Building Community Power:
Putting people first in public budgets

Annual Report 2022
Message from our executive director

Dear Friends,

Prior to joining the International Budget Partnership (IBP) in February as its new Executive Director, I led FARO, a “think-and-do tank” that is IBP’s partner in Ecuador and experienced firsthand the value IBP brings to partners across the world. In concrete and practical ways, IBP champions a network of civil society organizations that learn from and support each other. It opens doors and builds bridges with policymakers and governmental authorities. It supports activities that are rarely financed by traditional funders. And using fresh insights and methodologies, IBP spurs meaningful change.

Now, as part of IBP’s team I have been inspired by the diverse coalitions we work with that are transforming citizens’ lives by influencing how public funds are spent, collecting data that informs and improves public service delivery, and including the voices of underserved populations in the public budget’s decision-making process. IBP’s work has had impact at scale on people’s lives. Working closely with our grassroots and social movement partners in seven countries (Ghana, India, Indonesia, Kenya, Nigeria, Senegal and South Africa), we have improved services for more than nine million people over the past five years.

I continue to be in awe of the collective strength of our diverse network of partners from every region of the globe. Following the release of the Open Budget Survey in May 2022, our team worked closely with civil society partners in more than 120 countries to engage national governments and advocate for more open, participatory and accountable public finance systems. I saw in my meetings with public officials and local partners the concrete impact IBP and our partners have made on policies and practices that allow for greater participation, transparency and structural changes towards more equitable budgets.

Partnerships have always been at the heart of our organization’s vision and that is why, as IBP enters this new phase, we want to bring the collective knowledge and insights of our partners to the main stages of decision-making at national, regional and global levels. We want to expand the space for peer-to-peer learning where partners can engage with and learn from each other’s experiences and innovate new approaches together.

As power imbalances, inequalities and narrowing civic space perpetuate exclusion, IBP’s goal to build a movement to make public budgets work for people is more urgent than ever. I’m proud of IBP’s role in shifting power and reclaiming people’s right and ability to have a say in public money.

There is no easy answer to the challenges we face, but the dedication, expertise and passion of IBP’s donors, staff, Board of Trustees and partners gives me hope that building a more just world is possible. I am excited about the opportunities that lie ahead, and I look forward to working more closely with all of you in the coming year and beyond as we strive to deliver meaningful and lasting change in communities around the world.

Sincerely,

Ana Patricia Muñoz
Executive Director
We work around the world with passionate advocates

We make budgets work for people.

The International Budget Partnership collaborates with budget analysts, community organizers, oversight champions and advocates in 120 countries. Together, we generate data, advocate for reform and build people’s skills and knowledge so that everyone can have a voice in budget decisions that impact their lives. The change we seek is a world in which people understand and influence how public money is raised and spent, and governments make decisions that address communities’ priorities and reduce inequalities.

IBP’s global team is spread across 15 countries and operates country offices in Washington, D.C., United States; Jakarta, Indonesia; Nairobi, Kenya; Abuja, Nigeria; Dakar, Senegal; and Cape Town, South Africa.

IBP Engagement

- Countries part of Collaborating for Open Budgets program
- Open Budget Survey countries
- Countries with multiple projects
- Country office with in-country work
We support social movements to drive accountability and better services

We work with powerful social movements to spur real change on the ground in the lives of those who need it most.

- **SENEGAL**
  - 50,000 members
  - Federation of Senegalese Inhabitants

- **NIGERIA**
  - 2 Million members
  - Small-Scale Women Farmers Organization in Nigeria

- **SOUTH AFRICA**
  - 780,000 participants
  - Asivikelane initiative

- **INDONESIA**
  - 300,000 members
  - National Union of Traditional Fisherfolk

- **GHANA**
  - 1 Million members
  - Peasant Farmers Association of Ghana
From budgets experts to change agents: Our five-year journey

In 2018, the International Budget Partnership launched a five-year program strategy that incorporated the learnings from more than two decades of work and fundamentally shifted how we work.

We had a lot to be proud of: we fostered a growing field and built global consensus and support for the valuable role that the public can play in fiscal accountability. But we knew we needed to be more locally rooted to drive systemic change and tangible improvements in people’s lives. We also needed a broader base of partners to join us. To bridge these gaps, we decided to invest in deeper country work and bring new actors into our efforts. We pioneered a new approach that put grassroots movements representing underserved communities at the center of budget advocacy. We learned that, with the right strategies in place, these movements can indeed lead powerful coalitions that shift government incentives and service delivery practices. As a result, more than nine million people gained access to better services over the past five years. We produced actionable data like our Open Budget Survey alongside more than 120 partners and leveraged our convening power to inform global standards and provide concrete reform roadmaps for governments trying to do better. We also broadened the base of advocates with the skills to influence how public money is raised and spent. As we look ahead, we must keep forging winning coalitions to shift power and hold governments accountable long term.

It is also important to reflect on how we have navigated change as an organization. Today, our partnerships span more than 120 countries. We have five country offices and 48 countries in which we have two or more initiatives. Our tax and budget credibility initiatives include work in our country offices and globally. Our staff is dispersed across 15 countries, with 70% of us working outside of the United States and half of us situated in country offices in Indonesia, Kenya, Nigeria, Senegal and South Africa. Our entire executive team is female-led, and our country offices are led by local staff. It goes without question that today our organization looks much different than it did five years ago. We are now much closer to the changes we seek and that reflects our strong belief that change has to be locally led and globally connected. We are excited to chart the next chapter together as we embark on a new strategy in 2023.

We pioneered a new approach that put grassroots movements representing underserved communities at the center of budget advocacy.

Impact

- 120 countries assessed on transparency, oversight and public participation in public spending
- 9m people accessed new or improved services thanks to strategic budget advocacy
- 22 countries improved their transparency thanks to our advocacy
- 675 people participated in a training curriculum on budget advocacy
- 100+ countries in which we have partnerships with more than 300 partners
- 337 organizations engaged in skills training in 23 countries

In Nigeria, the needs of smallholder women farmers are overlooked by officials despite producing 60% of the food Nigerians consume. With our help, the Small-Scale Women Farmers Organization in Nigeria (SWOFON) has honed their budget advocacy skills and strategy. Together, we have been able to protect the national agriculture budget and secure investments for women farmers to keep feeding the nation.
We have 76 team members spread across 15 countries

30%  
United States of America
23 staff

50%  
Nigeria, South Africa, Kenya, Indonesia, Senegal
38 staff

20%  
Brazil, Canada, Dominican Republic, Ecuador, Georgia, Germany, Ghana, Haiti, United Kingdom
15 staff

We are now much closer to the changes we seek and that reflects our strong belief that change has to be locally led and globally connected.

Mary Afan (left), president of the Small Scale Women Farmers Association in Nigeria, and Astou Mbengue, lead data collector for the Senegalese Federation of Inhabitants, attended a learning seminar for IBP partners, in Cape Town, South Africa in November 2022.

In September 2022, we co-hosted representatives from 52 African countries in Abuja, Nigeria to discuss sustainable development within the framework of the Integrated National Financing Frameworks Facility and the regional budget transparency initiative.
The power of people: Supporting social movements to create systemic change

Our movement partners are informing and influencing decision-making around service delivery.

We have forged powerful and diverse reform coalitions that have helped our movement partners unearth valuable data to shift government understanding of the problems driving poor service delivery and find solutions. Our partners are now seen as essential players in making service delivery systems better. They are starting to formalize their relationships with government officials and oversight bodies, like national audit offices, to improve how services are delivered long term.

Out of the shadows: Spotlighting the needs of Nigeria’s rural communities

In Nigeria, our partners worked with government to ensure that key sectors like agriculture and primary healthcare are adequately prioritized and that rural communities are not neglected.

We worked alongside the Small-Scale Women Farmers Organization in Nigeria (SWOFON) to make the case for increased budget allocations for agriculture and ensure that what is allocated is responsive to women farmers’ needs. Thanks to years of relationship-building and data-sharing with government, they have become trusted partners to government in shaping budget decisions on agriculture. Their members now sit on the National Technical Steering Committee for the Agricultural Sector and on a committee that implements the national gender policy on agriculture. In Niger, Oyo and Jigawa state, SWOFON coordinators are part of committees that oversee budget allocations and actively participated in public consultations on the 2023 budgets. The National President is also a member of the federal budget committee. They have leveraged these spaces to get fertilizer, seeds and equipment for 500,000 women farmers.
As our research on budget credibility this year underscored, many governments deviate in their spending from their approved budgets, particularly for social sectors, which disproportionately impacts marginalized communities. We found this to be true in Nigeria’s healthcare spending. With partners we analyzed federal and state health budgets and found underspending as high as 30–85%—due to delays in the federal government’s disbursement of funds to states, centralized procurement procedures and inaccurate accounts reconciliation by untrained staff. As a result, many primary healthcare facilities in Nigeria’s rural communities are unable to hire skilled nurses and midwives, buy medical supplies and medicines, or renovate aging clinics. Our campaign with the Justice, Development and Peace Commission and the National Association of Nigeria Nurses and Midwives urged officials to prioritize spending on primary health centers using town halls, meetings and the media to sustain attention to this issue.

Thanks to our advocacy, Ogun and Oyo states drew down on the national Basic Health Care Provision Fund and leveraged the Midwives Expanded Service Scheme to get resources flowing to rural clinics.

**Ogun**
- State budget allocations for local clinics increased from 4.2% in 2020 to 23.1% in 2022
- 60 midwives and 40 doctors recruited
- 250 more midwives to be hired
- 80 communities received ambulance services for pregnant women
- 151 clinics renovated

**Oyo**
- State budget allocations for local clinics increased from 5% in 2020 to 25.5% in 2022
- 2,000 frontline health workers to be recruited
- 100 new midwives posted to clinics
- 342 clinics renovated and equipped

A nurse on duty at a rural primary healthcare center in Ogun State, Nigeria. Together with our local partner, the Justice, Development and Peace Commission, we are collecting evidence to raise attention to Ogun’s consistent deprioritization of primary healthcare centers in its budget.
Everyone will see what is going on, [they] will see how the community people are really deprived and we will find a solution.

Rural health care centers in Nigeria’s Ogun state have long been in disrepair. Nurse practitioner Roseline Solarin recalls stories of women who died because they could not access a hospital or trained midwife. Over the past seven years, the state spent less than half of what was budgeted for health—and IBP was determined to find out why. We equipped frontline workers with the budget and advocacy skills needed to shine a light on the shortage of people, equipment and supplies in health facilities. We uncovered bottlenecks in the funding pipeline that kept funds from reaching those who most needed them. Thanks to our collaboration, money is now flowing to facilities. More maternity wards have basic equipment and supplies, more midwives have been hired and maternal healthcare is improving. Most importantly, the community has gained the agency to demand the resources it was promised.

**Budget allocations for clinics in Ogun state**

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4.2%</td>
<td>23.1%</td>
</tr>
</tbody>
</table>
In Indonesia, our partners forged win-win relationships with government to make assistance programs easier to access. Officials now have better data to run programs more effectively and communities have a seat at the table, ensuring resources reach those who need them most.

We helped expand access to the country’s social protection program with the help of the Indonesian People’s Struggle Association (SPRI), which represents urban poor women. SPRI collected social audit data showing how many urban poor families were being left out and urged officials to streamline the registration process and revamp their data management system. Several coalition partners became part of a team tasked by the government to update the system—the only civil society groups entrusted with this task. SPRI also signed a Memorandum of Understanding with the greater Jakarta ombudsperson for joint monitoring of the program’s implementation.

As a result, the government revised the registration process to make it more transparent and to allow for paper-based applications to accommodate the poorest families that are unable to apply online. SPRI submitted 9,058 members’ households for registration of which 3,140 were verified and accepted into the database.

We also helped the National Union of Traditional Fisherfolk (KNTI) collect valuable insights to remove red tape for small-scale fisherfolk to get subsidized fuel from the government. We discovered that 75% of the government’s quota for subsidized fuel for fisherfolk gets diverted to other sectors because too few fisherfolk can get the KUSUKA card they need to access the subsidy.

Ultimately, KNTI persuaded officials to simplify the registration process and were officially appointed as operators of the KUSUKA database, supporting the registration of 10,000 KNTI members to date and 3,444 in 2022 alone. They also secured a Memorandum of Understanding with national and regional Ombudsperson offices to jointly monitor and collect community feedback on whether the subsidized fuel is distributed equitably.

Breaking barriers: Streamlining help for Indonesia’s communities

We discovered that 75% of the government’s quota for subsidized fuel gets diverted to other sectors.
Eyes in the air and on the ground: Improving flood resilience in Senegal’s informal settlements

In Senegal, we brokered new relationships between government officials and our partners, UrbaSEN/the Federation of Senegalese Inhabitants (FSH), which fight to make the voices of informal settlement residents heard. Using proven methodologies like social audits and drone footage, UrbaSEN and FSH collected valuable community data that provides officials with unique insights into the scale and nature of the problems they face with recurring flooding and related water and sanitation issues. We forged trusted relationships between UrbaSEN and FSH and the National Sanitation Agency who now rely on each other regularly. This new way of working with communities is a significant shift for sanitation agency authorities and is leading to clear-cut results. Together we improved flood management and sanitation infrastructure for 2.5 million informal settlement residents (including 1.1 million in 2022 alone). These partners are also stepping into positions of influence—54 women members have become municipal councilors (three are deputy mayors) which gives them even greater influence over budget decision-making.

We also worked with local partners ONG 3D and Observatoire de Suivi des Indicateurs de Développement Économique en Afrique to understand spending bottlenecks that lead to poor sanitation services. We organized two major policy dialogues to bring government and civil society together and get access to better data. We found that the water and sanitation ministry’s initial budget was underspent by a striking 75% between 2018 and 2020. A floodwater management and sanitation services program meant to protect nearly seven million people in informal settlements also had its initial budget underspent by 33% over the past decade, even as in 2022 devastating floods displaced thousands of families. Through our partnership with the National Sanitation Office, we are recommending ways the government can strengthen its management of program budgets and related procurement and contracting.

Using social audits and drone footage, UrbaSEN and FSH collected valuable community data that provides officials with unique insights into the scale and nature of the problems they face.

We have improved flood management and sanitation infrastructure for 2.5 million informal settlement residents, including 1.1 million in 2022 alone.
Asivikelane partners leveraged community data to inform key budget decision-making.

1,689 instances of improved water, sanitation and refuse removal services in 2022 impacting 2.5 million people.

INFORMAL SETTLEMENTS

We helped residents across 300 informal settlements analyze their metro budgets and submit proposals for what services should be prioritized.

Making governments accountable: Our work in South Africa’s informal settlements

In South Africa, we grew the coalition of community groups that are part of the Asivikelane campaign, which uses a monthly survey to monitor access to water and sanitation services in informal settlements. There are now 5,717 residents in 522 informal settlements across 10 municipalities taking part in the surveys—of whom 65% are women. This past year, these efforts contributed to 1,689 instances of improved water, sanitation and refuse removal services impacting 2,533,500 people. The campaign sought to replicate its success by launching Asivikelane Health, which uses a similar monthly survey to assess the quality of primary healthcare services for informal settlement residents—starting with a pilot in the Eastern Cape. In its first year the project covered 45 clinics with 450 participants. We had 74% of participants report that Asivikelane Health led to improved services such as clinics opening on time, improved youth services, nurses treating clients better and improved medicine availability.

Asivikelane partners also leveraged community data to inform key budget decision-making moments. In April, when the government opened up a process for public consultation on draft metro budgets, we helped residents across 300 informal settlements analyze their metro budgets and submit proposals for what services should be prioritized, including funding to repair taps and toilets and for recovery from natural disasters. Metro officials have also used Asivikelane data to plan service delivery and direct resources in informal settlements. There is high demand for Asivikelane data even at the national level, where the Office of the Auditor General used evidence generated by partners in its risk assessments. In June, the Auditor General leveraged Asivikelane data for a ‘real-time’ audit it commissioned around disaster relief funds in eThekwini following severe floods.

Kenny Tokwe, community leader in Imizamo Yethu informal settlement in Cape Town, speaks about service delivery issues in his community.
Partner Profile

GHANA
Janet Altimoliga

I got all the women farmers (nearby) to join the Peasant Farmers Association of Ghana because women’s voices were not being heard.

For too long, small-scale women farmers did not receive the government subsidized fertilizer promised for their crops. First, bottlenecks and government overspending kept it out of reach. Then they faced male farmers who pushed women aside to buy fertilizer before it ran out and retailers who favored the men. IBP brought Janet and fellow women from the Peasant Farmers Association of Ghana (PFAG) to meet with and bring their grievances to the government’s Women in Agriculture Department. There the women learned for the first time that they were entitled to 30% of the subsidized fertilizer. Now, the government has agreed to enforce the 30% quota and is organizing gender sensitization workshops for fertilizer retailers and local governments to avoid discrimination against women farmers. IBP is also supporting the farmers’ group in assessing the reasons for the bottlenecks that lead to gender inequity and working to improve budget allocations, and actual monies, to the Women in Agriculture Department so it can be a more effective champion.

- We helped bring centralized fertilizer supplies to remote regions.
- We brought women farmers together with the government for the first time ever to discuss gender equity issues.
- 30% of subsidized fertilizer designated for women farmers never reached them but is slated to be delivered and accounted for next year.
Gender shift: Women change the power dynamic

As we move into the next phase of our work with movements, we are integrating gender and power dynamics into all we do to understand and dismantle practices and norms that perpetuate the exclusion of women and other marginalized communities. Here’s a snapshot of four leaders who are ensuring women’s perspectives inform budget decision-making.

We must build a society that values women’s leadership and recognize women as experts in their development, and not as participants.

Phumeza Mlungwana, Head of Strategy, International Budget Partnership South Africa

**INDONESIA**

**Nilawati**
Medan Manager, National Union of Traditional Fisherfolk

**READ** Indonesia’s fisherfolk hold government to its promises

**WATCH** Securing our health: Elizabeth advocates to shore up budgets for maternal health in Nigeria

**NIGERIA**

**Omotola Kadiri Elizabeth**
Deputy Director, Ward Development Committee

**WATCH** Securing our health: Elizabeth advocates to shore up budgets for maternal health in Nigeria

**SOUTH AFRICA**

**Shumani Luruli**
Program Coordinator, Planact

**WATCH** Women leaders in grassroots movements: Shaping government decisions and budgets

**SENEGAL**

**Aissata Talla**
President, UrbaSEN/Senegalese Federation of Inhabitants

**WATCH** Women leaders in grassroots movements: Shaping government decisions and budgets
Forging paths to progress: Bringing accountability champions together

The need for accountable public spending has never been more urgent.

We leveraged our flagship Open Budget Survey and other comparative analysis to shed light on the state of budget accountability globally and spur in-country reform through global, regional and national advocacy.

We released the 8th edition of the Open Budget Survey, the world’s only comparative, independent and regular assessment of fiscal transparency, participation and oversight alongside partners in more than 120 countries (covering 90% of the world’s population). The report found that while transparency scores have gone up 20% since 2008, accountability systems are still weak. Nevertheless, it also showcased many diverse countries that have climbed to the top scores on transparency, made quick improvements, and undertaken innovative practices to broaden public participation.

Open Budget Survey: key takeaways

20% of countries provide sufficiently detailed information to understand how their budget addresses poverty.

31% of governments present their expenditures by gender.

14% Only eight countries worldwide have formal channels to engage underserved communities in budget processes.

8

Since 2008, transparency scores have increased more than 20 percent.

DOMINICAN REPUBLIC

The Dominican Republic is among the top 10 performers in the world and has seen the biggest jump in score of any country surveyed (from 12 in 2008 to 77 in 2021). It is a rare example of a country that has seen its transparency score increase in every round of the survey without backtracking across administrations. The new information has been used by journalists to uncover misuse of funds and by advocates to advocate for their priorities in the budget. Watch their story.

BENIN

Finance Ministry officials used the survey to drive reforms, including publishing new documents and improving the comprehensiveness of those already publicly available. These improvements have been driven by civil society using survey findings to highlight gaps in budget information. Our partner, Social Watch, uses the draft budget proposal and the Ministry of Health’s annual performance plan to monitor whether the government meets its commitment to increase spending on contraceptive procurement. Learn more.

NIGERIA

The government took big strides to publish more timely and comprehensive documents and had the second-highest increase in transparency scores in the 2021 survey round. These improvements were possible because key leaders in the finance ministry threw their weight behind the changes. Civil society stayed consistently involved, which added momentum and public support. Watch their story.

ARGENTINA

Many national audit offices are seeing the benefits of collaborating with civil society and breaking traditional ways of working. In Argentina, auditors have worked with civic groups to ensure the government adequately prioritizes and spends funds targeted at people living with Chagas. View the campaign.
Global launch of the Open Budget Survey

1,083 PEOPLE ATTENDED THE LAUNCH EVENT
138 COUNTRIES PRESENT
260 GOVERNMENT REPRESENTATIVES
150 REPRESENTATIVES OF INTERGOVERNMENTAL ORGANIZATIONS
1,091 MEDIA MENTIONS ACROSS 93 COUNTRIES

1.6 billion AGGREGATED READERSHIP
250,000 VIDEO IMPRESSIONS
2,551 RETWEETS, LIKES AND SHARES
2 EDITORIALS IN THE FINANCIAL TIMES

Launch video: The Open Budget Survey 2021

Editorials in the Financial Times

Global launch line-up of reform champions
Following the launch, we shared with government and civic partners tools like our calculator and the individual country summary reports that provide actionable steps for governments to improve their practices. Our teams traveled to 22 countries to join partners in their country launches of the report and meet with officials to discuss tailored recommendations for each.

We joined forces with the United Nations Economic Commission for Africa, United Nations Development Programme, United Nations Department of Economic and Social Affairs and United Nations Children’s Fund to host a major gathering in Abuja, Nigeria that brought together over 300 participants from across Africa. In interactive and intensive sessions, participants from 52 countries, including governments and civil society, co-created country action plans to improve budget openness.
Through partnerships and global advocacy, we urged for greater accountability around how governments execute their budgets, an area that the Open Budget Survey finds particularly weak. Our research on budget credibility, which looks at the extent to which governments deviate in their spending from their approved budgets, finds that governments often deprioritize spending on social sectors that most affect underserved communities. We worked with nine partners in 13 countries to shed light on the scale of the problem and its impact on achieving sustainable development goals. Our research examining spending across seven sectors related to 10 sustainable development goals revealed that water and sanitation, gender, and the environment had the highest rates of underspending (18%, 15% and 13%, respectively). We also leveraged global spaces to showcase the role that civil society and oversight bodies, like national auditors, can play to solve these challenges.

Our research examining spending across seven sectors related to 10 sustainable development goals revealed that water and sanitation, gender, and the environment had the highest rates of underspending (18%, 15% and 13%, respectively).
Co-hosted with Global Affairs Canada and UNICEF, our side event raised attention to the importance of budget credibility to sustainable development progress. Officials and movement partners from Ghana spoke about how they are addressing budget credibility challenges in agriculture to better help small-scale farmers. We urged governments to improve their reporting on spending, including in their Voluntary National Reviews for the sustainable development goals.

Global Affairs Canada, UNICEF, the World Bank, Ghana’s Ministry of Finance, Peasant Farmers Association of Ghana

Co-hosted with UNDESA, our side event engaged the SAI community on a practical handbook we are developing to help SAIs assess budget credibility. In an interactive booth, we took visitors on a 360-degree virtual tour that immersed them in our country work. It served as a space for auditors to reflect on the real-life impact their audits can have on people getting services they need.
Broadening the bench: Spurring country reforms with broader group of advocates

Our targeted support brought the right actors together to drive change.

Our teams connected in person for the first time with many new partners to build an ever broader and more diverse bench of civil society advocates that can leverage budget processes to drive change.

Supporting new budget champions

We provided in-depth and tailored training to more than 330 civil society groups in 23 countries to build their skills to analyze budgets and advocate for reform. Building on last year’s foundational online curriculum, our teams undertook 26 visits to 22 countries to conduct in-person workshops where they delved into budget analysis, provided coaching on budget advocacy tactics and facilitated targeted engagements with government officials and stakeholders.

These workshops involved a cross-section of partners—from LGBTQI activists in Jamaica to researchers working on the Open Budget Survey for the first time in Armenia, to young women fighting corruption in Côte d’Ivoire.

Our trainings were designed with users in mind and considered that many of them had limited knowledge of budget issues and were operating in countries with a history of opaque budgeting practices. We found that even in the most challenging settings, civil society’s capacity to engage in budget work can be strengthened through thoughtfully designed, targeted capacity-building. Many partners have applied the skills they gained to take their budget advocacy forward.

Our partners also forged new connections with government officials and oversight watchdogs. In countries as diverse as Burkina Faso, Cambodia, Niger, Tanzania and Togo we advised finance ministry officials on their commitments to improve budget transparency and provide opportunities for affected communities/groups to participate in budget decision-making. In El Salvador, The Gambia, Jamaica, Madagascar and Nepal, national audit officials committed to work together with civic groups to make sure governments do not neglect audit recommendations and that public spending reaches communities.

Even in the most challenging settings, civil society’s capacity to engage in budget work can be strengthened through thoughtfully designed, targeted capacity-building.

337 organizations were trained in 23 countries

471 in-person workshop participants

512 online training participants

90% of participants demonstrated increased capacities and skills

93% of organizations developed follow-up budget advocacy plans
Partner Profile

TANZANIA

Anna Marwa

The issue of budgets...needs to be mainstreamed in every aspect of advocacy, the government and development. Budgets show how committed the government is to address [development] challenges.

In Tanzania, partner and gender empowerment officer Anna Marwa advocates for land rights for women farmers. She was able to use her newfound budget skills to drive concrete demands. After the training, she prepared four budget briefs that were shared with Parliament and others on the effect of budgets in driving gender inequities. She urged the government to allocate funds for land certificates for women as well as additional monies to help them hire professionals to guide them on how to use pesticides and fertilizers. Her ability to advocate to key officials around the budget process was significant given Tanzania’s backsliding in its public participation score on the Open Budget Survey—from 33 in 2015 to 9 in our 2021 round.

Outcome:
• 4 budget briefs presented to Parliament on gender inequities
• Pressing government to allocate funds directly for land certificates for women
26 in-person trainings in 22 countries March - November 2022

March
- Honduras
- Jamaica
- Nepal
- Timor Leste
- Cambodia
- Armenia
- Cote d’Ivoire
- Burkina Faso
- El Salvador
- Tanzania
- Cote d’Ivoire
- Kyrgyzstan
- Tajikistan
- Zambia

April
- Honduras
- The Gambia
- Bolivia
- Timor Leste
- Cambodia
- Botswana
- Madagascar
- Pakistan
- Sri Lanka
- Niger
- Tunisia
- Uganda

May
- Honduras
- Bolivia
- Timor Leste
- Cambodia
- Tunisia
- Uganda
- Pakistan

June
- Armenia
- Cote d’Ivoire
- Kyrgyzstan
- Tajikistan
- Zambia

July
- Tajikistan
- Zambia

August
- Pakistan

September
- Tajikistan
- Zambia

October
- Pakistan

November
- Pakistan

IBP Annual Report 2022
www.internationalbudget.org
Partner Profile
CÔTE D’IVOIRE
Ange Zokou

"I thought, this is not just a workshop. Now we can be organized and really do work on the budget and fight against corruption together all at the same time. I was very excited and just want to work, work, work!"

Ange Zokou, 24, is a budding activist, intent on ending corruption and improving the status of women in Côte d’Ivoire. Leveraging our coalition experience in Senegal, we invited Ange and other advocates from Côte d’Ivoire to learn about budget work and find common purpose. Women’s access to education, health and many other services affect progress in the country—but there is no line item for gender in the country’s budget. This is why working as a coalition will help address gender inequities. The groups at the workshop had experience working within their specific sectors. But they realized that by working together to do budget analysis on their sectors, they could uncover gaps and inequities based on gender and advocate together for equity. This experience has lit a fire inside Ange to turn her passion into action.

Outcome:
• Formally created a coalition of diverse groups that are coalescing around budget advocacy for the first time.
• Connected the coalition to local donors and guided it on how to work and connect with the European Commission, World Bank and International Monetary fund.
Partner Profile

KYRGYZSTAN

Batma Estebesova

We learned to study and understand and analyze the budget and make our own conclusions.

For more than 25 years, Batma Estebesova has been advocating for harm reduction and government services for people living with HIV and those addicted to drugs and alcohol. But when the government threatened to slash services, she knew she would have to find new strategies. That led her to learn about the power of budgets by joining forces with IBP and our partner, Precedent Partners. Impressed by training on analyzing and using budget information for advocacy, Batma’s group helped form a consortium—the Coalition for Budget Advocacy—which now includes more than 50 NGO members. The power of coalitions is gathering many together to fight for a common cause. Batma’s coalition teaches members how to prioritize and come together on critical issues and how to give government recommendations on how to fund those priorities. Together they have driven successive increases in funding for the Mandatory Health Insurance Fund. “Before it was chaos. Now we have a strategy,” she said. “Success will be that our health sector is transparent, open, and fair for everyone. It would mean that ordinary people—patients, citizens, know our rights in the health sector and how to use these rights.”
Building momentum: Regional tax initiative launched in Africa to promote domestic reform

Building on our global efforts to promote tax equity, we launched a tax initiative in Africa to expand the capacity of civil society organizations in the region to engage in domestic tax reform. We kicked off in two pilot countries, Senegal and Nigeria, where we gathered key groups to assess how the tax systems impact the government’s ability to deliver key services and advocate for more progressive tax policies.

In Nigeria, we forged a reform coalition of 27 civil society groups—all bringing diverse capacities to joint advocacy. They include media organizations such as the International Centre for Investigative Reporting, women’s groups such as the Association of Nigerian Businesswomen Network and Society of Women in Taxation, and fiscal justice advocates such as BudgIt and Follow Taxes. The groups came together to draft a position paper on the federal government’s 2022 Finance Bill, in which they argued against the use of tax incentives or loopholes that rob state coffers of much-needed resources to fund social services.

In Senegal, we brokered dialogues between diverse organizations and national and local tax authorities to promote more equitable tax policies. We joined Publish What You Pay, Citoyens Actifs pour la Justice Sociale and Women in Mining to launch a campaign to raise attention to the fact that Senegal’s mining communities live in a resource-rich zone but do not benefit from the revenue that is generated from their own communities. We also established a working group that will work on the intersection of taxation and gender.

Our teams also took our tax equity agenda to regional and global stages. They took part in the General Assembly of the Africa Tax Administrations Forum in Lagos in November, where we participated in a side event on gender and taxation. At the Addis Tax Initiative, a multi-stakeholder partnership to discuss how partner countries can best raise and spend their own funds, we made the case for more participation by civil society, auditors and other accountability actors in tax processes. We co-chaired a consultative group where we highlighted the role civil society can play in taxpayer education and morale and took part in consultative group discussions on progressive taxation. We will continue to use these spaces to bring the perspectives of local partners and encourage countries to mobilize revenue in ways that are fair and just and fuel development progress.

In Senegal, we brokered dialogues between diverse organizations and national and local tax authorities to promote more equitable tax policies.
## Financials

### International Budget Partnership and Affiliates

Consolidated statement of activities and change in net assets for the year ended December 31, 2022 with summarized financial information for 2021.

### Financials

#### Consolidated statement of activities and change in net assets for the year ended December 31, 2022 with summarized financial information for 2021.

<table>
<thead>
<tr>
<th></th>
<th>Without Donor Restrictions</th>
<th>With Donor Restrictions</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue and Support</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants and contributions</td>
<td>$ 4,007,061</td>
<td>$ 14,348,223</td>
<td>$ 18,355,284</td>
<td>$ 10,742,960</td>
</tr>
<tr>
<td>Contracts</td>
<td>$ 130,032</td>
<td>-</td>
<td>$ 130,032</td>
<td>$ 203,466</td>
</tr>
<tr>
<td>Interest income</td>
<td>$ 44,846</td>
<td>-</td>
<td>$ 44,846</td>
<td>$ 29,625</td>
</tr>
<tr>
<td>Rental income</td>
<td>$ 40,700</td>
<td>-</td>
<td>$ 40,700</td>
<td>-</td>
</tr>
<tr>
<td>Other revenue</td>
<td>$ 4,684</td>
<td>-</td>
<td>$ 4,684</td>
<td>$ 8,308</td>
</tr>
<tr>
<td>Gain on foreign exchange rate</td>
<td>$ 5,261</td>
<td>-</td>
<td>$ 5,261</td>
<td>$ 54,944</td>
</tr>
<tr>
<td>Net assets released from donor restrictions</td>
<td>$ 11,035,610</td>
<td>(11,035,610)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenue and support</td>
<td>$ 15,268,194</td>
<td>$ 3,312,613</td>
<td>$ 18,580,807</td>
<td>$ 11,039,903</td>
</tr>
</tbody>
</table>

#### Expenses

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Program Services:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Research</td>
<td>$ 2,729,166</td>
<td>-</td>
</tr>
<tr>
<td>Country Strategies</td>
<td>$ 6,129,860</td>
<td>-</td>
</tr>
<tr>
<td>Advocacy</td>
<td>$ 1,099,258</td>
<td>-</td>
</tr>
<tr>
<td>Global Initiative for Fiscal Transparency</td>
<td>$ 736,284</td>
<td>-</td>
</tr>
<tr>
<td>Training, Technical Assistance and Networking</td>
<td>$ 1,537,806</td>
<td>-</td>
</tr>
<tr>
<td>Learning</td>
<td>$ 49,979</td>
<td>-</td>
</tr>
<tr>
<td>Strategic Initiatives</td>
<td>$ 139,559</td>
<td>-</td>
</tr>
<tr>
<td>Communications</td>
<td>$ 542,697</td>
<td>-</td>
</tr>
<tr>
<td>Tax</td>
<td>$ 556,167</td>
<td>-</td>
</tr>
<tr>
<td>Climate</td>
<td>$ 103,852</td>
<td>-</td>
</tr>
<tr>
<td>Total program services</td>
<td>$ 13,624,628</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Supporting Services:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Management and General</td>
<td>$ 1,216,742</td>
<td>-</td>
</tr>
<tr>
<td>Fundraising</td>
<td>$ 420,771</td>
<td>-</td>
</tr>
<tr>
<td>Total supporting services</td>
<td>$ 1,637,513</td>
<td>-</td>
</tr>
<tr>
<td>Total expenses</td>
<td>$ 15,262,141</td>
<td>-</td>
</tr>
<tr>
<td>Change in net assets</td>
<td>$ 6,053</td>
<td>$ 3,312,613</td>
</tr>
<tr>
<td>Net assets at beginning of year</td>
<td>$ 2,982,846</td>
<td>$ 16,369,239</td>
</tr>
<tr>
<td>Net assets at end of year</td>
<td>$ 2,988,899</td>
<td>$ 19,681,852</td>
</tr>
</tbody>
</table>
**International Budget Partnership and Affiliates**

Consolidated statement of financial position as of December 31, 2022 with summarized financial information for 2021.

### Assets

<table>
<thead>
<tr>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$13,610,554</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>58,865</td>
</tr>
<tr>
<td>Grants receivable, net</td>
<td>10,486,227</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>294,827</td>
</tr>
<tr>
<td>Property and equipment, net</td>
<td>1,101,022</td>
</tr>
<tr>
<td>Deposits and other assets</td>
<td>191,784</td>
</tr>
<tr>
<td>Right-of-use asset, net</td>
<td>3,923,732</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>$29,667,011</strong></td>
</tr>
</tbody>
</table>

### Liabilities and Net Assets

**Liabilities:**

<table>
<thead>
<tr>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>$316,794</td>
</tr>
<tr>
<td>Accrued salaries and related benefits</td>
<td>267,081</td>
</tr>
<tr>
<td>Refundable advances</td>
<td>670,188</td>
</tr>
<tr>
<td>Deferred rent</td>
<td>-</td>
</tr>
<tr>
<td>Lease liability</td>
<td>5,742,197</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td><strong>$6,996,260</strong></td>
</tr>
</tbody>
</table>

**Net Assets:**

<table>
<thead>
<tr>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Without donor restrictions</td>
<td></td>
</tr>
<tr>
<td>Undesignated</td>
<td>402,488</td>
</tr>
<tr>
<td>Board designated</td>
<td>2,586,411</td>
</tr>
<tr>
<td>Without donor restriction net assets</td>
<td>2,988,899</td>
</tr>
<tr>
<td>With donor restrictions</td>
<td>19,681,852</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td><strong>$22,670,751</strong></td>
</tr>
</tbody>
</table>

**Total liabilities and net assets**

<table>
<thead>
<tr>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$29,667,011</strong></td>
<td><strong>$23,267,787</strong></td>
</tr>
</tbody>
</table>

### Research

Country Initiatives

Global Advocacy

Global Initiative for Fiscal Transparency

Institutional Strengthening

Communications

### Expenses by Program

- **Program**: 89%
- **Management/General**: 2%
- **Fundraising**: 2%

89% of funds were used for program expenses

*Percentages are rounded to the nearest whole number*
PAKISTAN
Omar Aghar Khan Foundation

PALESTINE

PERU
Centro de Análisis y Difusión de la Economía Paraguaya (CADEP)

PHILIPPINES
Institute of Governance, De La Salle University

POLAND
Pavel Biernat-Chirala, Consultant, Kraków University

PORTUGAL
Institute of Public Policy – Lisboa (IPP)

ROMANIA
Funky Citizens

RUSSIA
Tatiana hanovna Vinogradova, Consultant, St. Petersburg Center “Strategy”

SÃO TOMÉ E PRÍNCIPE
Webeto

TAJIKISTAN
Uktam Dzhumaev, Consultant

TANZANIA
Policy Forum

THAILAND
SIAM-lab

TIMOR-LESTE
La’o Hamutuk

TRINIDAD AND TOBAGO
The University of the West Indies

TUNISIA
Karim Trabelsi, Consultant

TURKEY
Türkiye Ekonomik ve Sosyal Etüdler Vakfı (TESEV)

UGANDA
Uganda Debt Network (UDN)

UNITED KINGDOM
Women’s Budget Group

UNITED STATES OF AMERICA
Robert Keith, Consultant

VENEZUELA
Transparencia Venezuela

VIETNAM
Center For Development and Integration (CDI)

ZAMBIA
Jesuit Centre for Theological Reflection (JCTR)

ZIMBABWE
National Association of Non-Governmental Organisations (NANGO)

Anonymous partners in:

ALGERIA

BRAZIL

CHINA

EQUATORIAL GUINEA

FRANCE

LEBANON

MYANMAR

QATAR

RWANDA

SAUDI ARABIA

TAOOG

YEMEN

IBP Annual Report 2022
www.internationalbudget.org

Donors

Bill and Melinda Gates Foundation
Chandler Foundation
Delegation of the European Union to South Africa
Diakonia
European Commission
Ford Foundation
William and Flora Hewlett Foundation
Luminate Group
National Endowment for Democracy
Nord
Open Society Foundations
Raith Foundation
Swiss State Secretariat for Economic Affairs (SECO)
U.K. Foreign, Commonwealth & Development Office (FCDO)
United Nations Children’s Fund (UNICEF)
United States Agency for International Development
United States Department of State
The World Bank

Board of Trustees

David Nussbaum
Faith Mwangi-Powell
Jane Ellison
Lysa John
Malado Kaba
Rakesh Rajani, Chair 2022
Ruth E. Levine
Sofía Sprechmann Sineiro, Chair 2023
Thoko Moyo

IBP’s work would not be possible without the generous support it receives from the funders.
A member of the Small Scale Women Farmers Association in Nigeria, one of our partner organizations in the country.