As IBP expands its work to address new challenges and increase our impact, the time feels right for a new, invigorated look.

We are pleased to share with you IBP’s refreshed visual brand identity. Our new logo is designed to reflect IBP’s core strengths and values: **Connection • Transparency • Global Reach • Expertise**

The collection of wedges alludes not only to the research-driven data IBP contributes to the field of public finance, but also our mission to bring together diverse partners to collaboratively advance fiscal openness and accountability.
Dear Friends,

At the time of this writing, the COVID-19 pandemic is causing global disruptions to social and economic systems. The threat to public health and national economies is unprecedented and public budgets remain crucial as countries shift resources to respond to the virus and its fallout. While the crisis demands swift and decisive action by government leaders, it nevertheless requires honesty, transparency, engagement and, in the end, public trust.

Amid this time of upheaval and uncertainty, the International Budget Partnership (IBP) continues to offer a clear vision of a world where people claim the right to understand government budgets and demand that spending prioritize public priorities. Our work is dedicated to ensuring that public budgets are not just open but also invested in transforming the lives of the poorest and most vulnerable.

2019 was a momentous year for IBP as we strived to turn our vision into reality. In each of our seven country programs, IBP began working with powerful new partners to improve basic public services by unlocking underlying fiscal challenges. As the title of this annual report, “Power in Numbers,” so aptly states, we are working to introduce large, broad-based social movements to the potential of budget analysis to advance their cause. For example, in Nigeria we are partnering with the Small-Scale Women Farmers Organization of Nigeria (SWOFON), an association of 500,000 members, to launch a massive campaign to improve access to fertilizer and gender-accessible farm equipment. And, in India, IBP is working with Safai Karmachari Andolan (SKA), a movement of 3.5 million manual scavengers (who clean latrines and sewers manually with only the most basic of tools), demand that government match its promise to provide alternatives to this atrocious practice with sufficient public resources.

In 2019, IBP also started investing more heavily in civil society work on tax, a policy area with major direct and indirect impacts on inequality, as well as significant political traction globally. In a promising pilot project in Latin America, we are collaborating with civil society partners in nine countries to analyze and expose the role of tax policies in exacerbating inequality. Partners in Argentina, Brazil, Colombia, Mexico and Peru have already achieved significant policy improvements as a result of their efforts, forcing unprecedented public disclosure of practices favoring the wealthiest individuals and corporations.

In addition, much of 2019 was dedicated to research for another round of the Open Budget Survey (OBS), the results of which were released in early 2020. The seventh edition of the survey covers more countries than ever before and includes analysis on transparency of health and education budgets for the first time, strengthening the relevance and impact of the survey in confronting the challenges facing civil society. A favorable score on the OBS is not only an indication of prudent management of public resources, but also a strong signal of a government’s commitment to improving the lives of its people.

In closing, I want to thank IBP’s donors, partners and staff for another inspiring year. I am proud of our partnerships and accomplishments. The COVID-19 crisis will have lasting impacts on public financial management in countries around the world and the themes covered in this report will be even more critical as we face this crisis in the coming months.

Warren Krafchik
Executive Director
Public budgets are governments’ most powerful tool for combating poverty and addressing other social priorities, from mitigating the effects of climate change to broadening access to health care. But in many countries around the world, ordinary citizens, especially the most marginalized, are still excluded from having a voice in budget decisions that impact their lives. To push governments to change this status quo and empower active citizen engagement in the budget process, IBP is partnering with large civic groups and social movements to push for more government accountability, better spending and quality public services for vulnerable populations.

IBP’s SPARK (Strengthening Public Accountability through Results and Knowledge) program represents a bold and innovative approach to advocacy that closely links public budgets to the lives of poor and marginalized communities. In a growing number of countries, we work to expose how government budgets directly impact the issues our partners care about, such as health care and sanitation, and how public spending decisions can lead to or exacerbate service gaps.

Throughout 2019, IBP continued to forge new partnerships and deepen existing alliances with powerful in-country partners, providing training on budget analysis and advocacy as well as strategic and financial support. New partners include the Peasant Farmers Association of Ghana, a nationwide organization with which IBP is working to increase rice farmers’ access to subsidized fertilizers, and the Justice Peace & Development Commission in Nigeria, a large, faith-based network that is working with us to solve underlying budget issues linked to poor health care services. While this program is still new, several of the SPARK country programs have already begun to achieve measurable change for communities that need it most.
IBP opened two new SPARK offices in 2019:

- Indonesia
- Senegal
The International Budget Partnership promotes transparent and inclusive government budget policies and practices to ensure that public financial resources are used 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 the Open Budget Survey, our Learning Network and intensive in-country work. IBP is headquartered in Washington, D.C., and operates a growing number of international offices, including in Berlin, Germany; Accra, Ghana; New Delhi, India; Jakarta, Indonesia; Nairobi, Kenya; Abuja, Nigeria; Dakar, Senegal; and Cape Town, South Africa – with additional staff based in Brazil, Canada, New York and the U.K.
Securing Safe Sanitation in South Africa

For South Africa’s nearly 3.6 million informal settlement residents, clean and functional sanitation facilities are difficult to find. Many residents have no choice but to share a single (often broken and unsafe) portable toilet. In the eThekwini settlement, IBP formed a coalition that includes the Community Organization Resource Center (CORC), the Informal Settlement Network and the Federation of Urban and Rural Poor (FEDUP). The coalition analyzed the local government’s budget for sanitation in the settlements and compared it to actual services received on the ground. After presenting the coalition’s findings, the local municipality agreed to repair and better maintain sanitation facilities for 5,000 informal settlement residents, including the installation of new doors, taps and drains.

IBP and local partners in the Social Audit Network also established a network comprised of residents from 13 informal settlements in the municipality of Ekurhuleni to monitor a new sanitation contract (largely based on IBP’s recommendations). The new contract will improve services for 600,000 residents by enhancing the quality and quantity of sanitation facilities, as well as assuring better working conditions and wages for workers hired to maintain them.
Enhancing Prosperity among Small Holder Women Farmers in Nigeria

Women make up 70-80% of food producers in Nigeria, yet they are not given equal access to government agricultural-support programs designed to increase food production and incomes. IBP is working with the Small-Scale Women Farmers Organization of Nigeria (SWOFON), with 500,000 members, to change this dynamic. In 2019, IBP helped SWOFON engage with government officials about prioritizing women’s agriculture in public spending. These efforts resulted in several early, strategic wins. In Jigawa state, the governor agreed to establish a dedicated desk to ensure the farmers have continuing dialogue with the deputy’s office. Similarly, advocacy efforts in Niger state resulted in the Ministry of Agriculture announcing a new unit that will improve its responsiveness to the needs of small-holder farmers. And after SWOFON met with the Ministry of Women’s Affairs, the minister herself made a public commitment to the campaign. Later in the year, we amped up our efforts and supported 379,172 small-holder women farmers from 37,000 cooperatives across six states when they submitted a call for better access to seeds, fertilizer and gender-friendly equipment.
Improving the Lives of People with Disabilities in Senegal

IBP is working with civil society partner Federation Senegalaise des Associations de Personnes Handicapes du Senegal (FSAPH), a national federation of people with disabilities, to ensure the government keeps its promises regarding government benefits. In 2010, Senegal passed the Social Orientation Act, which created Equal Opportunity Cards to grant access to free or subsidized services (including health care) for people with disabilities. However, IBP learned that since 2017, no cards have been produced and upwards of 20,000 potential beneficiaries had not received the promised services. In response, IBP facilitated meetings between FSAPH and the parliament’s Health and Welfare Committee. The result: The government issued 5,000 cards by the end of 2019 and committed to produce 10,000 more in the coming months.

“We are now starting to lead the disability policy and to frame the speech we want to hear about us. I had never thought that I would be telling bureaucrats how they should be thinking about us and how that should be reflected in budgets.”

Bamba Diop
Head of the National Albinos Association
Cultivating Resilience and Impact through Peer Learning

Growing and diversifying a global network of budget-focused civil society organizations is central to IBP’s vision and work. Members of IBP’s Learning Network – comprised of 30-40 leading budget groups from around the world – participate in peer-to-peer exchanges, share resources and collaborate on projects. In 2019, IBP deepened and strengthened the network through initiatives that invest in emerging leaders and engage on new topics such as tax policy.

Empowering Tomorrow’s Leaders

One of IBP’s observations from working with civil society over the years is that even the strongest organizations need support to develop the next generation of leaders. An organization with a strong, effective executive may still be hampered in its ability to grow if it lacks a strong second level of managers who can take on greater leadership roles when the time comes. With this challenge in mind, IBP established the Leadership Development Initiative. Working with the Thunderbird School of Global Management in Arizona State University, we designed this initiative not only to build the knowledge and skills of high-potential staff members nominated by their organizations, but also to deepen collective leadership in the fiscal-accountability field. The 2019-2020 cohort of 12 inspiring young leaders representing all regions of the world spent last year attending leadership workshops, receiving support from IBP staff and learning from their peers.

“...in Dakar (Senegal) I could see many advances: research ideas or joint projects that became reality with concrete actions and publications that are very useful for network members. In that sense, I think there was a great learning of (i) how to manage groups with diversity in cultures, themes, priorities and governance; and (ii) how to generate knowledge and collaborative efforts with results. Bravo IBP!”

Caroline Gibu
Executive Director, Ciudadanos al Dia (CAD), Learning Network member, Peru

Above: The third biennial Partners Meeting of the Learning Network was held in Dakar, Senegal, April 2-4, 2019. Representatives from 33 organizations participated.
Wulandari is a child of street vendors, so she saw inequality up close and personal in the poor communities of Indonesia. One day, she was invited by a friend to attend a community forum organized by IBP partner Inisiatif, and there she discovered the power of civil society to influence government budgets. Wulandari ended up joining Inisiatif’s staff and quickly became an integral part of the organization—and a participant in IBP’s Leadership Development Initiative. Now, she is helping to develop other change agents.
Blazing a Trail on Tax

Civil society efforts to influence the revenue side of the budget are still relatively new and IBP is working to expand its role in this important work. Too often, tax policies reflect the outsize influence of the wealthy and well-connected at the expense of others, undermining efforts to provide essential services for those who need them most. The past year was pivotal for IBP’s LATERAL (Latin America Tax Expenditure Research, Advocacy and Learning) project, a regional effort involving 10 members of IBP’s Learning Network, as participating organizations shifted from research to advocacy work. In response, several governments in the region publicly released information on tax amnesties favoring the wealthiest individuals and industries, as well as implemented reforms to increase oversight on tax policies.

Right: In a stunning victory in Mexico, IBP’s civil society partner Fundar reaped the rewards of a multi-year battle to obtain information on tax amnesties awarded between 2007 and 2015. It discovered, and announced at a press conference, that wealthy corporations and individuals benefited to the tune of US $44 billion. In response to the uproar, President Andres Manuel Lopez Obrador declared a moratorium on tax amnesties. (Pictured at right: Iván Benumea Gómez, investigator for Fundar’s fiscal justice program, and Karla Tesillo, an assistant lawyer on the lawsuit.)
Advancing the Field through Innovation and Applied Research

All citizens have the right to understand and influence how public money – their money – is raised and spent. The International Budget Partnership works to bring decisions about how governments raise and spend public funds out of the shadows and give all people a voice in how those funds are used.

In many places around the world, however, budget decisions are still made behind closed doors and tend to benefit the few, instead of aligning with the priorities of the greater public. Facing this challenge, IBP researches and tests cutting-edge approaches to more inclusive and accountable budgeting, and helps our partners apply the learnings to their own contexts.

Launching the Open Budget Survey 2019

Research for the seventh round of IBP’s flagship product, the Open Budget Survey, got underway in 2019. The survey is the world’s only independent, comparative assessment of government budget transparency, public participation and oversight – assessing 117 countries that account for 93% of the global population. The OBS provides the data needed for governments, civic groups and donor agencies to understand where improvements in budget practices are needed, along with best practices to model. The OBS is not only the world’s largest database on the state of open budgets, it is also the only public financial management assessment tool led by civil society.

The results of OBS 2019 were released in April. Although they reveal a reversal of an earlier dip in global transparency, it’s clear that much more work needs to be done: The majority of surveyed countries are still not making sufficient budget information available, undermining public participation and effective oversight. This finding also applies to the transparency of health and education sectoral budgets, which the OBS analyzed for the first time in 28 countries. However, encouragingly, strong examples of countries that have improved the transparency of their budgets can be found in every region of the globe, indicating that all governments have the ability to make significant progress toward fiscal openness when they make it a priority.

What are ‘Open Budgets’?

“Open” budgets are transparent, inclusive and accountable. They can restore trust in governments, strengthening frayed relationships between public institutions and the people they are meant to serve. Transparency in how governments plan and spend public funds is an important and necessary first step, but it is not sufficient on its own to achieve improved fiscal governance and accountability. Governments must also provide opportunities for the public to meaningfully influence budget decisions and independent institutions must exercise strong oversight.
Introducing the South Africa Metro Open Budget Survey

In 2019, IBP South Africa launched the first Metro Open Budget Survey, which assesses budget transparency, participation and oversight in five of the largest metropolitan municipalities in South Africa: Cape Town, Johannesburg, Ekurhuleni, eThekwini and Nelson Mandela Bay. Given South Africa’s accelerating urbanization, cities play an increasingly significant role in determining the quality of public services for millions of households. The Metro OBS aims to provide civil society organizations the information they need to advocate for change at the local level, while also helping government identify opportunities for concrete reforms.

Initial survey results found that budget transparency and public participation were stronger in the approval and audit phases of the budget cycle, with few opportunities for those outside government to influence spending priorities and monitor budget implementation. Upon release of the survey results, IBP facilitated dialogue and learning regarding specific next steps the government can take to improve fiscal openness throughout South Africa. The Metro OBS was well received by the five participating cities as well as national government, in particular the national treasury, which expressed interest in working with IBP to implement recommended reforms. The published report and completed questionnaires for each metro can be found online.

Explore the OBS 2019 results

Four out of five of the 117 governments assessed in the 2019 Open Budget Survey failed to reach the minimum threshold for adequate budget transparency and oversight, and even fewer provided opportunities for the public to participate in shaping budget policies or monitor their implementation. But there are signs of progress. The full global report, interactive maps and country summaries can be found in a dedicated section of our website.
**‘Ringing the Alarm’ on Budget Deviations**

Holding governments accountable to their spending and revenue commitments is essential to ensure equitable outcomes. Budgets are sometimes not implemented as planned and when this happens, critical services may be at risk, deficits may widen and people can lose faith in their governments as effective stewards of public funds. While deviations are sometimes justifiable, governments must allow transparency, public engagement and formal oversight when changes occur.

To address this issue, IBP conducted collaborative research and engaged stakeholders in government, civil society and international organizations on ways budget credibility (the ability of governments to accurately and consistently meet their spending and revenue targets) can be improved. IBP’s research revealed troubling levels of underspending by national governments: 10-14% on average (equal to average total health budgets in many countries). The problem is even worse in critical sectors such as immunizations, which were found to be underspent by an average of 30%. These significant deviations often impact the essential services relied upon by poor and vulnerable communities.

IBP’s research has elevated the importance of budget credibility among stakeholders in public financial management, including the influential Public Expenditure and Financial Accountability (PEFA), an initiative established by the European Commission, International Monetary Fund, World Bank and government partners. Recently, PEFA praised IBP for its efforts to “ring the alarm” that governments are unlikely to achieve the Sustainable Development Goals without a renewed commitment to spend allocated funds.

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**The Power of Audits**

Supreme audit institutions (SAIs) are independent government bodies that verify whether public money is used effectively and lawfully and assess whether fiscal information is complete and accurate. However, recommendations from SAIs for enhancing accountability and service delivery are routinely ignored by decision-makers. For this reason, IBP began a pilot project in 2019 that, for the first time, brings together civic groups and SAIs in five countries to advocate for improved government responsiveness to audit recommendations.
Applying a Learning-Centered Lens to our Work and Partnerships

Learning is central to who we are at IBP. As an organization that collaborates with civil society partners, international organizations and governments around the world, we believe that applying a learning-centered approach to the facilitation of all our internal and external events is important for creating spaces where authentic dialogue and collaboration can take place.

Our approach to adult learning combines the best of traditional and alternative approaches, anchoring education in the experience of learners. To ensure high-quality standards across all IBP's teaching, training and facilitation, we created a working group called LEAD: Learning, Excellence, Authenticity, Dialogue. With over 30 staff members across programs and levels trained in these techniques, LEAD demonstrates IBP's commitment to excellence in adult learning.

“Being a learning-centered organization fits perfectly with our mission. IBP is about citizenship and participation, we're about deliberation and thoughtfulness, we're about ownership and community building. Our work basically revolves around facilitating dialogue, internally and externally, and between internal and external advocates.”

Warren Krafchik
Executive Director, IBP

Shining a Light on People, Places and Change

As we aim to inspire and shape the larger discussions around development and public finance, it is essential for IBP to elevate the issues we care about among a broader audience. With support from the William and Flora Hewlett Foundation, IBP launched a new digital storytelling platform to demonstrate the human impact of our work with partners. The online platform was launched at the end of 2019 and features stories of impact from Indonesia, Mexico, Senegal and South Africa. More stories will be added in the months ahead. Check it out on our website.
### Consolidated Statement of Activities

**for the Year Ended December 31, 2019**

<table>
<thead>
<tr>
<th></th>
<th>Without Donor Restrictions</th>
<th>With Donor Restrictions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue and support</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants and contributions</td>
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<td>$3,278,913</td>
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<td>Contract income</td>
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<td>Interest income</td>
<td>110,910</td>
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<td>110,910</td>
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<tr>
<td>Other income</td>
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<td>10,131</td>
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<tr>
<td>Loss on foreign exchange rate</td>
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<td>(23,170)</td>
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<tr>
<td>Released from restrictions</td>
<td>12,514,372</td>
<td>(12,514,372)</td>
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<tr>
<td><strong>Total revenue and support</strong></td>
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<td>$11,878,150</td>
<td>$3,556,376</td>
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<tr>
<td></td>
<td></td>
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<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program services:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Research</td>
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<td>3,576,862</td>
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<tr>
<td>Country strategies</td>
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<td>5,324,698</td>
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<td>Advocacy</td>
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<td>Global Initiative for Fiscal Transparency</td>
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<td>Training, technical assistance, and networking</td>
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<td>Learning</td>
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<tr>
<td>Strategic initiatives</td>
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<td>368,839</td>
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<tr>
<td>Communications</td>
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<td>714,903</td>
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<td>Tax</td>
<td>243,636</td>
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<td>243,636</td>
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<td>Climate</td>
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<td>$13,202,730</td>
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<tr>
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<td></td>
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<tr>
<td>Supporting services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Management and general</td>
<td>1,271,452</td>
<td>-</td>
<td>1,271,452</td>
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<tr>
<td>Fundraising</td>
<td>683,105</td>
<td>-</td>
<td>683,105</td>
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<td><strong>Total supporting services</strong></td>
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<td>1,954,557</td>
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<tr>
<td></td>
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<tr>
<td><strong>Total expenses</strong></td>
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<td>$15,157,287</td>
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<td></td>
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<tr>
<td>Change in Net Assets</td>
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<td>(11,878,150)</td>
<td>(11,600,911)</td>
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<td>Net Assets, beginning of year</td>
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<td>29,551,591</td>
<td>32,150,343</td>
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<tr>
<td>Net Assets, end of year</td>
<td><strong>$2,875,991</strong></td>
<td><strong>$17,673,441</strong></td>
<td><strong>$20,549,432</strong></td>
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</tbody>
</table>
### Consolidated Statements of Financial Position

**December 31, 2019 and 2018**

#### Assets

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
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<td>Accounts receivable</td>
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<td>Prepaid expenses</td>
<td>181,335</td>
<td>284,711</td>
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<tr>
<td>Deposits</td>
<td>85,235</td>
<td>165,788</td>
</tr>
<tr>
<td>Property and equipment, net</td>
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<td>1,639,788</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>$24,957,564</strong></td>
<td><strong>$34,908,248</strong></td>
</tr>
</tbody>
</table>

#### Liabilities and Net Assets

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
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</thead>
<tbody>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>$768,425</td>
<td>$893,143</td>
</tr>
<tr>
<td>Grants payable</td>
<td>506,227</td>
<td>191,000</td>
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<tr>
<td>Refundable advances</td>
<td>1,030,557</td>
<td>-</td>
</tr>
<tr>
<td>Deferred rent and lease incentives</td>
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<td>1,673,762</td>
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<td><strong>Total liabilities</strong></td>
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<td><strong>$2,757,905</strong></td>
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#### Net Assets

**Without donor restrictions:**

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<tr>
<th></th>
<th>2019</th>
<th>2018</th>
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</thead>
<tbody>
<tr>
<td>Undesignated</td>
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<td>$47,084</td>
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<tr>
<td>Board-designated</td>
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<td>2,551,668</td>
</tr>
<tr>
<td><strong>Total without donor restrictions</strong></td>
<td>$2,875,991</td>
<td>$2,598,752</td>
</tr>
</tbody>
</table>

**With donor restrictions**

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>17,673,441</td>
<td>$29,551,591</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td><strong>$20,549,432</strong></td>
<td><strong>$32,150,343</strong></td>
</tr>
</tbody>
</table>

**Total liabilities and net assets**

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>$24,957,564</strong></td>
<td><strong>$34,908,248</strong></td>
</tr>
</tbody>
</table>

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#### Uses of Funds

- Program: 87%
- Management/General: 5%
- Fundraising: 8%

**87 percent of funds are used for program expenses**

#### Expenses by Program

- Research: 40%
- Country Strategies: 6%
- Advocacy: 11%
- GIFT: 5%
- Technical Assistance & Training: 3%
- Learning: 3%
- Strategic Initiatives: 3%
- Communications: 2%
- Tax: 1%
- Climate: 2%

*Percentages are rounded to the nearest whole number*
**Our Partners**

Afghanistan  
Integrity Watch Afghanistan

Albania  
Albanian Socio-Economic Think Tank (ASET)  
Institute of Public and Private Policies, University of Tirana

Algeria  
Mohammed Zine Barka, Consultant  
Association Nationale des Finances Publiques

Angola  
Acção para o Desenvolvimento Rural e Ambiente (ADRA)

Argentina  
Asociación Civil por la Igualdad y la Justicia (ACIJ)

Australia  
Tax and Transfer Policy Institute (TTPI), Crawford School of Public Policy, Australian National University

Azerbaijan  
Dr. Ingilab Ahmadov  
Eurasia Extractive Industries Knowledge Hub

Bangladesh  
Centre on Budget and Policy, University of Dhaka  
Research and Policy Integration for Development (RAPID)

Bénin  
Social Watch Bénin  
Nouvelles Perspectives Afrique

Bolivia  
Centro de Estudios para el Desarrollo Laboral y Agrario (CEDLA)  
Fundacion Jubileo

Bosnia Herzegovina  
Fundaciya “Centar za zastupanje građanskih interesa”  
(Public Interest Advocacy Center)

Botswana  
Botswana Institute for Development Policy Analysis (BIDPA)  
Botswana Watch

Brazil  
Instituto de Estudos Sócioeconômicos (INESC)

Bulgaria  
Industry Watch  
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- Reframing Public Finance: Promoting Justice, Democracy, and Human Rights in Government Budgets
- How People Think About Fairness and Why It Matters for Equitable Budgets

**Budget credibility**
- Budget Credibility Across Countries: How Deviations are Affecting Spending on Social Priorities
- Underspent Immunization Budgets: A budget credibility analysis of 22 countries
- Explain that to us: how governments report on and justify budget deviations
- How Governments Report On and Justify Budget Deviations: Examples from 23 Countries
- Reaping What You Sow: A look at underspending on irrigation in 5 countries

**Tax**
- Tax Expenditures in Latin America: A Civil Society Perspective
- Counted But Not Accountable: Tax Expenditure Transparency in Latin America

**Budget transparency**
- How Transparent are Governments When it Comes to Their Budget’s Impact on Poverty and Inequality?

**Auditing**
- Nothing About Us Without Us: An Informal Settlement Perspective on the 2017/18 Audit Findings for Metropolitan Municipalities
- Kenya: 10 Key Questions About Your County Audit Report
- Guidelines for Capturing Social Audit Data
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How We Work

IBP works in collaboration with multiple actors – including civil society, governments, international institutions and 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.
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