kutubdia, Bangladesh. Credit: Salvacampillo/Shutterstock
When citizens have a say, governments end up making better decisions on how money is raised, where money is spent, who it is spent on and how well it is spent. *We see this value proposition every day in the work of our partners around the world*, especially in response to COVID.”

**Warren Krafchik**
Executive Director, IBP
Ezatullah Adib and Ibrahim Khan

Holding government to account for squandered COVID assistance

Ezatullah Adib is the Head of Research and Ibrahim Khan is an advocacy officer at Integrity Watch Afghanistan (Integrity Watch). They work to promote government transparency, integrity and accountability in Afghanistan.

Integrity Watch is a longstanding partner in our Open Budget Survey, and we also recently worked with them to analyze and provide recommendations on Afghanistan’s revised 2020 budget which aimed to respond to citizen’s needs during the coronavirus pandemic.

“Afghanistan’s emergency fiscal response [to COVID] required the shifting of public funds from one budget line to another and from one agency to another,” Ibrahim explains. The Afghan government dedicated US $135 million for its COVID response and received another $456 million from the international community. Ultimately, moving money around quickly – in combination with a lack of transparency, public input or proper oversight -- led to uncertainty on where public resources were going and left the door wide open to inefficiencies and corruption.
Unfortunately, Ezatullah became ill with COVID-19 and witnessed the lack of resources first-hand from his hospital bed in Kabul: “It was chaos. We didn’t have access to essential medical equipment... no oxygen, ventilators and personal protective equipment. There was also a shortage of medicine with patients having to purchase it from the open market. Even the hand sanitizer they were giving out had zero alcohol in it.”

Notwithstanding its designation as a special COVID-19 facility and recipient of pandemic funding, the hospital where Ezatullah sought help did not appear to have adequate resources to care for coronavirus patients, let alone to cover payroll for its staff.

Where did the money go?

To get answers, Integrity Watch doubled down on healthcare monitoring, nearly tripling the number of volunteers assessing hospital conditions, and compared their findings to official budget and procurement documents. What they found was stunning.

There was evidence of widespread purchasing of medical equipment and supplies at well above market prices, and, in some cases, from non-medical companies – and this despite receiving much lower price quotes from multiple other sources.

They also documented hospitals purchasing irrelevant items such as large TVs, video cameras, mobile phones and laptops -- also for well above (in at least one instance, 7 times) the retail price. At the same time, volunteers recorded most hospitals without access to drinking water, working ventilators or the ability to pay staff salaries. Integrity Watch shared these issues with the Ministry of Public Health, and they pledged to resolve them.

While Integrity Watch’s monitoring focused on hospitals, what they found was just a sampling of the broader landscape of corruption plaguing Afghanistan’s COVID-19 response.

“As money was shifted around in the budget, governors and government agencies were given ultimate discretion in how the money was spent without needing approval from the national procurement authority. The threshold for approval was raised from AFN 500,000 to AFN 5,000,000 ($6,493 to $64,935 USD). Here is where most of the manipulation of funds is reported,” Ibrahim explained. Complaints on the mismanagement of public funds reached a boiling point when the Ombudsman released the results of their investigation revealing extensive embezzlement of hospital funds and weak oversight by the Ministry of Public Health over how monies were used.

Hundreds of thousands of aid dollars were squandered by three deputy ministers and the heads of two departments at the health ministry, including the head of procurement. It is estimated by lawmakers that “millions of afghanis” have been pocketed under the pretext of responding to COVID-19.

“Afghanistan is a country that is hugely dependent upon foreign aid and seeing the money used in such an inefficient way revealed the lack of

With the help of IBP, we are able to engage government on transparency and oversight issues during the budget decision-making process.
seriousness by the Afghan government to fight the pandemic. The findings were shocking because the government did not have enough revenues and financial resources to combat COVID-19 and yet the ones that were allocated to fight the pandemic were manipulated.” Ezatullah said.

Integrity Watch is not backing down. Nearly half of the problems they reported have been resolved, and they are following up with officials to find solutions for the remaining. The organization is looking forward to expanding their work with IBP to address budget credibility issues at the national level – to ensure the Afghan government meets their spending commitments and that allocated funds reach those who need it most.

“The guidance and the resources shared by IBP has helped us to analyze and identify the discrepancies in the execution of the national budget.” Ezatullah reflects, “With the help of IBP, we are able to engage government on transparency and oversight issues during the budget decision-making process.”

Julieta Izcurdia is the Coordinator of the Tax Justice Program at the Asociación Civil por la Igualdad y la Justicia (ACIJ) in Buenos Aires, Argentina. ACIJ works to defend the rights of the marginalized and strengthen democracy in Argentina.

IBP collaborates with ACIJ to promote fiscal transparency and accountability in Argentina— from monitoring Argentina’s levels of budget transparency and accountability for IBP’s Open Budget Survey to new areas of work related to supreme audit institutions, budget credibility and tax policy. Civil society has largely been excluded from decisions around tax, and through our Tax Equity Initiative and Latin America Tax Expenditures Research and Learning (LATERAL) project, we support groups like ACIJ to advocate for more transparent and accountable tax systems and policies in their countries.

“Taxes are a fundamental area of fiscal policy because they reflect the power relations in a society,” explains Julieta, adding that taxes determine who and to what extent citizens contribute to the state. “In Argentina, the poorest 10% of the population bear a greater tax burden and pay a larger proportion of their income in taxes than the most powerful economic sectors.” This is because almost half of Argentina’s taxes are collected from the sale of goods and services (such as the value added tax) which disproportionately affect low-income people who spend most of their income on food and necessities. Property taxes, on the other hand, which collect tax from the wealthiest sectors of society, make up only 1% of tax revenue nationally.

Tax expenditures – special provisions such as exemptions and credits that often benefit wealthy and well-connected groups and industries – have led Argentina to miss out on collecting $470 billion pesos in tax revenue annually over the last 5 years. This is equivalent to more than 10% of the Argentina’s total budget and approximately 3% of the country’s GDP.¹ According to ACIJ’s research, many of these tax benefits are going to some of Argentina’s largest and wealthiest sectors, including the mining and software industries.² Julieta and ACIJ’s tax justice team is exposing obscure decision-making practices around such tax expenditures.

“The justifications for these tax benefits, their implementation and control mechanisms are very weak and opaque. Participation in discussions on tax expenditures is strictly limited to beneficiary [mining and software] sectors and the laws that regulate them have not listed express reasons or specific goals they seek to achieve through these policies. These omissions diminish
the quality of legislative debate and prevent adequate reviews of the tax programs,” says Julieta.

Julieta and ACIJ are pushing for greater openness and public participation on tax decisions. She explains, “Incorporating a rights-based approach reveals how the choices governments make while raising public funds is inseparably connected with and will ultimately determine whether they can generate sufficient resources to guarantee equal rights and equitable outcomes for all citizens.”

This approach is gaining public supporters, especially amid the COVID-19 pandemic when tax policy has become increasingly important to the government’s ability to respond. Near the end of 2020, the Argentine senate passed a one-time “wealth tax” on the top 0.02% of its wealthiest citizens in attempt to raise $3.5 billion pesos – enough to cover medical supplies, aid to small and medium sized businesses, scholarships for students in need, and other costs related to COVID-19.

“This tax levied on the 12,000 richest people in Argentina is a good first step towards greater equity and the redistribution of wealth, but the positive effects are still very limited because it will only be charged one time and will only be applied to the costs of the pandemic,” Julieta clarifies. There is more work to be done, but this tax gained global attention and showed public support for redistributive measures in Argentina and beyond.

“It has been extremely helpful for ACIJ and me personally to work on shared initiatives with IBP all these years,” concludes Julieta. “Having the support of an ally like IBP was key to generating fruitful dialogues with government and connecting with other organizations that work on tax justice in Latin America. These synergies are essential to achieving the impact we seek and made it possible for us pursue a rights-based vision for fiscal policy.”

1 Izcurdia, Julieta. “Recommendations for regulating tax expenditures with a right-based focus.” (“Recomendaciones para una regulación de los gastos tributarios con enfoque de derechos”). ACIJ. September 2020.
2 ACIJ. “What do tax expenditures declare and promote in Argentina?” (“Qué declaran y que promueven los gastos tributarios en Argentina?”), 2021.
Julien Tingain

Using budget advocacy to keep kids in school

Julien Tingain is the President of Social Justice Cote d’Ivoire (Social Justice), a civil society organization working to promote transparency, good governance and improved access to public services for underserved communities.

A member of our Francophone Africa Network (FAN), Social Justice works with IBP to incorporate budget analysis and advocacy into their existing initiatives and strengthen their efforts to hold government to account for the responsible and equitable management of public funds. We convene FAN’s 14 civil society members to engage in peer learning and collaborate on regional initiatives.

“The financial support provided by IBP made it possible to train 10 members of Social Justice and 20 members of other local civil society organizations on budget analysis. Weekly technical support from IBP allowed us not to lose sight of the objective and utilize budget advocacy to contribute towards solving social and economic problems,” Julien said.

One problem that came into focus in 2020 had to do with canteens at public schools. A Ministry of National Education report revealed that public school students who had access to school canteens at lunch performed significantly better than students who attended schools without a canteen. Julien and his team at Social Justice wanted to know how many schools provide this valuable resource. They did not like what they found. Of Cote d’Ivoire’s 12,537 public primary schools, 7,115 did not have canteens, and among those that did, some canteens were not functioning. In total, 61% of students did not have access to a canteen at school.
63% of public primary schools are in rural areas, serving more than half of the student population. Poverty levels are higher in rural areas (56% vs 36% in urban areas) and many parents struggle to enroll students and provide additional money for food at noon.

Right: Students attend primary school in Yamoussoukro, Côte d’Ivoire’s capital.
Credit: Mustapha GUNNOUNI / Shutterstock.com
Lourdes Molina is a senior economist at the Central American Institute for Fiscal Studies (ICEFI) in Guatemala City, Guatemala. ICEFI works to promote equitable, democratic and prosperous societies by conducting research and analysis on tax, budgets, and the social impact of fiscal policies.

Lourdes Molina was selected to participate as a fellow in our two-year Leadership Development Institute (LDI), which strengthens leadership capacities in budget-focused organizations around the world. By building the knowledge and skills of high-potential staff nominated by their organizations, IBP seeks to deepen resilience and collective leadership in the fiscal accountability field.

Lourdes was about half-way through the LDI program as COVID-19 began to surge through Central America last spring. The dramatic rise in cases led to a complete shutdown and closure of the border, cutting her off from her family in El Salvador for many months.

Feeling isolated and watching the news from her apartment (and now makeshift office) in Guatemala, Lourdes lamented, “sometimes, I wish I didn't know what I knew about fiscal and public policy.” As governments in Central America scrambled to respond, Lourdes dreaded how the crisis could be exploited for corruption,

Students attend primary school in Yamoussoukro, Cote d’Ivoire’s capital. Credit: Mustapha GUNNOUNI / Shutterstock.com

“"Our whole team was shocked and saddened to discover the lack of working school canteens, especially when we realize that the National Ministry of Education has one of the largest portfolios in the entire budget (17.6 % in 2017),” Julien said. “We wondered how could it be that such an important service for our students’ success was so woefully underfunded?”

Having completed their analysis of the national education budget, Social Justice discovered that the state had very little funding set aside for school canteens and that the facilities are heavily dependent on donations from the World Food Programme (WFP) and UNICEF to operate. There is also weak oversight over school canteens and local community groups such as food cooperatives had little involvement in their management. The current system was disproportionately impacting rural students.

“63% of public primary schools are in rural areas, serving more than half of the student population. Poverty levels are higher in rural areas (56% vs 36% in urban areas) and many parents struggle to enroll students and provide additional money for food at noon.” Many rural students attend schools that are far from home. If there is no canteen, they must either take the long trek home to eat or skip lunch. In both scenarios, students end up losing productive class time and performing worse academically. Some students stop attending school altogether.

“As part of its advocacy, Social Justice deemed it crucial to ally itself with certain essential partners.” Julien explained. The organization worked with IBP to strengthen relationships with media partners and connect with the WFP, the UN Development Programme, the Open Government Partnership and UNICEF who have a shared interest in improving school conditions in Cote d’Ivoire and can more easily gain an audience with government leaders on this issue. When COVID-19 made in-person organizing impossible, a grant from IBP allowed Social Justice to purchase a Zoom account to continue their advocacy work by connecting with partners, media, and officials online.

While there is still much work to be done to ensure all students have access to canteens at school, Social Justice now has the skills and allies to tackle this issue.

I’ve researched enough to know that every cent lost in corruption means the loss of opportunities and rights for the population, in particular for those in a vulnerable situation.
especially with increased spending and looser controls on public procurement. "I've researched enough to know that every cent lost in corruption means the loss of opportunities and rights for the population, in particular for those in a vulnerable situation," she explained.

ICEFI faced challenges carrying out their work and had to rethink their research and advocacy approaches. They sought to track changes in public spending due to the crisis but found limited transparency around public policy decisions and struggled to be heard by government officials.

Then tragedy struck among their ranks. Lourdes remembers the unexpected death of a beloved colleague and the impact his passing had on everyone at ICEFI. "We suddenly lost part of ICEFI's soul," she said, "the best way to honor him was keep doing our work."

To help her organization navigate these unprecedented challenges, Lourdes leaned on her LDI peers and the skills she learned through the program. "LDI helped keep me sane and find my balance. Talking with other fellows and sharing our experiences, I found we were often in the same boat," she said.

“When you hold a role of leadership in your organization you need ‘soft skills’ that no one teaches you in university.” Skills such as intra-team communication, public speaking, work-life balance are an essential part of the LDI curricula. "LDI gave me the tools to understand what I need to do to help ICEFI during this difficult period. Little things like asking how colleagues were, keeping in constant communication, and sharing LDI tools with other colleagues in leadership roles helped us see this through."

As she nears the end of her time in the LDI program, Lourdes reflects, “this has been a rich experience for me. I hope I can continue to translate the things that I learned into my actions at the Institute, and that this will make a difference for the people I work with.”
<table>
<thead>
<tr>
<th>Revenue and support</th>
<th>Without Donor Restrictions</th>
<th>With Donor Restrictions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants and contributions</td>
<td>$3,885,778</td>
<td>$13,083,317</td>
<td>$16,969,095</td>
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<tr>
<td>Contract income</td>
<td>271,956</td>
<td>-</td>
<td>271,956</td>
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<tr>
<td>Interest income</td>
<td>51,239</td>
<td>-</td>
<td>51,239</td>
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<tr>
<td>Other income</td>
<td>27,764</td>
<td>-</td>
<td>27,764</td>
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<tr>
<td>Gain on foreign exchange rate</td>
<td>136,481</td>
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<td>136,481</td>
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<tr>
<td>Released from restrictions</td>
<td>$11,003,161</td>
<td>(11,003,161)</td>
<td>-</td>
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<tr>
<td><strong>Total revenue and support</strong></td>
<td>$15,376,379</td>
<td>$2,080,156</td>
<td>$17,456,535</td>
</tr>
</tbody>
</table>

| Expenses |
|---------------------------|-----------------|-----------------|-----------------|
| Program services: |
| Research | 2,251,390 | - | 2,251,390 |
| Country strategies | 5,633,186 | - | 5,633,186 |
| Advocacy | 856,390 | - | 856,186 |
| Global Initiative for Fiscal Transparency | 645,812 | - | 645,812 |
| Training, technical assistance, and networking | 752,449 | - | 752,449 |
| Learning | 322,538 | - | 322,538 |
| Strategic initiatives | 637,736 | - | 637,736 |
| Communications | 659,259 | - | 659,259 |
| Tax | 597,830 | - | 597,830 |
| Climate | 311,542 | - | 311,542 |
| **Total program services** | $12,668,132 | - | $12,668,132 |

| Supporting services |
|---------------------|-----------------|-----------------|-----------------|
| Management and general | 1,156,512 | - | 1,156,512 |
| Fundraising | 530,979 | - | 530,979 |
| **Total supporting services** | 1,687,491 | - | 1,687,491 |
| **Total expenses** | $14,355,623 | - | $14,355,623 |

| Change in Net Assets | 1,020,756 | 2,080,156 | 3,100,912 |
| Net Assets, beginning of year | 2,875,991 | 17,673,441 | 20,549,432 |
| **Net Assets, end of year** | $3,896,747 | $19,753,597 | $23,650,344 |

*Percentages are rounded to the nearest whole number*
### Consolidated Statements of Financial Position

#### December 31, 2020 and 2019

#### Assets

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
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<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$11,681,807</td>
<td>$15,042,261</td>
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<td>Accounts receivable</td>
<td>55,691</td>
<td>29,886</td>
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<td>Grants receivable, net</td>
<td>13,835,528</td>
<td>8,049,909</td>
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<tr>
<td>Prepaid expenses</td>
<td>295,099</td>
<td>181,335</td>
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<tr>
<td>Deposits</td>
<td>140,994</td>
<td>85,235</td>
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<tr>
<td>Property and equipment, net</td>
<td>1,432,244</td>
<td>1,568,938</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>$27,441,363</strong></td>
<td><strong>$24,957,564</strong></td>
</tr>
</tbody>
</table>

#### Liabilities and Net Assets

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<thead>
<tr>
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<th>2020</th>
<th>2019</th>
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</thead>
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<tr>
<td>Accounts payable and accrued expenses</td>
<td>$692,485</td>
<td>$768,425</td>
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<tr>
<td>Subgrants payable</td>
<td>166,995</td>
<td>506,227</td>
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<tr>
<td>Refundable advances</td>
<td>749,934</td>
<td>1,030,557</td>
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<tr>
<td>Deferred rent and lease incentives</td>
<td>2,181,605</td>
<td>2,102,923</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td><strong>$3,791,019</strong></td>
<td><strong>$4,408,132</strong></td>
</tr>
</tbody>
</table>

#### Net Assets

**Without donor restrictions:**

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undesignated</td>
<td>$1,320,545</td>
<td>$308,970</td>
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<tr>
<td>Board-designated</td>
<td>2,576,202</td>
<td>2,567,021</td>
</tr>
<tr>
<td><strong>Total without donor restrictions</strong></td>
<td><strong>3,896,747</strong></td>
<td><strong>2,875,991</strong></td>
</tr>
</tbody>
</table>

**With donor restrictions**

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>19,753,597</td>
<td>$17,673,441</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td><strong>$23,650,344</strong></td>
<td><strong>$20,549,432</strong></td>
</tr>
</tbody>
</table>

**Total liabilities and net assets**

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>$27,441,363</strong></td>
<td><strong>$24,957,564</strong></td>
</tr>
</tbody>
</table>

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**Uses of Funds**

- **Program**: 88%
- **Management/General**: 4%
- **Fundraising**: 8%

88 percent of funds are used for program expenses

**Expenses by Program**

- **Research**: 18%
- **Country Strategies**: 5%
- **Advocacy**: 6%
- **GIFT**: 3%
- **Technical Assistance & Training**: 5%
- **Learning**: 5%
- **Strategic Initiatives**: 5%
- **Communications**: 7%
- **Tax**: 5%
- **Climate**: 44%
AFGHANISTAN
Integrity Watch Afghanistan

ALBANIA
The Institute of Public and Private Policies, University of Tirana

ALGERIA
Mohammed Zine Barka, Consultant

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JAMP - Jamaica Accountability Meter Portal

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1 to 1 – Agency of Engagement
Abahlali baseMjondolo
Afesis-Corplan
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Letsema La Sechaba Community
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Planact
Public Service Accountability Monitor (PSAM)
SASDI Alliance
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Center on Good Budget

SOUTH SUDAN
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SPAIN
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Webeto

TAJKISTAN
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HakiElimu
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UKRAINE
Center Eidos

UNITED KINGDOM
Institute of Fiscal Studies (IFS)
International Institute for Environment and Development (IIED)
Women’s Budget Group

UNITED STATES OF AMERICA
Robert Keith, Consultant

VENEZUELA
Transparencia Venezuela

VIETNAM
Center for Development and Integration (CDI)

ZAMBIA
Jesuit Centre for Theological Reflection (JCTR)
CARITAS Zambia

ZIMBABWE
National Association of Non-Governmental Organisations (NANGO)
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<tr>
<th>Bill and Melinda Gates Foundation</th>
<th>Raith Foundation</th>
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<tr>
<td>Collaborative Africa Budget Reform Initiative (CABRI)</td>
<td>Social Justice Initiative</td>
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<tr>
<td>Delegation of the European Union to South Africa</td>
<td>Swedish Postcode Foundation</td>
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<td>Diakonia</td>
<td>Swiss Aid</td>
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<td>European Commission</td>
<td>U.K. Foreign, Commonwealth &amp; Development Office</td>
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<td>Heinrich Böll Foundation, Washington D.C.</td>
<td>United States Department of State</td>
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<td>Luminate (formerly a part of the Omidyar Network)</td>
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<td>Open Society Foundations</td>
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<td>Public Expenditure and Financial Accountability (PEFA) program</td>
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<thead>
<tr>
<th>Atila Roque</th>
</tr>
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<tbody>
<tr>
<td>David Nussbaum</td>
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<tr>
<td>Faith Mwangi-Powell</td>
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<td>Jane Ellison</td>
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<td>Julie McCarthy</td>
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<tr>
<td>Maria Gracia P. Tan</td>
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<tr>
<td>Michael Lipsky, Chair</td>
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<tr>
<td>Rakesh Rajani</td>
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<tr>
<td>Smita Singh, Vice Chair</td>
</tr>
<tr>
<td>Sofia Sprechmann</td>
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<tr>
<td>Tim Dixon</td>
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