Earlier this year, my IBP colleague Vivek attended a public hearing organized by the state government of Andhra Pradesh as part of its Social Audit scheme. These social audits are used to monitor a massive rural employment program, the National Rural Employment Guarantee Scheme (NREGS).

It was a very hot day, testing the patience of the 500 or so who had gathered for the public hearing. Suddenly, an old man got up and began to sing loudly. The organizers asked the old man to be silent so that the discussions could proceed. When he refused, Sowmya, a former IBP staff member who is now leading the social audits process in Andhra Pradesh, asked the old man to come to the side with her. Vivek followed.

Sowmya asked the man what he wanted. He replied, “I am a poor farmer and this is the first time in my life that I have seen a meeting organized by the government in which the powerful and corrupt are being held to account and I have a forum to speak my mind. That is why I am singing in joy.”

I open our annual report with this story because it reminds me of our core mission. We can easily get carried away with the technical sophistry of our work. It is, however, worth remembering that we choose to work on budgets because they have a powerful impact on poor and marginalized communities. Budget analysis is the tool, not the goal. The goal is improving the quality of life of people in these communities. The old man in this story should be the touchstone of our efforts.

The past year has been a frenetic one at the IBP. In addition to our core work of supporting organizations at the country level, we launched two major international efforts, which are documented in this report. Both initiatives are closely linked to the need for global norms on budget transparency, participation, and accountability. Both were launched to take advantage of the increasing focus around the world on budget transparency and accountability. From the streets of Tunis to Wall Street, from the corridors of power in Pretoria to the World Bank, the urgent need for open budgets is gaining traction among citizens, governments, legislators, and donors. This creates opportunities for the IBP to complement its core work with targeted international efforts to help open greater space for civil society to influence and monitor budgets within countries.

Still, it is the work of our partners around the world that continues to inspire us and drive the international budget community forward. In this report we present examples of the impact of their work, which we documented in 2011.

- The National Coalition for Dalit Human Rights in India uncovered the diversion of US$140 million of public funds from the country’s most disadvantaged and vulnerable groups to bankroll the Commonwealth Games.
- ACIJ in Argentina took the city of Buenos Aires to court and secured access to free primary schooling for the city’s poor children.
- The Treatment Action Campaign in South Africa used budget analysis, media outreach, and litigation to win treatment for those with HIV/AIDS and prevent new infections.
- Samarthan in India increased the reach and impact the NREGS by reducing waste and fraud and raising awareness about the program.

The old man above was part of a process that Samarthan supports, and that helps to ensure that every poor, rural household in India receives 100 days of employment. This brings vital resources to these families; equally important, it could bring dignity to the people in these households. That is when budgets become really interesting.

Warren Krafchik
Director, International Budget Partnership
Introduction

The IBP by Numbers

Special Feature: Taking the Fight for Open Budgets Global

Forging Partnerships for Citizen Engagements in Public Budgets

Through its unique model of providing comprehensive support to a select number of partners, the IBP collaborates with civil society groups all over the world to promote greater citizen mobilization around and action on public budgets.

Promoting Transparent and Participatory Public Finance

The IBP collaborates with civil society organizations on research initiatives and supports their advocacy to promote greater budget transparency by governments that provides broad public access to budget information needed to inform citizen action.

Building Collaborations with Governments

The IBP collaborates with a handful of governments to introduce and bring about changes in policies and practices that make public budget processes more transparent.

Strengthening Capacity for Citizen Action

The IBP uses various innovative and interactive approaches to build the capacity of civil society organizations to effectively engage in budget processes.

Reaching Out to Budget Publics

The IBP reaches out to public finance stakeholders through a variety of communication media to increase awareness of the need for government budgets to be open, and for citizens and civil society to be engaged throughout the budget process.
The International Budget Partnership (IBP) collaborates with civil society organizations (CSOs) around the world to improve governance and ensure that scarce public resources are used effectively to improve service delivery and fight poverty. We work to achieve these goals by promoting public finance systems and processes that are transparent, participatory, and accountable and by building the capacity of CSOs to participate effectively in these systems.

The IBP and our partner organizations focus on budgets because the decisions that a government makes about how to raise and spend public resources are its most significant opportunity to meet the needs and priorities of its people, particularly those who are poor and marginalized. In other words, if you are looking to improve people’s lives and futures, budgets are where the action is — and if governments are to make and implement good decisions about how to use public funds, the public needs to be involved throughout the process.
This is not an untested assumption. There is increasing evidence and agreement that an informed and engaged civil society can improve how government manages public resources by improving equity and efficiency and reducing opportunities for the misuse of public funds.

How does the IBP work toward more open and effective budget processes?

The IBP’s work reflects the dynamic and complex environment in which governments make decisions on how to raise and spend public funds. Clearly some aspects of this environment are beyond the reach of the IBP and our partners, so it is important to focus our energy where we can have the greatest impact. Therefore, the IBP pursues, at a minimum, the following short-term goals as part of its 2009-2014 plan:

- enhancing the skills and sustainability of budget organizations;
- facilitating national and global CSO networks that promote budget transparency and accountability;
- documenting levels of budget transparency and the relationship between budget transparency, engagement, and outcomes;
- promoting an international community that is more supportive of budget transparency and accountability;
- advocating for a set of global norms on budget transparency and participation; and
- directly supporting governments that have the political will to open their budget processes.

In support of these goals at the country level, the IBP strives to enhance the impact of our civil society partners by providing organizations with a tailored package of financial and technical support and networking opportunities. At the global level, the IBP works with our partners to measure and understand change, and to encourage the international community to press for greater open budgeting within countries.

Persistent challenges and promising signs at the national level

The overall results of the last round of the IBP’s Open Budget Survey in 2010 painted a discouraging picture of the state of budget transparency around the world. Of the 94 countries assessed in the Survey only six publish the eight key budget documents required by good practice on time and in full. However, the general trend over time was toward improvement; the 2010 Survey identified a number of countries in which governments had made real progress toward making their public finance systems more transparent and accountable to the public. Many of these, like Afghanistan, Liberia, and Mongolia, were starting from a very low level of openness, so there remains much to be done. Still, this initial progress is encouraging, and efforts must continue to ensure that the reforms will be sustained and built upon.
In addition to these signs that more governments are willing to make their systems more open and accountable, significant events in 2011, like the “Arab Spring” democratic uprisings, as well as the rapid growth of civil society organizations and coalitions working on fiscal, aid, and natural resource transparency, have helped to create a unique moment in which we can push to substantially improve how governments operate. In particular, this concurrent “bottom up” demand for and “top down” focus on accountability can be harnessed to create both the pressure and will to transform how governments manage public funds to meet their people’s needs and to address ongoing challenges.

In order to best address the persistent untenably poor state of budget transparency, but also to capitalize on the positive trends that are emerging, the IBP and our partners redoubled our efforts during 2011 to deepen work within countries. A major focus of these increased efforts for the IBP was to support our partners in developing theories of change and appropriate monitoring and evaluation systems as critical tools for strengthening the impact of their advocacy. We did this through more targeted training and technical assistance, peer engagement, and increased funding. We have also ramped up our efforts to document examples of impact and models of engagement, and to understand what factors in civil society campaigns contribute to impact within countries, and why governments become more transparent.

**Taking steps to increase international support for national change**

For 15 years, the IBP has sought to facilitate change primarily by collaborating with our civil society partners on a country-by-country basis to tap the internal forces for change. This focus remains at the core of our work.

Out of this experience, however, came clear indications that our partners’ country-level advocacy could be strengthened significantly by increasing sources of international pressure on their governments to reform. Thus, in addition to our core work at the country level, this past year the IBP embarked upon two exciting initiatives at the international level to promote budget transparency, participation, and accountability worldwide.

The IBP’s first major international initiative during 2011 was to support greater cross-country regional and global advocacy among our partners. Despite the dramatic growth of civil society budget groups and advocacy across the world, this community has yet to develop a powerful voice on the global stage. A more unified civil society budget movement could be an effective collaborative force that works at various levels (nationally, regionally, and globally) to realize substantive improvements in budget transparency and accountability. It could also support and complement the in-country work of individual members through
peer learning and coordinated campaigns that focus on shared agendas and issues. The IBP, therefore, joined with its partners in convening the first assembly of the Global Civil Society Movement for Budget Transparency, Accountability, and Participation.

As our Open Budget Survey has shown repeatedly, governments in a wide variety of contexts and conditions can provide and maintain open and accountable budget systems: if they understand what it means to be transparent, and if they have the political will to do so. A set of widely accepted international norms about budget transparency practices, therefore, is a vital resource in the struggle for open budgeting systems. For this reason, the IBP’s second major international initiative in 2011 was to engage a wide range of stakeholders — governments, donors and international organizations, civil society, legislators, and auditors — in launching the Global Initiative for Fiscal Transparency, an effort to develop and endorse such norms.

These two international initiatives are complementary and mutually supportive. Global norms can focus and strengthen country advocacy for open budgeting, while a unified civil society movement strengthens the demand for global norms. Both expand the scope of the IBP’s work at the international level to provide sources of external support and pressure that can strengthen our partners’ country-level advocacy.

This report presents an overview of our program activities and impact in 2011, including a special focus on our two international initiatives.
Not all of what the IBP does, or the results of that work, is easily boiled down to numbers.

Meeting the challenge of measuring our performance is an ongoing work in progress. However, we have identified impact indicators for each of our six short-term goals and have used a range of measures to gauge our progress in relation to these indicators. These include a mix of measures that describe the outputs of the IBP’s work and, for 2011, those that capture some intermediate results coming from these outputs. As the programs of the IBP mature, we anticipate that there will be a greater range of performance measures that describe the intermediate results being realized.

For the purposes of this report, all performance measures presented below describe the progress made in 2011 only. For those measures that were used in our 2010 report, we have provided comparisons to last year’s performance.
The IBP's Short-term Goals & Success Indicators

**Short-term Goal 1:**
**Highly skilled, sustainable civil society budget organizations**

At the heart of the IBP is our commitment to support civil society capacity development. The IBP's partners are as diverse as the environments they work in, but all share a commitment to dedicate organizational capacity to budget monitoring and are focused on the impact of government budgets on poor and marginalized communities.

For this goal, the indicator of success is increased work by civil society organizations on budget transparency, accountability, and civil society participation. We measure our performance in 2011 as follows:

- **66** partners engaged their governments on budget policy, process, and implementation issues
- **55** partners supported with grants amounting to US$3.6 million
- **250** staff members of 136 partner organizations attended IBP-organized capacity building events and workshops (from 139 staff members of 88 partners in 2010)
- **110** partner organizations received intensive mentoring on advocacy and research methods (from 42 partners in 2010)
- **320** registered participants for the IBP e-learning game that provides basic budget literacy

**Short-term Goal 2:**
**CSO networks promoting budget transparency, engagement, and accountability**

Research on public budget advocacy around the world — including the IBP case studies — shows that social impact is more likely if organizations work together in coalitions. Good analysis may get an organization to the table but it is an organization’s relationships that will ultimately catalyze change. All IBP programs emphasize opportunities for partners to learn from one another and work together on issues of common interest.

For this goal, the indicator of success is increased budget work by CSO networks or CSO-led networks on budget transparency, accountability, and civil society participation. We measure our performance in 2011 as follows:

- **66** national networks, alliances, and coalitions used by partners as venues
- **223** joint activities organized among partners relating to their budget work at the subnational level, including research, peer exchanges, and advocacy campaigns (from 40 joint activities organized at the subnational level in 2010)
- **124** joint activities organized among partners relating to their budget work at the national level, including research and advocacy campaigns (from 123 joint activities organized at the national level in 2010)
- **39** cross-country activities organized by partners working collaboratively, including research and advocacy campaigns (from nine cross-country activities organized in 2010)
- **118** IBP partners from 56 countries and 12 international organizations signed the Dar Declaration of Principles to Make Budgets Public Now!
Short-term Goal 3: Research findings on budget processes, policies, and outcomes

Rigorous measures on the degree of budget transparency and evidence on the causes and consequences of budget transparency and accountability are vital to fine-tune our strategies, arm our supporters, and win over detractors. This is an area of particular importance to a young global movement.

For this goal, the indicators of success are increased reference to the IBP’s or partners’ research outputs, and increased use and application of these research findings by the IBP, partner organizations, and donors. We measure our performance in 2011 as follows:

At least **650** senior and other representatives from governments, legislatures, and international organizations briefed on themes of budget transparency and accountability at 18 meetings and gatherings at which the IBP was requested to make presentations.

One donor government that has commissioned the IBP to undertake the research it needed, using IBP research tools and methodologies, to establish a country’s eligibility for bilateral aid.

4 international organizations/donor agencies have used the Open Budget Index research to inform policies on direct budget support to countries and as a criteria for committing additional aid.

29 research studies, guides, and pilot studies on budget transparency and citizen engagement commissioned and completed (from 17 completed in 2010).

4 short-term case studies of partners’ impacts commissioned and completed (from three completed in 2010).

3 articles published in peer-reviewed journals.


Short-term Goal 4: International community that is more supportive of transparent, inclusive, and accountable budget processes

Lack of budget transparency is a deeply entrenched political problem, and independent country-based organizations need the help of the international community, particularly the donor community, in encouraging their government to change. Therefore, all IBP programs devote considerable time to speaking with donors — multilateral, bilateral, and private donors — to support countries that are willing to open up and to pressure those that are not.

The IBP also works to encourage the donor community to increase its long-term commitments to civil society budget monitoring and assists individual donors with strategies to do so. The IBP collaborates with international organizations of auditors, financial managers, and legislators to encourage their engagement with civil society at country level in an effort to build broad budget oversight coalitions.

For this goal, the indicators of success are increased “endorsement” of budget transparency and participation by “budget publics,” and increased donor support for civil society work on budget transparency and participation. We measure our performance in 2011 as follows:

118 members of the incipient global civil society movement have signed the Dar Declaration of Principles calling for greater budget transparency, participation, and accountability.

Core group of high-level representation across different stakeholder groups agreed to advance and institutionalize significant and continuous improvements in fiscal transparency, engagements, and accountability.

7 governments participating in the Open Government Partnership have committed to working with civil society in their countries to realize greater budget transparency, citizen engagement, and accountability.

INTOSAI has called for greater engagement with the public as a good auditing practice.
Short-term Goal 5: Significant movement toward a set of norms on transparent, inclusive, and accountable budget processes

The IBP understands that global norms on budget transparency and engagement can provide leverage to country-based partners in demanding change. They also can help to strengthen and clarify the demands of donors and international organizations for open budget processes. Therefore, IBP programs are working with partners, donors, and other international institutions to agree on and codify international standards for open budgeting. The IBP believes that the creation of a multi-stakeholder forum on budget transparency is critical to bring global attention to the issue and stimulate the discussion on norms.

For this goal, the indicators of success are a core group from budget publics is in broad agreement on and organized around the norms agenda; and principles and norms on budget transparency and participation are drafted. We measure our performance in 2011 as follows:

Core group of high-level champions from four governments, five international financial institutions and programs, two philanthropic networks and foundations, and five CSOs is collaborating closely to improve fiscal transparency

4 multi-stakeholder working groups have been formed to focus collaborations on design and incentives, advancing global norms, technical assistance and capacity building, and harnessing new technologies

5 studies have been commissioned and completed for taking stock of ongoing multi-stakeholder collaborations for international norms

Draft consensus document outlining high-level principles on fiscal transparency has been completed and circulated for discussions among different stakeholder groups

International Monetary Fund initiated consultations with civil society groups and other stakeholders on improving its Code on Fiscal Transparency

Short-term Goal 6: Governments with demonstrable improvements in transparent, inclusive, and accountable budget processes

The IBP’s work around the world has demonstrated how important willing champions of transparency within government are to opening budget systems. To provide greater momentum to this process, the IBP started a pilot program in 2009 that is working directly with governments to improve budget transparency and engagement. The IBP’s approach is to support the government in a dialogue with citizens about their information needs, as well as building government capacity to produce and publish information that will be used by the public.

For this goal, the indicators of success are increased engagements between government and civil society on budget policies, procedures, and processes; increased Open Budget Index scores; and increased policy reforms or improved implementation. We measure our performance in 2011 as follows:

6 governments have provided citizens with accessible presentations of budget information through various means (Citizens Budgets, Citizens Audit Report, and online information portals)

12 governments have requested assistance from the IBP to improve budget transparency and engagement practices
The international community has increasingly focused its attention on how governments manage public funds, and particularly on the need for these systems and processes to be open and accountable. This shift has emerged over the past few years in response to pressure for greater government accountability from local forces, such as civil society and formal oversight institutions, as well as pressure from international donors and organizations to account for their use of foreign assistance. Given the growing opportunities for budget advocacy at the international level, the IBP’s partners around the world have increasingly advocated for civil society organizations working on budgets to have a more effective voice at the international level.

In response, the IBP and its partners came together in 2011 to help lead in the formation of two exciting and complementary initiatives to drive real improvements in government practices on budget transparency, participation, and accountability: the convening of a global assembly for a civil society budget movement, and a multi-stakeholder initiative to develop and establish international norms for fiscal transparency.

Both of these efforts are mutually supportive and integrated. On the one hand, an organized, skilled, and active civil society movement can ensure that the priorities and needs of ordinary citizens are reflected in the content of norms and can play a critical oversight role in monitoring the implementation of norms at the country level. On the other, global norms for open budgeting would enhance the efficacy of civil society efforts to influence budget policies and hold governments to account, and contribute to the effectiveness of international aid and development targets.

“Make Budgets Public Now!”
A Global Civil Society Movement for Budget Transparency, Accountability, and Participation

On 18 November 2011 in Dar es Salaam, Tanzania, 100 civil society groups from 56 countries and 12 international organizations, including the International Budget Partnership, Greenpeace, and the ONE Campaign, launched a global civil society effort to make public budgets transparent, participatory, and accountable. The effort centers on solidifying a vibrant movement of organizations that will work at the local, national, and international level to promote government budgeting that is open and accountable to the public.

Aruna Roy — leading right to information and social activist in India — opened the Assembly with these inspiring words:

The days of armed revolution have had their day... If you really want power you have to go into the nitty gritty. We need to go into the details of governance, where the devil lies. We need a revolution — but a revolution based on participatory governance!
The Dar Assembly is the culmination of 15 years of work — across more than 100 countries — to build the capacity of civil society to open one of the most important and secretive governmental processes. Despite significant progress toward greater openness, civil society (and often formal oversight institutions) is still effectively excluded from public resource decisions in most countries. The Dar Assembly is the first time that representatives of this whole movement — along with allied movements — have come together to commit themselves to joint action across countries. The Assembly signified a commitment among this diverse set of communities to prioritize work toward budget transparency and participation.

Such a commitment to open budgeting is timely and urgent. Over the next several years a massive influx of new resources into country budget systems is expected from greater extractive revenue transparency, needed increases in international aid, innovative financing, and the flow of climate mitigation funds. Many of the countries that will receive these flows are precisely those where budget transparency and accountability is weakest, such as those dependent on natural resource revenues or foreign assistance. Building the transparent and accountable systems and practices to manage these resources for the public good must begin now.

The road to Dar es Salaam
Convening the Assembly was a 10-month collective process, driven by IBP partners around the world. At the beginning of 2011, a regionally representative steering committee was established that would direct the activities leading up to the Assembly. The next step was for members of the steering committee, IBP staff members, and IBP partner organizations to contact partners and allies within regions to get input on the aspirations of and basic principles for the global movement. The steering committee then used these rich regional inputs to develop a draft agenda for the Assembly and an initial draft of the movement’s Declaration of Principles.

In July and August, the members of the steering committee went back to their regions to gather comments on and suggestions for the draft agenda and draft of the Declaration of Principles. These suggestions were collected and used to refine these documents, which were both finalized at the end of August. Subsequently, all the organizations involved gathered as many endorsements of the Declaration as possible prior to the Assembly opening, and designed and launched the official Assembly website: www.makebudgetspublic.org.

We need a revolution — but a revolution based on participatory governance!
wider coalition of civil society actors. The Declaration, therefore, will be used as a living document to reach out to and reflect the concerns of civil society.

The Assembly participants also agreed on a light and flexible governance structure that includes a movement Steering Committee with regional representation and a number of core Working Groups that will promote the movement’s agenda through collective action and recruit additional organizations to be part of the movement over the next year.

Working Groups were established that will focus on promoting the following outcomes:

- global norms for open and accountable public finance
- greater aid transparency that promotes greater budget transparency
- improved public resource flows to maternal and child health
- effective and accountable management of climate mitigation and adaption funds
- greater transparency in natural resource revenues
- budget policies and processes that align with commitments to economic, social, and cultural rights conventions

The Dar Assembly represents a promising and timely next step in the maturation of civil society efforts to open and influence budget processes around the world. It is also the beginning of a challenging process to define and implement this vision.

During the first months of 2012, each working group will complete an action plan and begin to drive the respective areas of work. At the same time, the newly established Steering Committee will begin to identify a common global campaign and increase the number of signatories, and the range of sectors they represent, to the Declaration. A search for a coordinator to lead this effort is already underway. The IBP will continue to support this process toward an independent, dynamic global movement that can have a substantial impact on budget transparency, accountability, and participation.

What Comes Next?

In an inspiring ceremony, the organizations at the Assembly laid the foundation of the movement by reading and signing the Dar Declaration of Principles. Each individual section of the Declaration was read aloud by Assembly participants in their first language, and each reading was followed by a unanimous call to: “Make Budgets Public Now!”

The Declaration incorporates many of the major concerns voiced by the wide range of organizations represented. While a significant achievement, the Declaration is intended to capture the budget-focused goals of an even

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Highlights of the Dar Declaration of Principles

5. include all resources used for the implementation of public, fiscal, and economic policies, regardless of their origin, in their public budget documents and processes;

6. publish and disseminate budget information in easy and accessible formats through all possible means, including digital open data formats through the Internet, public libraries, information centers, etc.;

7. ensure that legislatures and auditors are independent of government and have sufficient resources to increase their capacity and thus fulfill their oversight mandates effectively; and

8. publish and disseminate budget information in easy and accessible formats through all possible means, including digital open data formats through the Internet, public libraries, information centers, etc.
The second international initiative that the IBP launched in 2011 was to bring together the full range of actors and institutions that are involved in public financial management to develop international norms for budget transparency and participation. The Global Initiative for Fiscal Transparency (GIFT) is focused on establishing clear global standards, as well as on mobilizing the incentives and opportunities for governments to meet these standards.

Why do we need international norms?
The problem is not a complete lack of accepted norms for fiscal transparency. In fact, there are a number of norm-like standards and instruments that are used to guide and measure governments in making their budgeting more open and accountable — the World Bank’s Public Expenditure and Financial Accountability assessments, the IMF’s Reports on the Observance of Standards and Codes and Code of Good Practices on Fiscal Transparency, the Organisation for Economic Co-operation and Development’s (OECD’s) Best Practices for Fiscal Transparency, as well as the IBP’s Open Budget Index. However, multiple norms and instruments undermine strong, clear, and consistent messages on the importance of budget transparency and what it looks like. The current situation also enables countries to “shop around” for the least inconvenient set of standards. In addition, the existing set of norms has major gaps, including the absence of standards for good practices that promote citizen participation and effective oversight institutions in the budget process.

A comprehensive and clear set of international norms that has the widespread endorsement from public finance stakeholders would:

1. Support civil society participation in budget processes: CSOs in countries around the world face enduring hurdles to participating in decisions about how their government will raise and spend public funds, and monitoring how those decisions are carried out. Norms on open budgeting that are accepted by developed and developing countries alike, and by countries in various regions around the globe, make it much harder for governments to dismiss demands for budget information and opportunities to participate in budget processes. Norms would enhance the standing of local civil society in negotiations with government and provide a focal point for coordination with legislatures, supreme audit institutions, and international development partners.

2. Support greater aid effectiveness: A global norm can advance the impact of foreign aid by helping to clarify the expectations of both donor and recipient countries about how the use of funds should be reported and by strengthening the ability of CSOs and other stakeholders within a country to hold the government accountable for managing these resources. At the same time, recipient countries

What Might a Global Norm Look Like?
A global norm around national budget transparency, participation, and accountability should embody the following at a minimum:

**Universal public access to information on budget processes, policies, and results.** This information should be timely to allow input into the policy process, useful in that it enables appropriate independent analysis, and accessible to enable the public to understand and interpret the data.

**Opportunities for the public and oversight bodies to engage meaningfully in the budget process.** The norm should promote effective public participation in the budget process through practical mechanisms that align with the roles and responsibilities of the legislature, the executive, and supreme audit institution (SAI).

**Effective oversight institutions.** In addition, the norm should provide practical measures to ensure that legislatures and SAIs can fulfill their oversight mandates, including measures that provide opportunities to draw on the public’s direct knowledge of service delivery problems and priorities.
could use a transparency norm to insist that donors reduce the burden of disparate reporting requirements by coordinating their requirements around a single, broadly accepted standard.

The Global Initiative for Fiscal Transparency (GIFT)

In January 2011 the IBP began reaching out to a wide range of international stakeholders focused on improving public financial management to propose a collective effort to promote fiscal transparency. This groundwork led to the first meeting of the Steward’s Committee of a new multi-stakeholder Global Initiative for Fiscal Transparency in Washington, D.C., on 13-14 July 2011. This meeting was co-hosted by Jorge Hage, Ministro de Estado do Controle e da Transparência, Office of the Presidency, Brazil; and IBP Director, Warren Krafchik.

The core value proposition of GIFT that was discussed and agreed upon at the meeting is:

The Global Initiative for Fiscal Transparency will advance and institutionalize significant and continuous improvements in fiscal transparency, engagement, and accountability in countries around the world.

The following stakeholder groups were represented by individuals and officials from the highest level of these institutions and organizations:

- **Governments**: Office of the Comptroller General, Brazil; Department of Budget & Management, Philippines; Department for International Development, U.K.; Department of the Treasury, U.S.;

- **International Organizations**: The World Bank Group; International Monetary Fund; International Organization of Supreme Audit Institutions; Inter-Parliamentary Union; and United Nations Development Programme;

- **Philanthropic Networks/Foundations**: Transparency & Accountability Initiative; Metanoia Fund; and

- **Civil Society Organizations**: The International Budget Partnership; Centre for Public Integrity-Mozambique; FUNDAR-Mexico; Greenpeace International; and the ONE Campaign.

Participants at the meeting agreed to establish four working groups to take forward the work of the initiative.

- Design and Incentives Working Group
- Advancing Global Norms Working Group
- Technical Assistance & Capacity Building Working Group
- Harnessing New Technologies Working Group

**Progress so far and next steps**

Perhaps the most important achievement of GIFT in its first six months is the broad and active engagement of a critical set of public finance institutions — and high-level champions within these institutions — in a collaborative effort to improve fiscal transparency. In its first efforts, GIFT commissioned and completed baseline reports on the current state of the field in global norms, incentives, technical assistance, and new technologies. Based on the review of global norms, GIFT has drafted a set of high-level principles and has also been actively involved in informing a revision of the IMF's Code on Fiscal Transparency.
GIFT will be launched formally in Brazil in April 2012 with a multi-year action agenda. The immediate tasks for GIFT as it prepares for this meeting are as follows:

- GIFT will develop a short document that proposes a set of high-level principles for the initiative, outlines barriers to implementing these principles around the world, and identifies policy options for addressing each principle. This document will be circulated to generate public and institutional discussion on the principles, which can be incorporated into revisions.
- At the same time, GIFT will start working on a graduated framework of standards and practices that are compatible with the high-level principles. These standards will draw on practices that have proved effective in different country settings around the world.
- GIFT has started extensive outreach to engage 10 – 15 additional governments in the initiative. Each government would be invited to participate in drafting the high-level principles and other norms, contribute to testing these norms in practice, and participate in peer learning and coaching with other governments.
- In addition, GIFT is reaching out to related initiatives and networks, including those representing external and internal auditors and parliamentarians. GIFT is also working toward substantively engaging the private sector in the initiative.
- GIFT has launched a public website: www.fiscaltransparency.net.

The Open Government Partnership

On 20 September 2011 in New York, eight governments and nine nongovernmental organizations, including the IBP, launched the Open Government Partnership (OGP). The Partnership brings together governments, civil society, and industry to promote transparency, increase civic participation, fight corruption, and harness new technologies to strengthen governance.

At the launch, which was co-chaired by the U.S. and Brazilian governments, the founding governments — Brazil, Indonesia, Mexico, Norway, Philippines, South Africa, United Kingdom, and the United States — endorsed an Open Government Declaration and announced their national action plans of concrete steps they will take to make their government systems and practices more open and accountable.

The IBP sees in the formation of the OGP a unique convergence of global interests — particularly in the interests of both governments and civil society in catalyzing greater openness and public engagement as a means to activate and improve the quality of life of citizens. The IBP also sees it as an opportunity to advance the governance agenda. The OGP helps to establish transparency and accountability as a precondition for open government by requiring governments to meet threshold criteria to participate, including two criteria drawn from the IBP’s Open Budget Survey (the publication of an Executive’s Budget Proposal and an independent audit report).

Further, the OGP is a major opportunity for the IBP and our partners to ensure that governments in up to 70 countries around the world include actions related to
open budgeting in their OGP commitments. To become a member of the OGP, participating countries must embrace the Open Government Declaration; deliver a country action plan developed with public consultation; and commit to independent monitoring on their progress going forward. Of the eight founding governments, seven have included specific commitments to advancing public finance transparency and participation (Brazil, Indonesia, Mexico, Norway, Philippines, South Africa, and the United States). Many of the additional 44 governments that have now joined OGP (bringing the total to 52) will make fiscal transparency related commitments when they table their action plans in Brazil in April 2012.

The IBP is helping the OGP by:
- serving as the Civil Society Co-Chair on the Steering Committee;
- providing guidance and data on indicators for determining individual country participation;
- helping the IBP’s CSO partners and OGP governments to develop commitments on budget transparency and participation;
- evaluating current OGP governments’ fiscal transparency-related commitments and offering advice to future partner governments; and
- assisting with outreach to ensure that the broader civil society community is aware of the OGP and their potential role in the process.
The Partnership Initiative

Supporting the growth of CSOs is the heart of the IBP's work. Four years ago we launched a major grantmaking program, the Partnership Initiative (PI), which is pioneering a new model for supporting budget groups and fueling a new generation of budget work. The overall aims of the PI are to:

- stimulate budget work with greater impact in 18 countries in Asia, sub-Saharan Africa, and Latin America;
- document and learn from these experiences about what strategies work in what kinds of environments; and
- support more dynamic cross-country collaboration and advocacy for greater impact within the budget network.

The most important part of the PI is the diverse network of partners that has been established across the focus countries. Whereas budget work might have previously been considered the preserve of urban think tanks, the PI shows that budget work with significant impact can also be undertaken by a wide range of CSOs in a variety of contexts. PI grantees are a heterogeneous mix of grassroots organizations, cross-national networks, and research organizations. Together they employ a range of budget tools to monitor different levels of government in a diverse group of focus countries. The PI is busting our assumptions about who can do budget work and, in the process, learning about how best to use budget data and skills to transform lives.

The PI provides a comprehensive package of support to each partner organization, and the support to organizations in each PI country is backed by a country strategy.
with clear outcomes against which progress can be evaluated. Whereas previously the IBP had generally worked with one budget-focused organization in each country, through the PI, the IBP has begun to support multiple organizations focused on complementary goals within a country strategy. This shift has included supporting a higher proportion of partnerships and coalitions.

**Highlights from 2011**

- **The PI reaches full scale.** In 2011 the PI reached its projected size, providing a full package of support to 44 grantees in 18 focus countries: 17 partners are spread across eight countries in Africa; 18 partners work in five countries of Asia; and nine partners in five countries of Latin America.

- **New PI grants.** During 2011 the PI made grants to partners in the order of $3.1 million. This included grants to three new partners: the Mais Democracia in Brazil, and Lembaga Kajian dan Pengambangan Sumber Daya Manusia Nahdatul Ulama (LAKPESDAM) and the Perkumpulan Inisiatif in Indonesia. Additionally, the PI decided to set aside Opportunistic Action Funds that would allow partners to respond quickly to important opportunities emerging in El Salvador, Ghana, Kenya, the Philippines, Tanzania, and South Africa. The first two such grants went to two local Filipino organizations to monitor the implementation of the new Full Disclosure Policy, obliging national and local governments to disclose extensive budget information to the public; and to Ndifuna Ukwazi in South Africa to monitor water and sanitation service delivery in Khayelitsha township.

- **The PI enhances advocacy capacity.** All PI grantees have been assigned a mentor, who provides each grantees with consistent support via site visits, email, and telephone. Much of the provided technical assistance helps partners to develop Impact Plans that systematically connect advocacy objectives with specific strategies and ongoing monitoring and evaluation of progress. To foster cross-country collaboration and advocacy, the PI organized four south-south learning exchanges during 2011 that brought together PI partners working on common issues or using similar campaign strategies, such as social audits and citizen mobilization.
Intensifying learning and research. The goal of the PI’s Learning Program is to understand how civil society organizations can best engage in budget processes and advocacy to address budget issues, and in which contexts particular approaches are most likely to be effective. In 2011 this research resulted in the publication of four new short-term retrospective case studies, focusing on lessons learned from two successful cases of advocacy in India, and strategic litigation for early education in Argentina and for HIV prevention in South Africa. Work toward the completion of four longer-term prospective case studies is ongoing. The Learning Program also completed a revision of its guide to impact planning, The Super Duper Guide to Impact Planning, and a guide to monitoring industrial policy.

Results and Outcomes

Key results for the Partnership Initiative in 2011 include:

- **Budget work with impact.** Initial results demonstrate how the work of PI partners is increasingly associated with impacts on country policies, budget allocations, and the quality of public spending. While these claims will be fully tested through case studies, the following examples from 2011 are illustrative:
  - Some PI partners worked to improve budget policies.
    - INESC in Brazil successfully worked with CSO partners and supportive members of the National Congress to prevent the passage of a regressive tax reform bill.
    - FUNDE worked tirelessly to build a CSO coalition and support government drafting processes to ensure the passage of the new Freedom of Information Law in Ecuador.
    - IBASE and the BNDES Platform successfully petitioned the Brazilian National Development Bank to publish online the amount and location of all the Bank’s infrastructure investments.
  - PI partners also were effective in supporting improvements in the quality of government expenditures.
    - Samarthan’s awareness-raising campaign in such districts as Sehore and Panna supported the government by mobilizing those eligible for the NREGA to enroll and collect wages and other entitlements. In just these two districts, 374 new households were enrolled, generating INR3.7 million (US$72,000) in wage income.

- Many promising campaigns are still underway in East Africa, including the efforts of Policy Forum to get the Tanzanian government to publish the Citizens Budget; the work of Sikika in Tanzania to halt excessive government car allowances and the “sitting allowances” that Members of Parliament charge for attending conferences; and work of the Institute for Economic Affairs in Kenya to improve the transparency and accountability provisions of the proposed Public Finance Management Bill.

- Other PI partners focused on budget allocations for poor and low-income communities.
  - Strategic litigation by the Legal Resource Centre in South Africa resulted in an agreement between the national and provincial governments to increase allocations for the provision and maintenance of school infrastructure. To date, ZAR83.9 million (US$10.8 million) has been used to reconstruct seven disintegrating mud schools.
  - The National Coalition on Dalit Human Rights identified approximately US$140 million in national government funds reserved for Dalits that were diverted to the Commonwealth Games. Their subsequent campaign forced the Minister of Finance to agree to return the funds to be used for their original purpose.
  - CAD-Mali’s analysis of health service delivery and related advocacy resulted in a US$1.7 million allocation for the construction of a Reference Health Center in Koulikoro, Mali.

Annual Report 2011
NCDHR Holds Indian Government Accountable

When India’s Home Minister P.C. Chidambaram addressed the parliament in August 2010, he acknowledged something that the National Campaign for Dalit Human Rights (NCDHR) had for years been saying: that government funds were being unjustly diverted away from Dalits, one of the most deprived and discriminated social groups in India. In this case, US$140 million in public funds intended to benefit Dalits was used to cover costs for the 2010 Commonwealth Games.

In 1980 the Scheduled Caste Sub-Plan (SCSP) was established to ensure that development spending was distributed equitably across all segments of the population. However, while Dalits comprised 16 percent of the population in 2001, they were allocated less than 9 percent of development spending.

To help Dalits receive the support they were entitled to, the NCDHR developed and shared investigative reports based on budget tracking and analysis with civil society organizations, media, and parliamentarians; filed a Right to Information petition; organized budget monitoring workshops to train activists; organized demonstrations; and engaged with high-level government officials and progressive politicians.

It came to light that the government was not only underfunding the SCSP but, in fact, was diverting SCSP funds to help pay for the 2010 Commonwealth Games in New Delhi. The NCDHR confirmed this with budget analysis, the results of which they released in a report to the media and the parliament. The widespread national and international media attention on this and other cases of Commonwealth Games corruption, combined with the advocacy efforts of NCDHR, led to the Home Minister’s admission and commitment to return the diverted funds.
Many of the impacts achieved by PI partners are related to stronger linkages and networking with country governments and CSO networks.

- The Center for Social Accountability in South Africa completed a two-year collaboration with the government of the Eastern Cape province to address weaknesses in the province’s strategic plan for the health sector. The revised plan is expected to improve the quality of the health department’s management and service delivery operations.

- **Stronger country networks.** While budget groups generally excel at technical analysis, the impact of their work often is undermined through weak linkages with government and others in civil society. The PI’s emphasis on strategic planning has begun to redress this issue. Many of the impacts achieved by PI partners are related to stronger linkages and networking with country governments and CSO networks.

- PI partners engage with a range of decision makers in the budget process through various invited, claimed, and even hybrid spaces both nationally and locally.

- FUMA in El Salvador has taken advantage of the government-sponsored National Forum for Health as a venue for promoting changes in health policies and budgets.

- The Concerned Citizens of Abra for Good Governance has been working to build the capacities of ordinary citizens to participate in new legally mandated local special bodies that are responsible for defining local development policy and spending priorities in the Philippines.

- In many other cases, PI partners have leveraged their own networks or other coalitions for greater impact.

- The National Coalition for Dalit Human Rights is working with its massive network of grassroots organizations and individuals who support and promote the realization of the rights of Dalits and scheduled casts and tribes, while HakiElimu in Tanzania is mobilizing its 30,000-member national network of Friends of Education.

- Fundar in Mexico is building strong relationships with state-level coalitions working on health issues; and other organizations, such as the Center for Social Accountability in South Africa, provide technical assistance and support on budget issues to develop strong alliances with health and education networks.

- Some organizations work both to build their own coalition and join with sector groups on shared agendas, as CAD-Mali, a large coalition itself, does through its work with the midwifery association and health providers at the local level to strengthen their demands for improved service delivery.

- **Stronger regional and international advocacy.** The PI substantially increased its efforts to support collaborations between partners, leading to the following examples of partner-led cross-country research and advocacy:

  - proposed guidelines that promote greater understanding of the budgetary implications of human rights conventions;
• research on Constituency Development Funds (CDF) that is now documenting and analyzing the implementation of a new Tanzanian CDF from its inception; and

• proposed principles for budget transparency, participation, and accountability that are appropriate for subnational financial management systems.

Beyond the joint advocacy of these partner working groups, PI partners helped to convene the first Assembly of the Global Civil Society Movement for Budget Transparency, Accountability, and Participation (see Feature Section on page 12).

These and other cross-country efforts are strong indications of the emergence of a more unified and dynamic civil society budget network that has the ability to work jointly to realize major improvements in budget transparency and accountability and ultimately the lives of real people.

Greater understanding about how civil society campaigns can have an impact on government budget policies and service delivery. Ultimately, the PI is not only concerned with stimulating greater impact but also with understanding what impact strategies and types of organizations work best in different environments. The PI, therefore, has consistently invested in rigorously documenting the work of its partners through different kinds of case studies. These case studies, together with our extensive internal documentation of partners’ work and the insights of partners themselves, will form the basis for more synthetic thinking around the role of civil society in budget processes, policies, and outcomes. Toward this end, PI partners have begun to examine major impact pathways that they use to influence budget policies and outcomes, and the contextual factors that influence the outcomes of these engagements.

The Partnership Initiative’s Learning Program Documents and Supports the Impact of Civil Society Budget Work

2011 Additions to the Partnership Initiative Case Study Series

• “Samarthan’s Campaign to Improve Access to the National Rural Employment Guarantee Scheme in India,” by Ramesh Awasthi, Case Study No. 4

• “Children’s Right to Early Education in the City of Buenos Aires: A Case Study on ACIJ’s Class Action,” by Fernando Basch, Case Study No. 5

• “Tracking Funds for India’s Most Deprived: The Story of the National Campaign for Dalit Human Rights’ Campaign 789,” by Vimala Ramachandran and Sapna Goel, Case Study No. 6

• “In the Face of Crisis: The Treatment Action Campaign Fights Government Inertia with Budget Advocacy and Litigation,” by Neil Overy, Case Study No. 7

Long-term, Real-time Case Studies (ongoing)

• The Public Sector Accountability Monitor’s health campaign in South Africa, by John Kruger (Oxford Policy Management) and Alta Folscher (Mokoro)

• The BNDES Platform in Brazil, by Peter Spink (Centre for Studies in Public Management and Government Fundação Getulio Vargas in São Paulo)

• Fundar’s Health Campaign, by Almudena Ocejo (Centro de Investigaciones y Estudios Superiores en Antropología Social in Mexico) and Jonathan Fox (University of Santa Cruz)

• Case study of HakiElimu’s Education Advocacy, by Maureen Roell (Emjee consulting) and Rosemary Magee (Institute for Development Studies)

Guides to Support Effective Civil Society Budget Analysis and Advocacy

• The Super Duper Impact Planning Guide, by Albert van Zyl, International Budget Partnership

• Jobs for All: A Civil Society Guide to Understanding and Monitoring Industrial Policy, by Jason Lakin, International Budget Partnership

IBP Budget Briefs

• Brief No. 12: “Constituency Development Funds: Are They Constitutional?” by Christina Murray, Professor of Constitutional and Human Rights Law, University of Cape Town, South Africa

• Brief No. 13: “Bring Kenya’s Budget Law into the Light” by Jason M. Lakin, Program Officer and Research Fellow, International Budget Partnership
The Open Budget Initiative

Lack of access to budget information is the first and enduring obstacle to effective civil society engagement in budget processes. With open budgets, the public can be the judge of whether or not their government is a good steward of public funds and, because they reduce opportunities for wasteful or corrupt spending, transparent and participatory budgets can increase the resources available to fight poverty. In 2006 the IBP launched the Open Budget Initiative, a global research and advocacy program that supports the adoption of transparent, accountable, and participatory public finance systems.

The Open Budget Initiative now works in more than 100 countries worldwide and seeks to achieve its objectives by:

- conducting assessments of budget transparency and participation at national and subnational levels of government;
- informing the field of transparency by developing guides on budget transparency and publishing research on the causes and consequences of budget transparency; and
- building transparency coalitions and supporting the adoption of international norms and standards for transparent and participatory public budgeting.

Highlights from 2011

The Open Budget Initiative uses research to establish benchmarks for transparent, responsive, and accountable budgeting; measures government performance against those standards; and supports advocacy to promote open budgets, as follows:

- Launching the research for the Open Budget Survey 2012. The Open Budget Initiative began the research process for the next round of the Open Budget Survey in July 2011. The OBS 2012, which will include 101 countries and be released in early 2013, was expanded to include more questions and to cover seven new countries: Benin, Myanmar, Qatar, Sierra Leone, Tajikistan, Tunisia, and Zimbabwe. The new questions will allow for more complete data

Measuring Budget Transparency Around the World: The Open Budget Survey

The IBP launched the Open Budget Initiative in 2006 with the release of the first biennial Open Budget Survey (OBS) — a comprehensive analysis and survey that uses internationally recognized criteria to evaluate whether governments give the public access to budget information and opportunities to participate in the budget process at the national level. The IBP partners with independent civil society researchers within each country to complete the Survey and released the results of the first round in 2006 (59 countries). Results from round two were released in 2008 (85 countries); and round three in 2010 (94 countries). Research for the Open Budget Survey 2012 (101 countries) began in early 2011.
to be collected on Citizens Budgets, public engagement in the budget process, and the strength of the legislature — elements that are critical to open and accountable budget systems. The additional countries increase the representativeness of the Survey's findings and give greater prominence to regions that were underrepresented in previous rounds.

All 101 research partners began completing the questionnaire for their country in August 2011, while researchers who are new to the OBS methodology attended regional training workshops in Bangkok, Dakar, and Quito. In addition to providing ongoing technical assistance to our research partners, IBP staff members are busy identifying two independent, anonymous peer reviewers in each country and contacting government officials to comment on the results for their country.

- **Pioneering new areas of research.** The Open Budget Initiative released five Working Papers looking into the causes and consequences of budget transparency and is near completion of a major research study of these issues based on in-depth case studies in 10 countries. In addition, the Open Budget Initiative

The Open Budget Index (OBI), which gives each country covered by the Survey a score based on the information its government makes available to the public throughout the budget process, has become the internationally accepted measure of how transparent government budgets are. It is increasingly being used by international financial institutions, bilateral donor agencies, CSOs, and governments. As the reputation and use of the OBI has grown, so has the pressure it puts on governments to be more transparent and accountable.

Three rounds of the Open Budget Survey have resulted in two additional significant outcomes: a growing cadre of civil society researchers skilled in budget research and advocacy, and the most comprehensive database on country-level budget transparency, participation, and accountability in the world. During each round of the survey, the IBP provides all of the country researchers with training and technical assistance on how to implement the survey, and how to plan and execute effective advocacy campaigns based on OBS findings. The skills and knowledge the researchers developed through their participation in the OBS are transferable to other work they do to improve budget policies and outcomes in their country.

Finally, because the OBS is based on a rigorous methodology that is implemented by skilled researchers and reviewed by experts in the field, it has yielded reliable data that is comparable across countries and over time. This database has enabled research into the relationships between open and accountable budgeting and foreign assistance, natural resource wealth, income, geographical location, and access to credit markets.
The Open Budget Initiative Increases Research Output in 2011

Research Notes
- **Note 1: Transparency and Participation in Public Financial Management: What Do Budget Laws Say?** by Paolo de Renzio, International Budget Partnership, and Verena Kroth, London School of Economics, addresses the role of legislation in promoting both disclosure of budgetary information and the provision of opportunities for public and civil society participation throughout the budget process.

Working Papers
- **No. 1: Budget Transparency and Financial Markets** by Farhan Hameed sheds light on the link between budget transparency and access to financial markets.
- **No. 2: Mineral Wealth and Budget Transparency** by Michael Ross, University of California Los Angeles, examines how a country’s mineral wealth affects the transparency of the government’s budget.
- **No. 3: Political Determinants of Fiscal Transparency** by Joachim Wehner, London School of Economics and Political Science, and Paolo de Renzio, International Budget Partnership and University of Oxford, looks at two important sources of domestic demand for open budgeting: citizens and legislators.
- **No. 4: Budget Transparency and Development Outcomes and Rights** by Sakiko Fukuda-Parr, the New School; Patrick Guyer, Social Science Research Council; and Terra Lawson-Reme, explores the relationship between the quality of the budget process and human development outcomes.
- **No. 5: Comrades or Culprits? Donor Engagement and Budget Transparency** by Paolo de Renzio, International Budget Partnership and University of Oxford, and Diego Angemi analyzes the role of donor agencies in promoting or preventing budget transparency in aid-dependent countries.

Guides
- **Looking Beyond the Core Budget: Five companion guides to the Guide to Transparency in Government Budget Reports** examine transparency issues related to extra-budgetary funds, tax expenditures, quasi-fiscal activities, contingent liabilities, and future liabilities.

Pilot Studies
- **Measuring Subnational Budget Transparency, Participation, and Accountability: Individual country reports and a synthesis report on 10 pilot studies on subnational budget transparency commissioned by the Open Budget Initiative (final reports published for Argentina, Brazil, Bolivia, Croatia, Ecuador, India, Indonesia, Mali, Mongolia, and Peru).**

Journal Publications

Annual Report 2011
completed a number of research publications and
guidance notes, including guides that explore how
“off budget” instruments (i.e., extra-budgetary funds,
tax expenditures, contingent and future liabilities, and
quasi-fiscal activities) undermine fiscal transparency,
and an examination of the links between aid transpar-
ency and budget transparency.

- **Expanding the scope of budget system assess-
ments.** The Open Budget Survey focuses on the
transparency and accountability of central govern-
ment budget systems. However, because a significant
share of public resources is actually managed through
“off budget” mechanisms and by subnational govern-
ments, the Open Budget Initiative has developed a
major new research project for assessing transpar-
ency in the use of public resources outside the budget
(OBI plus) and released the results of 10 pilot stud-
ies of subnational budget transparency. These pilot
approaches and studies will be tested further in 2012,
with a view to their publication together with the next
OBI release in early 2013.

- **Supporting partner advocacy.** In 2011 the Open
Budget Initiative began to support the advocacy
efforts of its research partners in 10 countries (with
a heavy emphasis on Francophone Africa, given the
consistently poor performance on the OBS of coun-
tries in the region). Each participating organization
or coalition received small financial grants and
targeted training and technical assistance, includ-
ing a three-day workshop to define and refine their
campaign plans. Subsequently, Open Budget Initia-
tive staff members have been providing one-on-one
support to each partner organization.

**Results and Outcomes**

Key results for the Open Budget Initiative in 2011 include:

- **Governments continue to respond to the Open
Budget Survey 2010 with steps to improve trans-
parency.** Although 2011 is an interim year before the
release of the next round of the Open Budget Survey,
several governments have made improvements in
budget transparency in line with OBS recommenda-
tions. One striking example is progress in publish-

The governments of Brazil, Egypt, Guatemala, Honduras, Kazakhstan, Lebanon, Mali, and Mexico have recently published Citizens Budgets for the first time, a key demand emerging from the Open Budget Survey.
Donors make increasing use of the Open Budget Survey. Donors are an increasingly significant user of OBS data as a source of benchmarking and recommendations for improving budget transparency in countries receiving foreign assistance. Some recent examples include:

- the World Bank included the Open Budget Survey 2010 recommendations for São Tomé Príncipe in a list of “prior actions” that the government was required to complete to be eligible for assistance;  
- the United Kingdom’s Department for International Development (UKaid) recently developed its new strategy for providing direct budget support to countries, which draws extensively on the Open Budget Survey recommendations. Similar discussions have been held with the European Commission and the U.S. State Department on measures for linking direct budget support and budget transparency; and  
- the Millennium Challenge Corporation (MCC) used an IBP interim assessment of budget transparency in Honduras to open the door for Honduras to pursue a second multi-million dollar compact with the MCC.

The Open Budget Initiative is a credible spokesperson and resource to all major public finance stakeholders. The Open Budget Initiative personnel provided advice upon request and high-level presentations to a wide range of institutions and stakeholders, including:

- guidance on improving budget transparency and participation to the governments of Afghanistan, Democratic Republic of the Congo, Egypt, Honduras, Indonesia, Iraq, and the Kyrgyz Republic, among others;  
- guidance on developing Open Government Partnership commitments to the governments of Croatia, Philippines, and Indonesia;

- advice to the U.S. Departments of State and Defense on possible budget transparency modalities and monitoring methods that could be applied in the Kyrgyz Republic in the wake of a procurement scandal;  
- high-level presentations for a wide range of organizations, including the International Organization of Supreme Audit Institutions (INTOSAI), the Inter-Parliamentary Union, the European Commission, the World Bank, the International Monetary Fund, and the Collaborative Africa Budget Reform Initiative;  
- regular inputs as a Steering Committee member of the International Aid Transparency Initiative on how to increase aid transparency in donor countries in ways that will support greater transparency in aid-recipient countries;  
- support to INTOSAI as part of a Task Force on Expanding the Values and Benefits of SAIs, and guidance on how auditors might better engage the public; and  
- support and guidance to the members of the Global Civil Society Movement for Budget Transparency, Accountability, and Participation and the Global Initiative for Fiscal Transparency.

Expanding the knowledge base and policy options for transparent and accountable budgets. In 2011 the Open Budget Initiative expanded the debate over fiscal transparency through its significant contribution to the research base on: 1) what drives governments to become more, or less, transparent; 2) what the consequences are for greater or lesser transparency; 3) what governments are doing “off the books” that undermines transparency and accountability; and 4) what transparency looks like at the subnational level. In addition to raising these issues, the Open Budget Initiative also provided tools and guidance to governments, donors, and global initiatives by publishing new transparency guides and briefing notes and undertaking targeted assessments and conversations.
The Mentoring Governments Program

Until a year ago the IBP focused exclusively on supporting civil society institutions and coalitions in their work to increase budget transparency and accountability. In 2010, however, we decided to initiate a pilot project to work directly with a select few governments that are committed to improved transparency. We made this decision after several different governments asked us for support in improving their Open Budget Index scores, and also because we recognized that governments have few independent institutions to turn to for assistance in improving budget transparency and participation strategies.

Traditionally, the external technical support available to help governments produce budget information focused on improving the information available for internal planning purposes or for donors. Governments have had limited access to technical support in translating technical budget information into language and formats that are widely accessible. The technical assistance available from donors and international financial institutions also typically does not support governments in establishing working relationships with civil society actors within their country or developing mechanisms for meaningful public engagement within budget processes.

To help fill these gaps, the IBP launched the Mentoring Governments (MG) program to:

- help governments identify and understand the specific information needs of civil society organizations and the public, particularly the poor;
- assist governments to build systems for translating
the budget information they produce into formats that the public can use to effectively monitor and participate in the budget process; and

- mentor governments in efforts to develop their relationships with nongovernmental actors as a means to build trust in the budget process and institutions and to enhance public participation in the budget process.

The MG program supports a small number of governments with experts, tools, and training and learning processes developed in countries that are at the leading edge of this work.

It works closely with other IBP programs, and in each country where the MG program works, the IBP’s civil society partners are willing and active participants in the work with the government.

Highlights from 2011

- Supporting governments in their efforts to improve budget transparency and access to information.

The MG program expanded its reach to work directly with governments, legislatures, government auditors, and civil society organizations in seven countries (Dominican Republic, Egypt, El Salvador, Guatemala, Honduras, Mali, and Zambia). Using a model in which it brings government officials into a working dialogue with civil society on how best to meet the public’s budget information needs, the MG program conducted trainings, produced guides and resources, coordinated stakeholder consultations, and collaborated on the production and publication of budget information for a broad public audience.

- Strengthening capacities of government jointly with civil society. While the focus of the MG program is on the different branches of government, its capacity-building interventions for government always involve civil society to help establish and foster the dialogue between the two. The MG program worked closely with other IBP programs to develop and deliver country-specific trainings for our partners in Ghana, Mali, Egypt, and Tunisia. It also joined the Open Budget Initiative in convening government and civil society actors to develop a guide for producing Citizens Budgets, which was published in early 2012.

- Developing multi-stakeholder platforms for transparent and accountable budgeting within countries. The MG program facilitated the creation of national multi-stakeholder platforms for budget transparency in El Salvador, Ghana, and the Dominican Republic. This effort seeks to establish a framework for government and civil society collaboration and capacity-building without compromising the independence of civil society organizations.

- Contributing to the development and implementation of international norms for open budgeting. Through its work with governments, the MG program was able to inform the development of international standards for budget transparency, participation, and accountability by providing some best practices and models drawn from the direct experiences of governments that are taking steps to reform their public finance systems.
The work of the MG program shows that a wider range of southern countries can meet and pioneer good international budgeting practices. They set powerful role models for the rest of the countries in their region.

**Results and Outcomes**

Key results for the Mentoring Governments program in 2011 include:

- **An increased number of governments publishing accessible budget information.** The support the MG program provided to governments in 2011 resulted in the publication of Citizens Budgets in Guatemala, Mali, and Honduras; the publication of a Citizens Audit Report and the development of an online Transparency Portal in the Dominican Republic; and a stronger access to information law in El Salvador. In addition the government of Zambia will produce a Citizens Budget in 2012.

- **Increased engagement of civil society with government in improving access to information.**

The MG program has involved civil society groups directly with transparency champions in government to help these officials appreciate the information needed for more meaningful civil society and public engagement in budget and policy processes. An equally important outcome is that because of this work, there are now effective avenues for constructive discussions between the government and civil society groups interested in promoting greater budget transparency and accountability.

- **Developing new models of good practice.** The work of the MG program focuses on a new set of countries that are not usually associated with open budgeting. Most of the countries working with the IBP are low-income countries that score poorly in the OBI and represent regions that score poorly in the OBI. These are not usually the poster children of transparency. But the work of the MG program shows that a wider range of southern countries can meet and pioneer good international budgeting practices. They set powerful role models for the rest of the countries in their region.

**Criteria for the Selection of Countries**

Countries must have:

- governments that want to become more open and accountable, as indicated by formal declarations and policies that include transparency criteria, such as reporting requirements;

- political opportunities for mentoring initiatives that would enhance budget transparency, including the opportunity to work with reformist and transparency champions in government;

- the presence of IBP partners within the country and other civil society organizations that support working directly with the government on transparency reforms; and

- strong interest on the part of the government in working with the IBP and the willingness of key agencies to accept the proposals of the MG program.
“The launching of the access to budget information website is an important step forward in the Dominican Republic. In my view, it is especially interesting that [...] the Bank collaborated with the International Budget Partnership to provide Technical Assistance to the Government. Now we need to make sure to strengthen the demand for information and the use of this website by civil society actors, academics, and the media.”

Roby Senderowitsch
World Bank Country Manager
Dominican Republic

“We thank the Mentoring Program so much for the efforts, thorough insights, as well as the sincere cooperation and engagement during the workshop. We really appreciate sharing with us such valuable documents and look forward to our continuous collaboration with the aim to spread transparency across Egypt and even in the region.”

Ahmed Kouchouk
Ministry of Finance
Arab Republic of Egypt

“We working with [IBP] has brought us very significant advantages. On the one hand, IBP has helped us to have an open and more frequent dialogue with civil society organizations working on budget; on the other, it has already allowed us to produce the Citizen’s Budget twice, with positive implications for budget transparency in Mali.”

M. Sambou Wagué
Deputy Minister in Charge of the Budget
Republic of Mali
The Training Program

In order to participate in government budget processes, CSOs need access to detailed budget information and the ability to understand, evaluate, and use this information in effective advocacy. Thus the IBP has from its inception included capacity-building support to its civil society partners through its Training program. The Training program works across all of the IBP’s programs to build the skills and knowledge of CSOs to monitor and analyze public budgets and to use the results of this work in advocacy for improved budget policies that will have a positive impact on the lives of people, particularly the poor and vulnerable.

The Training team provides a range of options for taking groups from beginning to advanced levels of knowledge and skills for effective budget work. The IBP provides formal training opportunities primarily to its partners but also to a range of civil society groups that undertake budget work as a core component of their activities. In addition to formal workshops and courses, the IBP also provides timely technical assistance and mentoring to respond to partners’ particular needs and special issues.

Because the demand for trainings far exceeds the capacity of the IBP to meet it, and because the IBP wants to expand the number of organizations doing budget work, the Training team also mounts special workshops for training trainers, including the training teams of interna-
tional nongovernmental organizations (INGOs) and other donors. In this way, the IBP also contributes to building a second layer of training providers.

In 2011 the Training program added country-specific workshops to the range of widely respected training courses and specialized capacity-building it has traditionally provided.

The Training program works across all of the IBP’s programs to build skills and knowledge that will have a positive impact on the lives of people, particularly the poor and vulnerable.

**Highlights from 2011**

The Training program makes a significant contribution to building the field of budget advocacy by providing the training, mentoring, and technical assistance required to develop highly skilled, sustainable civil society budget organizations. For organizations to be effective in bringing about changes in budget policies and processes, they must have not only adequate resources but also the technical skills to analyze budgets and engage in public education and advocacy. The stronger an organization’s technical capacity on budget analysis and advocacy, the more likely it is that their work will lead to concrete improvements in their communities and countries.

In the past year, the Training team helped build the capacity of the IBP’s civil society partner organizations by:

- **Providing more specialized trainings.** In 2011 the Training team began collaborating more systematically with other IBP programs to design and deliver trainings and workshops tailored to country-specific or project-specific needs of our partners. In both Ghana and Mali, the training team pioneered an approach that utilizes the actual data and budget process available to citizens in both countries. This allowed participants to learn and apply analytical techniques and advocacy approaches working with real-life information and situations. The Ghana training in particular enabled a more intensive focus on budget analysis and the appropriate use of these findings for advocacy, which were identified as important capacity gaps. As a result, the IBP’s partners in Ghana were able to produce a sectoral analysis of the 2010 budget and conduct a real-time analysis of the 2012 budget estimates, which was released at a press conference before the budget was enacted last year. The IBP now has a model for developing country-specific training that will be adapted to other contexts during 2012.

- **Developing a new advanced course.** As budget work grows and skills deepen, the IBP has been expanding its training offerings for researchers. Together with staff at the London School of Economics, the IBP developed its first advanced training program that draws on one of the first Masters-level courses in public financial management. This four-day course introduces participants to select key public finance management topics and challenges relevant to budget practitioners in developing countries. The course was piloted with the IBP staff in 2011 and will be provided to partners for the first time in early 2012.

- **Launching the IBP’s e-Learning Open Budgets Game.** The Training team launched the first interactive e-learning game (www.openbudgetsgame.org) that invites CSOs and individuals to explore economic development problems, discover how the manage-
to strengthening a range of basic and advanced skills for budget analysis, and increasingly a range of specialized skills that have been identified as necessary as budget work on the ground has progressed. The IBP has contributed to strengthening a range of basic and advanced skills for budget analysis, and increasingly a range of specialized skills that have been identified as necessary as budget work on the ground has progressed. It is through strengthening this wide range of capacities that the Training team has enabled the range of civil society budget work by partners in different countries.

Key results from the Training program in 2011 include:

- **Continued increase in the pool of activists around the world engaging in budget processes.** In the past year, the Training team has continued to build and strengthen the capacity for budget work within CSOs. While the Training team focused on general capacity-building courses, especially for the new geographic regions where the IBP recently launched programs, for the greater part of the year the team has invested more energies in developing specialist training programs. These are designed to address specific country contexts, specific dimensions of budget analysis in relation to specific sectors, or even specific aspects of budget advocacy. The IBP thus has contributed to increased training resources available to civil society organizations. The Training team has

- **Increased training resources available to civil society organizations.** The Training team has

- **Increasing the capacity for budget work in INGOs.** The Training team worked in partnership during 2011 with Tiri, Publish What You Fund, and Development Initiatives to develop and deliver a new workshop on aid and budget transparency for these INGOs’ staff members and partner organizations. The Training team also partnered with the International Human Rights Internship Program on the West African Regional Learning Program on Human Rights Budget Work.

- **Implementing a more targeted and systematic evaluation of training activities.** To assess the impact of our training and technical assistance and to improve the support we provide, the Training team developed and launched a much more comprehensive system of feedback, including an online questionnaire sent to all previous training participants. Responses will be collected (44 have been received so far) and analyzed to inform the development of new trainings and revisions to existing ones.

### Results and Outcomes

Key results from the Training program in 2011 include:

- **Continued increase in the pool of activists around the world engaging in budget processes.** In the past year, the Training team has continued to build and strengthen the capacity for budget work within CSOs. While the Training team focused on general capacity-building courses, especially for the new geographic regions where the IBP recently launched programs, for the greater part of the year the team has invested more energies in developing specialist training programs. These are designed to address specific country contexts, specific dimensions of budget analysis in relation to specific sectors, or even specific aspects of budget advocacy. The IBP thus has contributed
The IBP Launches New Project in Egypt and Tunisia

In 2010 the IBP began to expand its work in the Middle East/North Africa (MENA) region through a partnership with the Ford Foundation’s Cairo office and the Open Society Foundations’ (OSF) Arab Regional Office to provide training, technical assistance, and mentoring to five groups (Ford Foundation and OSF grantees) in Egypt, Jordan, and Lebanon. In response to the democratic uprisings during the Arab Spring in early 2011, the IBP deepened its work in the MENA region by embarking on a two-year project that seeks to contribute to the development of open societies by making public finance processes and management much more transparent, participatory, and accountable. The project will focus on Egypt and Tunisia initially.

The rapidly changing political context in the region has created a unique opportunity to set in place essential building blocks for sustainable open budget processes in these two countries. Through this project the IBP draws on its Training and Communications teams and the Mentoring Governments program to capitalize on this opportunity and help build the capacity of civil society organizations, journalists, and governments to establish and participate in open budget practices. In addition, the IBP will work with universities and independent media institutes to enhance public awareness of budgetary issues and opportunities for public debate on establishing open budgeting processes.

The IBP aims ultimately to transfer responsibility for this work to partner organizations in the region. Toward this end, the program will support organizational development, train trainers, and produce materials that can serve as the basis for ongoing capacity development in the focus countries.

made its entry-level budget orientation course more widely and readily available by launching the Open Budgets Game — an e-Learning platform. CSOs also now have access to a greater number of new specialist courses that Training has developed, and will continue to develop, in
Established a collaborative relationship with Egypt’s Ministry of Finance (MOF) to provide training to journalists and CSOs on understanding and navigating Egypt’s budget and public finance systems and processes. The first step was to provide MOF staff members with a two-day training on budget transparency.

Provided the IBP’s General Intermediate Training on Budget Analysis and Advocacy to civil society representatives from Egypt, Lebanon, Jordan, and Tunisia on how to analyze budgets and use the results to support advocacy.

Delivered a Training of Trainers to civil society representatives from Egypt, Lebanon, and Tunisia to build the cadre of trainers in the region that can support other CSOs in engaging in budget work.

Identified one CSO from Egypt and two from Tunisia and helped them to design budget-related projects and campaigns that they will implement with IBP support over the next two years. These include:

- the Development Support Center in Egypt, which will work on local government budgets, building the capacity of and collaborating with local CSOs to engage in local government budgeting;
- the Center of Arab Women for Training and Research in Tunisia, which will engage in budget analysis and advocacy related to addressing maternal mortality; and
- the Arab Institute for Human Rights in Tunisia, which has been exploring potential work with the Constituent Council to ensure that the new Tunisian Constitution will guarantee budget transparency, accountability, and participation (the nature of the IBP’s support will be determined once the project plan is finalized).

response to the wide range of capacity-building needs of partner groups undertaking budget work. Training materials have been updated, and the training of trainers continues to expand the cadre of trainers who are able to deliver core courses in other languages.
2011 Training Offerings

e-Learning: The Open Budgets Game
(www.openbudgetsgame.org)
Participants: 320 registered users
This interactive e-Learning game introduces CSOs and individuals to the basics of civil society budget work so that they can learn how to monitor and influence government budgets.

General Intermediate Training on Budget Analysis and Advocacy (Tunis, June-July 2011)
Participants: 17 representatives of nine CSOs from Egypt, Lebanon, Jordan, and Tunisia
This training in Arabic was geared toward groups in the MENA region and provided an introduction on how to analyze budgets and use that analysis to support advocacy efforts.

Training of MENA Trainers for the MENA Region
(Tunis, June-July 2011)
Participants: Three representatives of CSOs from Egypt, Lebanon, and Tunisia
This training was part of the IBP’s efforts to expand the cadre of trainers who can deliver core budget advocacy courses in other languages and provide technical assistance to other CSOs.

Budget Transparency and Access to Information Workshop (Egypt, November 2011)
Participants: 13 staff members of Egypt’s Ministry of Finance (MOF)
In this two-day training on budget transparency, staff members of Egypt’s MOF learned about global norms on budget transparency and how these norms are reflected in the IBP’s Open Budget Index.

Ghana Budget Analysis Workshop — Part 1
(Accra, May 2011)
Participants: 38 members of the Ghana Aid Effectiveness Forum, representing 27 Ghanaian CSOs
Using actual budget documents produced by the Ghanaian government, participants learned about what information is available and how to read and analyze budget information in support of their sectoral advocacy work.

Ghana Budget Analysis Workshop — Part 2
(Accra, October 2011)
Participants: 32 members of the Ghana Aid Effectiveness Forum
In this four-day follow-up workshop, participants continued to develop their budget analysis skills and learned how to use budget analysis to make advocacy arguments and present budget analysis findings. They also produced a draft 2011 budget analysis and prepared to engage with the 2012 budget proposal.

Mali Citizens Budget Workshop (Bamako, June 2011)
Participants: 19 representatives from 10 Malian organizations
In this three-day workshop, participants learned about the budget process in general and in Mali, examined the impact and challenges of budget work, and discussed the new Mali Citizens Budget and a common agenda around it.

West African Regional Learning Program on Human Rights Budget Work
(Monrovia, July 2011)
Participants: 20 participants from West Africa
The Training team partnered with the International Human Rights Internship Project to teach participants about a human rights-based framework for budgeting.

Open Budget Survey 2012 Researcher Trainings
Locations and Participants: Dakar, July 2011, (French) four participants from four organizations from four countries; Bangkok, July 2011, (English) 20 participants from 20 organizations from 20 countries; Quito, August 2011, (Spanish) five participants from five organizations from five countries
In these two- to three-day workshops, the IBP introduced new researchers for the Open Budget Survey 2012 to the OBS methodology, knowledge and tools required to complete the survey, and relevant technical concepts and terminology.

Open Budget Initiative Budget Advocacy Planning Meeting (Washington, D.C., September 2011)
Participants: 17 participants from 11 organizations from 10 countries
In this three-day meeting, partner organizations developed a strategic budget advocacy plan for improving country scores on the Open Budget Index and considered ways to monitor, evaluate, and implement these plans.

Third Annual IBP Learning Workshop in Indonesia
(Bandung, May-June 2011)
Participants: 30 participants from 24 organizations (all Indonesian)
The workshop was organized by the IBP in cooperation with its five Indonesian partners to support the budget advocacy movement in Indonesia. The aim of the workshop was to increase advocacy on health sector budgets, with a focus on health care provision in Indonesia.
The Communications Program

The Communications program is responsible for the public face of the IBP and for providing strategic support to its partners and allies. Communications collaborates with other IBP programs to increase the capacity of its civil society partners around the world to effectively engage in government budget processes — and the impact of such engagement — and to improve the context in which these groups do their budget work. These two functions require the Communications team to reach two audiences: an internal audience of our civil society partners, and an external audience that includes international donors, government officials, academics, and development practitioners.

It does this through activities and products that seek to:

- raise the profile of civil society budget work;
- deepen the impact of the IBP’s advocacy and that of its partners;
- support and contribute to an international network of people and organizations working to make government budget systems more transparent, participatory, and responsive; and
- increase the capacity of CSOs to use communications tools and strategies effectively to support their budget analysis and advocacy.
**Highlights in 2011**

The Communications team reaches out to public finance stakeholders at the national and international level to foster information exchange and learning and to contribute to an environment that promotes open and accountable public finance by:

- **Enhancing partner impact by communicating good practices.** Communications provides a variety of opportunities for civil society budget groups to showcase their work, learn from the experiences of CSOs in other countries and regions engaged in budget work, access resources, and participate in conversations about transparent and accountable public finance. The Communications team does this through its work with partners to develop and disseminate the bimonthly electronic newsletter, the Open Budgets Blog, the IBP website (www.internationalbudget.org), Budget Briefs, and IBP guides and research publications.

- **Improving communications practices among partners.** During 2011 the Communications team worked directly with the IBP’s civil society partners to improve their use of communications tools and strategies to support and deepen the impact of their work. For example, Communications partnered with the Open Budget Initiative and Training teams to deliver a workshop for partners that had been awarded advocacy grants to promote open budget reforms in their country. In addition, Communications provided one-on-one support to IBP partners in developing effective websites and other outreach materials. As a result of these efforts, the advocacy plans of our civil society partners are more targeted and strategic in terms of objectives and activities, and more realistic in terms of resources and timelines.

- **Facilitating dialogue about new international initiatives.** In terms of raising the profile of the Open Government Partnership, the Global Initiative for Fiscal Transparency, and the Global Civil Society Movement for Budget Transparency, Accountability, and Participation, Communications helped develop and disseminate media advisories, press releases, policy briefs, fact sheets, social media content, and other related communiqués. To foster the work of our civil society partners to plan and convene the first assembly of the civil society budget movement in Dar es Salaam, the Communications team helped to select an online communications platform and led in the development of www.makebudgetspublic.org — the website for the assembly. To support our partners’ efforts to promote the assembly, Communications developed a social media release and supporting materials.
ACIJ and Early Education in Buenos Aires

Imagine a 4-year old boy (say his name is Diego) from the Villa Lugano neighborhood of Buenos Aires, Argentina. When his mother told him she was going to register him for kindergarten the following year, Diego was ecstatic. However, despite much time and effort on the part of his mother, she was unable to register Diego for school; all of the openings were filled, and he was put on a waiting list. Diego was devastated by the news.

This fictional example, unfortunately, was the experience of many children in Buenos Aires who have had their education put on hold. Although the city’s constitution requires the government to deliver free and equal education to every child over 45 days old, increased demand for early education and a lack of new facilities caused a shortage. As is frequently the case, it was children in lower income districts who were disproportionally affected.

To pressure the government to fulfill its constitutional mandate, the Civil Association for Equality and Justice (ACIJ), an IBP civil society partner in Argentina, had been carrying out an advocacy campaign. After their advocacy and research efforts proved unsuccessful, ACIJ decided to file a class action suit against the government.

To support its case, ACIJ analyzed budget policies and data on budget allocations and expenditures for early education and found that between 2002 and 2005, an average of 32.3 percent of the resources allocated for early education had not actually been spent. In response to the city government’s argument that such policy issues should not be addressed in the courts, ACIJ used this evidence to help make the case that its suit was not about setting policy but, rather, getting the government to comply with policies it had already put in place. The court agreed and demanded that the government comply with its own policies, budgets, and laws.

ACIJ’s impact on early education in Buenos Aires comes from a powerful combination of experience, persistent advocacy and awareness campaigns, and rigorous budget analysis.
Results and Outcomes

Key results for the Communications program in 2011 include:

- **Strengthening IBP outreach.** The Communications team worked closely with other IBP programs to develop more integrated approaches to communications in which publications, handouts, visual aids, and other materials are created and packaged for particular audiences with specific outcomes in mind. For example, the Partnership Initiative series of case studies looking into the impacts of civil society budget work serves several purposes with different stakeholders, and these were taken into account when packaging them. For academic researchers, complete reports with full citations were produced; and shorter, more visually engaging booklets were produced to inform civil society and donor audiences and encourage them to learn more. Similarly, in preparation for our participation in the High-Level Forum on Aid Effectiveness in Busan, South Korea, a short Briefing Note with recommendations for donor agencies was prepared from a longer, academic analysis (the full report was posted on the IBP website) in recognition of the interests and needs of donor staff and government officials attending the forum. These efforts and others like them helped to ensure that the IBP’s information and recommendations actually reach and are read by the intended audiences.

- More targeted and strategic CSO campaigns on budget issues. Through its support on developing and disseminating capacity-building resources and on training activities, the Communications team contributed to the IBP’s more intensive focus on helping our partner organizations develop and implement more effective advocacy campaigns that seek to improve budget processes, policies, and outcomes. As a result of these efforts, the advocacy plans of our civil society partners — like those that received grants from the Open Budget Initiative for campaigns to increase budget transparency and accountability in their country — are more targeted and strategic in terms of objectives and activities, and more realistic in terms of resources and timelines.

**IBP Communications Expands, Informs, and Facilitates the International Budget Network**

- Designed, produced, and disseminated a number of new IBP research publications and practical guides, including the IBP’s new series of Working Papers and Research Notes, four new case studies of the impact of civil society budget work, 10 pilot studies of subnational budget transparency, and two new guides on engaging in budget analysis and advocacy and planning that engagement.

- Published six issues of the bimonthly e-newsletter, covering the latest debates in the field, showcasing new research and the work of our partners, and sharing practical tips and tools for more effective civil society budget analysis and advocacy.

- Provided input on and oversaw the production of materials and visual aids to complement IBP staff presentations on issues related to open and accountable public finance to various audiences at a number of international events, including the Open Government Partnership, the Fourth High-Level Forum on Aid Effectiveness, the International Organization of Supreme Audit Institutions and the Inter-Parliamentary Union, donors and international financial institutions, and other stakeholders.

- Supported the selection and implementation of an online collaborative workspace to enable our partners to prepare the foundation documents for the new Global Civil Society Movement for Budget Transparency, Accountability, and Participation and to plan the first assembly of the movement in Dar es Salaam.

- Coordinated the design, content, and launch of the website for the new movement: www.makebudgetspublic.org.
The work of the International Budget Partnership would be impossible without the generous support it receives from private foundations and development agencies. We are grateful to the following contributors whose underwriting of specific IBP initiatives in 2011, as well as general support for IBP programming, assisted in the accomplishments presented in this report.

Bill & Melinda Gates Foundation
The William and Flora Hewlett Foundation
Open Society Institute
Ford Foundation
UKAid (UK Department for International Development)
Vanguard Charitable Endowment Program
Central to the IBP and all of its efforts are our civil society partners in over 100 countries around the world. Our choices about programs and initiatives are made to best support our partners in engaging in budget work in their country and are driven by the collaborative relationship that we have with them. It would be impossible for the IBP to present a report of its goals and accomplishments without acknowledging with gratitude and humility the organizations at the heart of this work. Though we have engaged with more organizations than we can list in this report, the following are those partners that the IBP was the most deeply involved with in 2011.

**Afghanistan**
Integrity Watch Afghanistan

**Albania**
Albanian Socio Economic Think Tank, University of Tirana

**Algeria**
Association de Finances Publques

**Angola**
Accço para o Desenvolvimento Rural e Ambiente (ADRA)

**Argentina**
Centro de Implementacion de Politicas Publicas para la Equidad y el Crecimiento (CIPPEC)

**Azerbaijan**
Public Finance Monitoring Center

**Bangladesh**
University of Dhaka, Department of Development Studies

**Bénin**
Social Watch Bénin

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

**Bosnia and Herzegovina**
Public Interest Advocacy Center

**Botswana**
Botswana Institute for Development Policy Analysis
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<th>Country</th>
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<td>Brazil</td>
<td>Instituto Brasileiro de Analises Sociais e Economicas (IBASE)</td>
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<td>Burkina Faso</td>
<td>Centre Pour La Gouvernance Democratique (CGD)</td>
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<td>Cameroon</td>
<td>Budget Information Centre</td>
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<td>Chad</td>
<td>Groupe de Recherches Alternatives et de Monitoring du Projet Pétrole Tchad-Cameroun (GRAMP-TC)</td>
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<td>Chile</td>
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<td>Fiji</td>
<td>Foundation of the Peoples of the South Pacific International (FSPI)</td>
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<td>France</td>
<td>Groupement Européen de Recherches en Finances Publiques</td>
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<td>Transparency International-Georgia</td>
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<td>FiFo Köln: Finanzwissenschaftliches Forschungs institut an der Universitüt zu Köln</td>
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<td>Ghana</td>
<td>Centre for Budget Advocacy of the Integrated Social Development Centre</td>
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<td>Centro Internacional para Investigaciones en Derechos Humanos (CIIDH)</td>
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<td>Fundación Democracia sin Fronteras (FDsF)</td>
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<td>India</td>
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<td>Samarthan - Centre for Development Support</td>
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<td>Swami Vivekananda Youth Movement (SVYM)</td>
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Indonesia
Yayasan Pusat Telah dan Informasi Regional (PATTIRO)
Perkumpulan INISIATIF
IDEA Yogyakarta (Institute for Development and Economic Analysis)
SEKNAS FITRA (Sekretariat Nasional Forum Indonesia untuk Transparansi Anggaran)
Yayasan LAKPESDAM (Lembaga Kajian dan Pengembangan Sumberdaya Manusia)

Iraq
Iraq Institute for Economic Reform (IIER)

Italy
ActionAid Italy
Sbilanciamoci

Jordan
Partners-Jordan

Kazakhstan
Research Centre Sange (Civic Foundation)

Kenya
Institute of Economic Affairs (IEA)
Muslims for Human Rights (MUHURI)

Kyrgyz Republic
Public Association “Partner Group Precedent”

Lebanon
The Lebanese Transparency Association (LTA)

Liberia
Foundation for Human Rights and Democracy
Actions for Genuine Democratic Alternatives (AGENDA)

Macedonia
Center for Economic Analysis

Malawi
Malawi Economic Justice Network

Malaysia
Centre for Public Policy Studies, Asian Strategy & Leadership Institute

Mali
GREAT Mali
Coalition des Alternatives Africaines Dette et Développement (CAD)

Mexico
Fundar, Centro de Análisis e Investigación, A.C.
Sonora Ciudadana, A.C.

Mongolia
Open Society Forum (Foundation) Mongolia

Morocco
International Business Institute

Mozambique
Centro de Integridade Pública (CIP)

Namibia
Institute for Public Policy Research

Nepal
Freedom Forum

New Zealand
Petrie-Deely Partnership

Nicaragua
Asociación Instituto de Estudios Estratégicos y Políticas Publicas (IEEPP)

Niger
Alternative Espaces Citoyens

Nigeria
Civil Resource Development and Documentation Centre (CIRDDOC)

Norway
Scanteam AS, Consultant

Pakistan
Omar Asghar Khan Development Foundation

Papua New Guinea
Institute of National Affairs

Peru
Ciudadanos al Día

Philippines
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Concerned Citizens of Abra for Good Government (CCAGG)
Balay Mindanaw Foundation, Inc. (BMFI)

Poland
University of Krakow

Portugal
Instituto Superior de Economia e Gestão, Universidade Técnica de Lisboa
Instituto de Ciências Sociais da Universidade de Lisboa
Romania
A&A Expert Advice

Russia
St. Petersburg Humanities and Political Studies Center

Rwanda
Collectif des Ligues et Associations de Défense des Droits de l’Homme au Rwanda (CLADHO)
São Tomé and Príncipe
Webeto

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

Serbia
Transparency Serbia

Sierra Leone
Budget Advocacy Network (BAN)

Slovakia
MESA 10

Slovenia
University of Ljubljana, Faculty of Economics

South Africa
IDASA, Economic Governance Programme
Centre for Economic Governance and Aids in Africa (CEGAA)
Treatment Action Campaign (TAC)
Centre for Social Accountability (CSA)
Ndifuna Ukwazi
Social Justice Coalition

South Korea
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Sri Lanka
Transparency International Sri Lanka

Sweden
Melander Schnell Consultants

Tajikistan
Open Society Institute — Assistance Foundation in Tajikistan

Tanzania
Policy Forum
HakiElimu
Sikika

Thailand
Fiscal Policy Research Institute Foundation (FISPRI)

Timor Leste
Lalenok Ba Ema Hotu (LABEH)

Trinidad and Tobago
Sustainable Economic Development Unit for Small & Island Economics, University of the West Indies

Tunisia
Association for the Development of Local Democracy (ADLD)

Turkey
Turkish Economic and Social Studies Foundation (TESEV)

Uganda
Advocates Coalition for Development and Environment (CODE)
Uganda Debt Network (UDN)

Ukraine
International Center for Policy Studies

United Kingdom
London School of Economics and Political Science

United States of America
Robert Keith, Consultant

Venezuela
Transparencia Venezuela

Vietnam
Center for Development and Integration (CDI)

Yemen
Cultural Development Program Foundation

Zambia
Economics Association of Zambia (EAZ)
Treatment Action and Literacy Campaign (TALC)
Jesuit Centre for Theological Reflection (JCTR)
Caritas Zambia

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

In 2011 the IBP staff included:

**Marilyn Butler-Norris**
Administrative Assistant

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Senior Advisor

**Warren Krafchik**
Director

**Senait Mehret**
Staff Accountant

**Rose Nierras**
Director of Operations

**Linda Yahr**
Finance Director

**Trisha Viecco**
Events Coordinator

**The Open Budget Initiative**

**Nusrat Ahmad**
Administrative Assistant

**Michael Castro**
Program Officer

**Paolo De Renzio**
Senior Research Fellow

**Harika Masud**
Program Officer

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