Budget advocacy evolves

New milestones show inclusive systems change is within reach
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MESSAGE FROM OUR EXECUTIVE DIRECTOR

Dear Friends,

Reflecting on my first year with IBP, the word that most comes to mind is “inspired.”

First, I am inspired by our diverse team. Since July, we have been engaged in an exhaustive and collaborative strategic planning process that challenges our work and assumptions and reaffirms our commitment to reducing inequalities and improving the lives of people who have been largely cut out of public goods and services — and the decisions about how public resources should be raised and allocated.

The process has been an opportunity for us to get input from our staff all over the world both remotely and then in person at our November retreat in Senegal. We talked about impact, about change, about how we make transformation happen in a particularly challenging time, about how that is possible thanks to our amazing partners.

Many of us live in regions that are threatened by violence or the closing of civic spaces. The stakes have never been higher. Amid a global debt crunch, climate crisis and democratic backsliding, we have an urgent role to play to ensure governments can and will deliver tangible gains to people. The more I get to know my IBP colleagues, the more I am convinced that what makes IBP so special is how much we all deeply believe in the cause. That allows us to set bold goals for our future work which will be reflected in our new strategy that I am excited to share with you soon.

I am also greatly inspired by our growing network of partners in various parts of the world, who through coalition-building and targeted advocacy are building key relationships and notching reforms that would not have seemed possible even a few years ago. Key diverse coalitions we worked with over the past year hammered home the importance of making sure budgets are spent as promised and revenues are raised fairly. In South Africa, the Supreme Audit Institution is now using data from Asivikelane, our grassroots coalition of advocates for local service delivery, to oversee and audit government spending. In Nigeria, the Small Scale Women Farmers Organization in Nigeria (SWOFON), was invited by the

Ana Patricia Muñoz
IBP Executive Director
Institutions are no longer seeing civil society as second-class actors, but as protagonists of change and reform.

As we continue this important journey, we are committed to weaving in an intersectionality and gender lens to our work. We passionately believe that centering the people most left out of the public resource governance system will ultimately make the system more equitable for all.

We also have a unique opportunity to better integrate our global and country efforts. Our “One IBP” approach encourages greater collaboration between our initiatives and centers our efforts on problem-solving. For example, our capacity and advocacy initiative, budget credibility and public accountability projects combined efforts and shared strategies to advance reforms at the country and local levels.

We are grateful to have been invited to speak at several international high-level events. While we welcome engaging in these dialogues, it is frustrating that oftentimes we are the only civil society organization in the room. That is why we brought together unlikely allies to the IMF/World Bank Annual Meetings in Marrakech to discuss debt and fiscal transparency in the Middle East. And why we are committed to growing the space where civil society’s needs are heard at the highest levels.

I am so proud of the work we are doing. Yes, there are many challenges ahead. But we are united with our partners and allies in making sure system change is possible.

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

We make budgets work for people.

The International Budget Partnership collaborates with budget analysts, community organizers, oversight champions and advocates in 125 countries. Together, we generate data, advocate for reform, and build people’s skills and knowledge so that everyone can have a voice in budget decisions that impact their lives. The change we seek is a world in which people understand and influence how public money is raised and spent, and governments make decisions that address communities’ priorities and reduce inequalities.

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

We work with partners and share knowledge all around the world to improve the lives of those most left out of public resource decisions.

- **175** partners
- **792** media hits
- **46** publications & resources
- **50** global events
- **11** new partners in 2023
- **1.7** billion readership
- **67,267** participants gained new skills
LEAVING NO ONE BEHIND

Centering gender and intersectionality to empower all

We’re expanding our partnerships to include more groups that help us understand how public resource systems are experienced by people with diverse identities.

We led workshops with 100 women across Indonesia to unpack how gender norms influence access to services, including how to assess if government policies are gender-biased, gender-neutral, gender-responsive or gender-transformative.

Why is that so important? Approaching systems-change through an intersectional gender lens leaves no one out – and brings the most excluded communities in. While we are still in the learning phase, we are committed to transforming structures, frameworks, and policies through this lens, based on the conviction that doing so will lift and empower all communities (including people with intersecting gender, ethnicity, race, disability, and other identities).

In the second phase of our Strengthening Public Accountability for Results and Knowledge (SPARK) initiative, we did this through prioritizing partnerships with women-led chapters of our partners, focusing more sharply on maternal health and gender-sensitive sanitation services, and engaging with the power dynamics that perpetuate the systemic exclusion of women and other excluded people.
In Nigeria, Indonesia, and Senegal, we held trainings on diverse topics such as unfair multiple taxation for Nigeria’s market women, gender norms that thwart Indonesian coastal women’s access to key services and helped promote a platform for Senegal’s women miners to take part in tax issues.

In South Africa, we expanded our Asivikelane campaign, in which women play a leading role in monitoring the delivery of water and clean sanitation to more than 591 settlements.

We have also launched a Feminist Advisory Group of distinguished feminists from the Global South to strengthen our focus and bolster our understanding of gender and intersectionality as we plan our in-country and organizational strategies going forward.

In South Africa, members of our Asivikelane campaign monitoring the delivery of water and clean sanitation meet to discuss our work, which has expanded to 591 settlements.
Partners in power — shifting impact into high gear

Partnerships are vital to our work, both with grassroots communities, civil society organizations, international and regional actors, and reformers at all levels of government. When we see, acknowledge, and respect each other’s input, the path to true reform and equity is not only possible, but assured. From robust government participation in the Open Budget Survey to workshop trainings that spurred budget increases to inroads towards tax justice, we saw great strides this past year.

We worked closely with partners in Indonesia to map out the critical actors we must engage to reform how services are delivered to coastal communities—from the national audit office to line ministries such as the Ministry of Public works. We also worked with our partner Inisiatif to train 127 people to draft community action plans to engage with their local governments around service delivery issues.
PARTNERS IN POWER – SHIFTING IMPACT INTO HIGH GEAR

Helping our partners thrive, side-by-side

A key part of our approach is to accompany our diverse partners— to organize around their priorities so that they can hold government to account.

We work together with community organizers, budget experts and other civic organizations in many countries around the globe — to build their technical, strategic, and political economy skills. We also provide financial resources and ongoing coaching so that they can lead reform coalitions to make budget processes more inclusive and responsive to the needs of everyday people. In Indonesia, Nigeria, Senegal, and South Africa, we worked closely to co-create the next phase of our country strategies, which will have a more intentional focus on changing the system in which public resources are managed.

We brought together new groups to better understand how tax policies can be reformed to raise revenue more fairly and collect much-needed resources to deliver key services. We expanded efforts across 31 countries to build a broader bench of civil society organizations that have the skills to engage in how public money is raised and spent. This includes two new regional projects in the Middle East and the Western Balkans. Globally, we developed 46 publications, including guides and resources for civil society, national auditors, and other stakeholders so that they can better assess whether governments are delivering on budgeted services and promised spending.

31 countries where we do civil society capacity development

2 new regional projects in the Middle East and the Western Balkans

46 guides and resources developed

We are accompanying our partners in Senegal to make public services more responsive to people with disabilities.
Co-creating systems change side-by-side

Senegal

We provided more than 465 people across 5 regions with new capacities so that they can engage and influence how budgets are spent on key services. We trained partners, community facilitators, and informal settlement residents on how to understand and engage with budget processes. This enabled them to take part in budget submissions and hearings. We believe that this increased participation had a direct impact as this year we saw 22 budget increases for basic services like water and sanitation. We also hosted workshops so that partners could understand how to engage in the municipal procurement process. Procurement can be a very technical subject but knowing how to engage in the process is vital for informal settlement residents to improve basic services in their communities. Services like refuse collection, water provision and sanitation are often outsourced, and it can be difficult to identify who to contact when things go wrong. Now, our community facilitators know how to monitor service providers using procurement documents.

Nigeria

In Nigeria, we held three trainings with partners (including 120 of their members), to bring them into key elements of co-creating a new country strategy including assessing how gender norms impact the health and agricultural systems where we work.

South Africa

In South Africa, we continued to work with our partners as part of the Asivikelane campaign to monitor and score metro governments on how well they are providing water and sanitation services to informal settlements. This past year, we and our partners held 378 trainings for 64,982 people to build an understanding of how budgets impact whether communities get reliable taps, toilets, and other basic sanitation services. Due to this increased knowledge and engagement, over 2.6 million residents gained service improvements in participating settlements.

Due to increased trainings and knowledge of how budgets impact social services, our Asivikelane campaign in South Africa helped more than 2.6 million residents gain service improvements in water and sanitation.
Indonesia

This year we worked more intentionally with Kesatuan Perempuan Pesisir Indonesia (KPPI), the female arm of our fisherfolk union partner. Through this partnership we developed a better understanding of the diverse needs faced by women in coastal communities including how gender norms thwart their access to key services to protect their livelihoods.

We led workshops with 100 women across five locations (Medan City, Semarang City, Bangkalan Regency, East Lombok Regency and Tangerang Regency) to co-create the next phase of our country strategy.

One workshop unpacked how gender norms influence access to services, including how to assess if governments’ policies are gender-biased, gender-neutral, gender-responsive or gender-transformative. We worked closely to map out the critical actors we must engage to reform how services are delivered to coastal communities—from the national audit office to line ministries such as the Ministry of Public works.

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127 people in Indonesia trained in community action plans to engage with their local governments.
"I like to say to people, ‘I see you,” says community advocate Shumani Luruli. For Luruli, civic empowerment is about knowledge and accountability and being heard – but mostly it is about people. Historically, the government has excluded informal settlement residents from key social services like clean water and safe, dignified sanitation.
During the pandemic we teamed up with local community organizations like Shumani’s Planact to form a new platform, Asivikelane, to collect information on service gaps and push for meaningful engagement and action from local governments. The data collected regularly by community facilitators included photographic proof that waste wasn’t collected, water taps weren’t working, community toilets were out of order or unsafe. This data was then analyzed by IBP and resulted in a color-coded traffic light report grading each municipality that was published monthly on social media.

“That on its own was a very powerful tool... because that kind of a report, when it hits somebody’s table, they would shake if their municipality is in red,” Shumani said. “And they were forced to talk to us about it. Why have you put us in red? And it opened up the opportunities to tell them more.”

The results of Asivikelane’s work are considerable. Since its inception in 2020, service impacts include 1,033 improvements in water service delivery, 1,429 in sanitation service delivery, and 1,458 in refuse removal.

“The one thing that Asivikelane has taught us was that information is power,” Shumani said. “Our politicians are our brothers. We can talk and tell them what we need. The officials in government are people that are supposed to listen to us and do what we are talking about or what we need. So, we have seen that bit of transformation. And it has grown over the years.

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PARTNERS IN POWER – SHIFTING IMPACT INTO HIGH GEAR

The Power of the Purse: Partnering to make taxes fair for all

Through our Africa tax equity initiative, we are forging new partnerships between civil society groups and government stakeholders. The goal: promote fairer and more equitable tax policies that ensure governments have the resources to fund services and propel progress.

In Nigeria, partners are developing a simplified tax handbook for women and small business owners – a one-stop information hub – to improve their understanding of their tax rights and obligations. One hub, pictured right was named posthumously for Yetunde Oladenaide, an activist for tax equity in the local markets.
In Nigeria and Senegal, we brought together powerful coalitions who are building their members’ tax system knowledge and driving change at the local and national level.

**Nigeria**

In Nigeria, we collaborated with the Association of Nigerian Women Business Network, Tax Justice and Governance Platform; Follow Taxes; the African Centre for Tax and Governance, the Joint National Association of Persons with Disability, and the Society of Women in Taxation to achieve these impacts:

- More than **400 businesswomen representing 4 million women** business owners taught new tools and skills to challenge unfair taxes.
- Women are using a **grievance redress mechanism** to clarify tax obligations in Kano state.
- Persons with **disabilities organization formed a statewide coalition** and held a symposium with state tax officials to promote fairer taxation in Taraba state.
- The Society for Women in Taxation provided free **tax education to women** in Kano and Cross River states.
- **100 people attended a partner-led webinar** to advocate for a wealth tax and its gender impacts.
- Partners are developing a **simplified tax handbook for women small business owners** in Cross River and Lagos.

**Senegal**

We built the capacity of a broad range of groups—from women in mining communities to young people—to promote more fair and equitable tax policies. Through collaborations with Forum Civil, LEGS Africa, ONG 3D and the National Order of Tax Experts/Society of Women in Taxation we achieved key impacts.

- **1,000 students in informal settlements trained** on tax systems and policies.
- **270 members of a collective of women miners trained** on tax issues and shared their experience on community radio shows.
- **15 civil society organizations trained** on tax equity and tax policy analysis.
Open Budget Survey: Local research leads to better budget openness

We expanded the Open Budget Survey—the world’s only comparative, independent, and regular assessment of transparency, oversight, and participation in national budgets—to 125 countries in its latest round.

That includes assessing 30,000 indicators across all assessed countries, including evaluating 672 publicly available budget documents and 300 participation mechanisms. A unique element of the survey process is that it is led by local researchers in each country, along with local peer-reviewers and country officials who participate in the government review process. The research and review process encourages both formal and informal dialogue between governments and civil society researchers conducting the survey. Our researchers use the questionnaire as a platform to connect with the government during the initial data collection, and governments can formally comment on the draft questionnaire during the review phase. We offered virtual and in-person spaces to build the capacity of both the researchers who conduct the survey and government officials who provide input. This was key given this was our largest survey round to date with newcomers such as Central African Republic, Guinea, Guinea-Bissau, Montenegro, and Palestine. Through in-person workshops and online trainings, we built the knowledge and skills of 254 civil society researchers and government officials from 69 countries to help familiarize them with the methodology and explore how they might advocate for their government to undertake further reforms.

A workshop in Istanbul, Turkey, supported by the US State Department, brought together 10 country researchers and 13 government officials from 12 countries.
New countries taking part in our Open Budget Survey

- Central African Republic
- Guinea
- Montenegro
- Palestine
- Guinea-Bissau

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PARTNERS IN POWER – SHIFTING IMPACT INTO HIGH GEAR

Building a broader band of reform champions

We provide tailored support to civil society groups in 31 countries, including through new regional engagements in the Western Balkans and Middle East.

This capacity development work also includes 10 countries with which we have worked intensively with a set of civil society groups since 2020. This year, we traveled to 10 new countries in the Western Balkans and Middle East and laid the groundwork to co-create strategies with our partners in all 31 countries. These will help us identify opportunities for reform and potential for collective action to engage governments to be more inclusive in their budget processes and responsive to what communities need.

We will provide targeted capacity support and more regularly accompany our partners to lead these strategies for change.

Program strategy for the Western Balkans and Middle East

- Foster environment for accountable public budgeting by improving access to information and strengthening civil society’s ability to participate actively in budget processes.
- Engage parliament and government bodies on fiscal accountability.
- Promote the role of local civil society organizations in influencing municipal budget decisions.
- Strengthen civil society’s role in improving health, education, youth, and women’s services.

Government officials and civil society researchers joined a workshop in Istanbul, Turkey to help them learn about the Open Budget Survey methodology and explore how they might advocate for their government to undertake further reforms.
31 countries where we are helping to strengthen civil society advocacy capacity

- Bolivia
- Burkina Faso
- Cambodia
- Cameroon
- Ethiopia
- El Salvador
- Jamaica
- Kyrgyz Republic
- Madagascar
- Malawi
- Nepal
- Nicaragua
- Rwanda
- Sri Lanka
- Tanzania
- The Gambia
- Albania
- Bosnia & Herzegovina
- Kosovo
- Montenegro
- North Macedonia
- Serbia
- Turkey
- Algeria
- Egypt
- Jordan
- Lebanon
- Libya
- Morocco
- Palestine
- Tunisia

Collaborating on Open Budgets project 2nd phase
Western Balkans
Middle East and North Africa
Budget Credibility evolves – and spurs key wins

When government spending deviates from the approved budget and either under- or overspends, we call it a problem of budget credibility.

Our budget credibility approach evolved based on an array of evidence and lessons from partners who are already starting to hold governments to greater account for how budgets are spent.

We’ve seen evidence of this, such as an increased release of funds for healthcare facilities in Nigeria’s Ogun State and greater civil society access to spending data in Ghana and Senegal. We were able to develop these methodologies by collaborating with other partner civil society organizations in nine countries, in addition to our country offices in Nigeria, Senegal, Indonesia and South Africa.

Civil society has a critical role to play in not just scrutinizing the outcomes of spending, but the systems and processes that governments use to translate spending into results. As a result, we published research paper series in 13 countries examining budget credibility in sectors (watch webinar).

We later developed a How-To Guide on Monitoring Budget Credibility of SDG Spending so that more civil society groups can undertake this kind of analysis of how their countries are executing their budgets. We also created a budget credibility toolkit for civil society organizations.
We partnered with the UN Department of Economic and Social Affairs to engage national audit offices in assessing and addressing budget credibility

Understanding the powerful role that this kind of analysis can play in understanding whether budgets are being spent to advance gender equity we also produced an analysis on addressing gender responsive budget implementation (listen to podcast).

We also published several learning products to help diverse stakeholders—from national audit offices to civil society partners—on how to engage on budget credibility or whether governments are spending as promised in their budgets.

Building on our strong collaboration with national audits offices over the years, we partnered with the UN Department of Economic and Social Affairs to engage national audit offices in assessing and addressing budget credibility to ensure that governments deliver on their budget promises. We mobilized a critical group of auditors who are experts on the topic and influential in the audit community to share practices and learn from the field to develop a practical handbook by and for SAIs (watch launch webinar), promote peer learning, and institutionalize budget credibility in their audits and in the International Organization of Supreme Audit Institutions (INTOSAI) community. Leveraging these connections and momentum at the global level, we are working with supreme audit institutions at the country level to address issues of concern to civil society. These concerns include underspending in critical sectors, involving civil society and citizen-generated data in the audit process, and following up on audit recommendations for greater accountability and impact. Focus countries for this work include Brazil, Georgia, Ghana, Indonesia, Jamaica, Morocco, South Africa, and the Philippines. Our UN and donor partners are also involved in translating guidance from the handbook into concrete actions.

We held a webinar to launch our practical handbook by and for Supreme Audit Institutions to promote peer learning and institutionalize budget credibility in their audits and within the international audit community.
Betting on winning coalitions to sustain reforms

Partnership is at the heart of everything we do.

We convene stakeholders—from community groups to government reformers to international financial institutions—to ensure public money is raised and spent effectively and equitably. We forge winning coalitions from the global to local level that can hold governments to account and advance reforms to make public money more responsive to people’s everyday needs. We recognize that engaging at the global and regional level is essential to influence decisions that impact country incentives and policies—from how they manage their debt, to whether they mobilize tax revenues fairly to how they manage public services. That is why we were front and center in critical spaces where these conversations are being shaped—bringing the views, perspectives, and voices of our partners—and bringing together unlikely allies to urge governments to raise and spend public resources with greater fairness and accountability. From the World Bank/IMF Annual Meetings (a collection of events that take place annually in October) that took place in Marrakesh to the ECOSOC Forum on Financing for Development to other forums, we sought to shine a light on the importance of including civil society in deeply consequential decisions around how to manage public resources to ensure that public money does indeed advance public interest.
BETTING ON WINNING COALITIONS TO SUSTAIN REFORMS

Drawing lines in the sand on debt and budget accountability in Marrakech

We leveraged key forums, like the World Bank/International Monetary Fund (IMF)’s Annual Meetings in Marrakech to draw attention to the critical role that civil society can play in ensuring that public funds are raised and spent for the benefit of everyone.

We convened a major gathering to raise attention to the urgent need for greater domestic engagement around debt to break the debt cycle déjà vu. We also took this opportunity to showcase government reformers who are advancing more transparent and accountable budget practices in the Middle East.

These two engagements at the Annual Meetings garnered over 30,000 impressions and more than 1,200 engagements across our social media channels.
New Frontiers of Openness

In partnership with the Middle East Regional Technical Assistance Center (METAC) and several departments of the International Monetary Fund, we convened a high-level dialogue on how the Middle East region is faring in terms of budget transparency and accountability. The event showcased a diverse panel of accountability reformers and champions across the region who shared lessons from their countries. The panel included our executive director, Mathieu Bousquet, acting director of the European Commission directorate general for the neighborhood and enlargement negotiations, Ahmed Kouchouk, vice minister of finance of Egypt, Yassin Naciri, president of the finance chamber of the supreme audit institution of Morocco, Katherine Baer, deputy director of the fiscal affairs department at the IMF, and Karim Trabelsi from Tunisia’s General Labor Union. The discussion focused on key trends highlighted in our report of the Open Budget Survey results in the Middle East, and other analysis. It also provided an opportunity to spotlight our new EU supported work in the region, which seeks to build a bench of civil society groups that can engage their national and subnational governments in the budget process and in how the budget is spent on key issues they care about like healthcare and other services. The conversation was one of the only spaces that brought such diverse government and civil society stakeholders to the table during the Annual Meetings. The event was well attended by more than 250 participants.
An End to Debt Déjà Vu

The crushing global debt crisis was also top of mind for policymakers at the Annual Meetings. We seized this space to draw attention to our emerging work on debt accountability. Calls for debt transparency by international financial institutions are important, but too little attention has been paid to the role that civil society groups, legislators and other domestic actors can play in holding governments accountable long-term. According to the Open Budget Survey, about half of the 120 countries surveyed provide data in their budget proposals on their total debt burden. Even fewer supply figures on the potential vulnerability of the country’s debt position, while just one-quarter contribute information on the long-term sustainability of government finances. Most worryingly, countries at higher risk of debt distress are most likely to have less transparency in their budgets. Our event focused on emerging findings from our research on domestic debt accountability systems, which we also articulated in an editorial published in The Hill, alongside the National Democratic Institute. We made the case that ensuring that domestic constituencies have more information and space around decisions governments are making around how to manage their debt is critical so that there is sufficient domestic pressure to avoid recurring debt crises. Our event, supported by the Bill & Melinda Gates Foundation, included insights from our executive director, Patience Oniha, director-general of the debt management office in Nigeria; Theresa Ferreros, director in the government accountancy sector of the Philippine Commission on Audit; Sheila Masinde, executive director of Transparency International Kenya; and Yan Liu, deputy general counsel of the IMF. The event was well-attended by more than 350 virtual and in-person participants.

350+ participants
As national coordinator for the Association of Nigerian Women Business Network, Angela Ajala is no stranger to the country’s tax system. But while she knew it was arcane and unfair to her four million network members, the inequities were difficult to document or change.
One group deeply affected by unfair tax practices are women that own or work at stalls in the local markets. Most of them are subject to multiple taxation, meaning that they must make multiple payments to different government agencies at the local, state, and federal level.

Working with IBP in Cross River State, we found that local women merchants were paying close to N6200/week in taxes – an outrageous amount considering it was well over their average weekly income of just N5000. Meanwhile, the government routinely hands out large tax waivers to big businesses and large corporations.

"IBP began to take us through and teach us how to engage, how to advocate, how we can calculate our taxes based on what we made. And then we began to engage the relevant authorities in that state," Ajala said. The result? The market women’s taxes were slashed by more than half and that template is now being used by the Association.

Another issue was cultural. "Women were not expected to be seen or heard or be in the forefront," Ajala said. And the tax collectors were mainly men, whose collection techniques included aggression and intimidation. "We advocated and said, 'We need women to be trained to do this, so that women can speak to women, women can collect for women, and they will be more comfortable.'"

As a first step, the Internal Revenue Service in one state deployed a woman tax administration official to handle concerns and grievances of women taxpayers. "If that can happen there, once we get one success story, it's easier to use it as an example, break the biases and move on. So, we're quite happy with that," Ajala said.

ANWBN helped train 400 of the network’s members across four states and nationally on their tax rights and obligations.

"IBP began to teach us how to engage, how to advocate, how we can calculate our taxes based on what we made. And then we began to engage the relevant authorities in that state.”

Angela Ajala, Association of Nigerian Women Business Network
Spotlight on governments: Spend what you promise in financing for development

As policymakers and civil society converged in New York for the United Nations’ Financing for Development forum, we used this opportunity to shine a light on the need to ensure that governments spend what they promise in their budgets, particularly on social sectors that are critical to fueling development progress.

Senegal’s Magatte Diouf, program coordinator for our partner UrbaSEN, shared at the Financing for Development forum that through sanitation budget analysis, data collection and training with IBP, the group has been able to show that the sanitation sector routinely delayed the release of funds and cut critical funds from the approved budget.
We teamed up with the United Nations Children’s Fund (UNICEF) to host a panel discussion side event to raise the importance of financing for development and how important it is for governments to spend as promised on development priorities. We published a piece in the New York Times raising attention to how governments deviate from their budgets and how social spending is often given short shrift in favor of other priorities. As part of a research series with nine partners we also released several policy briefs examining deviations in 13 countries across seven sectors related to those countries’ performance on 10 global goals.

In a video series, we broke down why these deviations happen, the unfortunate outcomes, and what we have learned in our budget credibility work to make these pitfalls top of mind for governments and advocates going forward.

We also played a critical role in sounding the alarm for more accountability in climate financing conversations. It is critical that the push for greater climate financing also includes guardrails and inclusive practices so that communities most impacted by climate change are at the table making sure resources get to them and meet their needs.

Our executive director Ana Patricia Muñoz took part in a World Bank panel on the importance of social sustainability for the climate agenda. Joined by speakers from the Bezos Earth Fund, the Global Climate Cooperation Environmental Defense Fund, the World Bank and others she made the case for expanding the role of the public and other oversight actors in ensuring climate funds are informed by and spent as promised to the benefit of communities that are most impacted.

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**Co-hosted a panel discussion on the importance of financing for development**

**Created a video series unpacking budgeting pitfalls and what we have learned from budget credibility work**

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*International Budget Partnership Annual Report 2023*
Harnessing reform coalitions to boost service delivery campaigns

In South Africa, Nigeria and Senegal, reform coalitions were built and strengthened to monitor public services like sanitation and healthcare, improve earmarked funding for health care and engage the media in reform efforts.

**South Africa**

We greatly expanded our Asivikelane campaign, which monitors the delivery of water and sanitation services to informal settlements. We increased participation across hundreds of settlements, appointed more Community Facilitators to connect with informal settlement residents and worked closely with local officials to ensure that public resources are distributed fairly and equitably.

- **591** informal settlements participating in Asivikelane campaign, representing 5.88 million people.
- **123** Asivikelane Community Facilitators appointed in South Africa.
- **800** engagements with government officials brokered through Asivikelane.

**Nigeria**

We continued to bring together coalitions of community groups, civil society organizations, frontline healthcare workers, and Ward Development Committees to monitor the provision of resources to primary healthcare clinics in Anambra, Ogun, and Oyo states. These coalitions have generated evidence and led engagements with key local and state health stakeholders that led to upgraded facilities and primary care.

- **OYO**
  - Successfully advocated for increased Basic Healthcare Provision Fund financing. The state budget jumped from 5.8% in 2022 to 11.92% in 2023.
- **OGUN**
  - Secured insurance coverage for 15,000 pregnant women and launch of the Community Nurse Scheme.
- **ANAMBRA**
  - Prompted the state government to implement Clock-In Devices in PHCs to track the attendance of health care workers and introduce a Free Antenatal Care program.
BETTING ON WINNING COALITIONS TO SUSTAIN REFORMS

Making media partnerships front page news

Media partners have proven to be critical allies in our country advocacy efforts—helping us raise attention to the service delivery failures communities face and building broad-based public support to help these communities get their fair share.

They also help raise the reputational risk of governments not responding. In Senegal, we signed new agreements with a sanitation-focused journalist network and community radio stations in Pikine, Guediawaye, Mbao and Rufisque. Through these allies, we are amplifying partner voices and jointly advancing narratives that build public support for greater investment in sanitation for informal settlements. Our partners trained the journalists on the legal framework governing the provision of water and sanitation services so that they could report more knowledgeably on these issues.

We also know that it is valuable to show how communities can work with government to forge solutions. These journalists used their magazine Le Canal to highlight engagements between government and our partners to improve sanitation services. Similarly in Nigeria, we continued to partner with the International Center for Investigative Reporting to support and train a new cadre of journalists in papers across the country so that they could report on the issues that our partners face. When the government of Nigeria decided to rescind some agricultural subsidies in 2023, our partner, the Smallholder Women Farmers Organization in Nigeria (SWOFON) was active in highlighting the impact this decision would have, holding press briefings on how the removal of the subsidy was hurting their livelihoods.

We also had significant local and national coverage raising attention to underfunded primary healthcare clinics and the nurse and equipment shortages they faced. Twelve journalists in Nigeria were also trained on tax equity investigation and are currently conducting in-depth investigations on key tax issues across four states on accountable use of tax resources, especially as it affects women and other marginalized groups. In Indonesia, our partner fisherfolk union also leveraged media engagements to shed light on the challenges fisherfolk faced accessing government programs.
Betting on Winning Coalitions to Sustain Reforms

Bringing the power of coalitions to tax equity discussions

We facilitated meaningful citizens’ participation in tax policy discussions and decision-making spaces in Senegal and Nigeria and shared our lessons at regional and global forums such as the Addis Tax Initiative, African Tax Administration Forum, West African Tax Administration Forum, and the Economic Community of West African States.

Senegal

In Senegal, we set up a multi-stakeholder platform for tax equity with our partner Legs Africa, which includes tax experts, civil society groups, the High Council of Territorial Collectivities, the Economic, Social and Environmental Council, Parliament, journalists, the private sector, academics, women’s groups, activists, social movements, and citizen coalitions. This broad-based coalition is the first of its kind in Senegal. Legs Africa published a study looking at how aggressive tax avoidance robs state coffers of much needed revenue for social spending—which was presented to the coalition and the Minister of Finance and Budget to inform future tax reforms. We also convened officials from the Ministry of Finance and Budget and tax and customs services to meet with civil society for the first of its kind engagement on tax reform, which led the Ministry to establish an ongoing periodic dialogue with civil society on tax issues.

Nigeria

In Nigeria, we brought together those who were already organizing around tax equity like the Tax Justice and Governance Platform and new actors who had never worked together but had complementary skillsets—like 24 media partners, as well as women in business and women tax professionals. These partners are now jointly advocating to make Nigeria’s tax system more equitable. They focused their efforts on how the tax system is hurting women who are disproportionately impacted by issues like multiple taxation and unofficial tax harassment. Together, they were able to produce recommendations for the Presidential Committee on Fiscal Policy and Tax Reforms. The partners were able to collectively urge the government to address multiple taxation and consider streamlining how taxes are collected by various agencies. They also urged the government to address how tax expenditures, or loopholes, impact the ability to shore up resources for social spending. They cautioned against value-added taxes which are typically regressive and have a disproportionate impact on those with less income. They also made recommendations to make the tax system more gender responsive.
PROGRAM HIGHLIGHTS

From advocacy to action: Spurring government reforms

Our collective efforts with partners have led to tangible improvements in government budgetary practices. Through our Open Budget Survey and related advocacy at the global and country level, we have continued to encourage more countries to pursue transparent and accountable budget practices. Through our collective efforts with partners, we have identified areas where there is political will, and applied both domestic pressure from civil society and leveraged global actors to incentivize and support reform.
Most governments ever embrace Open Budget Survey

We continued to leverage the Open Budget Survey as a globally recognized benchmark to encourage more governments to make their budgetary practices more inclusive and accountable.

A key step to achieve reforms is developing buy-in of the Survey process and results by governments by allowing them to engage in a review process. In this latest round of the Survey (which will be released in May 2024), 100 out of 125 ministries of finance completed survey reviews. This is the most governments participating in the review process ever, with 80% of assessed governments participating.

We also implemented a pilot Supreme Audit Institution (SAI) review featuring 10 national auditors who reviewed our 25 draft indicators on the role and responsibilities of the SAI, opportunities for the public to engage with the SAI’s work, and public availability of the annual Audit Report.

Director General at the Ministry of Finance of Montenegro, Bojan Paunovic is convinced that improving budget transparency and participation will make the country stronger – and help it earn entree into the European Union.
FROM ADVOCACY TO ACTION: SPURRING GOVERNMENT REFORMS

Decision makers respond to community needs

Through our country work, we continued to support our reform coalitions to work with governments to find solutions to community priorities and ensure that their management of public resources is more responsive to community needs.

Nigeria

Our partner, the Smallholder Women Farmers Organization in Nigeria (SWOFON) are recognized by state and federal government officials as a critical stakeholder in the agricultural sector and can influence policies and budget decisions. Their members have been invited to submit feedback on agricultural policy and budget decisions to state and federal ministries and legislators. Their coordinators are part of the budget committees in various states, which determine budget allocations. SWOFON’s national president is also a member of the budget committee at the Federal level. Thanks to their involvement in these spaces, they were able to secure the following increases in budget allocations for the agricultural sector: 22% in Anambra, 146% in Nasarawa, 18% in Oyo.

Senegal

In Pikine and Guédiawaye—two towns in the greater Dakar region—we worked closely with decisionmakers who determine how health care is provided to communities to help them better understand and be responsive to the needs of women with disabilities. We met with various health officials to see how they could improve access to reproductive healthcare—which our women partners identified as a priority issue. In Guédiawaye, the Chief Medical Officer held sessions to sensitize district health staff to these needs and committed to allocating resources to provide women with disabilities free breast and cervical cancer screenings. In the Madani Tall health post in Pikine, our partners successfully advocated for health...
officials to relocate the rooms in which women receive reproductive health services and consultations to the ground floor to facilitate access for women with disabilities.

Following partner efforts, one of the health centers in Guédiawaye is now dedicating resources to provide free consultations to young girls with disabilities on menstrual hygiene management. Our partners are also working with the government on an accessibility guide for local authorities in charge of health facilities in the informal settlements of Pikine, Guédiawaye and Keur Massar to ensure accessibility of infrastructure and equipment in local health centers.

India

Thanks to concerted advocacy by our partners, the government has continued to take steps to facilitate access to subsidized fuel for fisherfolk. They have streamlined the registration process for receiving the subsidy and tried to expand access to subsidized fuel stations. This past year, they built 250 additional fuel stations to make it easier for fisherfolk to access the subsidized fuel earmarked for them.

South Africa

This year, our Asivikelane campaign partners made great strides in cementing relationships with local municipalities, provincial governments, and the Auditor General of South Africa to get government to be more responsive to the needs of informal settlement residents. Together, we were able to advocate for several measures to improve the implementation of basic services for informal settlements. On a local level, four metro municipalities have used our input and amended their procurement contracts and reporting systems to improve service delivery. On a provincial level, one provincial department used our input to develop a gender-responsive procurement policy for 25 municipalities. At the national level, the Auditor General of South Africa is asking metros if they have taken Asivikelane data into consideration and how they did so. Our efforts contributed to 1,769 instances of service delivery improvements in water, sanitation, and waste removal. In addition to this success, our engagement in the municipal budget participation process led to 22 budget increases for informal settlement services.

International Budget Partnership Annual Report 2023
Securing key tax reforms in Nigeria and Senegal

In Nigeria and Senegal, we were able to secure several key reforms, including helping to streamline taxes for women in Nigeria’s markets and getting motorbike taxis in Senegal to comply with a new tax that allows the municipality to offer them insurance.

In Nigeria’s Cross River state, civic actors whose capacity on tax reforms and issues were strengthened by the Tax Justice and Governance Platform engaged the representative of the Calabar Municipal in the State Assembly on the issue of multiple taxation. The Honourable Member moved a motion which was later adopted by the House of Assembly on collection of illegal levies and multiple taxation in Marian Market with a committee set up by the House to investigate the matter. In Senegal, at the request of the Bignona mayor, Forum Civil supported the municipality in registering motorbike taxi drivers as taxpaying entities. Thanks to this effort, motorbike taxis are now fully licensed and registered with the municipality and documented officially as taxpayers. Bignona officials now have a better sense of how many motorbike taxis are in circulation and drivers are complying with their monthly tax obligations. The municipality has been able to use these shored up resources to put a plan in place to provide insurance options to the motorbike taxis.

Our partner, Forum Civil, helped register motorbike taxi drivers as taxpaying entities. That effort led to motorbike taxis now being fully licensed and registered with the municipality – which then put a plan in place to provide insurance options to the drivers.
A tiny country with a big history of political upheaval, Montenegro in the Western Balkans is emerging as a young democracy ready to embrace greater public participation in how public monies are allocated and spent.
“Governments in developing countries don’t usually see transparency as working to their benefit, whereas I believe it’s a complete positive.”

Bojan Paunovic, Budget Minister, Montenegro

Following four changes of government in as many years, we included the country in 2023’s Open Budget Survey. Montenegro’s Ministry of Finance welcome the assessment. “Governments in developing countries don’t usually see transparency as working to their benefit, whereas I believe it’s a complete positive,” said Budget Minister, Bojan Paunovic. He is convinced that improving transparency will make the country stronger – and help it earn entree into the European Union. The government has already introduced program-based budgeting and in the next budget cycle plans to further improve transparency so that budget information can be presented to the people in a more comprehensible way. A citizens budget is also in the works. Another bright spot is the government’s willingness to engage with civil society, said Nermin Kujovic, IBP’s senior program officer for the Western Balkans.

“Very often governments in the region see engagement as something they are offering to civil society. But they can also get something back from civil society in terms of skills, and gaining trust at the citizen’s level,” Kujovic said. The European Commission’s report on the country for 2023 noted that while transparency of governance remained an issue, a new public finance management reform program had been adopted and the role of civil society is recognized and promoted. Montenegro is well positioned to build on open and inclusive government principles in the months and years ahead.
International Budget Partnership and Affiliates

Consolidated statement of financial position as of December 31, 2023 with summarized financial information for 2022

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<th>ASSETS</th>
<th>2023</th>
<th>2022</th>
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<td>Cash and cash equivalents</td>
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<td>Accounts receivable</td>
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<td>Prepaid expenses</td>
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<td>Property and equipment, net</td>
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<td>Deposits and other assets</td>
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<td>Right-of-use assets, net</td>
<td>3,447,533</td>
<td>3,923,732</td>
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<td><strong>TOTAL ASSETS</strong></td>
<td><strong>$ 23,808,486</strong></td>
<td><strong>$ 29,667,011</strong></td>
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<table>
<thead>
<tr>
<th>LIABILITIES AND NET ASSETS</th>
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<tbody>
<tr>
<td>LIABILITIES</td>
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<tr>
<td>Accounts payable and accrued liabilities</td>
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<td>Accrued salaries and related benefits</td>
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<td>Refundable advances</td>
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<td>Lease liabilities</td>
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<td><strong>Total liabilities</strong></td>
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<table>
<thead>
<tr>
<th>NET ASSETS</th>
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<tr>
<td>Without donor restrictions</td>
<td>2,943,964</td>
<td>2,988,899</td>
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<tr>
<td>With donor restrictions</td>
<td>13,688,443</td>
<td>19,681,852</td>
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<tr>
<td><strong>Total net assets</strong></td>
<td><strong>16,632,407</strong></td>
<td><strong>22,670,751</strong></td>
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</tbody>
</table>

| **TOTAL LIABILITIES AND NET ASSETS**        | **$ 23,808,486** | **$ 29,667,011** |
SUPPORT AND REVENUE
Grants and contributions $3,938,147 $5,071,513 $9,009,660 $18,355,284
Interest income 201,421 201,421 44,846
Contracts 154,886 154,886 130,032
Currency (loss) gain (58,749) (58,749) 5,261
Lease income 44,400 44,400 40,700
Other revenue 2,538 2,538 4,684
Net assets released from donor restrictions 11,064,922 (11,064,922)
Total support and revenue 15,347,565 (5,993,409) 9,354,156 18,580,807

EXPENSES
Program Services
Research 3,833,964 3,833,964 2,729,166
Country Strategies 5,769,630 5,769,630 6,129,860
Advocacy 77,868 77,868 1,099,258
Global Initiative for Fiscal Transparency 849,412 849,412 736,284
Training, Technical Assistance and Networking 804,426 804,426 1,537,806
Learning 472,604 472,604 49,979
Strategic Initiatives 139,559
Communications 472,409 472,409 542,697
Tax 1,409,286 1,409,286 556,167
Climate
Total program services 13,689,599 13,689,599 13,624,628
Supporting Services
Management and General 1,027,838 1,027,838 1,216,742
Fundraising 675,063 675,063 420,771
Total supporting services 1,702,901 1,702,901 1,637,513
Total expenses 15,392,500 15,392,500 15,262,141
Change in net assets (44,935) (5,993,409) (6,038,344) 3,318,666
Net assets at beginning of year 2,988,899 19,681,852 22,670,751 19,352,085
NET ASSETS AT END OF YEAR $2,943,964 $13,688,443 $16,632,407 $22,670,751

85% of funds were used for program expenses
Donors

IBP’s work would not be possible without the generous support it receives from our funders.

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Norad
Open Society Foundations
Raith Foundation
Save the Children
Swiss State Secretariat for Economic Affairs (SECO)
U.K. Foreign, Commonwealth & Development Office (FCDO)
United Nations Children's Fund (UNICEF)
United States Agency for International Development
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