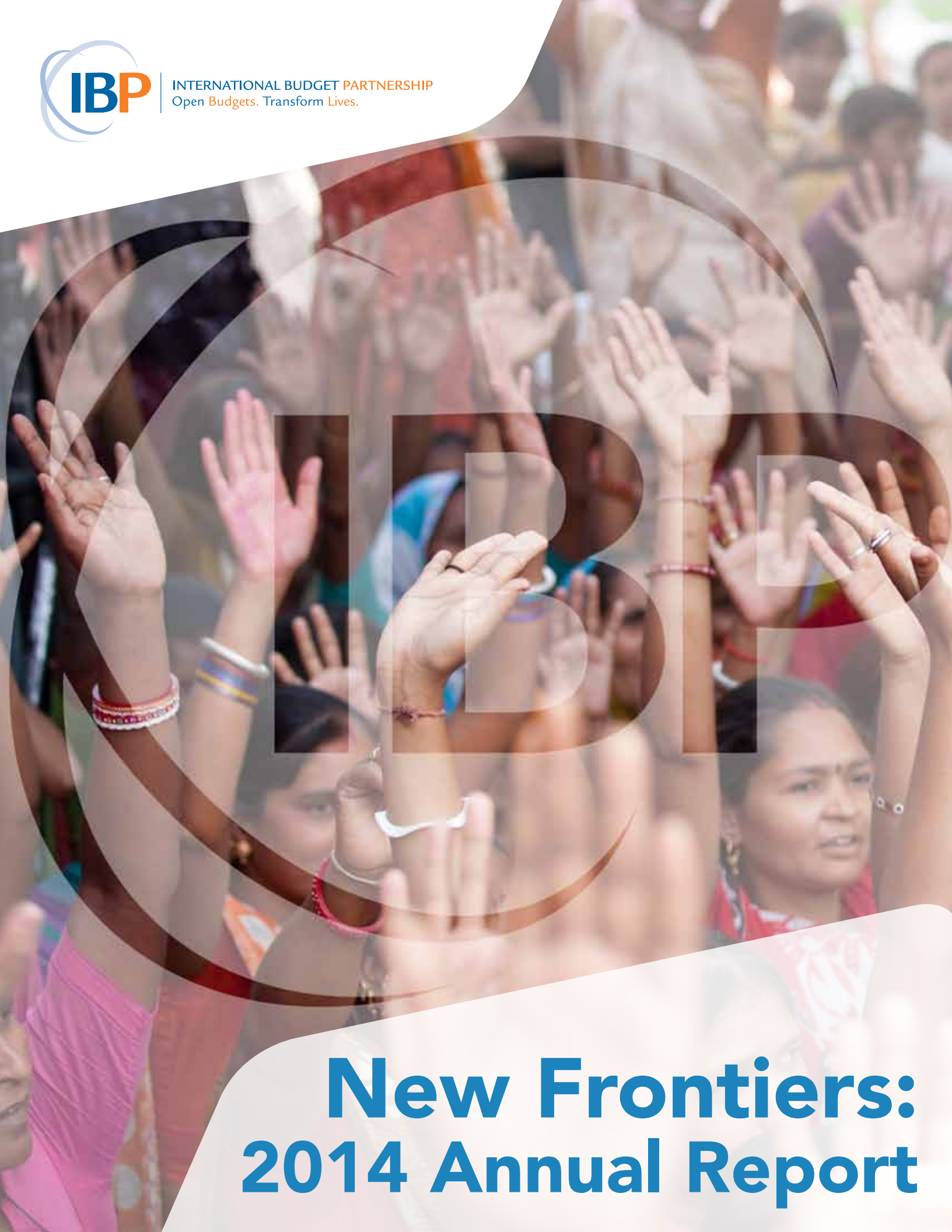
INTERNATIONAL BUDGET PARTNERSHIP
Open Budgets. Transform Lives.



New Frontiers: 2014 Annual Report

MESSAGE FROM WARREN

Just 15 years ago, the idea that civil society could be an integral part of effective public finance oversight was almost unthinkable. Yet citizens, civil society organizations, and social movements have had a major impact on ensuring that, all around the world, fiscal transparency and accountability are increasingly the norm, not the exception. This Annual Report tells the story of what the International Budget Partnership (IBP) and its partners did in 2014 to further this vision of a world where public resources are invested to meet public priorities, especially those of poor and vulnerable communities.

At IBP, we understand that achieving fiscal transparency, equity, and accountability is a long-term struggle. So that we will be even more able to tackle these challenges, IBP recently established itself as an independent, nonprofit organization, separate from the Center on Budget and Policy Priorities within which we originated and have operated to date. We took on this transition in order to build the organizational structure, operating systems, and profile that are consistent with our long-term aims.

It is impossible to overestimate the contribution that the Center on Budget and Policy Priorities has made to the development of IBP, and to budget work around the world. When I started working on budgets at the Institute for Democracy in South Africa in 1994, the Center was the inspiring example that drove our initial vision and programs. As the Center took on the task of nurturing nascent efforts by civil society to monitor budgets around the world, it helped to inspire a generation of activists globally, as it has done in the U.S. Not enough people know this, but the IBP was founded by my great friend Isaac Shapiro, who generously continues to invest his wisdom in the organization. Many of the Center's staff have patiently worked with IBP as we designed an organization to meet the types of fiscal policy challenges faced in the developing world, in particular Joel Freidman, Iris Lav, Ellen Nissenbaum, Michelle Bazie, and Susan Steinmetz. Debbie Schwartz and the finance team, Geri Gonsalves, Scott Bunton, Venia Price, and Dot Sanders, also deserve special mention. It is testament to all their efforts — and the support of Bob Greenstein, the Founder and President of the Center, and the Center's board — that we are now ready to strike out on our own. We will continue to maintain a close relationship with the Center, whose values we share and greatly admire. In fact, we anticipate working even more closely with parts of the Center, such as the State Priorities Partnership, and will continue to share key staff members.

For most people familiar with IBP's work, there will be no visible change. We will continue to work closely with our growing network of partners; produce credible, timely, and accessible analysis; and engage with a wide range of international donor institutions and governments around the world. From our new base as an independent organization, we will now do so with even more ownership, passion, and energy.

We invite you to continue to work with us on the central global challenge of the 21st century: ensuring that public resources match public priorities and hasten the end to poverty in our world. in our world.

Warren Krafchik
Executive Director

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INTRODUCTION

Night and Day: Dramatic Shifts Support Open Budgets

We are in the midst of a revolution. Just 20 years ago, the prevailing wisdom promoted by leading international development institutions was that public budgets should be drafted and managed by the finance ministry and take place largely behind closed doors. Civil society and other nongovernment actors were to be shut out of the process, and even legislatures were to play only an extremely circumscribed role. A transparent and inclusive budgeting process was considered inefficient at best and economically dangerous at worst. The penalties for ignoring such wisdom, it was argued, were severe. Markets would fluctuate wildly, investors would seek stability elsewhere, deficits would balloon with pork barrel spending, and economic growth would plummet to the detriment of all citizens.

How the world has changed. Common wisdom has shifted 180 degrees: all major international institutions now promote fiscal transparency as good practice, and there is a growing acceptance that the active engagement of citizens, civil society, and the media in budget processes is a good thing. A transparent and inclusive budget process is now seen as essential to facilitating investment, ensuring efficient outcomes, and holding government accountable for the stewardship of public resources. The International Monetary Fund (IMF), the World Bank, and the Organisation for Economic Co-operation and Development (OECD) are now champions of open fiscal systems and practices. Recently they have even begun trumpeting the benefits of citizen participation in the budget.

This is a good news story. Between 2008 and 2012 the average score for the 40 countries included in both rounds of IBP's Open Budget Index — the only regular, comparative, global measure of budget transparency — rose 10 percent. Whereas we previously looked exclusively to Europe and the U.S. for best practice with regard to transparency and participation, many countries in the developing world are catching up. Some have become global leaders in open and accountable budgeting. Brazil and Timor-Leste provide real-time expenditure information down to the municipal level; Mexico maintains one of the most impressive and accessible fiscal information portals, including the salaries and assets of public servants; India and the Philippines deploy thousands of trained citizens to monitor the provision of public services and entitlements; and the federal budget documentation published by South Africa rivals that which is published by any other country.

What has happened is akin to revolution. No bullets or blood on the streets were required, but these shifts have fundamentally changed the practices and culture of modern democratic fiscal governance. Perhaps we could call this a spreadsheet revolution, driven by the fundamental principle that citizens have the right to hold government to account for its use of public resources.

Despite such meaningful and broad progress, the average score for the 100 countries included in the Open Budget Index 2012 is still below 50 out of 100. 20 countries included in the Open Budget Index do not even publish the government's budget proposal, the most basic document outlining government plans for raising and spending resources to meet the country's needs. At the current rate of improvement, it will take over a generation for the majority of countries in the Open Budget Survey to reach even moderate levels of budget transparency. The challenge facing us is how to broaden the gains that have been made and increase the pace of progress.

Meeting this challenge is urgent. The budget is at the core of development. It is the government's most powerful tool to meet the needs of its people, especially those who are poor and marginalized. Whether you are interested in health, education, or pensions, the most well-meaning public policy has little impact on poverty until it is matched with sufficient public resources to ensure its effective implementation. This is why tackling the challenge of budget reform is so urgent and, given the scale of the problem, why a revolution requires the broadest coalition of actors to help complete the process.

IBP was founded in 1997 to collaborate with civil society around the world to use budget analysis and advocacy as a tool to improve governance and reduce poverty. We aim to make budget systems more transparent and accountable to the public as a means to ensure that governments are more responsive to the needs and priorities of the people. Our experience, including a growing body of case studies, has shown that when ordinary people have access to budget information, coupled with the skills and opportunities to participate in the budget process, the resulting engagement between government and citizens can lead to substantive improvements in governance and service delivery. However, we understand that addressing the challenge of budget transparency and accountability will require the active collaboration of actors beyond civil society. We know that to make progress on development, all countries need a well-functioning finance ministry that is able to manage a transparent and accountable budget process. But, it takes time and cooperation among a number of internal and external actors to build such capacity. For this reason, IBP is also committed to working closely with the donor community, the private sector, formal oversight institutions, and governments themselves.

IBP in 2014: Structure of the Annual Report

In 2014 IBP launched its latest five-year plan to build momentum for even greater improvements in budget transparency and accountability. The plan envisages work in four broad areas:

- *Strengthening and building independent institutions:* Through our Catalyst Program, IBP is working closely with civil society partners in a growing number of countries to ensure that public budgets ultimately result in effective service delivery. With pilots in India, Kenya, and South Africa, Catalyst is providing strategic relationship building at the local level, training and capacity building, and technical and financial support to assist civil society to engage in the budget process. After evaluating these initial experiences, IBP will look to establish a civil society fund to increase the number of countries where such work is occurring. At the same time, IBP will continue its work in more challenging transitional environments, such as China, Egypt, and Tunisia, and we plan to initiate modest work in Myanmar.

- *Researching budget processes and policies:* IBP aims to expand the coverage of the Open Budget Survey well beyond the current 100 countries to ensure that civil society, governments, donors, and the private sector have access to accurate, timely, and comparative data on budget transparency around the world. In addition, the Survey will broaden its focus beyond budget transparency and place equal emphasis on citizen engagement and the role of public oversight in the budget process. To enable more timely and effective advocacy, IBP launched the Open Budget Survey Tracker in 2014 to provide monthly updates of a core set of indicators drawn from the Open Budget Survey. The

Tracker responds to the call from civil society, donors, and the private sector for more regular data on transparency performance.

- *Promoting change*: Changes in the international environment can reinforce the work that IBP's partners carry out at the country level. IBP thus will continue to help donors, government oversight institutions, and international NGOs (INGOs) to play a larger role on budget issues. IBP will continue to play a leadership role in institutionalizing global norms on budget transparency, public participation, and government accountability through the multistakeholder Global Initiative for Fiscal Transparency (GIFT) and a global coalition of civil society organizations. IBP's international advocacy work will focus immediately on integrating budget transparency into the post-2015 Sustainable Development Goals, and working with donors to ensure that aid flows effectively support the capacity and will of governments to promote greater budget transparency and accountability.

- *Learning about what works:* IBP places great emphasis on documentation and learning from its interventions in the field. Over the next three years, we will focus on three important themes to better understand the impact of civil society engagement in public budgets: the types of public information that lead to more effective citizen engagement, the types of partnerships and coalitions within civil society that are associated with impactful work, and the kinds of relationships between civil society and formal oversight institutions that are most effective. We believe that greater field-level data on these three questions will help to advance the understanding of what approaches to transparency and accountability work and in what contexts.

This report focuses on the first year of implementing our strategic plan. It begins with the more traditional features of an annual report, including quick summaries of our events, workshops, publications, and presentations in 2014. The heart of the report, though, is a set of reflective essays on what we are learning from the first year of our new strategic plan and how we plan to use these lessons to inform our strategies over the next few years. We hope that others involved in promoting, supporting, or engaging directly in efforts to promote open and accountable budget systems will also find these lessons useful. The report concludes with a review of some of our priorities for our work in 2015.

IBP BY NUMBERS

The International Budget Partnership's five-year strategy (2014 - 2019) aims to achieve three mutually supporting outcomes. Each outcome recognizes, and seeks to leverage, the different roles of civil society organizations (CSOs), governments, oversight institutions, and international policy actors in improving budget systems, policies, and practices in order to improve governance, service delivery, and outcomes for people's lives.

2014 Achievements by Outcome

Outcome 1: Budget processes are more transparent; timely, accessible, and useful information is available to citizens and CSOs.

At the core of IBP's theory of change is the belief that when CSOs and citizens engage in budget decision making and monitoring, budget policies are better and public resources are used more effectively to provide services. Thus the main assumption behind Outcome 1 is that when citizens and CSOs have access to comprehensive and timely budget information and opportunities to engage in budget processes, they are better able to hold government to account for managing public funds.

The 2014 achievements against the indicators for Outcome 1

102 countries included in the Open Budget Survey 2015.

26 publications produced, including a toolkit on assessing subnational budget transparency; the "OBI plus" synthesis report and 11 related case studies; a research note on PFM reforms in Francophone Africa; a paper and brief on budget transparency and the MDGs; and the first report of OBS Tracker results, among others.

15 CSO advocacy projects designed and supported with grants in OBS tracker countries.

134 media hits reported on IBP and partner advocacy campaigns related to budget policy and implementation.

60 OBS partners received capacity-building support on OBS implementation.

Outcome 2: CSOs analyze and participate in government budget processes and work with formal oversight institutions to hold government to account.

The ultimate purpose of IBP's work is to ensure that all people receive the public services and support they need to live a life free from poverty. Our work with civil society around the world seeks to use budget analysis and advocacy to improve budget systems, policies, implementation, and, ultimately, people's lives. For Outcome 2 our main assumption is that if CSOs are effective at holding governments to account, then budgets will become more equitable and efficient.

The 2014 achievements against the indicators for Outcome 2

9 budget advocacy engagements completed with actors and institutions within the accountability ecosystem in India, Kenya, and South Africa. The examples include: engagements with the Parliamentary Budget Office on program-based budgeting in Kenya, which led the Ministry of Finance to release additional budget information; engagement of partners with the 14th Finance Commission on subnational and sector budget transparency and fiscal issues in India; and a submission to parliament on the educational annual report in South Africa.

16 CSO partners have working relationships with other accountability ecosystem stakeholders in 6 countries.

42 joint initiatives undertaken by CSO partners with local CSOs in Egypt, India, Kenya, South Africa, and Tunisia. The examples include: in Kenya 11 CSOs wrote a joint letter to Treasury demanding certain information be included in the budget for 2014/2015; in India the Peoples' Budget Initiative (PBI), a broad coalition of CSOs working on budget issues, gathered evidence on subnational and sector budget transparency and other fiscal issues and submitted recommendations based on this evidence to the 14th Finance Commission; in South Africa the Citizens Adjusted Budget was published in partnership with the Budget and Expenditure Monitoring Forum, and an analysis of the sanitation budget of Cape Town was produced with 2 partners.

19 CSO partners have working relationships with other CSOs in 6 countries.

76 percent of CSO partners in countries have a strategy in place for realizing budget impact.

12 budget analysis and research projects undertaken specifically to inform advocacy and budget initiatives, including: Budget Briefs on issues and recommendations related to revenue sharing among counties under Kenya's decentralization effort, program-based budgeting, and the complexities of devolving the funding and functions of state corporations to the counties; and an analysis of the sanitation budget of the City of Cape Town.

21 grants provided to CSO partners, including 4 each in Kenya and India, 3 each in South Africa and China, and 7 in Egypt.

25 CSO partners in countries received capacity-building support, including mentoring from experienced practitioners, researchers, and technical specialists; face-to-face training; and other targeted technical assistance.

184,750 visitors to the IBP website gained access to extensive online resources.

Outcome 3: The international policy community actively promotes budget transparency, participation, and accountability.

Over the past two years IBP has intensified its work with a broad range of stakeholders at the international level to create a global environment that supports open and accountable budgeting in countries. The focus has been on working with international financial institutions, governments, CSOs, and others to establish and implement global norms around budget transparency, participation, and accountability. This work is driven primarily as a means to further support the country budget work of our civil society partners. In addition to enhancing the standing of local civil society in negotiations with their government, widely accepted international norms can also help advance the delivery of foreign aid and support the implementation of the post-2015 Sustainable Development Goals. Our main assumption behind Outcome 3 is that governments are influenced by the actions and policy instruments of the international policy community.

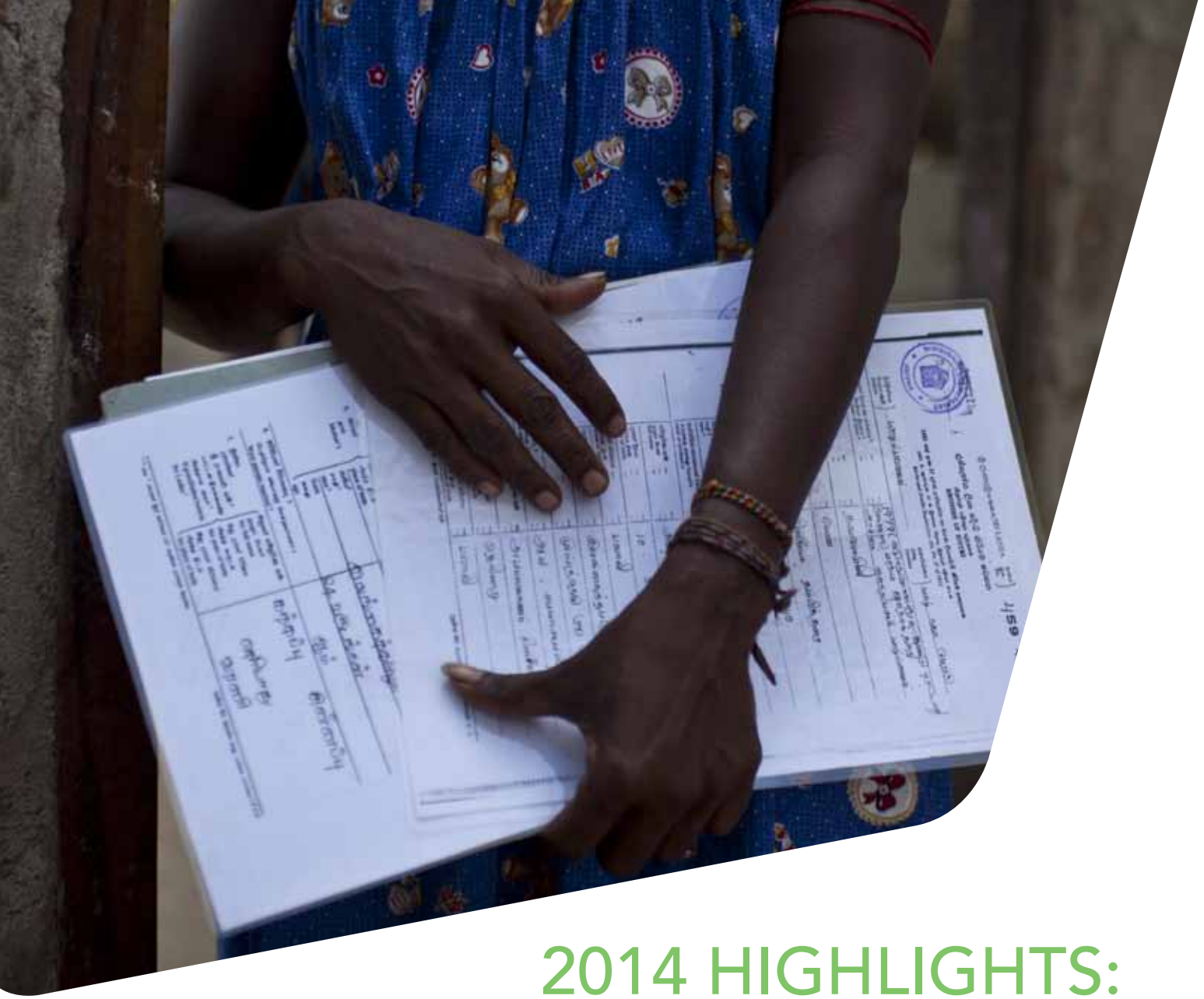
The 2014 achievements against the indicators for Outcome 3

50 countries and 15 INGOs sign letter to U.N. Secretary General calling for inclusion of transparency, participation, and accountability in the post-2015 development framework.

3 budget transparency, participation, and accountability norms documents published by key international policy community stakeholders.

20 members are now a part of the Global Initiative for Fiscal Transparency (GIFT). The members include governments, donors, international institutions, INGOs, CSOs, and individuals. There was a substantial increase in the number of governments joining GIFT in the 2014: El Salvador, Mexico, Paraguay, South Africa, and the U.S. joined with Brazil and the Philippines – the first two member governments. The international institutions that joined GIFT include the International Federation of Accountants and OECD.

21 meetings on the budget transparency, participation, and accountability agenda were convened, including 5 meetings of INGOs to formulate joint positions on the post-2015 agenda, and 16 meetings to identify a joint agenda to promote transparency, including those with the Follow the Money network and Oxfam America and those around the U.S.-Africa Leader's Summit.



2014 HIGHLIGHTS: SUPPORTING, STUDYING, AND PROMOTING BUDGET WORK AND OPEN BUDGETS

January

The Open Budget Initiative team trained CSO researchers from 36 states in Nigeria on how to conduct a subnational budget transparency assessment. After the training, the researchers completed the assessment and a final report is currently being developed.

February

IBP Kenya provided a two day induction training workshop to the County Budget Economic Forum in Taita Taveta county. The training aimed to acquaint members with the planning and budgeting process, available budget documents, and to advise them on how to encourage public participation.

March

IBP Kenya created an infographic to help citizens, the media, and Members of Parliament to understand what the government spends money on and to determine if it is going toward the right priorities.

IBP Kenya collaborated with the Institute of Economic Affairs to organize a forum on the 2014 Division of Revenue bill. The forum was attended by members of the Treasury, the Senate, and the Commission for the Implementation of the Constitution.

April

The OBI team provided training to 36 researchers on the Open Budget Survey 2015 (OBS 2015) questionnaire and methodology, after which they began their research on the OBS.

The OBI team provided technical assistance to the government of Dominican Republic. This led to the publication of a Citizens Budget in the country and to improving the presentation of the Executive's Budget Proposal.

May

A joint team composed of officials from the Collaborative Africa Budget Reform Initiative (CABRI), IBP, and representatives from the governments of Mali, Mauritius, Niger, and Burkina Faso undertook a peer-level assessment of budget transparency and participation in Tunisia. After this assessment, a report was provided to the Tunisian government with recommendations for areas of improvement.

IBP Kenya trained the Kenyan Controller of Budget and her office representatives for all counties on the budget process, budget documents, and budget analysis. The aim was to improve on our working relationship with the controller as well as train the 47 county representatives on budget analysis and documents.

IBP and media partner Al Sawt al Hurr organized two three-day budget training events for journalists in Egypt: the first was attended by 19 economics reporters, and the second was attended by 17 health reporters.

June

IBP, Open Knowledge, Google, Omidyar, GIFT, the World Bank, and the governments of Mexico and Iceland discussed the development of open budget data specifications. A draft open budget data package was developed as a result of this activity.

IBP India supported partners from the Centre for Budget and Governance Accountability (CBGA), the National Campaign on Dalit Human Rights (NCDHR), and the Peoples Budget Initiative (PBI) to develop evidence, recommendations, and submissions to the 14th Finance Commission of India.

July

IBP South Africa provided technical assistance to the Social Justice Coalition (SJC) and Ndifuna Ukwazi, assisting them to prepare and implement a social audit of sanitation services in the informal settlement of Khayelitsha, Cape Town. The final report of the social audit was released in October 2014. The city government responded very defensively, criticizing the SJC's data and the data collection process, and has so far not indicated how it will address the challenges mentioned in the report.

In preparation for SJC's social audit, and in the interest of replicating this work across South Africa, IBP South Africa and SJC invited CSOs from different parts of South Africa to be part of the social audit of sanitation services in Khayelitsha. Participants learned how to conduct a social audit firsthand: they were involved in the capacity building stage with various auditors from the community, the actual process of verifying the information and data analysis, and the public hearing.

August

IBP South Africa provided intensive technical support on budget analysis to both SJC and Ndifuna Ukwazi. The aim was to explore the City of Cape Town's budget and planning process, particularly as it pertains to water and sanitation services in informal settlements. The training has increased the knowledge of both organizations, giving them an in-depth understanding of the city's processes to use their sanitation campaign.

At the request of Ford Foundation in South Africa, IBP provided technical assistance to two of their grantee partners: Afesis-Corplan and Studies in Poverty and Inequality Institute (SPII). After a series of discussions with SPII to better understand the needs of the organization, it was agreed that IBP would review two sets of documents: a series of case studies on the right to nutrition/food and budget analysis in various sectors, and the existing socioeconomic rights and budget analysis framework developed by SPII. The latter was reviewed in terms of its relevance and use for a broader civil society audience.

IBP Kenya and civil society partners published "20 Key Questions About Your County Budget" to help Kenyan citizens and CSOs at county level engage with budgets.

September

IBP South Africa held a Theory of Change workshop for the staff of Afesis-Corplan. The workshop aimed to assist them in unpacking the challenges of the housing problem in East London, Eastern Cape. It also helped them to think through possible strategies they can employ with the community to realize the right to housing. The result was a strategic plan for the right to housing campaign and a technical assistance plan that will be supported by IBP.

IBP Kenya published a brief titled "Effective, Fair, and Transparent Sharing of County Revenues." The brief summarized the team's submission to the Commission on Revenue Allocation (CRA) on revising the way Kenya shares money among the 47 counties.

IBP launched the Open Budget Survey Tracker to the European Commission at an event in Belgium. Discussions between IBP staff and the 15 EC representatives in attendance concentrated on how donors can use the OBS Tracker to monitor progress toward transparency in partner countries.

IBP organized a study tour that brought our partners in China to Indonesia. China partners (including Eco Canton, Shining Stone Community Action, Chengdu Huizhi, and consultants involved in developing an online budget "hub" for the country) met counterparts in Indonesia to share each other's work, challenges, and achievements.

In collaboration with U.N. Women, IBP developed and facilitated a workshop in Bali for the Asia Pacific region and facilitated sessions on the Open Budget Survey, budget accountability, and IBP case study learnings.

IBP participated in the "Expert Meeting on Public Spending for the Rights of the Child," hosted by the UN Committee on the Rights of the Child. The purpose of this meeting was to draft a "General Comment on Public Spending for the Rights of the Child," which is expected to be finalized by the end of 2016.

October

IBP undertook a series of activities to mobilize CSOs to promote the inclusion of budget transparency and participation in the post-2015 global development framework. This included publishing a budget brief together with DFI and Oxfam; coordinating approximately 80 CSOs to sign a joint letter to the U.N. Secretary General's Office; holding meetings with country U.N. missions; and presenting at various post-2015 panel discussions throughout the year. So far we have seen some progress, with a number of the U.N.'s post-2015 reports emphasizing the importance of budget transparency and participation.

IBP Kenya published "County Budget and Economic Forums (CBEFs) and Public Participation in Kenya," a synthesis of case studies from five counties that look at how CBEFs are working and how they can be improved.

November

IBP, Heinrich Böll Stiftung Foundation, and Social Justice Coalition organized a learning exchange between partners from South Africa and India, the latter comprised CSOs that have pioneered social audits and community based monitoring and planning. The South African delegation met with SATHI on their community-based monitoring and planning work in Pune. Later, in Bhopal, the delegation was joined by a group from Kazakhstan, who were supported by the Soros Foundation. The organizations also met with Samarthan and learned about their social audit work and attended a village-level public hearing. In Hyderabad, the teams met with the Society for Social Audit, Accountability and Transparency (SSAAT) to better understand their approach to social audits. The delegation also had an opportunity to observe village level social audit processes. The learnings from the exchange will be used to replicate similar work in Kazakhstan and South Africa in 2015.

IBP and partners convened the Forum on Sustainability of Social Spending in El Salvador, which brought together government officials, civil society organizations, academics, and politicians to grapple with how to maintain and improve social services amidst growing public debt.

IBP Kenya visited a number of counties to take people through an exercise of debating how much money to give a set of hypothetical counties on the basis of key data. The ensuing discussions on sharing public resources were recorded and made into a short film called "A Measure of Fairness."

IBP Kenya, in collaboration with National Tax Payers Association (NTA), held a workshop to launch a study of participation in the County Budget Economic Forum (CBEF). 100 participants attended the workshop.

UNDP, UKAid, the Swedish Development Agency, and IBP sponsored the "Asia-Pacific Regional Technical Workshop on Climate Responsive Budgeting in Bangkok." IBP Executive Director Warren Krafchik delivered two presentations emphasizing that, while improvements in budget formats ("technical fixes") will be needed to improve the flow and identify specific climate funds, the real challenge to transparent and accountable climate finance systems is political. The workshop was attended by 151 government and civil society participants from 13 countries.

December

IBP convened six of our Latin American partners in Washington, D.C., to continue a discussion that began in 2013 on the direction of budget work in Latin America over the next five to ten years. At the initial meeting, partners identified persistent inequality in the region as an issue around which they could build a shared "budget justice" agenda. During these latest talks, the groups developed a concept note to define "budget justice" and established the framework for work in the coming years. In December, the partners refined this concept note and identified next steps.

A complete set of training materials for IBP's core workshop "Monitoring Budget Implementation" was published online. Two interactive training modules were also published: "Access to Information for Budget Work" and "Civil Society Budget Work: Using Budgets to Achieve Impact." IBP training materials are now freely available to organizations and individuals interested in capacity building on budget analysis, monitoring, and advocacy.

Internal capacities of IBP were used to support the technical assistance of the Budgetary and Human Rights Observatory (BAHRO) in Egypt. IBP supported BAHRO to develop a research paper on the advantages of program- and performance-based budgeting and illustrating good practices with examples from other countries.

SPECIAL FEATURE: PROMOTING OPEN BUDGETS AT THE GLOBAL LEVEL

Over the past decade, IBP has developed a strong reputation as an informed and credible actor on public finances. IBP staff members and partners are frequently sought out for their expertise on budgets by donor agencies, international nongovernmental organizations (INGOs), and global transparency initiatives. We currently sit on a number of different steering committees and working groups on transparency, including the International Aid Transparency Initiative, the Transparency and Accountability Initiative, the Open Government Partnership, and the International Organization of Supreme Audit Institutions.

In 2011 IBP established a new international advocacy program that aims to leverage our global relationships and to maximize the opportunities we have as a participant in various international forums to foster a global environment that supports open and accountable budgets throughout the world.

Since then, much progress has been made. Most international donors are now committed to supporting governments — and increasingly CSOs — in their efforts to reform how public finances are managed. Many now recognize budget transparency, public participation, and government accountability as ingredients crucial to reforms that can better deliver public services and relieve poverty.

But with progress comes a new set of challenges. And gaps in existing international efforts toward

more open and accountable budgets are becoming increasingly apparent.

One important gap is the international community's fragmented approach to reforms. To encourage the international community to work together, we have embarked on a series of ambitious campaigns to put budget transparency, public participation, and government accountability on the international agenda. This includes building civil society coalitions to influence the post-2015 Sustainable Development Goals (SDGs), which will replace the Millennium Development Goals (MDGs). The aim is to reform how international financial institutions and donors work and to create better ways of measuring and strengthening the management of public finances.

Such international efforts ultimately serve to facilitate the work we do alongside our partners at the national level.

Establishing global norms on transparency and participation.

Establishing a set of global norms on budget transparency and participation was at the heart of our advocacy work in 2014. Norms provide a common understanding of the reforms that are needed to make progress. They also help local and international CSOs to collectively drive change and call out governments that are falling behind. While there is still much work to be done and fissures in these developing coalitions may yet appear, progress toward realizing a widely supported set of global norms has so far exceeded our expectations.

GIFT, whose secretariat of two full-time staff members is housed at IBP, has been integral to this progress. The power of GIFT lies in the diversity of the perspectives it unites in common cause. CSOs, governments, donors, international finance institutions, and professional associations meet under GIFT's auspices to grapple with the challenges of each other's respective roles, with each other's ideas, and with finding solutions and establishing consensus. During the past year, GIFT has grown both in membership and in influence and has opened promising talks with private-sector players.

In 2012 the GIFT process led to a set of 10 high-level principles on budget transparency, participation, and accountability that encompasses the perspectives of the many different players involved in budget work. These principles provide a blueprint for realistic and workable reforms to existing global standards that recognize the centrality of open and participatory budgets.

In 2014 this work drove significant progress in establishing public participation as a core principle of effective budgeting. The IMF, which advises 188 member states on improving public finance management, has adopted "public participation in budget deliberations" as a new principle in its *Code on Good Practices on Fiscal Transparency*. The OECD has similarly recognized the importance of budget participation in its newly released "Principles of Budgetary Governance."

Linking participation to effective budgeting marks an important step in encouraging governments to create more responsive and accountable budget systems. Truly responsive budget systems enable citizens to voice their concerns and expectations, point out strengths and weaknesses, and influence government decisions.

Talks are ongoing with the Public Expenditure and Financial Accountability (PEFA) program, a donor collaborative that advises governments on improving all aspects of public financial management. Together with country partners, GIFT, and Publish What You Fund, IBP has recommended including an indicator on participation in the latest PEFA framework.

We are also working directly with donors to improve their approach to measuring and promoting fiscal transparency. A number of donors use data from our Open Budget Survey and the pilot Open Budget Survey Tracker to benchmark and track progress, including agencies in the U.S., U.K., and the European Commission. We are also engaging government officials across agencies to establish assessments to improve fiscal transparency that are consistent and encourage progress in poorly performing countries. One example is our effort to encourage the U.S. Department of State to align the fiscal transparency assessment instrument it uses in the 140 countries eligible to receive U.S. assistance with the instrument used by the U.S. Agency for International Development (USAID) for its assessments.

Building partnerships to influence international agendas.

IBP has assembled a large coalition of country-based and international CSOs that are calling for budget transparency, participation, and accountability to be enshrined in the post-2015 development goals. One of the weaknesses of the MDG framework is that it did not require governments to publicly report on the domestic resources they invested in achieving the goals. This made it difficult to hold governments accountable for their commitments and to understand how and why progress was being made toward achieving the goals.

In 2014 IBP partnered with Development Finance International and Oxfam America to produce research showing that budget transparency, expenditure monitoring, and accountability are crucial for ensuring that the post-2015 development framework is adequately funded and achieves its goals. The research bolstered arguments to include transparency and monitoring of public spending in the framework for development. More than 70

organizations from more than 50 countries joined us in calling on the U.N. Secretary-General to include transparency and accountability in the post-2015 development framework.

The U.N. is expected to adopt the post-2015 development framework in September 2015. Together with our partners, we will continue to call for the inclusion of budget accountability in the framework. Even if we are unsuccessful, the campaign has allowed us to forge new partnerships, gain a foothold in the U.N. system, and communicate our agenda to a wider audience.

Supporting civil society's drive for change.

We continue to play a leading role in providing public finance expertise to international platforms engaged in reforming governance and promoting transparency.

For example, the International Covenant on Economic, Social, and Cultural Rights obliges governments to provide services equitably and invest resources in addressing inequalities arising from past discrimination. In 2014 IBP, along with a number of civil society partners, produced a popular guide that links how governments raise and spend public money to their obligations under the covenant. An editorial we wrote highlighting how governments are falling short was picked up by Amnesty International, which has begun exploring the link between budgets and human rights in its work. We are now working to integrate this research into the guidelines issued by the United Nations Human Rights Council.

IBP has supported the formation of the Global Civil Society Movement for Budget Transparency, Accountability, and Participation (BTAP) and its efforts to develop international influence. So far, BTAP has struggled to translate the success of its members' domestic campaigns into a force on the international stage. But the energy of the movement remains high, and they are continuing to work on a shared international vision.

Our participation in these and other initiatives has helped us to inform the civil society agenda and amplify our calls for greater budget transparency and participation.

Lessons Learned

2014 has seen our nascent international advocacy program grow into a powerful force for reform. In close collaboration with GIFT and our civil society partners around the world, we are now engaging policymakers and shapers in setting norms and improving practices.

Despite these successes, we have also learned a few important lessons from our international advocacy work in 2014.

First, we learned firsthand what we have always told our country partners: in advocacy, relationships can make or break you — and they are hard to build and sustain. As a new player in the international advocacy arena, IBP is relatively unknown in certain influential circles, such as the United Nations. Therefore, we need to collaborate with other, better-connected international advocacy organizations to advance our agenda. However, our efforts to date have had mixed results. Most of the international groups with whom we have engaged have transparency agendas that extend beyond budgets (to include aid, illicit financial flows, procurement, and extractive industries). The challenge for us is both to garner their support for our budget-focused recommendations and to learn from their experience, skills, and methods to carefully define our own added value in international advocacy.

Second, we are dedicated to ensuring that our advocacy reflects the concerns and strategies of our partner organizations in the global South as we implement our international advocacy program. In order to facilitate this alignment, we will continue to work hard to engage partners, wherever possible, in both our advocacy strategy planning and in its implementation. In this area, we have much to learn from the experience of the Global Movement for Budget Transparency, Accountability, and Participation in tackling the challenge of identifying advocacy messages that are relevant to a global audience and that simultaneously reflect the work, concerns, and needs of its national and grassroots members.

Third, our early work to influence donor aid strategies taught us that words matter. Thus we have to be careful to frame our recommendations in a nuanced manner. In engaging those in the "aid community" about whether it is feasible or desirable to try to leverage aid to promote budget reforms, we learned that we must be careful to mitigate historical concerns over the use of "conditionality" in aid. In response, we worked to find a balanced approach that recognized the need for transparency benchmarks but emphasized the provision of technical assistance to help countries meet those benchmarks. These discussions informed the principles we ultimately drafted on how donors might further progress on opening budgets in their partner countries, and the experience will help us be cognizant of similar sensitivities to particular approaches.

In 2015 we will incorporate these lessons into our advocacy efforts to focus on strengthening international norms, influencing the post-2015 agenda, and improving donor aid strategies.

YEAR ONE OF FIVE: WHAT HAVE WE LEARNED?

2014 was the first year of IBP's new five-year plan. Over the past 12 months we have launched new initiatives and laid the foundation for deeper country work going forward. The following five essays present important lessons that we have learned from our work at the national and international level. Lessons on how to promote and support "open" budgets — i.e., budget systems and practices that are transparent, participatory, and accountable — that are more likely to result in more effective policies and better service delivery.

Essay 1: Participation Is the New Transparency

Participation practices are lagging worldwide.

Early on in IBP's work with CSOs around the world, it was clear that a common and persistent hurdle faced by our partners was a widespread lack of access to government budget information. This is where IBP, primarily through the Open Budget Survey and related activities, and other public finance stakeholders have focused recent efforts. And this work is beginning to bear fruit. Multiple rounds of the Open Budget Index have shown a gradual improvement in budget transparency practices worldwide. However, the job is far from done.

Around the world, CSOs have increasingly used expanded access to information on government budgets to hold their governments to account. Still, while there have been notable successes, greater disclosure of budget data by governments has not always led to effective participation in budget processes by civil society or brought about increased accountability on the part of governments. There are several factors at play here, including the limited capacity of civil society and the timeliness and level of detail of the budget information that is published. But a crucial barrier to citizen and CSO engagement is a lack of formal opportunities to meaningfully participate in the budget process.

To assess the level to which governments are engaging the public in budget processes, IBP expanded the number of questions related to the formal spaces governments provide for public participation in the 2012 Open Budget Survey. The results revealed that governments' practices in fostering participation lag significantly behind their transparency practices. This finding is reinforced by findings from other IBP research studies that have shown that budget laws that specify only transparency requirements are more common than laws that also require public participation in budget processes.

IBP has used these findings in the past two years to explore why there has been so little progress on improving participation within countries. Our discussions with governments and other public finance stakeholders over this time have helped us to better understand the resistance to public participation in budgeting and to identify some good models of participation mechanisms that are being implemented by some countries.

Support for public participation is building gradually.

The Open Budget Survey 2012 finds that government practices to foster public engagement in budgets are generally inadequate to facilitate greater accountability — and in some countries completely absent. However, since the OBS 2012, some important steps have been taken by international standard-setting bodies in support of expanded public participation in budgeting to complement greater transparency.

In 2012 GIFT issued 10 high-level principles on fiscal transparency, including one that specifically supports public participation in budgets. GIFT's principles were subsequently endorsed in a resolution adopted by the United Nations General Assembly. Since then GIFT has published more detailed reports describing key elements of public participation along with a set of case studies that describe public participation practices in Brazil, the Philippines, and South Korea.

Other international standard setters have followed suit. In 2014 the OECD issued its "Principles of Budgetary Governance" and emphasized that "debate on budgetary choices should be inclusive, participative, and realistic." Also in 2014, the IMF published its revised *Code on Good Practices on Fiscal Transparency* and encouraged "government [to] provide... citizens with an accessible summary of the implications of budget policies and an opportunity to participate in budget deliberations." Finally, in 2013 one of the guidelines issued by the International Organization for Supreme Audit Institutions identified several instruments and tools to promote citizen participation in the auditing process. So the pieces seem to be coming together, even if the progress is slower than IBP would prefer.

What we've learned about public participation: concerns and possible solutions.

Because engagement of citizens and CSOs in budget processes is so central to IBP's work, it has been critical for us to examine the widespread resistance to providing space for this to happen. The reasons governments most often cite for why they are not prioritizing public participation in budgeting generally fall into the following four categories:

1. *Public participation is impractical at the national level because it requires the creation of systems that can accommodate the engagement of millions of citizens.* There are a number of solutions available to mitigate concerns about overwhelming budget decision-making processes with citizen engagement. If a government wants to open spaces for large-scale participation, technology can help. Various levels of government in the U.S. have held virtual town hall meetings at which citizens can directly communicate their concerns and priorities on budgets. South Korea and other countries have set up fraud

hotlines for citizens to report corrupt practices to budget oversight agencies. Examples from other countries show that certain stages of the budget process are more amenable to large-scale participation than others. For example, the Brazilian government pioneered broad citizen engagement through participatory budget formulation, while the Indian government has used social audits to involve tens of thousands of citizens in monitoring budget implementation.

But, mass public participation is not the only option. For more technical or narrowly focused budget decisions, such as those on a specific tax policy or social program, it makes more sense to seek the participation of representatives from relevant CSOs, trade unions, and universities, among other experts. Through the use of such targeted consultations, the government can consider a variety of views, including input from those closest to the issue on the ground, before making its decision.

To facilitate these processes, some governments maintain standing lists of individuals and CSOs interested in particular issues. The governments can then contact these individuals and organizations when issues that concern them are being considered. The success of such lists depends on the government ensuring that these interested parties receive clear and timely information on how they can join the lists and that the lists are compiled without discrimination or arbitrary exclusions and include ample representation of disadvantaged or marginalized communities.

2. *Public participation will lead to demands for greater budget allocations or subsidies that will make budgets fiscally unsustainable*. Those who hold this view sometimes suggest that public participation should be focused on budget implementation and not on planning and formulation. However, IBP's research into public participation in budgeting has yielded nothing that points to a causal relationship between democratic practices of engagement and higher budget deficits. While there is some evidence that legislatures with unfettered powers to amend budgets are linked to higher spending and larger deficits, even this is not a given. There are cases in which a strong legislative finance committee has amended total proposed expenditures so as to check higher budget deficits. In a similar way, public participation could be designed in ways that could mitigate concerns of uncontrolled budget deficits. The benefit of broad participation is that government decision makers are exposed to a greater diversity of views on the budget before making the inevitable choices between competing priorities.

3. *Direct public participation in budget decision making may undermine the constitutional role of legislatures to approve and oversee budgets*. Many argue that popularly elected legislators are adequately representing the public's priorities and so there is no need to further engage citizens in budgetary matters. What IBP has learned from its work with countries around the world is that mechanisms for public participation can complement

legislative oversight by bringing new knowledge and information into legislative budget deliberations. Furthermore, in many countries the capacity of legislatures to analyze budgets is weak. The capabilities of the academic community, and the resources of civil society, can augment this capacity and so bolster the legislature's decision-making ability.

4. *It is difficult to measure public participation and to ensure that participation mechanisms are truly empowering citizens to participate in budget decision making.* This is mostly a concern that the measures for public participation do not address the barriers faced by disadvantaged communities and thus further empower the more affluent sections of society. This is an important concern but one that is not impossible to address. To meet this challenge, legal frameworks can be created to ensure that disadvantaged segments of the population have adequate opportunities to have their voices heard. Furthermore, either the executive or the legislature could organize public hearings during which budget policies that are intended to benefit a country's most disadvantaged populations are discussed. Discussions at these hearings could feature displays of expenditures disaggregated by gender, age, income, or region to show the impact of policies on different groups of citizens, or, as is done in some countries, legislators could tour the country to gather input from those who cannot travel to the capital. After such public hearings have been conducted and as budget deliberations proceed, the government should provide feedback to the public on how their inputs are being used to develop budget plans and improve budget execution.

Next steps.

It is heartening to see those in international groups coming to recognize the importance of public participation in budgeting. The debate seems to be shifting from "Should we do this?" to "How can we best do this?" However, concerns about full participation at the country level are real, and the challenge remains for proponents to develop and promote mechanisms that effectively enable all citizens to engage meaningfully with their governments in budget decision making. IBP is keenly aware that the dearth of meaningful mechanisms for participation could undermine the fight for greater transparency, so this is a major priority for us going forward.

First, we will use the Open Budget Survey to clearly establish the nonnegotiable need for public participation in budget processes if there is to be real accountability. We will increase our emphasis on participation through the Survey by developing a participation index that will provide a regular, comparable rigorous tool for measuring and tracking government performance at the country level. This index will enable governments, domestic CSOs, donors, and other accountability actors to monitor and promote improvements against a common set of benchmarks.

IBP also will continue to play a leading role in GIFT's ambitious agenda in 2015 to document practical and meaningful examples of public participation from around the world through case studies and to use these examples to develop guidelines for public participation. We are planning to discuss the draft guidelines at four country meetings at which governments and local CSOs will consider the relevance of the principles for their particular country context. GIFT will use the feedback from these meetings to modify the guidelines before pushing ahead to develop a menu of good practices, which could be the foundation for a set of international norms, as well as measures to assess country-level performance.

Third, IBP will use the results, standards, and good practices to push international and regional development institutions to promote greater transparency and public engagement in budgeting within member countries and to support partners in their advocacy to open spaces for participation at the country level.

Essay 2: Does the Investor Community Care About Fiscal Transparency?

In 2013 IBP edited a book of case studies that examined the political economy of fiscal transparency. In particular, the volume assessed the factors that have led to major improvements in budget transparency in such countries as Brazil, South Africa, and South Korea. The research found that a key factor driving improvements in budget transparency was the desire on the part of governments to show both the domestic private sector and the international financial markets that they were serious about their fiscal responsibilities. The publication also reported a strong relationship between increased budget transparency and higher credit ratings and lower borrowing costs on government bonds. These findings reinforced IBP's view that the investor community, particularly investors in sovereign bond markets, can play an important role in motivating governments to improve the transparency of their budget practices. However, we still need to better understand why investors might be interested in fiscal transparency so that we can better engage them in efforts to promote more open budgeting.

In 2014 IBP achieved two important breakthroughs in its discussions with the investor community. First, Bloomberg L.P., the financial software, data, and media giant, signed an agreement with IBP that enables Bloomberg to make complete data from all four rounds of the Open Budget Survey available to its clients through its data terminals. The company contacted IBP about providing data from the Open Budget Survey because it sees the relevance of such data to assessments of the risk of investing in a particular country.

Second, the Emerging Markets Investors Alliance (the Alliance) — a nonprofit group of professional investors that seeks to promote good governance practices in the emerging markets in which they invest — initiated a collaboration with IBP and GIFT. Founded in New York in 2010, the Alliance membership includes investment analysts, portfolio managers, and investment bankers who share its philosophy of "actionable intelligence for responsible investing."

In December 2014 the Alliance organized an event in New York during which IBP staff members, along with GIFT members from the IMF, World Bank, and GIFT's secretariat, discussed the state of fiscal transparency in emerging markets with investors. Following this discussion, the Alliance helped IBP conduct a survey of 10 of its member analysts from

different investment houses in order to dig deeper into the private sector's interest in fiscal transparency. While we recognize that, as Alliance members, those surveyed do not necessarily represent the broader investor community, IBP was able to glean four key insights into the types of data investors seek, as well the role they can play in encouraging governments to expand budget transparency.

Investors want more fiscal and budget data to be published by governments.

Most of the survey respondents consider fiscal transparency to be an important issue that influences their decisions on whether and how much to invest in a country. However, those surveyed are generally dissatisfied with the amount of fiscal data they are currently able to obtain from governments, primarily from the central finance ministry but also from national statistics agencies. For investors, less data being available may be a signal of potential undisclosed fiscal weaknesses.

Almost all respondents expressed a strong preference for making data on a government's budget and fiscal conditions publicly available to all interested parties. One respondent commented, "It makes me uncomfortable to get confidential data due to the ethics around the fact. Other investors should get access as well, and I make it a point to say so."

Investors are interested in a diverse set of data on fiscal plans and results achieved, rather than just macroeconomic aggregates.

It is often argued that investors are only interested in data at the level of macro-aggregates, but our survey data argues that investors are interested in a much wider range of fiscal data. The survey asked respondents about their interest in each of eight budget documents assessed through the Open Budget Survey. Among government budget planning documents, survey respondents expressed interest in data contained in the Pre-Budget Statement, the Executive's Budget Proposal, and the Enacted Budget. Among budget execution documents, the respondents found Mid-Year Reviews to be more valuable than monthly or quarterly budget execution reports. Given that Audit Reports provide an independent assessment of the government's budget implementation, IBP was surprised that respondents were less interested in them than in Financial Statements and Annual Budget Reports.

Information on macroeconomic forecasts, revenue sources, and the extent and composition of debt was also important to the respondents. They were less interested in information on the sensitivity of a government's budget to changes in macroeconomic assumptions or data on

the sustainability of revenue. Further, data on assets and non-debt liabilities are considered more important than data on projected long-term obligations, such as social security, pensions, etc. The respondents also found performance information and other non-financial data more valuable than program-level budgetary information.

Both the public finance sector and private sector emphasize the need for planning. Thus it was interesting that the respondents consider information on actual results from the two prior budget years to be more important than the medium-term framework for expenditures, which contains information on the budget plans for the next two years beyond the current budget year. Clearly, investors value fiscal management capacity, rather than vision.

Finally, emphasizing their interest in a diverse range of fiscal data, respondents would like access to more than just central government budgets. They also want information on off-budget fiscal activities and entities, subnational government budgets, and non-financial public corporations.

Investors are making minimal use of reports on fiscal transparency in emerging markets published by the World Bank, IMF, and IBP.

It appears that the interest investors have in a wide range of government budget data has not translated into a corresponding interest in external assessments of budget transparency. With a few exceptions, respondents were unfamiliar with IMF's fiscal transparency evaluations (formerly known as the Fiscal Reports on Observance of Standards and Codes), IBP's Open Budget Survey, or reports issued by the World Bank-hosted Public Expenditure and Financial Accountability (PEFA) Program.

Respondents who were aware of these reports indicated that the most important feature of the reports is "consistency and comparability across countries," followed by "wide coverage across countries" and "quantitative ranking." They considered such features as "assessments of the quality of reported fiscal data" and "inclusion of recommendations on priorities for reform" to be less important. In light of these responses, IBP, the IMF, and the PEFA Program should make a stronger effort to disseminate the Open Budget Survey and other related research on transparency to investors.

Investors are interested in communicating the importance of fiscal transparency to governments in a variety of forums.

Almost all of the respondents indicated that they were already communicating with — or were willing to communicate with — government officials about gaps in fiscal transparency or weaknesses in the quality of fiscal data. However, respondents are also enthusiastic about learning specific ways in which they could help promote greater fiscal transparency and about the types of data available in the assessment reports issued by IBP, the IMF, and the PEFA Program.

Survey respondents also described the ways they currently communicate the importance of fiscal transparency to governments. Many cited face-to-face meetings; others mentioned their participation in investor associations. Several cited "road shows" (when governments planning a new bond issue send a team from the finance ministry and central bank to New York to pitch to investors) as the best opportunity to discuss transparency issues. Another opportunity to meet with government officials occurs during investor conferences, such as those organized around the World Bank-IMF meetings in Washington, D.C. Finally, in some instances, investors organize their own meetings with government officials when they visit a country.

Next steps.

Both the Alliance meeting in New York and the subsequent survey of investors provided insights into how the investment community currently thinks about fiscal transparency. This new information will help IBP and GIFT to determine how to work more closely with the private sector to promote fiscal transparency.

With the formal inclusion of the Alliance as a GIFT member, IBP and GIFT have an important ally in expanding discussions with investors about budget transparency. The Alliance plans to alert IBP and GIFT to bond issuances as they are announced so that IBP can produce customized reports on the state of fiscal transparency in the countries issuing the bonds. Such reports will include information on the key gaps in fiscal transparency in the countries and provide the specific information that our survey indicates investors value. The Alliance will then seek opportunities to discuss these reports with the relevant governments. IBP is excited about the potential of this collaboration, as having different stakeholders work together to achieve shared priorities enhances the likelihood of making real improvements in budget transparency.

In addition to the work IBP plans with the Alliance, we will test the survey findings with a broader segment of the investor community and explore opportunities that will complement the work of the Alliance and expand it beyond this group of investors.

Essay 3: What Have We Learned from Tracking Budget Transparency More Frequently?

Since 2006 IBP has published the Open Budget Survey (OBS), the only independent, regular, and comparative assessment of budget transparency and participation worldwide. Over the years, users of the OBS — including civil society, donors, and the private sector — have asked us to update it more frequently. However, producing the full Open Budget Survey in less than the current two year schedule would be challenging, given the investment of time and resources required to conduct such comprehensive research. That said, IBP recognizes the value in providing more frequent updates on certain fundamental information on budget transparency. Thus in 2014 we developed and launched the Open Budget Survey Tracker (or OBS Tracker) — an online database that provides monthly updates on whether governments in select countries are producing and publishing on time the eight key budget documents assessed by the Open Budget Survey.

What is the OBS Tracker, and how does it complement the Open Budget Survey?

The OBS Tracker is designed to complement the Open Budget Survey by providing regular snapshots of budget transparency developments in countries. The key distinction between the OBS Tracker and the full Open Budget Survey is that the Tracker only monitors whether a government releases the eight key budget documents to the public; it does not assess the level of detail provided in the documents. Though the Open Budget Index (OBI) score, calculated using a subset of OBS questions, is still the most comprehensive measure of budget transparency in a country, the monthly updates provided by the OBS Tracker (which are available at **www.obstracker.org**) allow internal and external stakeholders to monitor progress toward meeting basic international standards.

IBP is running the OBS Tracker as a pilot project in 30 countries, most of which were selected from the countries that received low OBI scores in the Open Budget Survey 2012. When the pilot ends in July 2015, IBP will assess its impact and decide whether, and how, to continue or

discontinue the project. In order to make this decision, we have commissioned case studies in six countries included in the Tracker pilot. The case studies will establish a baseline of budget transparency prior to the launch of the OBS Tracker and monitor the changes that have occurred since it was introduced. This will enable us to identify factors that may have contributed to any such changes.

Early lessons from the Tracker.

Preliminary information suggests that, since the OBS Tracker has gone live, several different audiences have used the data, including:

- civil society activists, who can assess their government's budget transparency practices in near real time and develop advocacy campaigns accordingly;

- transparency champions in governments, who can compare their country's performance against other countries more frequently than the Open Budget Survey alone would allow; and

- bilateral and multilateral donors, which can assess aid recipients' compliance with budget transparency requirements throughout their budget cycles.

We are also finding that the OBS Tracker enables us to identify trends in government transparency behavior that might be obscured in a biennial survey. A key finding from the OBS Tracker is the fluidity in government budget disclosure practices (i.e., frequently, and with little or no notice, governments begin publishing previously withheld documents or stop publishing those that had previously been made available).

During the research period, the status of more than one quarter of the documents assessed in the Tracker has changed. This includes:

- A total of 42 budget documents have been published for the first time ever. Half of these had been produced in the past, but only for internal use.

- Conversely, governments ceased publishing 11 documents that had, according to the Open Budget Survey 2012, been published in the past. Six of these documents continue to be produced but are now for internal use only.

- Further, governments began producing five documents for internal use that they had not previously produced. But, six documents that had been produced in the past for internal use only, were no longer produced at all.

These OBS Tracker findings reveal a complex pattern in which improvements in budget transparency are not always sustained by governments. This fluidity in government budget transparency practices has serious implications for accountability — it is nearly impossible to monitor expenditures for a particular program or service over time when there is inconsistent and unpredictable access to the relevant information. These early findings indicate that IBP and other proponents of open budgeting need to better understand the incentives governments face not only for becoming more transparent but also for maintaining and sustaining improvements. Identifying the fluidity in budget disclosure practices through the OBS Tracker allows us to monitor trends and examine issues more deeply. We will do so in case studies, through other research, and through our engagement with stakeholders.

More in-depth research will enable IBP to understand why governments change their budget disclosure practices. It is already clear, though, that open budget proponents cannot rest on short-term gains in budget transparency: we need to put as much effort into maintaining advances as we do in getting them. The OBS Tracker will help us to do so.

Essay 4: Bridging the Gap Between Opening Budgets and Transforming Lives

IBP's tagline is "Open Budgets. Transform Lives." We believe that if citizens have access to budget information and opportunities to participate in the budget process, they can better engage with their governments and hold them accountable for their management of public resources. This, in turn, can lead to better budgeting and better service delivery that improves lives.

Our country work tests this theory by providing deep and sustained support to specific CSO efforts to influence government budgets in three pilot countries: South Africa, Kenya, and India. We are learning much about bridging the gap between open budgets and transforming lives from our early work in South Africa. We examine this here.

In South Africa communities connect with budgets to improve services.

The IBP country strategy in South Africa provides support to two campaigns: the Social Justice Coalition's (SJC) efforts to improve the provision of sanitation in informal settlements in the Western Cape province; and Equal Education's campaign to improve the delivery of school infrastructure in the Eastern Cape province. Our work over the last year shows that the IBP formula of working through open budgets to transform lives may well be feasible in South Africa, but there is much to learn about how this works in practice.

First, citizens, particularly poor citizens, are generally not animated by budget data. They only become interested in budget transparency when it can tell them something that has a direct bearing on their lives, such as sanitation or school infrastructure; in which case it becomes a powerful tool in their quest to transform their lives. For example, budget information showing that the Cape Town government spends less than a quarter of what it ought to on sanitation in informal settlements has become powerful evidence to support both a court case against the city and a submission to the finance committee of the city council on the draft budget for 2015/16.

Often the information that is available is not the information you need.

Such experience has led us to conclude that budget transparency should not be defined from the perspective of government, but rather from the perspective of citizens seeking to hold government to account. For this reason, we commissioned a "bottom-up" Open Budget Survey. Rather than starting with global best practices on what information governments should release, as the Open Budget Survey does, our bottom-up survey begins by asking what budget information citizens need to hold government to account for a specific issue. It sought to describe all the public finance decisions and processes that affect a specific service, from tax collection to buying doors for toilets and everything in between. Next, the bottom-up survey listed all the budget information that is produced by government about each of these decisions and processes. Lastly, it indicated how much of this information is published.

We completed two bottom-up surveys, one for sanitation and one for school infrastructure. Both showed that proactive government budget transparency provides some, but not all, of the information citizens need to hold government to account. For example, the government makes data that shows that grants for school infrastructure are underspent publically available, but it does not indicate how much money independent contractors get to provide infrastructure at a specific school. The bottom-up Open Budget Survey is a tool that can produce evidence on information gaps that can be important in negotiating with government budget transparency that is more useful for citizens.

The South African government, led by the National Treasury, has built an international reputation for budget transparency. Indeed, the Treasury publishes budget data and reports that are world class. However, our work in South Africa is uncovering glaring gaps in these data, especially with regard to service delivery within subnational governments. The challenge in South Africa is to spread the same high standards of budget transparency adhered to by the National Treasury to service delivery departments and subnational governments. For this reason, IBP and others have initiated a discussion with Treasury that aims – as a first step – to encourage the publication of specific budget information about service delivery that is already produced by departments and subnational governments. Citizen-led initiatives, such as the bottom-up Open Budget Survey referred to above, will help define exactly which kinds of information should be published.

Can't have accountability without the "secret sauce."

A second important lesson emerging from our work in South Africa is that a lack of citizen participation cannot be legislated away. Meaningful engagement with government is of critical importance to our campaigns, and South Africa has extensive legislation and policies to guide and enforce citizen participation in the budget process, especially at local government level.

But local governments and legislatures tend to implement the letter rather than the spirit of this legislation. For example, local governments issue written calls for written submissions. Unsurprisingly, they only receive submissions from business interests with the ability to respond in this way. This satisfies the letter of the participation clauses of the Municipal Systems Act. Beyond that, though, very little is done to encourage participation by poor and marginalized communities – exactly those communities meant to be protected by the spirit of the legislation.

A related problem is that government-initiated participation in South Africa focuses almost exclusively on the formulation rather than the implementation phase of the budget process. However, South Africa already outspends most middle-income developing countries on social services. The real challenges to "transforming lives" in South Africa have to do with the quality of that expenditure. Yet South Africa's progressive constitution and elaborate legal frameworks say nothing about citizen participation in the implementation and audit phases of the budget. To support citizen efforts to connect open budgets and transformed lives in South Africa, government reform needs to focus on mechanisms of citizen engagement in the implementation and audit phases of the budget process.

A third early finding from our South African experience is that, while targeted access to specific budget information can help to transform lives, the "secret sauce" is still citizens and the institutions that organize them and aggregate their interests. It is only because the SJC came into being that ordinary citizens have managed to keep consistent (six years now) and effective pressure on sanitation issues in Cape Town. While IBP may have provided analysis and advocacy support to the SJC secretariat, it is the SJC that has trained 60 community activists who are each busy training large numbers of local residents on the nuts and bolts of the city's sanitation budget and service delivery mechanisms. This growing number of trained residents will be able to monitor and put pressure on the contractors and area managers who provide the services at the local level where sanitation service delivery is broken.

In addition to their ability to organize local residents and aggregate their issues, CSOs also play a critical role in building the vertical and horizontal linkages needed for these campaigns to ultimately succeed. The nascent relationship of Equal Education with the Provincial Parliamentary Finance Committee, and the SJC-initiated investigation of sanitation in Cape Town by the Human Rights Commission, may turn out to be of critical importance to the success of these campaigns.

It is still too early in our South Africa work to comment on the implications for our overall theory of change. But, if we are able to convince the South African government to expand the publication of subnational budget and service delivery data and open formal spaces for nongovernment actors to monitor budget implementation, our partners could be in a very powerful position to improve the quality of life of the poorest citizens. Whatever the outcome, we will learn much over the next four years about the connection between open budgets and transforming lives.

Essay 5: Working in Transition Countries: Egypt and Tunisia After the Revolutions

In the wake of the "Arab Spring" revolutions in Egypt and Tunisia, a number of donors approached IBP to help build budget transparency and accountability in both countries. This was an exciting prospect. Citizens drove these revolutions, and a powerful spark that had inflamed protesters on the streets was the lack of accountability for the government's misuse

of public resources. IBP had also seen in other transition countries how the principles for fiscal transparency are often set very early in a transition, generally through the drafting and passage of a constitution. Clearly, there was no time to waste.

We quickly developed an ambitious vision for our work in both countries. One that sought to build civil society and media capacity to engage in fiscal reform processes, as well as to create spaces for dialogue between government and nongovernmental actors. A major component of the plan was to provide grants and technical assistance to civil society and media organizations to ensure that they had the capacity to fully engage in a national conversation on budget transparency and accountability and in the relevant reform processes.

As we assess our work after three years, it is clear that we fell far short of realizing our ambitious vision for work in either country. However, we were able make to some substantive progress in laying a foundation for future efforts by raising civil society awareness of the potential impact of budget work, publishing the first accessible materials on the Egyptian and Tunisian budgets, building civil society and media capacity to engage in budget processes, facilitating initial dialogues between government and civil society, and identifying one or two groups in each country that have the potential to carry the work forward. Even so, for all of us involved, and particularly for our local partners, this has been a frustrating, and sometimes dangerous journey. This experience has prompted considerable reflection inside IBP — what might we have done better, and what does our experience mean for our future work in these countries and in other transitions?

Before embarking on this assessment, we must acknowledge the challenging contexts for this work in both countries. In Egypt the ongoing political instability and closing space for civil society substantially constrained our partners' work and therefore our own. There have been times — and these are not over — when we seriously worried for our partners' physical safety. In Tunisia the transition may be going more smoothly but other problems within civil society have stalled our progress. Given these factors are well beyond our control, we probably achieved as much as we could have, but what have we learned?

We did not invest enough at the start of the project in understanding the environment, the players, and the nature of the opportunities.

Transition and post-revolution environments, where power is shifting and the rules of the game are in flux, demand a solid investment upfront in understanding the situation on the ground. IBP's original proposal did not benefit sufficiently from this type of initial investment. In hindsight, we should have begun our engagement in these countries with a six-month assessment process, together with local partners. Such a process might include an initial deep

assessment of the environment with continued regular visits and other follow-up scans over the assessment period before committing to a specific path of work. Such a process would have better positioned us to develop a realistic vision of what should be pursued under a medium-term grant, adapting our approach to the specific context of each country.

The ability to set and regularly reassess our vision and goals is critical to meaningful work in transitional environments.

In complex, volatile transitions, setting modest objectives, structured in yearly work plans that are frequently revisited and adapted as needed, may be more effective guides than a grand vision. Working effectively in a fluid context demands flexibility in order to capitalize on promising opportunities that arise. We need to be willing to take risks — some of our efforts will not lead anywhere; others, while promising, will fail to deliver results; and others will succeed far beyond our expectations. Adopting this philosophy opened doors for us to try a number of different approaches, drop those that fizzled, and pursue those that seemed to work.

Grantmaking was an inappropriate leading strategy for work in Egypt and Tunisia.

In both countries, there were too many urgent competing priorities for local organizations, much too little capacity, and considerable legal hurdles (especially in Egypt) to develop an ambitious portfolio of grants, at least at the outset. Our assumption that the rallying slogans from the street would easily translate into budget-focused, evidence-based advocacy was incorrect. In fact, it took considerable time and effort for even our strongest local partners to acknowledge the strategic value of budgets to their own mission and advocacy. In the meantime, the pressure to make grants meant that we sometimes invested in organizations that were not sufficiently committed to succeed in budget work.

Sustained investment in building civil society and media awareness and institutional capacity works.

Initially swept up in the urgency of these transitions, IBP had to relearn the basics. Our traditional approach to working in new countries is to build broad awareness in civil society of the potential impact of budget work, while slowly identifying a few organizations that warrant more intensive training and technical assistance. The key is to identify those organizations that grasp the added value of budget work to their existing mission. There is nothing inherent in an early transition that suggests an alternative approach is superior. In fact, our experience

in Egypt and Tunisia suggests that this approach may be even more important in transition countries, at least in those where independent capacity for analysis and advocacy is low, and political space for civil society is constrained.

Although political setbacks have been frequent, IBP's "building the field approach" is slowly gaining traction. In Egypt, we spent over a year working with more than 10 organizations. This included bringing them together with one another, and with similar organizations from other countries, to exchange ideas and experiences. This increased awareness of the importance of budget work among these organizations, which translated into much stronger project proposals in the second round than those submitted by partners in the first round of a call for proposals.

Over time, our training and convening role also made it possible for IBP to start working with organizations that did not require grants, but approached us for technical assistance and strategic support. These opportunities turned out to be particularly fruitful because these organizations were already focused on applying the skills learned to their existing agendas and activities; there was no need to convince the organization to integrate budget work.

In Tunisia our capacity-building approach has been slower at producing results. This is understandable as Tunisia did not have the vibrant civil society base that existed in Egypt even prior to the 2011 revolution. After the revolution in Tunisia, many new groups and networks emerged. But these were operated almost exclusively by volunteers, not professional staff. This is particularly problematic in a sector that demands sustained investment in dedicated organizational capacity. However, even in Tunisia a more vibrant set of professional civil society institutions is emerging; there now appear to be a number of organizations that, with appropriate IBP support, could become recognized sources of expertise on the national budget.

Nevertheless, the lack of civil society capacity immediately after the revolution was our biggest stumbling block in Tunisia. With the benefit of hindsight, we should have flagged the seriousness of this issue at the beginning of our engagement in the country and perhaps delayed the start of our work there until a few independent organizations developed enough to be able to carry the budget agenda. Prior to this happening, our energies might have been better spent contributing to the work of other international organizations involved in Tunisia in building the general skills of civil society, and working with the government on embedding principles on transparent public financial management early in the transition.

IBP's efforts around media in Tunisia and Egypt represent our first foray into working with journalists to strengthen their ability to play an effective budget information dissemination and watchdog role. We faced some initial challenges, particularly in Tunisia, in identifying organizations with media training expertise that we could partner with to design and

implement our capacity-building activities. However, we were able to deliver a number of successful workshops and have begun to build a pool of journalists in both countries with the skills needed to contribute to a strong budget accountability ecosystem.

Working with government can be an important complement to building civil society.

IBP's original agenda in both Egypt and Tunisia included working with government, as well as civil society and media. Our aim was to support the broadest coalition possible in favor of transparency; nothing less seemed adequate to tackle the vestiges of authoritarian rule. In both countries, IBP sought out government champions and began to build awareness of the benefits of greater budget transparency. In both countries, IBP helped convince the finance ministry to meet for the first time with civil society representatives to speak about budget transparency. And, in both countries, these conversations continue.

For obvious reasons, working with government has been far easier in Tunisia than in Egypt. The Tunisian Ministry of Finance was an active participant at an initial multisector budget transparency conference co-hosted by IBP and local partners that resulted in a joint Civil Society and Government Commission on Fiscal Transparency. IBP also supported the Tunisian government's efforts to publish the first Citizens Budget by sharing good practices and extensively supporting the drafting process.

Of course working with the government in Egypt has been much harder. Yet, even in this context, IBP has had consistent contact with technocratic champions in the Ministry of Finance, and we have recently been approached to support their efforts at facilitating contact with civil society and drafting a Citizens Budget.

How should we approach future work in early transitions?

Political transitions may well offer opportunities for substantial gains in budget transparency but they are also unpredictable. Each transition demands an honest and ongoing assessment of the environment, and a willingness to adapt our work agenda in creative ways, always seeking out opportunities that would allow us to operate and make a meaningful and reasonable contribution to the processes unfolding in these countries. Our ambitions should be modest and our approach incremental and dictated by local realities. We should not shy away from hard work, but a decision to not work in a country should always be on the table as a live option.

2015 CHALLENGES AND OPPORTUNITIES

As the essays in this report show, we have learned much from implementing the first year of our strategic plan, and we are eager to apply this knowledge as we move into the plan's second year. We end this report by presenting some of the major challenges and opportunities that we will take up in 2015.

Embedding Open Budgets in the Sustainable Development Goals

The most significant and urgent international opportunity for the fiscal accountability movement is the looming deadline for the Sustainable Development Goals (SDGs), which will replace the Millennium Development Goals (MDGs). No later than September 2015, member states at the United Nations will agree on a set of what we hope will be ambitious goals to advance development worldwide. Our core challenge is to ensure that transparency and accountability, and specifically fiscal transparency, are embedded in these goals.

A central weakness of the MDGs is that governments are not required to report on their investments in pursuit of the goals. It is not too late to prevent a similar mistake undermining the success of the SDGs. IBP's aim is to ensure that every participating government is required to provide full and detailed data on revenues and expenditures devoted to each SDG. There are limited opportunities left to influence the framing of the overall goals. However, the heated discussions on indicators for each goal, facilitated by the U.N. Statistical Office, are just getting started, as are discussions on the Means of Implementation, which we will work hard with country and international partners to influence. Fiscal transparency has been included and then dropped from previous draft documents, and there are political sensitivities to be taken into account. But this is such an obvious request, and the potential gains are so enormous, that it is more than worth the fight.

Preventing Backtracking on Transparency

Despite the fact that budget transparency is improving in diverse countries around the world, the Open Budget Survey Tracker — IBP's monthly budget transparency update mentioned above — also identifies a disturbing, parallel trend. In some countries improvements in budget transparency are inconsistent and frequently reversed. This phenomenon first came to our attention in work we conducted for the Millennium Challenge Corporation (MCC) to assess budget transparency in Honduras, in conjunction with our local partner. At the time of our survey, the Honduran government had clearly made a significant effort to expand the amount of publicly available budget data. Their efforts were rewarded when the MCC decided to go ahead with a very significant allotment of funds. However, our subsequent work through the OBS Tracker shows clearly that most of this newly available information was subsequently removed from the Ministry of Finance website. The OBS Tracker results over the past year show that Honduras is not an isolated case. We have documented several other instances where government publication of budget data has been inconsistent: documents are uploaded one month only to be removed the next. This is a significant issue for IBP, our partners, and the donor community, and we are looking for ways to ensure that this challenge gets greater global attention.

Getting Serious About Participation

While the trend on budget transparency has been slow, it has been positive. This is not the case when it comes to citizen participation in budgeting. A lack of opportunities for citizens to participate in budget decisions threatens to undermine the transparency agenda. If citizens have greater access to information but no formal opportunities to use the data in the policy process, disillusionment could easily set in. Progress on transparency must be matched by enhanced opportunities for participation if we are to reap the benefits of openness.

As the essay on participation makes clear, we have made important progress on this agenda in the past year. Working within GIFT, we have developed a comprehensive set of principles, and the IMF and the OECD have formally recognized participation as a good budgeting practice.

We have our work cut out for us in 2015. The next steps are to link the principles to a menu of recommended practices that can be adapted to individual countries and to test this approach in multistakeholder discussions at the country level. The revised menu of practices to emerge from these discussions will be paired with indicators to measure progress. These steps will help to lock in the support for participation in international institutions and lay a foundation for pilots in a diverse set of champion countries.

Catalyzing Accountability

Some of the most exciting work in IBP at the moment is our intensive effort to link budgets and service delivery in three pilot countries. This work is at the core of our mission. We are working on a strategy to expand this approach to a broader range of countries, modifying it based on our experiences in the pilot countries to take into account local capacity and context. In each country we hope to support innovative partners focused on specific campaigns to improve the lives of poor citizens. We will also seek out partners that wish to work through the Open Government Partnership to boost the ambition of OGP country commitments and support the implementation of national action plans. These efforts will allow IBP to work across a broad set of revenue and expenditure challenges, drawing on the skills of a wider range of nongovernment and media actors than we have done previously.

Linking Climate Finance to the Budget Process

Finally, we highlight one potentially major new area of work not yet mentioned in this report. Climate change finance will be one of the largest, if not the largest, new external source of finance flowing into developing countries at risk from climate change. If these funds are used effectively and equitably, they could support game-changing efforts to alleviate poverty, support the development of women, and at the same time avoid the worst effects of climate change. Whether the funds will achieve these goals or not depends on how they are managed.

IBP's exploratory conversations over the past several months have shown that there is a strong convergence of interests between budget and climate activists. Increasingly, climate activists are looking to channel the inflow of resources through the budget process, but they are uncertain as to how to influence this process. There is, therefore, a unique opportunity here for those with budget skills to help those working on climate issues to analyze budget data and influence the budget process.

2014 PRELIMINARY FINANCIAL STATEMENT BY AREA OF WORK

	Research	Country Work	International Advocacy	Total
Expenses				
Personnel costs	$1,618,934	$1,271,165	$310,285	$3,200,384
Consulting & subcontractors	1,171,054	707,904	640,030	2,518,987
Grant expense	73,500	909,406	279,400	1,262,306
Travel	195,217	185,846	284,726	665,790
Meetings & conferences	131,011	100,887	143,321	375,218
Occupancy	165,264	134,327	40,194	339,786
Telephone, office supplies, and other expenses	35,765	50,222	22,266	108,253
Equipment and related expenses	48,789	42,782	16,513	108,084
Total expenses	$3,439,534	$3,402,539	$1,736,735	$8,578,808

ACKNOWLEDGEMENTS

Donors

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 2014, 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 Foundations

Ford Foundation

UKAid (U.K. Department for International Development)

Vanguard Charitable Endowment Program

Partners

Central to 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 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 IBP was the most deeply involved with in 2014.

Afghanistan

Integrity Watch Afghanistan

Albania

Albanian Socio Economic Think Tank, University of Tirana

Algeria

Association de Finances Publiques (AFP)

Angola

Acção para o Desenvolvimento Rural e Ambiente (ADRA)

Argentina

Centro de Implementación de Políticas Publicas para la Equidad y el Crecimiento (CIPPEC) Foundation

Asociación Civil por la Igualdad y la Justicia (ACIJ)

Armenia

Transparency International Anti-Corruption Center

Azerbaijan

Public Finance Monitoring Center (PFMC)

Bangladesh

Centre on Budget and Policy, University of Dhaka

Bénin

Social Watch Bénin

Bolivia

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

Bosnia Herzegovina

Public Interest Advocacy Center

Botswana

Botswana Institute for Development Policy Analysis (BIDPA)

Brazil

Instituto de Estudos Socioeconomicos (INESC)

Bulgaria

Industry Watch Group Ltd.

Burkina Faso

Centre Pour La Gouvernance Democratique (CGD)

Cambodia

NGO Forum on Cambodia

Cameroon

Budget Information Centre (BIC)

Chad

Groupe de Recherches Alternatives et de Monitoring du Projet Pétrole Tchad-Cameroun (GRAMPTC)

Chile

Fundación Jaime Guzmán

Colombia

Grupo de Investigación de Ciudadanía y Finanzas Públicas

Costa Rica

Programa Estado de la Nación

Côte d'Ivoire

Initiative pour la Bonne Gouvernance, la Transparence et la Justice Sociale en Côte d'Ivoire (Social Justice)

Croatia

Institute of Public Finance

Czech Republic

University of Economics, Prague

Democratic Republic of Congo

Réseau Gouvernance Economique et Démocratie (REGED)

Dominican Republic

Fundación Solidaridad

Ecuador

Fundación para el Avance de las Reformas y las Oportunidades (Grupo FARO)

Egypt

Egyptian Initiative for Personal Rights

Development Support Center for Consultancy and Training (DSC)

Association for Freedom of Thought and Expression (AFTE)

Welad El Balad

Egyptian Center for Economic and Social Rights (ECESR)

El Salvador

Fundación Nacional para el Desarrollo (FUNDE)

Fundación Maquilishuatl (FUMA)

Fiji

Foundation of the Peoples of the South Pacific International (FSPI)

Citizens Constitutional Forum

France

Groupement Européen de Recherches en Finances Publiques (FONDAFIP)

Georgia

Transparency International Georgia

Germany

The FiFo Institute for Public Economics, University of Cologne

Ghana

SEND-Ghana

Ghana Aid Effectiveness Forum

Greece

Greek Free/Open Source Software Society (GFOSS)

Guatemala

Centro Internacional para Investigaciones en Derechos Humanos (CIIDH)

Honduras

Federaciòn de Organizaciones no Gubernamentales de Honduras (FOPRIDEH)

Hungary

Fiscal Responsibility Institute Budapest (KFIB)

India

Anusandhan Trust - Support for Advocacy and Training in Health Initiatives (SATHI)

Center for Budget & Governance Accountability (CBGA)

National Foundation of India (NFI)

Resource Centre for Training and Development Society (RCTD Society) - National Campaign on Dalit Human Rights (NCDHR)

Samarthan - Centre for Development Support

Indonesia

Pattiro - Yayasan Pusat Telaah dan Informasi Regional

Perkumpulan INISIATIF

Institute for Development and Economic Analysis (IDEA) Yogyakarta

Forum Indonesia untuk Transparansi Anggaran (FITRA)

Yayasan LAKPESDAM (Lembaga Kajian dan Pengembangan Sumberdaya Manusia)

Iraq

Iraq Institute for Economic Reform (IIER)

Italy

Sbilanciamoci!

Jordan

Partners-Jordan Center for Civic Collaboration

Kazakhstan

Research Centre Sange (Civic Foundation)

Kenya

Institute of Economic Affairs (IEA)

National Taxpayers Association (NTA)

Kerio Center for Community Development and Human Rights

Taita Taveta County Development Forum

Kenya AIDS NGOs Consortium

Kyrgyz Republic

Public Association "Partner Group Precedent"

Lebanon

Lebanese Transparency Association (LTA)

Liberia

Actions for Genuine Democratic Alternatives (AGENDA)

Macedonia

Center for Economic Analysis (CEA)

Malawi

Malawi Economic Justice Network (MEJN)

Malaysia

Centre for Public Policy Studies (CPPS), of the Asian Strategy & Leadership Institute

Mali

Groupe de recherche en économie appliquée et théorique (GREAT Mali)

Mexico

Fundar, Centro de Análisis e Investigación, A.C.

Sonora Ciudadana, A.C.

Mongolia

Open Society Forum (Foundation) Mongolia

Morocco

International Business Institute (IBI)

Transparency Maroc

Mozambique

Centro de Integridade Pública (CIP)

Namibia

Institute for Public Policy Research (IPPR)

Nepal

Freedom Forum

New Zealand

Jonathan Dunn, Consultant

Nicaragua

Asociación Instituto de Estudios Estratégicos y Políticas Públicas (IEEPP)

Niger

Alternative Espaces Citoyens (AEC)

Nigeria

Civil Resource Development and Documentation Centre (CIRDDOC)

Norway

Scanteam AS, Consultant

Pakistan

Omar Asghar Khan Development Foundation

Palestine

Coalition for Accountability and Integrity - AMAN (Transparency Palestine)

Papua New Guinea

Institute of National Affairs

Peru

Centro de Participación y Ciudadanía

Philippines

Philippine Center for Investigative Journalism (PCIJ)

Concerned Citizens of Abra for Good Government (CCAGG)

Balay Mindanaw Foundation, Inc. (BMFI)

De La Salle University Jesse M. Robredo Institute of Governance

Poland

Cracow University of Economics

Portugal

Institute of Public Policy Thomas Jefferson Correia da Serra – Associação

Romania

A&A Expert Advice

Russia

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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

Center of Business Excellence, University of Ljubljana

South Africa

Centre for Social Accountability (CSA)

Ndifuna Ukwazi

Social Justice Coalition (SJC)

Budget and Expenditure Monitoring Forum (BEMF)

Afesis-Corplan

Studies in Poverty and Inequality Institute (SPII)

SECTION 27

Legal Resources Centre (LRC)

Rhodes University - Public Service Accountability Monitor (PSAM)

South Korea

Keakook Song, Consultant

Spain

Fundación Canaria Parque Científico Tecnológico (FCPCT), Universidad de Las Palmas de Gran Canaria

Sri Lanka

Verite Research (Pvt) Ltd.

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

La 'o Hamutuk

Trinidad and Tobago

Sustainable Economic Development Unit for Small & Island Economies, University of the West Indies

Tunisia

Association for the Development of Local Democracy (ADLD)

Center of Arab Women for Training and Research (CAWTAR)

Union Générale Tunisienne du Travail (UGTT)

Turkey

Turkish Economic and Social Studies Foundation (TESEV)

Uganda

Advocates Coalition for Development and Environment (ACODE)

Uganda Debt Network (UDN)

Ukraine

Center for Political Studies and Analysis (CPSA)

United Kingdom

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United States of America

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Venezuela

Transparencia Venezuela

Vietnam

Center for Development and Integration (CDI)

Yemen

Social Research and Development Center (SRDC)

Zambia

Jesuit Centre for Theological Reflection (JCTR)
Caritas

Zimbabwe

National Association of Non-Governamental Organisations (NANGO)

Staff

It is through the knowledge, skill, dedication, and inexhaustible effort of all of our staff members that IBP 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. 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.

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ANNEX A: SELECTED IBP CONFERENCES, BRIEFINGS, AND CAPACITY BUILDING IN 2014

Selected IBP Conferences, Briefings, and Capacity Building in 2014					
Date	Event Title	Purpose	Number of non-IBP participants	Number of IBP partner organizations	Number of countries
		Belgium			
September	OBS Tracker Launch	This event presented the OBS Tracker results at the European Commission.	15	0	5
		Brazil			
September	High level discussions on Brazilian government's role in Global Initiative for Fiscal Transparency (GIFT)	Presented and facilitated sessions in meetings on the Open Budget Survey and the Global Initiative for Fiscal Transparency in Brasilia.	10	1	1
		Costa Rica			
November	Open Government Partnership Americas Regional Meeting	This workshop concluded on having a regional exchange on budget portals.	25	4	7

Dominican Republic					
April	**Technical Assistance on Budget Transparency**	Provided technical assistance to the government of Dominican Republic on budget transparency and citizen's budget development.	5	0	1
Egypt					
January	**Egypt Partners Meeting**	Participants exchanged experiences and identified potential opportunities and planned for future projects.	18	11	1
February	**Budget Exposure Workshop**	A 3 day workshop in Luxor to introduce CARE partners to budget process, reading, and analysis.	20	1	1
March	**Budget Exposure Workshop**	A 3 day workshop in Minia to introduce CEOSS partners to budget process, reading, and analysis.	20	1	1
March	**Budget Exposure Workshop**	A 3 day workshop in Cairo to introduce Habi Center for Environmental Rights to budget process, reading, and analysis with regards to Water and Sanitation services.	7	1	1
May	**Budget Training for Economic Reporters**	A 3 day budget training for a group of Egyptian economic reporters.	19	1	1
May	**Budget Training for Health Reporters**	A 3 day budget training for a group of Egyptian health reporters.	17	1	1
June	**Orientation on Budget Tables and Structure**	One day orientation for Save the Children Egypt staff who are working on issues related to street children in order to consider adding the budget angle to their interventions.	10	1	1
November	**Budget Exposure Workshop**	A 3 day budget exposure workshop for CARE/ANSA partners in Egypt.	20	1	1

El Salvador					
November	**Forum on Sustainability of Social Spending**	Bringing together government officials, civil society organizations, academics, and politicians from all corners of the political spectrum, the forum aimed to grapple with maintaining and improving social services amidst growing public debt.	53	9	1
India					
June	**People's Budget Initiative Annual Planning Meeting**	IBP participated in the meeting and developing a strategy for engaging with India's Finance Commission.	20	4	1
September-October	**UN Women Workshop on Making Budgets Accountable to Women**	In collaboration with UN Women, IBP developed and facilitated this workshop in Bali for the Asia Pacific region and facilitated sessions on the Open Budget Survey, budget accountability, and IBP case study learnings.	50+	2	16
November	**Social Audit Exchange**	Activists from South African and Kazakh organizations attended a 2 week social audit exchange in India with SATHI, Samarthan, and the Society for Social Audit.	19	12	2
November	**NCDHR Regional Events**	At a People's SAARC event in Nepal, NCDHR facilitated sessions on budget accountability for dalits, climate change and exclusions, and a training session on budget analysis and advocacy.	22	1	7
Indonesia					
May	**OGP Asia Pacific Regional Meeting**	GIFT's fiscal openness working group organized a workshop for OGP members to discuss fiscal transparency issues and how OGP members could formulate and improve their fiscal transparency commitments to the OGP.	25	3	5

		Iraq			
October	**Training on Budget Transparency for Iraqi Officials**	This training was developed jointly with the World Bank as training for officials from the Iraqi Ministry of Finance about the OBS and budget transparency.	10	0	1
		Ireland			
May	**OGP European Regional Meeting**	GIFT's fiscal openness working group organized a workshop for OGP members to discuss fiscal transparency issues and how OGP members could formulate and improve their fiscal transparency commitments to the OGP.	30	4	15
		Kenya			
January	**Nyeri County Budget Training Workshop with Twaweza Communications and Media Council of Kenya**	IBP Kenya trained journalists from the Central region on devolution and budgeting. The counties that were covered included Kiambu, Kirinyaga, Murang'a and Nyeri County. The training was in collaboration with our partners, Twaweza Communications and Media Council of Kenya. The aim of the training was to increase the capacity of journalists to write stories about the budget process.	10	2	1
January	**Workshop for Mock Trainers**	Mock training workshop aimed at equipping our partners to use our county budget training manuals in their work as well as when required by IBP Kenya.	10	8	1

February	**Taita Taveta County Media Training with Media Focus on Africa**	IBP Kenya in collaboration with Media Focus on Africa held a two day workshop training in Taita Taveta county. Journalists from Taita Taveta county were trained on budgets and devolution as well as reporting stories on budgets. The aim of the partnership was to increase the capacity of journalists to write stories on budgets.	10	2	1
February	**Nyandarua County Media Training with Media Focus on Africa**	IBP Kenya in collaboration with Media Focus on Africa held a two day workshop training in Nyandarua county. Journalists were trained on budgets and devolution as well as reporting stories on budgets. The aim of the partnership was to increase the capacity of journalists to write stories on budgets.	10	2	1
February	**Workshop on County Budget and Economic Forum (CBEF) Induction in Taita Taveta County**	IBP Kenya provided a two day induction training workshop to the Taita Taveta CBEF in order to make the members acquainted with the planning and budgeting process as well as documents and options available on how to encourage public participation. After the workshop, members were expected to come up with terms of reference for how CBEF should work.	26	0	1
February	**Workshop for Mock Trainers**	IBP Kenya organized a mock training workshop for our partners. NTA was to hold a budget training for their partners in the coming week and this training was essential for the NTA representative.	8	5	1

February	**Narok County Media Training with Media Focus on Africa**	IBP Kenya in collaboration with Media Focus on Africa held a two day workshop training in Narok county. Journalists from Narok county were trained on budgets and devolution as well as reporting stories on budgets. The aim of the training was to empower local journalists in the county to engage wth budgets and increase their capacity to write stories on budgets.	10	2	1
February	**Press Briefing on Division of Revenue (DOR) 2014 bill**	A press briefing was held at the Stanley hotel in Nairobi, Kenya on the DOR 2014 where the media was present. This was mainly a press meeting and was aimed at informing the media on the status of the DOR bill 2014 and have them prepared to report and write stories on this, as well as follow up the status of the bill.	40	5	1
February	**Forum on Division of Revenue 2014 in Collaboration with Commission for the Implementation of the Constitution (CIC)**	The Commission for the Implementation of the Constitution (CIC) together with IBP Kenya held the Division of Revenue forum on 18 February 2014 at the Stanley Hotel, Nairobi. Other partners that were present were Article 19, TISA, Africa Youth trust, ICPAK, National Taxpayers Association, and some of PIN members. The Commission on Revenue Allocation (CRA) was also present and made presentations.	70	10	1

February	**Workshop for Parliamentary Initiatives Network (PIN)**	The Parliamentary Initiatives Network held a two day workshop to train the members on the budget process, analysis and engaging with parliamentary committees. IBP Kenya trained the members on questions to ask about county budgets on the first day.	20	10	1
March	**Nakuru County Budget Training Workshop with Twaweza Communications and Media Council of Kenya**	IBP Kenya in collaboration with Media Council of Kenya and Twaweza Communications held a four day media training in Nakuru county. Journalists from Kajiado, Uasin Gishu, Nakuru, Narok and Kericho counties were present and trained on budgets and devolution. The aim of the training was to empower local journalists in the region to engage with budgets and increase their capacity to write stories on budgets. Our partner KCCDHR was present in the training.	11	3	1
March	**Forum on Division of Revenue (DoR) 2014 bill, in collaboration with Institute for Economic Affairs (IEA)**	This forum was organized by the Institute of Economic Affairs in collaboration with IBP Kenya at the Goethe Institute. The forum focused on the highlights of the DoR 2014 bill. Treasury, the Senate, and the Commission for the Implementation of the Constitution (CIC) were present.	60	12	1
March	**Workshop for Interfaith on Devolution and Budget**	IBP Kenya was invited to Taita Taveta county by our partner TTCDF to conduct training on budget process, the CIDP and the budget analysis. The forum was represented by the Taita Taveta CBEF as well as some members from different organizations and institutions.	100	1	1

April	**Nyanza Region Budget Training Workshop with Twaweza Communications and Media Council of Kenya**	IBP Kenya in collaboration with Media Council of Kenya and Twaweza Communications held a workshop training in Kisumu county. Journalists from Siaya, Kisumu, Homa Bay, and Migori counties were present and they were trained on budgets and devolution. The aim of the training was to empower local journalists in the region to engage with budgets and increase their capacity to write stories on budgets.	10	2	1
April	**Workshop on County Budget Process and in Collaboration with KCCDHR**	IBP Kenya trained KCCDHR and its network in Uasin Gishu on the budget process as well as County Fiscal Strategy Paper for the year 2014/15.	12	2	1
April	**Forum on Program Based Budgeting**	IBP Kenya in collaboration with IEA Kenya held a forum on Program Based Budgeting at the Hilton Hotel Nairobi Kenya. The forum was attended by parliamentary finance and budget committees (21 Members of Parliament), including the Chair of the Budget committee Mutava Musyimi, the Parliamentary Budget Office, Controller of Budget Office, and Ministry of Devolution. The World Bank and U.S. Embassy were also represented. There was huge media presence from various media houses, both print and TV. In total, the forum had 105 participants in attendance.	105	10	1

May	**Controller of Budget Training at KCB Center in Karen**	The Controller of Budget and her office representatives for all counties were trained by IBP Kenya in the umbrella of ICPAK on the budget process, budget documents, and analysis. The aim was to improve on the working relationship with the Controller as well as train the 47 county representatives on budget analysis and documents.	60	2	1
May	**Press Briefing on Programme Based Budgeting**	IBP Kenya held a press briefing on advances and challenges of the 2014/15 budget. The media houses present included The Star, East African, Kenya News Agency, Africa 24 Media, Weso FM, Internews, and Nation Media. Civil society and partners present included IEA, TISA, U.S. Embassy, Global Empowerment, Center for Economic and Governance, HERAF, Development Initiatives, and KANCO.	41	8	1
May	**Follow Up Workshop for Taita Taveta County Media Training by IBPK and Media Focus on Africa (MFA)**	Journalists in Taita Taveta county trained in February by IBP and MFA were given a one day follow up training. The aim of this training was to follow up on the stories that the journalists wrote and also look at the challenges that they had faced in writing up budget stories.	8	1	1
May	**Follow Up Workshop for Nyandarua County Media Training by IBPK and Media Focus on Africa (MFA)**	Journalists in Nyandarua county trained in February by IBP and MFA were given a one day follow up training. The aim of this training was to follow up on the stories that the journalists wrote and also look at the challenges that they had faced in writing up budget stories.	10	1	1

May	**Western Region Budget Training Workshop with Twaweza Communications and Media Council of Kenya**	IBP Kenya in collaboration with Media Council of Kenya and Twaweza Communications held a training in Kericho county. There were journalists from Kakamega, Busia, Vihiga, and Bungoma counties who were trained on budgets and devolution. The aim of the training was to empower local journalists in the region to engage with budgets and increase their capacity to write stories on budgets.	11	2	1
May	**Follow Up Workshop for Narok County Media Training by IBPK and Media Focus on Africa (MFA)**	Journalists in Narok county trained in February by IBP Kenya and MFA were given a one day follow up training. The aim of this training was to follow up on the stories that the journalists wrote and also look at the challenges that they had faced in writing up budget stories.	10	1	1
May	**Workshop for County Assembly Members Training in Eldoret**	County Assembly Members of Uasin Gishu county were trained on the budget process and budget documents. This was done by IBP Kenya in collaboration with our partner KCCDHR.	15	1	1
June	**Workshop for Civil Society Organizations in Nyeri County**	IBP Kenya in collaboration with NTA held a three day training workshop in Nyeri county for the County Accountability Network members and CSOs. The aim of the training was to train CSO's on budget process and budget documents as well as increase the capacity of our partner NTA's network.	26	3	1

July	**Workshop for Mock Trainers**	Mock training workshop was held which had our partners National Tax Payers Association (NTA), WALINET, EACHRights, and ChemiChemi in attendance. The aim of the training was to equip our partners to use our county budget training manuals in their work as well as when required by IBP Kenya.	8	4	1
July	**Workshop for Media on County Budgets in Collaboration with Twaweza Communications**	IBP Kenya in collaboration with Twaweza Communications held a one day workshop to train Nairobi region journalists on the budget process and budget analysis.	5	1	1
August	**Workshop for Mock Trainers**	IBP Kenya held a two day county budget mock training at Pride Inn Hotel. The aim of the training was to equip our partners to take up and use our county budget training manuals in their work as well as when required by IBP Kenya.	20	8	1
September	**Workshop for Media on County Budgets in Collaboration with Twaweza Communications**	IBP Kenya in collaboration with Twaweza Communications held a one day workshop to train Nairobi region journalists on the budget process and budget analysis.	8	1	1
September	**Workshop for Civil Society and Media on Budget Process and Documents in Nyandarua in Collaboration with Media Focus on Africa**	IBP Kenya trained participants through a session on budget process and opportunities for participation and engaged the participants in discussions about the revenue sharing formula. The purpose of this was to pilot discussions around the revenue sharing formula before filming the IBP Kenya movie.	60	1	1

September	**Workshop for Civil Society in Narok County on Revenue Sharing**	The purpose of the workshop was to film discussions around how to share resources fairly in counties. IBP Kenya, Lightbox, as well as our partner MFA participated in the filming of people having the discussions.	20	2	1
September	**Workshop for Civil Society in Nairobi and Coast Region on Revenue Sharing**	IBP Kenya held a filming workshop where participants from Nairobi county as well as the coastal region had discussions around how to share resources fairly. The purpose was to engage the public early to be able to understand the current formula as well as be able to give inputs and recommendations to the Commission on Revenue Allocation's (CRA) new formula on revenue sharing.	40	5	1
September	**Workshop for Civil Society in Siaya and Bondo Region on Revenue Sharing**	IBP Kenya held a filming workshop where participants from Siaya and Bondo counties had discussions around how to share resources fairly.	43	1	1
October	**Taita Taveta County Budget Training Workshop**	The purpose of the training workshop was to train the County Budget and Economic Forum nonstate actor members as well as some of the ward administrators in the Taita Taveta subcounties on budget process and participation options. Some of our civil society partners were involved in training and facilitation of the sessions.	270	3	1
October	**Workshop for Civil Society in Nyeri on Revenue Sharing**	IBP Kenya held a filming workshop where participants from Nyeri county had discussions around how to share resources fairly.	20	1	1

November	**Workshop for County Budget and Economic Forum**	IBP Kenya in collaboration with National Tax Payers Association (NTA) held this workshop with the aim of launching the CBEF study that it did on the status on CBEF and participation in the counties.	100	10	1
November	**Workshop for Revenue Sharing Formula**	IBP Kenya in collaboration with CIC held this workshop with the aim of stirring up debate around CRA's formula and its recommendations to the Senate.	65	6	1
		Kyrgyz Republic			
August	**Technical Assistance on Budget Transparency**	Developed capacity of the OBS partner in Kyrgyz Republic on budget transparency.	3	1	1
		Mozambique			
February	**Technical Assistance on Budget Transparency**	Provided technical assistance to the Open Budget Survey partner in Mozambique to build their capacity on budget work.	4	1	1
		Myanmar			
October	**Introduction to Budget Advocacy Workshop**	The purpose was to introduce a group of CSOs in Myanmar to the basics of civil society budget advocacy work and to explore the potential for them to engage in budget issues.	35	1	1
October	**Training on Budget Transparency for Myanmar CSOs**	This training served as an introductory course on budget workshop.	35	1	1
		Nicaragua			
March	**Technical Assistance on Budget Transparency**	Developed capacity of the OBS partner in Nicaragua on budget transparency, budget analysis, and procurement.	20	1	1

Nigeria					
January	**Training on Budget Transparency Methodology**	This workshop provided help on how to conduct subnational budget transparency assessments in Nigeria.	70	1	1
South Africa					
February	**Budget Transparency Workshop**	This event is part of a joint multi-year CABRI-IBP project to support fiscal transparency and participation reforms in Africa.	30	5	7
October	**Launch of SJC Sanitation Audit Report**	The results of the SJC sanitation social audit were published in a booklet and launched at a media conference attended by activists, local government, the business community, and the media.	65	2	1
Tunisia					
May	**Technical Assistance on Budget Transparency**	Co-led an assessment trip to Tunisia (Joint CABRI-IBP project on Supporting Fiscal Transparency and Participation Reforms in Africa).	8	5	4
June	**Budget and Human Rights Workshop**	A 3 day workshop tying budgets to human rights. Trainee organizations were partners of the UNOHCHR in Speitla, Tunisia.	20	1	1
June	**Budget and Human Rights Workshop**	A 3 day workshop tying budgets to human rights. Trainee organizations were partners of the UNOHCHR in Gabes, Tunisia.	20	1	1

October	**Technical Assistance to Al-Bawsala CSO**	Al Bawsala, a Tunisian CSO working as budget observatory for national and municipal level budget, approached IBP for technical assistance for better understanding and analyzing the budgets as well as monitoring the implementation. For one week, IBP discussed Al Bawsala's objectives and delivered a workshop.	6	1	1
December	**Budget and Human Rights Workshop**	A 3 day workshop tying budgets to human rights. Trainee organizations were partners of the UNOHCHR in Jendouba, Tunisia.	15	1	1
December	**Budget Exposure Workshop**	A 3 day budget exposure workshop for CARE/ANSA partners in Tunisia.	20	1	1
		United States			
January	**GIFT Lead Steward Meeting**	GIFT's lead stewards agreed on the agenda for 2014.	15	2	5
January & March	**GIFT Working Group Meetings**	These three group meetings initiated a discussion of the ways by which the fiscal transparency measurement tools used by the IMF, PEFA, OECD, and IBP could be better aligned.	8	0	0
March	**OBS Research Methodology Workshop**	The purpose of this four day training was to bring together a set of OBS researchers to acquire the knowledge and tools required to complete the OBS 2015 Questionnaire. The researchers received follow-up technical assistance and support throughout the research process.	37	37	37
March	**GIFT General Steward Meeting**	Review of 2013 and Provisional plans for 2014.	22	4	3

May	**Assessing Budget Transparency in Subnational Governments: Findings from Brazil, Indonesia, and Tanzania**	The initial findings of three case studies on subnational budget transparency were presented in this workshop, which included a panel discussion hosted by the Urban Institute and IBP.	30	6	4
May & October	**GIFT Working Group Meetings**	These meetings focused on collaborative strategies with GIFT to advance norms and guidelines on public participation in budgeting.	25	2	4
July	**Open Budget Data Seminar**	GIFT's twin agendas on promoting public participation and developing an open budget data standard were advanced as a result of this event.	20	0	3
July	**GIFT Lead Steward Meeting**	Discussions at this meeting included the GIFT's 2015 work plan, research agenda, and GIFT governance.	12	0	0
September	**OBS Tracker Launch**	This event presented the OBS Tracker results at a World Bank live streaming event.	80	0	10
October	**GIFT General Steward Meeting**	In this meeting, GIFT decided to prioritize the public participation dimension of fiscal transparency.	14	3	3
November	**Global Movement for Budget Transparency, Accountability and Participation Steering Committee Meeting**	A strategy for advancing BTAP's public participation agenda was developed.	10	10	7
December	**Latin American Partners Meeting**	IBP met with Latin American partners in Washington, D.C. to discuss the next steps in the conceptualization of budget justice.	6	6	6
		Vietnam			
October	**Technical Assistance on Budget Transparency**	Developed capacity of the OBS partner in Vietnam on budget transparency.	7	1	1
		Webinars			

April	**Webinar: How to adjust your advocacy strategy when governments fight back or the context changes**	The webinar examined the key steps and considerations in planning and implementing an effective advocacy strategy.	45
May	**OBS Technical Assistance Webinar Series**	Three technical assistance webinars were held for OBS researchers, focusing on the most challenging questions in Section 2 of the Survey. Researchers were able to access additional individualized technical assistance from the OBI team for specific questions in the Survey.	10
September	**The first webinar in a three-part series based on the "Article 2 and Governments' Budgets" handbook, titled "Maximum Available Resources"**	The webinar featured authors Ann Blyberg and Helena Hofbauer, together with guest speaker Kate Ward from Participation and Practice of Rights. The webinar introduced the concept of "Maximum Available Resources" and what it means for government budgets, citing examples of governments failing to meet this obligation due to unnecessary, misdirected, or ineffectual spending.	35
September	**The second webinar in a three-part series based on the "Article 2 and Governments' Budgets" handbook, titled "Non Discrimination"**	The webinar introduced the concept of "Non Discrimination." Handbook author Ann Blyberg together with guest speaker Guillermo Noriega from Sonora Ciudadana, Mexico discussed how organizations have used budget analysis to develop evidence of discrimination and how they have used their findings in advocacy to eliminate discriminatory practices.	28

September	**The third and webinar in a three-part series based on the "Article 2 and Governments'-Budgets" handbook, titled "Progressive Realization"**	The webinar featured handbook authors Ann Blyberg and Helena Hofbauer, together with guest speaker Shaamela Cassiem, Capacity Building Manager at IBP. They introduced the concept of "Progressive Realization" and discussed its failure through benefits not reaching the most vulnerable; the potential of retrogression via tax cut; and a positive example of "Progressive Realization."	13

ANNEX B: IBP PUBLICATIONS, MULTIMEDIA PRODUCTIONS, AND DIGITAL RESOURCES IN 2014

IBP Publications, Multimedia Productions, and Digital Resources in 2014

IBP Case Studies and Briefs

- "Analysis of CRA Proposal for Second Generation Formula Released in November 2014," by Jason Lakin.
- "County Budget and Economic Forums (CBEFs) and Public Participation in Kenya," by Abraham Rugo Muriu and Gladys Mbai with Jason Lakin and Ryan Flynn.
- "Government Spending: How Much Money is Tied up in State Corporations?" by Jason Lakin and John Kinuthia.
- "Sharing Revenue: How Much of Kenya's Budget is Already Committed and Cannot be Shared?" by Jason Lakin and John Kinuthia.
- "What We Can't Know from Reading Kenya's 2013/14 Budget: A Sector View," by Jason Lakin.
- "Understanding Program-Based Budgeting: Toward Improved Budget Transparency in Kenya," by Jason Lakin and Vivian Magero.
- "The Right Priorities? Understanding What the Kenyan Government Spends Money On," by Jason Lakin and John Kinuthia.
- "The Right Priorities Revisited: Understanding What the Kenyan Government Actually Spends Money On," by Jason Lakin and John Kinuthia.
- "What the Public and Parliament Need to Know from Reading the 2014/2015 Budget," by IBP and Civil Society Partners.
- "Proposal for Ward-Level Budget Hearings: Kenya County Budget Process 2014/15," by Jason Lakin.
- "How Do We Make County Budgets Useful to the Public? What Common Sense and Good Practice Tell Us," by Jason Lakin and John Kinuthia.

- "Toward Better County Fiscal Strategy Papers in Kenya: A Review," by Institute of Economic Affairs, Hakijamii, I Choose Life Africa, TISA, Water Livelihoods Reform Network, World Vision Kenya, and IBP Kenya.
- "Effective, Fair, and Transparent Sharing of County Revenues," by IBP Kenya.
- "Issues and Recommendations Related to the Second Formula for Revenue Sharing Among Counties in Kenya," by IBP Kenya.
- "How does Citizen Participation Impact Decentralized Service Delivery? Lessons from the Kenya Local Authority Service Delivery Action Plan," by Abraham Rugo and IBP.
- "Synthesis Report on the piloting of the Subnational Open Budget Survey in Brazil, Indonesia, and Tanzania," by Andrew Lawson and Gonzalo Alvarez.
- "Brazil: Research on Subnational Budget Transparency (States, Federal District, and Municipalities/Capital Cities), Summary Report," by IBP.
- "SNOBS 2012 in Tanzania," by IBP.
- "The Hidden Corners of Public Finance: A Synthesis of Country Case Studies that Look Beyond the Core Budget," by Murray Petrie, Paolo de Renzio, and Sam Moon.
- "Quasi-Fiscal Activities in Croatia," by Anto Bajo, Katarina Ott, and Irena Klemenčić.
- "State-Owned Enterprises and Quasi-Fiscal Activities in South Africa," by Ghalieb Dawood.
- "Tax Expenditures in Germany," by Mark Hallerberg.
- "Transparency of State-Owned Enterprises in South Korea," by Wonhee Lee.
- "Extra-Budgetary Funds in France," by Ian Lienert.
- "The 'State-of-the-Art' of State-Owned Enterprises in Brazil," by Carlos Sérgio Figueiredo Tautz, Fabricia de Andrade Ramos, João Roberto Lopes Pinto, Pedro Amaral Serra, and Rodrigo Valente Serra.
- "Transparency of Extra-Budgetary Funds in Russia," by Tatiana Vinogradova.
- "Transparency of Tax Expenditure Reporting in Mexico," by Liliana Alvarado.
- "Are New PFM Reforms in the WAEMU and the CEMAC Working? Lessons from the Open Budget Survey," by Babacar Sarr.
- "Transparency for Development: Examining the Relationship Between Budget Transparency, MDG Expenditure, and Results," by Rebecca Simson.
- "September 2014 Open Budget Survey Tracker Report," by IBP.
- "Joint CSO Response on PEFA Draft," by IBP and CSO Partners.
- Three reports providing updates on the OBS Tracker for September, October, and November.

- "Why Public Participation: Advancing Public Participation in Government Fiscal Policy and Budget-Making," by Sanjeev Khagram and Brian Wampler.
- "Public Participation in Fiscal Policy: Principles and Practices," by Murray Petrie.
- "Fiscal Transparency in OGP Countries, and the Implementation of OGP Commitment: An Analysis for the Asia Region," by Murray Petrie.
- "Fiscal Transparency in OGP Countries, and the Implementation of OGP Commitment: An Analysis for the European Region," by Murray Petrie.

IBP Guides

- 20 Key Questions About Your County Budgets, by Institute of Economic Affairs, the Institute for Social Accountability, IBP Kenya, WALINET, World Vision Kenya, ARTICLE 19, KCCDHR, TTCDF, and I Choose Life – Africa.
- Kenya County Budget Workshop Training Materials, by Jason Lakin.
- Subnational Toolkit (Subnational OBS Questionnaire and Methodology Document), by IBP.
- A Guide to the Egyptian Budget, by Mohamed Mansour.

Multimedia and Digital Resources

- IBP Kenya's "A Measure of Fairness" film: https://www.youtube.com/watch?v=0L-SRYKWTmA.
- IBP Kenya's infographic based on "The Right Priorities? Understanding What the Kenyan Government Spends Money On,": http://internationalbudget.org/publications/kenya-division-of-revenue-201415-infographic/.
- IBP Kenya's infographic based on "The Right Priorities Revisited: Understanding What the Kenyan Government Actually Spends Money On,": http://internationalbudget.org/publications/actual-spending-in-kenyas-201213-budget-infographic/.
- IBP Kenya's Recommendations to the Commission on Revenue Allocation Infographic, based on "Effective, Fair, and Transparent Sharing of County Revenues,": http://internationalbudget.org/publications/ibp-kenya-recommendations-to-the-commission-on-revenue-allocation-infographic/.
- IBP Kenya and Lightbox's Mwita's Dilemma animation film: https://www.youtube.com/watch?v=AnQuLlxyUuM.

Journal and Other non-IBP Publications

- "Union Budget 2014-2015: New Government Same Ol' Budget," by Ravi Duggal, *eSocial Sciences*. July 2014.
- "Mumbai's Healthcare: Looking Back for its Future," by Ravi Duggal. *Health Action*, August 2014.

- "Budget Transparency and Participation – Recommendations to the Fourteenth Finance Commission," by Ravi Duggal, Nilachal Acharya, and Anjali Garg. *Economic and Political Weekly*, vol. 49 no.34 (23 August 2014).
- "Strengthening Budget Transparency and Participation in India through the Pre-budget Processes," by Ravi Duggal and Anjali Garg. *Budget Track*, vol. 10 Track 1-2, October 2014.
- "The Political Economy of Absorptive Capacity – Case of the Health Sector," by Ravi Duggal. *Budget Track*, vol. 10 Track 1-2, October 2014.
- "Financing Strategy for Universal Health Care in Maharashtra," by Ravi Duggal. Paper for the UHC expert group, publication forthcoming.
- "Policy Asks for the 14th Finance Commission on Budget Transparency," by Nilachala Acharya, *Budget Track*, vol. 10 Track 1-2, October 2014.
- "Political Economy of Nutrition Budgets," by Ravi Duggal. Paper for the Nutrition Rights and Accountability project of SATHI, publication forthcoming.

ANNEX C: SELECTED IBP PRESENTATIONS IN 2014

Selected IBP Presentations in 2014		
Date	Title	Event
January	**Fiscal Transparency Reforms Around the World**	Kennedy School of Government, Executive Course on PFM in a changing world, U.S., Paolo de Renzio
January	**UNDP Consultation on Development of Governance Assessment Index**	Presentation on IBP's global advocacy on fiscal transparency and accountability and the Open Budget Survey, India, Ravi Duggal
February	**NFI Workshop on Strengthening Budget Transparency and Advocacy**	IBP facilitated sessions on strengthening thematic or sectorial budgets, learnings from IBP case studies, and political economy of taxation, India, Ravi Duggal
February	**Importance of Governance in the Post-2015 Framework**	Open Government and the Post-2015 Development Agenda hosted by the Open Government Partnership and the Transparency and Accountability Initiative in U.S., Vivek Ramkumar
February	**Public Participation in Supreme Audit Institutions -- Advancements and Challenges for Social Development**	Third International Conference on Challenges of Fiscal Control and its Inputs on Social Development, Colombia, Michael Castro
March	**CBGA/NCAS Consultation on Transparency and Accountability in the social sectors**	Presentation on budget accountability and health, India, Ravi Duggal
March	**What is the State of Budget Transparency in SE Asia?**	Furthering Participation in National Budgeting—Opportunities for Southeast Asia, sponsored by the National University of Singapore, Singapore, Anjali Garg
March	**Budget Transparency and Open Government: Overlap and Differences**	OECD Annual Symposium on Accrual Accounting, France, Elena Mondo

March	**Senegal's Results on the Open Budget Survey**	Workshop on improving budget transparency in Senegal, co-organized by GERAD and the Senegalese Ministry of Finance, Senegal, Babacar Sarr
March	**How Could Governance be Measured as Part of Post-2015 Commitments?**	Roundtable discussion on governance goal, South Korean embassy, U.S., Vivek Ramkumar
April	**Challenges CSOs Face in Accessing Budget Information**	Training Course of graduate students at American University, U.S., Vivek Ramkumar
April	**The Devolution Forum**	Workshop on division of revenue process and sharing of revenues, organized by UNDP Amkeni Wakenya, Kenya, Jason Lakin
April	**Kerala University Law School Annual Conference on Health Policy, Laws and Accountability**	Keynote address on Health Policy, Systems, and Budgets, India, Ravi Duggal
May	**SATHI Workshop for Health Journalists**	Presentation on sourcing budget information and its use, India, Ravi Duggal
May	**Transparency for What?**	Promoting better use of budget information, U.K., Paolo de Renzio
May	**Results from the Open Budget Survey 2012**	Building capacity of stakeholders in budget analysis and advocacy for mother and child health, UNICEF, Senegal, Babacar Sarr
May	**Budget Transparency**	Making All Voices Count Workshop in Tanzania, Paolo de Renzio
July	**Tata Institute of Social Sciences Lectures**	IBP gave lectures on Health Financing and Budgets and Budget Advocacy, India, Ravi Duggal
July	**SATHI Convention on Transparency and Accountability of State Level Social Sectors**	Presentation on strategizing budget accountability in social sectors, India, Ravi Duggal
August	**SATHI Press Briefing on Universal Health Care Policy for Maharashtra, India**	Presentation on budget and financing strategies for UHC, India, Ravi Duggal
September	**Promoting Budget Transparency and Accountability Through the Use of Benchmarks and Incentives in Budget Support Operations**	Presentation to the European Commission, Belgium, Elena Mondo

November	**The Importance of Budget Transparency in the Post-2015 Framework**	Panel presentation on "Domestic Public Finance" at the Third International Conference on Financing for Development, United Nations, New York. U.S., Claire Schouten
November	**Methodology and Results of the Open Budget Survey**	Training on budget transparency for UKAid, U.K., Elena Mondo
November	**Civil Society Roles in Budget Transparency and Accountability**	Asia-Pacific Regional Technical Workshop on Climate Responsive Budgeting, Thailand, Warren Krafchik
November and December	**The OBS Tracker: A New Tool for Measuring Budget Transparency**	OBS Tracker presentations to the Omidyar Network and Follow the Money Network, at the Arab Administrative Development Organization (ARADO) conference and via the Transparency and Accountability webinar, Online, Claire Schouten
December	**India Ministry of Health Policy Meeting**	IBP participated as a member of India's Ministry of Health expert subgroup on Human Resources and Medical Education to help develop new health policy and provide written inputs for policy formulation. India, Ravi Duggal
December	**Convergence of Movements' National Convention and Rally on protecting social sector policies and budgets**	IBP contributed presentations and inputs on budget allocations in social sectors, benchmarks and requirements for universal access to health, education, food security, pension, and social security. India, Ravi Duggal
December	**Through the Looking Glass: Why Government Fiscal Openness Matters and What Should Investors Do?**	Panel presentation to investors at event organized by the Emerging Markets Investors Alliance in New York City, U.S., Vivek Ramkumar

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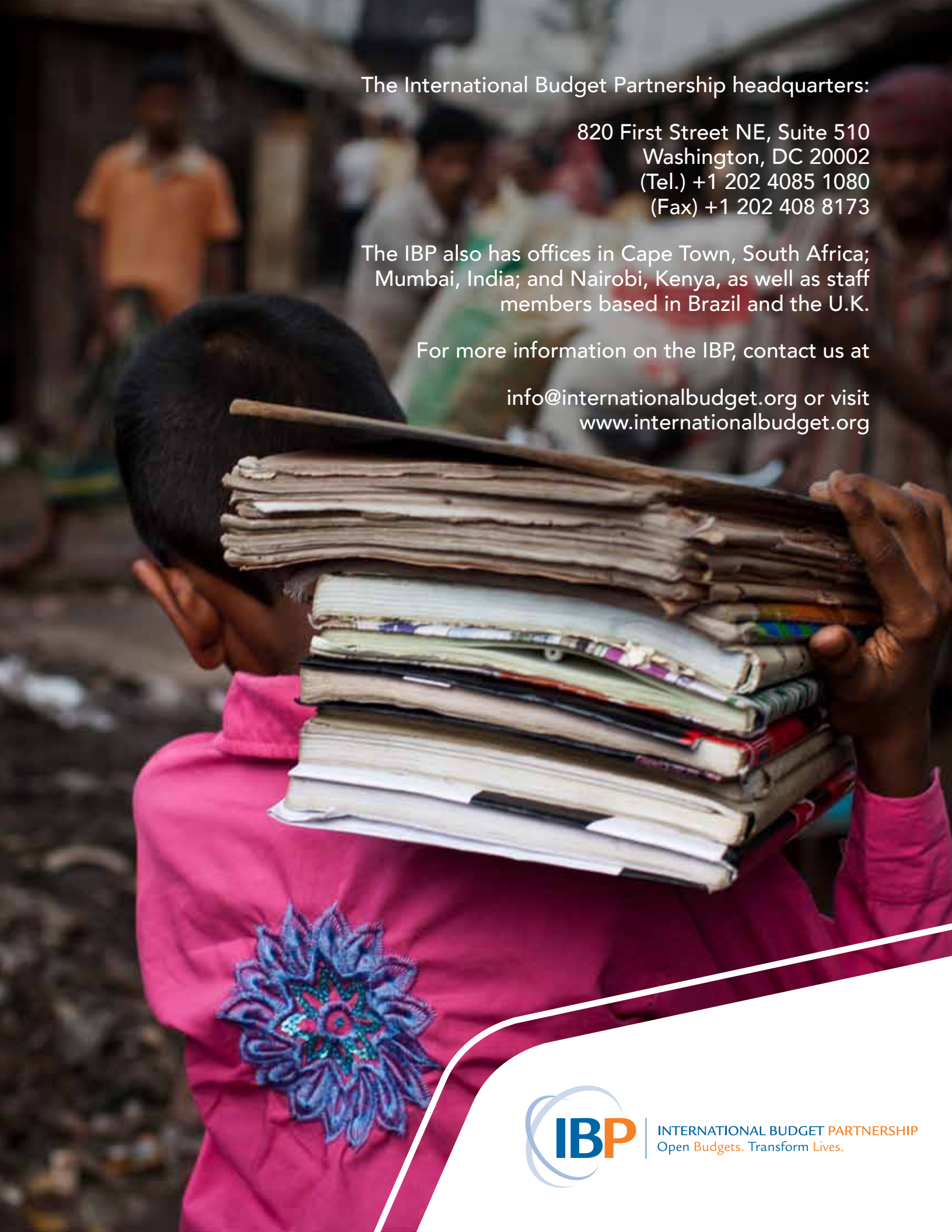

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