The past 20 years have seen significant progress in fiscal transparency and accountability. However, in the face of rising inequality and eroding democratic practices in many parts of the world, the International Budget Partnership (IBP) is rethinking and looking to broaden its role in supporting civil society groups and coalitions. Now, more than ever, we need to empower people to engage more actively in holding governments accountable for how public funds are raised and spent.

In 2018, IBP finished an intensive strategic planning process that will propel our work to new heights over the next five years, enrich our organization, and allow us to contribute to transformative change in an increasingly complex world. Consequently, IBP dedicated much of the year to building out each of our programs to initiate new streams of work and align current work to reflect IBP’s new strategy.

Going forward, we aim to make research initiatives like the Open Budget Survey (OBS) more relevant and impactful in confronting the challenges facing civil society. The results of the 2017 survey, launched early last year, underscore that IBP’s efforts to create an enabling environment for meaningful civic engagement in budgets need to be redoubled. On top of stalled progress in transparency worldwide, we are particularly concerned by the extremely low scores for participation: The global average was just 12 out of 100. Without opportunities for participation, civil society cannot hope to influence budget decisions or strengthen accountability.

This past year we also began a bold new approach for driving in-country change. In each of our seven focus countries, IBP is deepening its engagement with a more diverse set of civic and state actors to secure long-term change that has sustainable, lasting effects on the lives of poor and marginalized communities. In each country, we started implementing a new approach for achieving change by working more closely with local community structures and broad-based civic coalitions, such as social movements, to identify and challenge budgetary reasons for poor service provision. This new model of working – using service delivery and powerful citizen movements as the entry points for changes in budget priorities and systems – is built on our existing work in India, Kenya, and South Africa, and will be broadened to include work in Ghana, Indonesia, Nigeria, and Senegal.

Supporting the growth of the fiscal transparency and accountability field has never been more critical. Our new strategy reflects this urgency with deeper investments in our vision of a fiscal accountability community led by powerful and diverse organizations around the world. This network of leading budget-focused organizations will continue to serve as a platform for collaborative research, training, and advocacy.

IBP’s new strategic focus also includes emerging, existing work on tax policy. How a government collects revenue reflects its priorities just as much as public expenditures. Tax decisions directly impact inequality and provide resources that benefit citizens in ways that redress inequality or reinforce the privilege of a powerful few.

I would like to thank IBP’s partners, donors, and staff for a tremendous year. I am proud of the many accomplishments achieved by IBP staff and partners. Special thanks to the collaborative effort from IBP staff who produced this annual report.

Warren Krafchik, Executive Director
The International Budget Partnership promotes transparent and inclusive government budget policies and practices to ensure that public financial resources are used effectively to fight poverty and promote equitable and sustainable development. Our core work is undertaken in partnership with independent organizations and researchers in more than 100 countries worldwide through our Open Budget Survey, Learning Network, and intensive in-country work.

IBP is headquartered in Washington, D.C., and operates a growing number of international offices, including in Accra, Ghana; New Delhi, India; Jakarta, Indonesia; Nairobi, Kenya; Abuja, Nigeria; Dakar, Senegal; and Cape Town, South Africa—with additional staff based in Brazil, Canada, New York, and the U.K.

Why do we care about budgets? Public budgets are governments’ most powerful tool to reduce poverty and inequality and thus improve the lives of marginalized and underserved communities. Budgets directly or indirectly affect the lives of all citizens, but they can disproportionately impact the well-being of the poor and minorities. Our experience tells us that when citizens can participate in the budget process, governments tend to raise and spend public resources—that is, the public’s money—more effectively, efficiently, and equitably.

However, budget decisions are still often made behind closed doors by members of the policy-making elite, with little input from those likely to be the most affected, especially poor and marginalized communities. IBP works actively to change this by collaborating with multiple actors— including civil society, state entities, and international institutions—to bring about a world in which empowered citizens participate in open, inclusive budgeting processes to shape policies and practices that promote equity and justice on a sustainable, long-term basis.

Connecting Open Budgets to Equitable Outcomes

IBP Office Locations
IBP Partner Locations
New and Planned IBP Office Locations as of 2018

Photo: ©Planact
Illuminating a Path Forward: Open Budgets can Restore Trust

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, many governments are making less budget information available to the public, making it difficult for civil society to have a voice in the budget decision-making process. Coupled with shrinking civic spaces and the disempowerment of news media, public trust in government and democratic institutions is declining in many countries – due in part to corruption and dramatic increases in inequality.

Open and accountable public budgeting is at the heart of democratic practice and is the first place we should look to strengthen the interaction between government and citizens. Transparent and inclusive budget practices can bridge the gap between citizen priorities and government action. Greater levels of participation and budget oversight ensure public resources are spent efficiently and effectively, and lead to more equitable outcomes for poor and marginalized communities.

In the face of profound threats to active, informed public participation, IBP researches, monitors, and measures budget transparency, levels of public participation, and budget oversight around the world to call attention to closed governance and advocate for greater openness. IBP's research initiatives have created the world’s largest data set on public finance management, and it underpins our evidence-based approach to strengthening budget-focused civil society organizations, engaging directly with governments and oversight institutions, and contributing to global debates on open budgets.

Launch of the 2017 Open Budget Survey

On January 30, 2018, IBP released the results of the sixth biennial OBS, covering an unprecedented 115 countries from all regions of the world. Our premier research product, the OBS is the only global, independent, comparative assessment of national government budget transparency, oversight, and civil engagement. It continues to be used as a leading reference point for international fiscal transparency standards worldwide.

Survey Findings Show Drop in Transparency

IBP looks at transparency from the perspective of public availability of key budget documents (published online on an official government website) and the comprehensiveness of the information they contain. For the first time since its inception in 2006, the OBS for 2017 found that progress toward budget transparency has stalled, with a decline in average transparency scores to 43 from 45 in 2015 among the 102 countries measured in both rounds. This contrasts with an average increase of two points during each round of the survey between 2008 and 2015. Declines in transparency were particularly significant in sub-Saharan Africa, where 22 of the 27 countries surveyed in the region published fewer budget documents with less comprehensive information in 2017 than in 2015.

The declines in budget transparency are worrisome against a global backdrop of rising inequality, restrictions on media and civic freedom, and a weakening of trust between citizens and their governments. Citizens of every country have the right to know how their government is raising and spending public funds.

Warren Krafchik, Executive Director, IBP

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Open Budget Survey Global Launch and Regional Events in 2018

Global Launch Events


Latin America/Caribbean

Santo Domingo, Dominican Republic IBP co-hosts regional event with Inter-American Development Bank on May 16-17.

Rio de Janeiro, Brazil IBP co-hosts regional event with Inter-American Development Bank on May 16-17.


IBP co-hosts regional event with Inter-American Development Bank and OECD on May 3-4.


Amman, Jordan IBP co-hosts francophone Africa high-level meeting with Francophone Africa Budget Reform Initiative for Fiscal Transparency (GIFT) and the World Bank on July 18.

Manila, Philippines IBP co-hosts high-level meetings with Finance Ministry and the World Bank on April 7-8.

Vienna, Austria IBP presents at regional event with World Bank and Oxfam America on May 7-8.

Zagreb, Croatia IBP co-hosts regional event with OECD Central Eastern, and Southeastern Europe Senior Budget Officials on May 23-24.

Middle East & North Africa

Sana'a, Yemen IBP co-hosts regional event with World Bank on April 20.


Africa

Corail, Guinea IBP co-hosts regional event with Global Partnership for Fiscal Transparency (GPF) and African Regional Conference on Tax Revolt on Feb. 22-23.

Nairobi, Kenya IBP co-hosts regional event with World Bank and Oxfam America on May 30-31.

Washington, D.C. IBP co-hosts regional event with African Development Bank and OECD on May 3-4.

Santo Domingo, Dominican Republic IBP co-hosts regional event with Inter-American Development Bank on May 16-17.

Middle East & North Africa

Amman, Jordan IBP co-hosts regional event with Middle East and North Africa (MENA) Finance Ministry on April 20.

Washington, D.C. IBP co-hosts regional event with Middle East, and North Africa (MENA) Finance Ministry and CDAC on April 20.

Europe/EurAsia

Vienna, Austria IBP co-hosts regional event with World Bank and Oxfam America on May 7-8.

Zagreb, Croatia IBP co-hosts regional event with OECD Central Eastern, and Southeastern Europe Senior Budget Officials on May 23-24.

Tbilisi, Georgia IBP co-hosts regional event with French Ministry of Finance Ministry and the World Bank on April 17.

Asia & the Pacific

Manila, Philippines IBP co-hosts regional event with French Ministry of Finance Ministry and the World Bank on April 17.

Few Opportunities for Public Participation

The 2017 OBS found that most countries fail to provide meaningful opportunities for the public to participate in budget decision-making. The average score for public participation was just 12 out of 100, with a staggering 111 of the 115 countries surveyed earning weak scores (less than 41). Inadequate legislative and institutional frameworks, budget practices that compound the problem – with 46 percent of countries having no mechanisms to allow public input for budget proposals presented to them by the executive. Without adequate participation from the public, partici- pation of our civil society partners, the country’s fiscal transparency score in the 2019 OBS. IBP long supported the Center for Development Integration (CDI) in advocacy for improved transparency and public participation in Vietnam. CDI had a coalition of civil society groups that successfully secured a revised law requiring government to publish the Finance Minister’s Budget Proposal (EBP), a foundational document not previously available to the public. Vietnam’s EBP was published for the first time in 2017 and, as a result, we are expecting a significant increase in the country’s fiscal transparency score in the 2019 OBS.

IBP supported CDI’s advocacy for more open and participatory budget practices in 2016, 2016, and 2018 through grants, production and dissemination of communication materials, support of the organization’s participation in several training workshops, and four technical assistance by IBP staff. In March 2018, IBP and CDI held a workshop to disseminate the results of the 2017 OBS to a wide array of stakeholders, including members of the legislature, researchers, provincial representa- tives, and media outlets. CDI acknowledged the results of the OBS and committed to collaborat- ing with CDI to develop an action plan to im- prove fiscal transparency and participation in the budget process. These commitments – in addition to the first publication of the EBP – were important steps toward greater budget transparency and civic engagement in Vietnam.

Spotlight

International Advocacy in Vietnam

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In addition to producing the Open Budget Survey, IBP is increasingly active in setting the terms of debate on open-budgeting practices through applied research (and outreach to key constituencies) on topics at the cutting edge of equitable and accountable public finance. IBP harnesses both the collective research capacity of our civil society partners and our own ability to engage a wide array of public finance stakeholders (international finance institutions, regional and international nongovernmental organizations, and oversight institutions) in influencing norms and advancing country practices related to open and accountable budgets. IBP harnesses both the collective research capacity of our civil society partners and our own ability to engage a wide array of public finance stakeholders (international finance institutions, regional and international nongovernmental organizations, and oversight institutions) to influence norms and advance country practices related to open and accountable budgets. IBP assesses and evaluates the quality and effectiveness of budget documents from 30 countries and completed case studies for four (Brazil, Indonesia, Mexico, and the Philippines) to learn more about the process of developing and refining health program budgets. The findings from this research will be integrated into a World Bank publication in 2020 as well as help IBP keep country partners abreast of trends that have important implications for accountability.

Program Budgeting: Results-Oriented Spending

Program budgeting refers to the organization of government budgets around spending objectives. Whereas traditional budgeting focuses largely on costs, such as staffing or fuel (making it difficult to connect spending with results), program budgeting aims to directly link the amount of money spent to the services ultimately delivered. Program budgeting and related forms of performance budgeting have the potential to shift the conversation toward whether government is delivering the services it promises and if they are the right services to meet the needs of its citizens. Also, program budgeting can make budgets more transparent, creating opportunities for civil society to meaningfully engage government during the decision-making process.

In 2018, IBP worked with the World Health Organization to produce a global report that looks at how program budgeting is being implemented in low- and middle-income countries, with a focus on the health sector. The stakes are high in government spending on health and focusing on a single issue allowed us to deepen our understanding of budget design challenges in a broad array of contexts using concrete examples. IBP assessed budget documents from 30 countries and completed case studies for four (Brazil, Indonesia, Mexico, and the Philippines) to learn more about the process of developing and refining health program budgets. The findings from this research will be integrated into a World Health Organization publication in 2020 as well as help IBP keep country partners abreast of trends that have important implications for accountability.

Keeping and Breaking Promises: Improving the Credibility of Budgets

When budgets are not implemented as planned, spending priorities can shift, deficits may exceed projections, and critical services may be compromised. Citizens may lose confidence in the government’s ability to manage public resources and find little value in trying to influence budget decisions that are unilaterally changed behind closed doors. Governments sometimes make changes to a budget during the implementation phase, perhaps for good reason, but should be transparent about these shifts and make it easier for members of the public and oversight institutions to question and discuss them.

In 2018, IBP initiated a project that aims to enhance understanding of this issue, which we refer to as budget credibility, to inform a community of practice among global stakeholders that can take actions at the international and country levels to improve budget credibility.
IBP has initiated collaborative research to map out new approaches to fiscal transparency and accountability (see global initiative for fiscal transparency). One reality made clear in the exercise is the need to strengthen government accountability for how they spend climate funds. Read more about IBP’s work on budget credibility.

Building for a Greener Planet

The lives and livelihoods of poor and marginalized people are most vulnerable to climate-induced environmental disasters such as catastrophic typhoons, droughts, and floods. Upcoming years, hundreds of billions of dollars annually will be mobilized from both international and domestic sources to respond to climate change. If governments manage these funds well, it can be an opportunity to make significant progress in addressing the issue underlying poverty and inequality.

IBP has collaborated with the United Nations Development Programme (UNDP) to assess how well civil society organizations and other bodies, such as supreme audit institutions and legislatures, hold governments accountable for spending climate funds responsibly and equitably. We focused on Bangladesh, India, Nepal, and the Philippines. The project underscored the importance of building the capacities of climate-focused civil society organizations to monitor, analyze, and hold their governments accountable for climate budgets. IBP is working with UNDP to further develop partnerships with CSOs and other organizations to report on progress, and to expand work on public revenues and support for budget credibility in sectors of concern to citizens, such as health, education, and infrastructure. We found that one third of governments provided no explanations for deviations, and most only cited vague reasons, making it difficult for civil society to engage in constructive discussion and challenge decision making. As a result, our 2019 report includes communications with stakeholders to advocate for action on visibility challenges and completion of additional country case studies to further document the factors that lead to budget deviations at the national level. Read more about IBP’s work on budget credibility.

What will Public Finance Look Like in 2040?

At an increasingly challenging world where democracy is declining and civic space is narrowing, there is a need for new, creative ideas for enhancing fiscal transparency and accountability in ways that can change people’s lives for the better. That is why in spring 2018, IBP partnered with Transparency and Accountability Initiative and the Carribean Endowment to launch the Fiscal Futures Project. In its first gathering of its kind, 35 fiscal transparency and accountability advocates, practitioners, scholars, and donors from 14 countries came together to imagine public finance two decades from now. Participants generated four plausible scenarios that illustrate the crucial role of public finance systems and policies in advancing – or undermining – economic equality, social justice, sustainable development, and human rights. Each of the scenarios is based on the interplay of two main variables: the strength of democratic governance and the level of civic engagement. Each scenario highlighted key current strategies as well as potential fresh thinking by venturing beyond the limitations of current approaches to fiscal transparency and accountability advocates.

The roles and levels of people and public finances two decades from now. Participants generated four plausible scenarios that illustrate the crucial role of public finance systems and policies in advancing – or undermining – economic equality, social justice, sustainable development, and human rights. Each of the scenarios is based on the interplay of two main variables: the strength of democratic governance and the level of civic engagement. Each scenario highlighted key current strategies as well as potential fresh thinking by venturing beyond the limitations of current approaches to fiscal transparency and accountability advocates.

Putting the Public Back into Public Finance

What role do the concepts of justice, human rights, and democracy play in government budgets? IBP’s Jason Lakin and Paulo de Souza authored a paper titled “Putting the Public Back into Public Finance” which highlights the need to expand work on public revenues and support for budget credibility in ways that can change people’s lives for the better. By looking at budgets through a lens of justice, democracy, and human rights, this reframing provides a solid, approach that puts people – and their needs and aspirations – at the center of government policymaking and budget processes. By looking at budgets through a lens of justice, democracy, and human rights, this reframing provides a solid, approach that puts people – and their needs and aspirations – at the center of government policymaking and budget processes.
Bolstering the Agency and Impact of Civil Society

Building the capacity of domestic civil-society institutions to engage with government and influence budget decisions in developing countries is core to IBP’s work. IBP provides technical assistance and opportunities for networking and peer-to-peer learning to ensure that budget-focused civil-society organizations have the skills and relationships needed to impact budget processes and outcomes in their countries. IBP also is engaging at a deeper level in a growing number of countries, where we are implementing a budget-centered advocacy approach to improving service delivery for poor and marginalized communities.

A Bold, New Approach to Driving Change

In 2018, IBP began implementing a compelling new model to catalyze sustainable, long-term change that places grassroots, community-based campaigns and movements—which often have been overlooked in fiscal transparency and accountability work—at the center of budget advocacy. IBP’s SPARK (Strengthening Public Accountability for Results and Knowledge) initiative engages directly with poor and marginalized communities to bolster their capacity to navigate public fiscal systems and hold governments accountable for more effective public services.

In seven countries in Africa and Asia, IBP will work hand-in-hand with well-organized community groups and movements to expose the fiscal problems underlying many of the service-delivery issues about which they care most. We will bolster their agency by linking them to budget-focused civil-society organizations to enhance their technical ability to influence budgets.

Throughout 2018, IBP built upon its existing relationships with civil society in the seven SPARK countries to identify and recruit new partners whose work involves a broader array of issues than our previous focus. Much of the year was spent developing tailored country strategies for our newly opened offices, while aligning current strategies in our existing offices in India, Kenya, and South Africa to fit the new approach. Below are three examples of IBP’s work in those countries over the past year, illustrating how they serve as a strong foundation for the full rollout of the SPARK initiative in 2019.

SPARK Countries

1. Ghana
2. India
3. Indonesia
4. Kenya
5. Nigeria
6. Senegal
7. South Africa

Community volunteers conduct a social audit to assess the health and safety of public toilets in South Africa’s informal settlements. Photo: © Social Audit Network

Community volunteers conduct a social audit to assess the health and safety of public toilets in South Africa’s informal settlements. Photo: © Social Audit Network

Community volunteers conduct a social audit to assess the health and safety of public toilets in South Africa’s informal settlements. Photo: © Social Audit Network
F or the 10 million residents of South Africa suffering informal settlements, adequate sanitation facilities are far from guaranteed. The portable toilets provided in these communities often rest shakily on cinder blocks and contain unacceptable amounts of dirt, broken seats, unhygienic waste, and little ventilation, while uncleaned waste accumulates due to inadequate servicing. These conditions enable the spread of disease and the toilets are unsafe for large segments of the population including children, the elderly, and the disabled. At night, women must use facilities in groups to avoid falling victim to sexual violence.

In 2018, after the success in Wattville, IBP collaborated with Planact and other community-based organizations that make up South Africa’s Social Audit Network to scale up the sanitation work—this time covering 11 informal settlements in Ekurhuleni. About 20,000 community residents, 157 local volunteers, and seven ward councilors documented widespread sanitation problems and identified two common contributors: vague contract rules and poor oversight.

Drawing on our recommendations, the Ekurhuleni Water and Sanitation Department wrote the specifications for a new, 1.5 billion-rand (U.S. $102 million) sanitation contract. As a result, 600,000 informal settlement residents will have access to toilets designed for use by persons with disabilities and equipped with substantially improved ventilation and reliable locks. In addition, for the first time, sanitation service providers must provide weatherproof maintenance schedules and pay workers the minimum wage.

India: Unlocking Education Funding for Marginalized Communities

In 2018, IBP and Planact found the heart of the problem: a large discrepancy between the services delivered by the third party hired to maintain the toilets and the intended requirements of the contract. Planact and community members brought their findings to the Ekurhuleni Water and Sanitation Department, resulting in delivery of new, safer toilets and improved communication between the government, residents, and private contractors.

One of South Africa’s many informal settlements that lack adequate basic services.

For India’s poorest and most excluded communities, the Dalits and Adivasis, government-promise university scholarships are critical to achieve economic justice and equality. However, the scholarships are severely underfunded. As a result, many Dalit and Adivasi students are actually denied scholarships or experience extensive administrative delays that prevent them from pursuing higher education and securing higher-paying jobs, thus lifting themselves and their families out of poverty.

For several years, IBP has worked with partner organization National Campaign for Dalit Human Rights (NCDHR) to ensure that these educational opportunities remain a government priority. NCDHR is a coalition of Dalit human rights activists and academics who have been successful in increasing the visibility of Dalit issues at all levels and aim to hold the government accountable for ending caste-based discrimination. In 2018, NCDHR used skills acquired through IBP training and technical support to analyze India’s 2018-19 annual budget and how it impacts the lives of Dalit and Adivasi communities across sectors such as higher education. NCDHR called on government ministries to not only end the persistent underfunding of scholarships for Dalits and Adivasis, but also to put in place new mechanisms and practices to improve program implementation.

NCDHR-organized student advocates throughout the country demanded that relevant ministries release approximately 8.6 billion rupees (U.S. $125 million) of delayed scholarship funding for Dalits and Adivasis. It also created a database that enables students to track and monitor their scholarship funds, as well as submit complaints. Moving forward, IBP is supporting NCDHR’s efforts to root out the underlying causes of delays in awarding scholarships and drive systemic change to resolve administrative inefficiencies.

In 2019, IBP also plans to leverage several other partnerships with powerful civic actors in India to expand and deepen engagement in other key issues, such as sanitation and clean water.

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In 2010, a new constitution was adopted in Kenya that addressed citizen demands, including calls for greater oversight of how the government raises and spends public money. The new constitution created a two-tiered system of government and devolved power to 47 newly established counties. Although the intention was to bring democratic governance closer to the people and redistribute resources to historically disadvantaged areas and populations, these commitments have not yet been fulfilled. Against this background, IBP is working to enhance the capacity of poor and marginalized groups to influence the spending of public resources and hold government accountable for improving public services.

In 2018, IBP supported the training of 18 budget facilitators, drawn from three counties of focus (Kwale, Baringo, and Kisumu). Using this training, the budget facilitators ran three IBP-supported “budget cafés” to empower residents to take action. Café participants drafted spending recommendations based on their priorities: improving access to public services such as water, agricultural support services, and primary education. The residents were given the opportunity to present their recommendations to the Budget and Appropriations Committee of the National Assembly in Nairobi.

As a result, the Kwale County group secured additional financial support for two previously underfunded primary schools. An IBP-trained budget facilitator rallied 80 members of the same community to audit the implementation of development projects, including the stalled construction of the Madago Health Centre in Kinango Ward. As a result of these advocacy efforts and meetings with ward representatives, construction work at the health facility resumed and community members acquired the skills necessary to actively monitor budget allocations and disbursements for development projects at the county level.

Moving forward, IBP plans to build on previous activities to support more grassroot campaigns mobilized around service-delivery issues, such as the need for improved primary health care and access to water. We will continue to build the collective power and agency of poor and marginalized communities to influence budgets, enabling them not only to achieve measurable improvements in service delivery, but to address the underlying systemic causes of service gaps.

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Women constitute 70 percent of Nigeria’s farming population and 80 percent of its food producers. However, many women farmers live in poverty, unable to grow their businesses due to inadequate financing, lack of access to credit, and gender bias. Therefore, they rely on federal programs designed to improve the lives of farmers by increasing food production and incomes. This includes a program intended to increase women farmers’ access to training in agricultural business and reduce gender biases in access to land, credit, and equipment. Although these programs were initiated more than 46 years ago, smallholder women farmers are not widely benefiting from them due to inadequate funding and inequitable disbursement of funds.

In 2018, IBP began to partner with the Smallholder Women Farmers Organization (SWOFON) as part of our strategy to expand in-country work to help residents hold their government accountable to its commitments. SWOFON has 500,000 members in all but one of Nigeria’s 36 states and works to mobilize and empower smallholder women farmers to collectively engage policymakers and demand their rights and privileges. With IBP’s support, SWOFON mobilized its members to develop a list of demands that reflect the priorities of smallholder women farmers, including a greater role in the budget decision-making process. SWOFON and the demands to engage with government representatives and political candidates in the lead-up to the February 2019 elections, and is continuing to leverage them. IBP’s strategy in Nigeria also will include partnering with civil society organizations to increase access to primary health care facilities.

While IBP has a long history of in-country work in India, Kenya, and South Africa, our activities in Nigeria are an indication of how the SPARK initiative plans to bring this approach to scale and implement it in multiple country contexts.
Stronger Together: Civil Society Collaborations for Enhanced Advocacy

IBP brings together civil society organizations from all over the globe to connect and learn from each other’s challenges and successes with budget-driven advocacy. IBP works to strengthen budget-focused civil society institutions in countries around the world, supporting a cadre of civic organizations that can effectively influence budget processes and policies and thus secure better outcomes for the communities they represent. By providing training, technical assistance, and facilitated opportunities for peer learning, IBP works to expand and deepen the impact of budget-focused civic groups. We have created a Learning Network comprised of 40 of the world’s leading budget organizations for special focus. The following three action-learning projects highlight our support of the network:

Capacity-Building in Francophone Africa

Following a recent push toward open budgeting by two economic federations—the West African Economic and Monetary Union and the Central African Economic and Monetary Community—IBP expanded its work in these Francophone-speaking regions. Building on its experience in setting up partnerships on the ground, IBP supported the formation of a regional civil society network, incorporating 15 organizations from nine countries. In addition to facilitating the formation of the network, IBP organizes workshops and provides skills training for participants. The network will advocate for regional economic organizations to deepen their presence for open and equitable budgeting in member countries.

At the same time, IBP is providing intensive and targeted support to three organizations within the network—Social Justice in Côte d’Ivoire, GROAT in Mali, and ONGID in Senegal—to strengthen their budget analysis and advocacy skills. IBP is providing a combination of financial and technical assistance to each of these organizations as they implement a pilot project to track budgets and service delivery in a selected sector.

Public budgets are governments’ most powerful tool to redress poverty and inequality.

Overcoming Discrimination in Budgeting

Discrimination in budgeting manifests in a number of situations in which marginalized populations either pay a significantly larger share of their income in taxes than other groups, or do not benefit from government services to the same extent as others. It also means some groups are prevented or discouraged from participating in budget decision-making. Budget analysis can be an effective tool to uncover evidence of discrimination and identify ways to change government policies and spend public money and thus eliminate discriminatory practices. In October 2018, IBP invited members of our Learning Network that have extensive experience in using budget analysis to fight discrimination to discuss and compare their experiences. Participants from Argentina, Brazil, Guatemala, India, Indonesia, Kenya, and South Africa came away with a better understanding of how to monitor for discrimination in budgets and advocate to improve the lives of marginalized populations. S3cing activities will include documentation of the research methodologies used by partners that have been particularly effective in identifying discrimination in budgets so other CSOs can learn how to engage governments in this work.

Leadership Development Initiative

Leadership Development Initiative (LDI) helps some of the world’s strongest organizations need support to strengthen their leadership capacities. Through this initiative, IBP looks to nurture broader collective leadership in key budget organizations, leading to greater organizational resilience and sustainability. For the pilot, 12 future leaders were selected from budget-focused civil society organizations engaged in our Learning Network.

In 2018, IBP piloted a Leadership Development Initiative in collaboration with Thunderbird School of Global Management (USA) to develop the curriculum for the program, covering topics such as leadership styles, strategy development, organizational culture, and relationship management, along with budget-specific skills. The program is open to representatives of civil society organizations to participate, who attended the first weeklong workshop in April 2019.

Increasing Tax Revenues and Equity

Tax policy directly impacts the lives of poor and marginalized populations and offers a great platform through which governments can make significant progress in reducing inequality and reducing poverty. IBP aims to enhance civil society’s ability to engage with government on tax decisions, working to make them transparent and inclusive and thus promote equitable outcomes. Overcoming discrimination in budgeting manifests in a number of situations in which marginalized populations either pay a significantly larger share of their income in taxes than other groups. It also means some groups are prevented or discouraged from participating in budget decision-making. Budget analysis can be an effective tool to uncover evidence of discrimination and identify ways to change government policies and spend public money and thus eliminate discriminatory practices. In October 2018, IBP invited members of our Learning Network that have extensive experience in using budget analysis to fight discrimination to discuss and compare their experiences. Participants from Argentina, Brazil, Guatemala, India, Indonesia, Kenya, and South Africa came away with a better understanding of how to monitor for discrimination in budgets and advocate to improve the lives of marginalized populations. S3cing activities will include documentation of the research methodologies used by partners that have been particularly effective in identifying discrimination in budgets so other CSOs can learn how to engage governments in this work.

Capacity-Building in Francophone Africa

Following a recent push toward open budgeting by two economic federations—the West African Economic and Monetary Union and the Central African Economic and Monetary Community—IBP expanded its work in these Francophone-speaking regions. Building on its experience in setting up partnerships on the ground, IBP supported the formation of a regional civil society network, incorporating 15 organizations from nine countries. In addition to facilitating the formation of the network, IBP organizes workshops and provides skills training for participants. The network will advocate for regional economic organizations to deepen their presence for open and equitable budgeting in member countries.

At the same time, IBP is providing intensive and targeted support to three organizations within the network—Social Justice in Côte d’Ivoire, GROAT in Mali, and ONGID in Senegal—to strengthen their budget analysis and advocacy skills. IBP is providing a combination of financial and technical assistance to each of these organizations as they implement a pilot project to track budgets and service delivery in a selected sector.

Overcoming Discrimination in Budgeting

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pressure on developing countries to increase their reliance on domestic revenues while at the same time improving equity. IBP started laying the groundwork for its work in this area with two exploratory initiatives.

LATERAL Project
Latin America has one of the highest rates of income inequality in the world. Tax expenditures – defined as governments’ estimated losses due to concessions that usually benefit the wealthy – contribute to greater levels of inequity in these countries. To explore how inequitable tax policies impact poor and marginalized communities, IBP partnered with nine civil society partners in what we call the Latin America Tax Expenditure Research, Advocacy, and Learning (LATERAL) project. The project supports civil society organizations in their work to increase the transparency, equity, and accountability of tax expenditure policies at regional and national levels. Participating partners worked collaboratively to produce research on tax expenditures and then used this body of evidence – which documents how tax concessions perpetuate high levels of inequality – to fuel their advocacy for better targeted, more equitable policies in their home countries.

Early results from LATERAL partners’ advocacy efforts include the review, postponement and reduction of tax expenditures in countries such as Argentina, Colombia, Peru, and Mexico. For example, the campaign of LATERAL partner DeJusticia in Colombia contributed to elimination of the value-added tax (VAT) exemption for the sugar-sweetened and alcoholic beverage industry. This elimination is expected to increase revenues that can be used for public services such as health care.

In 2019, LATERAL partners will continue to carry out advocacy activities at the national level with support from IBP. They seek to convene representatives from bodies such as the Inter-American Centre of Tax Administrations (CIAT) and the Economic Commission for Latin America and the Caribbean (ECLAC) to discuss tax expenditure issues in the region and strategies to influence key stakeholders (particularly tax administrations, since they often hinder efforts to curb tax secrecy). Read more about our LATERAL activities.

Searching out Tax Revenues in Indonesia
Indonesia’s agricultural, forestry, plantation, and fishery sectors together accounted for 13.5 percent of its gross domestic product (GDP) in 2015. However, these sectors contribute less than one out of every 10 dollars in revenue received by national and provincial governments. Resource-rich regions in Indonesia continue to experience high levels of poverty and affected communities receive little benefit from the exploitation of natural resources. With support from IBP, two leading civil society organizations in Indonesia, Perkumpulan Inisiatif and Seknas FITRA – both longstanding members of IBP’s Learning Network with a strong background in budget analysis and advocacy – set out last year to uncover why these sectors contribute so little in taxes. Civil society organizations in Indonesia have a strong history of engaging officials on how government spends money, but they had never undertaken a project like this, which asks for improvements in revenue collection. They discovered that weak government administration and oversight of tax collection led to poor compliance and enforcement. Opaque business-licensing processes also gave companies operating in these sectors ample opportunities to avoid taxes and defraud the government. Inisiatif and FITRA recommended solutions for improving revenue generation and governance in these sectors. Moving forward, Inisiatif will use these results to continue to advocate for effective governance over the fishery and agriculture sectors. By advocating for improvements in government tax collection and policy, civil society can help ensure governments have the resources to support public services, which then can be directed to better services for poor communities.
### Consolidated Statements of Activities

**For the Year Ended December 31, 2018**

<table>
<thead>
<tr>
<th></th>
<th>Without Donor Restrictions</th>
<th>With Donor Restrictions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue and support</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants and contributions</td>
<td>$1,417,205</td>
<td>$18,685,865</td>
<td>$20,103,070</td>
</tr>
<tr>
<td>Contract income</td>
<td>118,365</td>
<td>-</td>
<td>118,365</td>
</tr>
<tr>
<td>Gain on foreign exchange rate</td>
<td>18,671</td>
<td>-</td>
<td>18,671</td>
</tr>
<tr>
<td>Investment income</td>
<td>39,164</td>
<td>-</td>
<td>39,164</td>
</tr>
<tr>
<td>Other income</td>
<td>9,084</td>
<td>-</td>
<td>9,084</td>
</tr>
<tr>
<td>Released from restrictions</td>
<td>8,233,656</td>
<td>(8,233,656)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenue and support</strong></td>
<td>$10,032,381</td>
<td>$10,032,381</td>
<td>$20,287,594</td>
</tr>
</tbody>
</table>

|                                |                           |                         |          |
| **Expenses**                   |                           |                         |          |
| Program services:              |                           |                         |          |
| Research                       | 2,065,403                 | -                       | 2,065,403 |
| Country work                   | 3,443,632                 | -                       | 3,443,632 |
| Advocacy                       | 405,313                   | -                       | 405,313  |
| Global Initiative for Fiscal Transparency | 957,262 | - | 957,262 |
| Training, technical assistance, and networking | 876,046 | - | 876,046 |
| Learning                       | 352,407                   | -                       | 352,407  |
| Strategic initiatives          | 1,093,604                 | -                       | 1,093,604 |
| Communications                 | 513,352                   | -                       | 513,352  |
| **Total program services**     | $9,704,919                | -                       | $9,704,919 |

|                                |                           |                         |          |
| Supportive services            |                           |                         |          |
| Management and general         | 1,135,189                 | -                       | 1,135,189 |
| Fundraising                    | 331,324                   | -                       | 331,324  |
| **Total supporting services**  | $1,466,523                | -                       | $1,466,523 |

|                                |                        |                         |          |
| **Total expenses**             | $11,171,442             | -                       | $11,171,442 |

|                                |                        |                         |          |
| **Change in net assets**       | $1,536,057             | -                       | $1,536,057 |
| Net assets, beginning of year | $13,814,809            | -                       | $13,814,809 |
| **Net assets, end of year**    | $15,350,866            | -                       | $15,350,866 |

### Consolidated Statements of Financial Position

**December 31, 2018 and 2017**

#### Assets

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$17,934,732</td>
<td>$18,303,078</td>
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</tr>
<tr>
<td>Accounts receivable</td>
<td>17,340</td>
<td>12,340</td>
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<tr>
<td>Grants receivable, net</td>
<td>1,436,452</td>
<td>5,269,323</td>
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</tr>
<tr>
<td>Prepaid expense</td>
<td>284,711</td>
<td>233,779</td>
<td></td>
</tr>
<tr>
<td>Deposits</td>
<td>10,135,582</td>
<td>11,135,582</td>
<td></td>
</tr>
<tr>
<td>Property and equipment, net</td>
<td>1,630,708</td>
<td>24,656</td>
<td></td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$36,988,348</td>
<td>$28,114,091</td>
<td></td>
</tr>
</tbody>
</table>

#### Liabilities

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>$893,143</td>
<td>$416,778</td>
<td></td>
</tr>
<tr>
<td>Grants payable</td>
<td>191,000</td>
<td>129,569</td>
<td></td>
</tr>
<tr>
<td>Deferred rent and lease incentives</td>
<td>1,673,792</td>
<td>11,135</td>
<td></td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>$2,757,905</td>
<td>$1,057,500</td>
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</tbody>
</table>

#### Net assets

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Undesignated</td>
<td>$47,904</td>
<td>$1,597,255</td>
<td></td>
</tr>
<tr>
<td>Board-designated</td>
<td>2,551,668</td>
<td>2,531,255</td>
<td></td>
</tr>
<tr>
<td><strong>Total unrestricted</strong></td>
<td>$2,600,572</td>
<td>4,134,510</td>
<td></td>
</tr>
<tr>
<td>Temporarily restricted</td>
<td>24,531,291</td>
<td>$19,890,292</td>
<td></td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td>$32,150,864</td>
<td>$28,114,091</td>
<td></td>
</tr>
</tbody>
</table>

#### Total liabilities and net assets

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total assets and net assets</strong></td>
<td>$34,908,248</td>
<td>$28,114,091</td>
<td></td>
</tr>
</tbody>
</table>
85% of funds are used for program expenses.

**Uses of Funds**
- Program: 85%
- Management/General: 5%
- Fundraising: 10%

**Expenses by Program**
- Research: 11%
- Country Strategies: 9%
- Advocacy: 4%
- GIFT: 21%
- Technical Assistance & Training: 36%
- Learning: 4%
- Strategic Initiatives: 10%
- Communications: 2%
It would be remiss for IBP to present a report on its goals and accomplishments without acknowledging, with gratitude and humility, the organizations at the heart of this work. Though we have engaged with many organizations than we can list in this report, the following are those partners with which IBP was the most deeply involved in 2018.

Afghanistan
- Integrity Watch Afghanistan

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

Algeria
- Mohammed Zine Barka, Consultant

Angola
- Acção para o Desenvolvimento Rural e Ambiente (ADRA)

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

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

Azerbaijan
- Dr. Ingilab Ahmadov

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

Bénin
- Socio Watch Bénin
- Nouvelles Perspectives Afrique

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

Botswana
- Botswana Institute for Development Policy Analysis (BIDPA)

Brazil
- Instituto de Estudos Sócioeconômicos (INESC)

Bulgaria
- Industry Watch Group Ltd.

Burkina Faso
- Centre pour la Gouvernance Démocratique (CGCD)

Cambodia
- NGO Forum on Cambodia

Cameroon
- Budget Information Centre (BIC)
- AfroLeadership Emergence Jaeva

Canada
- Institute of Fiscal Studies and Democracy

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

Chile
- Fundación Ciudadano Inteligente (Observatorio del Gasto Fiscal de Chile)

Colombia
- Fundación Ciudadano Inteligente (Observatorio del Gasto Fiscal de Chile)

Costa Rica
- Programa Estado de la Nación

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

Croatia
- Institute za javne financije (Institute of Public Finance)

Czech Republic
- University of Economics, Prague

Democratic Republic of Congo
- Réseau Gouvernance Economique et Démocratique (REGED)

Dominican Republic
- Fundación Dominicana para la Solidaridad

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

Egypt
- Egyptian Center for Public Policy Studies (ECPPS)

Our Donors
IBP’s work would not be possible 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 2018, as well as general support for IBP programming, assisted in the accomplishments presented in this report.

Bill & Melinda Gates Foundation
- Delegation of the European Union to South Africa
- Diakonia
- Ford Foundation
- French Ministry of Foreign Affairs
- The William and Flora Hewlett Foundation
- Omriday Network (now Luminarea)
- Open Society Foundations
- U.K. Department for International Development (U.K. Aid)
- United States Agency for International Development (USAID)
- United Nations International Children’s Emergency Fund

Costa Rica
- Programa Estado de la Nación

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

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Democratic Republic of Congo
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Dominican Republic
- Fundación Dominicana para la Solidaridad

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

Egypt
- Egyptian Center for Public Policy Studies (ECPPS)
<table>
<thead>
<tr>
<th>Country</th>
<th>Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td>El Salvador</td>
<td>Fundación Nacional para el Desarrollo (FUNDE)</td>
</tr>
<tr>
<td></td>
<td>Iniciativa Social para la Democracia (ISD)</td>
</tr>
<tr>
<td>Equatorial Guinea</td>
<td>Centro de Estudios e Iniciativas para el Desarrollo (CEIEDD)</td>
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<tr>
<td>France</td>
<td>Association pour la fondation Internationale de Finances Publiques (FONDAFI)</td>
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<tr>
<td>Gambia</td>
<td>Gambia Participates</td>
</tr>
<tr>
<td>Georgia</td>
<td>Transparency International Georgia</td>
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<tr>
<td>Germany</td>
<td>Open Knowledge Foundation Deutschland</td>
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<tr>
<td>Ghana</td>
<td>Social Enterprise Development Foundation of West Africa (SEND-Ghana)</td>
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<tr>
<td>Guatemala</td>
<td>Asociación Centro Internacional para Investigaciones en Derechos Humanos (ONG3D)</td>
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<tr>
<td></td>
<td>Instituto Centroamericano de Estudios Fiscales (ICEF)</td>
</tr>
<tr>
<td>Honduras</td>
<td>Fondo Social de Desarrollo y Desarrollo de Honduras (FOSDEH)</td>
</tr>
<tr>
<td>Hungary</td>
<td>Közlönyegyletes Palóciáigo Intézet Budapest (KFIP)</td>
</tr>
<tr>
<td>India</td>
<td>Aazmi Santhan Trust - Support for Advocacy and Training in Health Initiatives (SATHI)</td>
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<tr>
<td></td>
<td>Center for Budget &amp; Governance Accountability (CIGA)</td>
</tr>
<tr>
<td>Indonesia</td>
<td>Forum Indonesia untuk Transparansi Anggaran (FITRA)</td>
</tr>
<tr>
<td></td>
<td>Pertumpuan Inisiatif</td>
</tr>
<tr>
<td>Iraq</td>
<td>Institute for Economic Reform (IER)</td>
</tr>
<tr>
<td>Ireland</td>
<td>Social Justice Ireland</td>
</tr>
<tr>
<td>Italy</td>
<td>L’Unione - Associazione Di Promozione Sociale/Alleanzamol</td>
</tr>
<tr>
<td>Jamaica</td>
<td>Caribbean Policy Research Institute (CARI)</td>
</tr>
<tr>
<td>Japan</td>
<td>Access into Clearinghouse Japan (ANCJ)</td>
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<tr>
<td>Jordan</td>
<td>Partners Jordan Center for Civic Collaboration</td>
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<tr>
<td>Kazakhstan</td>
<td>Sange Research Centre (Civic Foundation)</td>
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<tr>
<td>Kenya</td>
<td>Institute of Finance Policy (IPF)</td>
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<td></td>
<td>Code for Kenya (CFK)</td>
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<tr>
<td>Kyrgyz Republic</td>
<td>Public Association ‘Precedent Partner’</td>
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<tr>
<td>Lesotho</td>
<td>Clinton Health Access Initiative (CHA)</td>
</tr>
<tr>
<td>Liberia</td>
<td>Action for genuine Democratic Alternatives (ACEDIA)</td>
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<tr>
<td></td>
<td>Institute for Research and Democratic Development (IREDD)</td>
</tr>
<tr>
<td>Malaysia</td>
<td>Institute for Democracy and Economic Affairs (IDEA)</td>
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<tr>
<td>Mozambique</td>
<td>Centro de Integridade Pública (CIP)</td>
</tr>
<tr>
<td>Namibia</td>
<td>Institute for Public Policy Research (IPPR)</td>
</tr>
<tr>
<td>Nepal</td>
<td>Freedom Forum</td>
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<tr>
<td>New Zealand</td>
<td>Foundation for the Study and Development of National Affairs (FOSDEH)</td>
</tr>
<tr>
<td>Nicaragua</td>
<td>Gisela Hagan Foundation</td>
</tr>
<tr>
<td>Paraguay</td>
<td>Instituto de Estudios Estratégicos y Políticas Públicas (IEEPP)</td>
</tr>
<tr>
<td>Peru</td>
<td>Instituto de Investigación (CIP)</td>
</tr>
<tr>
<td>Philippines</td>
<td>Robredo Institute of Governance, De La Salle University</td>
</tr>
<tr>
<td>Mongolia</td>
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<tr>
<td>Morocco</td>
<td>Transparency Maroc</td>
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<td>Mouvement Alternatives Citoyens (ALCI)</td>
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<td>Mozambique</td>
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<td>Portugal</td>
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<td>Romania</td>
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<td>Russia</td>
<td>St. Petersburg Center for Humanities and Social Studies (SHP)</td>
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<tr>
<td>Rwanda</td>
<td>Institute of Policy Analysis and Research, FMI-Africa</td>
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<td>South Africa</td>
<td>Social Justice Coalition (SJC)</td>
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<tr>
<td></td>
<td>Planat</td>
</tr>
<tr>
<td></td>
<td>Public Service Accountability Monitor (PSAM)</td>
</tr>
</tbody>
</table>

**Our work is undertaken in partnership with independent organizations and researchers in more than 100 countries.**
Supporting the growth of the fiscal transparency and accountability field has never been more critical.

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