Nepal: Budget Credibility and the Sustainable Development Goals

By Taranath Dahal and Subash Dahal, Freedom Forum
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1. Overview

The 2030 Agenda for Sustainable Development set out an ambitious roadmap for countries to mobilize financing, implement programs and strengthen institutions. Achieving the 17 Sustainable Development Goals (SDGs) requires mobilizing international and domestic financing as well as prioritizing spending that promotes inclusive growth and better services for the poorest and most marginalized people in society.

Nepal is a developing country with a small economy and limited internal revenues. Every year, the annual budget includes foreign loans, grants and aid to cover the budget expenditure set by the government. Over two-thirds of the aid, in previous years, supported productive sectors—agriculture, industry, transport and energy—with the rest supporting sectors like health, education and environment. Nepal’s commitment to pursuing its SDG goals is further impeded by endemic developmental challenges, such as multidimensional poverty, mountainous geography and the effects of climate change.

For the government to advance progress toward the SDGs, it must ensure all available financing is channeled and effectively spent on development priorities. However, budget execution rates are low across the various levels of the government, from the federal government to provincial and local government. This means that Nepal’s record on budget credibility—defined as the deviation between the approved and executed budgets—is poor due to underspending. Our analysis of the Financial Comptroller General Office (FCGO) budgetary data shows that capital expenditure has not crossed 30 percent of the approved budget at the 10th month of the fiscal year and total expenditure is just over 50 percent of the approved budget. Government spending of its allocated budget has long been weak at capital or recurrent budget execution. The trend of expenditure to allocated budget continuously decreased from 85 percent to 84 percent to 71 percent from 2018 to 2019 to 2020, respectively.

Budget credibility challenges in Nepal are, in part, a result of a lack of participation and accountability in setting budget priorities and limited media scrutiny to inform public opinion in shaping budget priorities.

In addition to these challenges, the Ministry of Finance (MOF) attributes poor budget spending to a lack of capacity within concerned ministries to ensure timely budget expenditure, a lack of financial discipline in those ministries, government agencies’ failure to adhere to workplans, assignment of funds without considering the total allocated budget, and allocation of funds to populist programs. These
are important barriers to budget spending and, by extension, budget credibility.

This brief presents analysis of Nepal’s Federal Government spending in six key sectors that relate to nine SDG goals, examining budget credibility trends in 2018, 2019 and 2020. The analysis builds on the methodology of SDG indicator 16.6.1, which recognizes the importance of budget credibility, but is currently reported only at the level of the aggregate budget without exploring the variation in budget credibility patterns in the six key sectors. The sectors covered here are agriculture and food, education, environment, health, social protection, and water and sanitation. This brief also compares budget deviations and the share of government spending in each sector to the progress reported on achieving the related SDG as reported in the SDG Index 2021 to better understand how these spending patterns relate to Nepal’s efforts to achieve the SDGs.

Overall, we found that the government increased recurrent expenditure while reducing capital expenditure in recent years. This shift may impact government efforts to achieve the SDGs, where investments in capital expenditure help promote productivity growth, build infrastructure and achieve targets such as SDG 8: Decent Work and Economic Growth. However, there appear to be major loopholes when it comes to procuring services. Despite legal and institutional frameworks, public entities procure without approved procurement plans, preventing proper utilization of public expenditure and creating opportunities for corruption.

The relationship between poor budget credibility and the government’s efforts to achieve the SDGs is important because:

- Nepal underspends its budget plans annually; 2022 is the third consecutive year that the country’s budget has been revised downward.
- The ratio of capital expenditure as compared to recurrent expenditure is very low as it influences program implementation.
- Nepal does not have a separate SDG-related budget allocation and actual expenditure by the MOF in its Budget Speech and Red Books.
- A lack of parliamentary approval enables the poor institutional practice of shifting budget from one budget head to another budget head.
- The perceived integrity of Nepal’s budget is essential for accessing foreign loans and aid.
- SDG action plans are executed through government plans via the country’s annual budget, and mismatches between the budget and plans will hamper and hinder efforts to achieve the SDGs.

Budget expenditure and planned actions have direct correlations with SDG goals set out by the government. Failing to meet one directly impacts progress on SDG actions. According to the SDG Index, climate change, clean water and sanitation are on track, whereas other areas require significant attention. Policy-level, legal and institutional frameworks should be prepared to make the implementation of the SDGs effective and systematic.

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8 Researchers also attempted to analyze data for SDG 5 on Gender Equality; however, there was no explicit information related to gender-related allocations in 2019 and 2020, so we could not correlate which programs are related to gender equality. For that reason, this sector was excluded from the analysis.

9 https://2021.dashboards.sdgindex.org/profiles

10 Economic Survey 2021, Page 55, Chart 3(i), Trend of Recurrent Expenditure, Capital Expenditure and Financing, showing recurrent and capital expenditures from 2015/2016 until 2020/2021

Existing government priorities for quality education, health, social protection, and water and sanitation programs and services overlap with its commitment to achieving SDG targets by 2030. The government’s strategic spending plans are outlined in three documents, including five-year plans, three-year Medium Term Expenditure Frameworks (MTEFs) and annual budgets.\(^\text{12}\) The SDGs Recognition, Cost Estimates and Financial Strategies, published in December 2017 by the National Planning Commission, are also a step in the right direction to achieve SDG goals and should be incorporated in MTEFs.\(^\text{13}\)

The country’s Annual Budget Plan reflects the national strategies set out by the government toward SDG achievement. The Budget Speech of 2017-18 (specifically, Annex 18) includes details on SDG allocations. Though the 2018-19 and 2019-20 budgets do not contain a similar annex, the budget speech mentions how SDGs have been incorporated in annual budget plans. Line-item disclosure of budgets also includes information on allocations for SDG goals. The targeted performance indicators in budget speech documents further reflect the link between SDG goals, national strategy and budget.

International finance and aid have long been an integral part of government spending. Agencies like the Asian Development Bank, World Bank and United Nations, along with bilateral and multilateral backers, have funded various programs to support SDG-related programs. The international assistance takes various forms, including financial (loans, grants, aid). For example, the 2017-18 budget (Annex 15) includes a summary of loans and grants received. International agencies also support SDG targets through capacity building, directly assisting in execution strategies as well as indirect assistance with logistics for achieving the SDGs. The White Book, published by the MOF each year, details projects financed with foreign assistance through development partners, a summary of total grants and loan information, and a summary of ministry development partners.\(^\text{14}\) It does not specifically mention which of these are supporting specific government SDG efforts.

Nepal published a Voluntary National Review (VNR) report in 2020, which assesses the status of progress on each SDG as well as limitations that undermined official efforts to achieve the SDGs. This report provides details on SDG budgets and how the national budget and other government plans have included strategies to achieve the SDGs. The 14th Plan (2016/17–2018/19) was the


\(^{13}\) Sustainable Development Goals Needs Recognition, Cost Estimates and Financial Strategies

\(^{14}\) White Book 2021/22
first periodic plan to mainstream and internalize the 2030 Agenda. The recently released 15th Plan (2019/20-2023/24) continued to align and mainstream the SDGs. The plan laid out a vision of “Prosperous Nepal, Happy Nepali,” with 10 national goals: high and equitable national income; development and full utilization of human capital potential; accessible modern infrastructure and intensive connectivity; high and sustainable production and productivity as prosperity; wellbeing and decent life; safe, civilized and just society; healthy and balanced environment; good governance; comprehensive democracy; and national unity, security and dignity as happiness. Accordingly, strategic interventions on issues such as sustained economic growth, productivity, human development infrastructure, industrialization and cross-cutting issues like equity and inclusiveness, environmental resilience and good governance also provide a strong sense of direction to achieve the SDGs. Sectoral plans have also been aligned with the SDGs. Since 2016, the annual programs and budgets have been aligned with the SDGs by introducing SDG coding to each program.

The resource mobilization section in the VNR report, “Means of Implementation,” speaks about finance systems in SDG programs. There is a High-level Steering Committee on the SDGs chaired by the Prime Minister. There is also an Implementation and Monitoring Committee led by the Vice-Chair of the National Planning Commission (NPC) and thematic committees by the members of the NPC, with full participation of relevant government agencies, the private sector, cooperatives and civil society. As for the case of Budget Credibility (indicator 16.6.1), the report does not have a specific paragraph or section dedicated to it but does contain data for progress as of 2019, with targets for 2030.
3. Background on Budget Credibility in Nepal

The constitution of Nepal obligates the government to prepare and present an annual budget. Executives formulate the budget, and elected representatives can debate it in parliament but have no power to propose changes. Overall, the budget priorities are set by the executive and do not reflect the needs of the wider public. Disbursement of funds to local levels, untimely execution of programs and delays in executing agendas have always affected the implementation of planned expenditure in the country.

The Appropriation Bill limits the transfer between different budget heads beyond 10 percent in aggregate, but the development budget and financial management cannot be transferred to recurrent expenditure. The financial work procedure act has clearly stated that government can transfer the budget within the ceiling prescribed by the Appropriation Act. However, the Executive’s misuse of its fiscal powers is a common practice, and recurrent transfers over the 10 percent limits, prior to approval from the federal legislature, are not uncommon.

On average, Nepal regularly underspends its budget. In the last three years, budget execution rates have declined. The rates remain under 85 percent of the approved budget. Underspending is pronounced in capital expenditure and impacts other programs’ implementation and performance. In the last five years, according to the Comptroller and Auditor General, 40 percent of development expenditure occurred during the last month of the fiscal year. Similarly, the World Bank notes that 43 percent of the total funding between 2013 and 2021 was concentrated in the last quarter. Though one can clearly observe these deviations and underspending, the government does not clearly explain them in government reports. Thus, budget credibility in Nepal remains low. In addition, the government does not provide explanations or justifications for deviations, meaning that the public does not know how underspending in sectors like health, education and agriculture will impact efforts to achieve the SDGs.

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4. SDG Progress as Compared to Budget Credibility Performance

The following table shows SDG progress as well as the budget credibility performance of Nepal for 2018, 2019 and 2020. Expenditures in each sector are estimated by using the amounts reported in federal budget documents and federal government-published information for the functional classification of expenditures, which is used as a proxy for spending in each sector. Data for the approved budget is sourced from the executive budget, i.e., budget speech and the Functional Expenditure Estimates, as the executive budget presented is not amended when debated and passed by Parliament. Likewise, budget execution data is pulled from the Consolidated Financial Statement of FCGO annual reports.

Of the sectors reviewed in this brief, the one with the largest share of the approved budget was agriculture and food in 2018, followed by education in 2019 and 2020. Over the three years analyzed—2018 to 2020—spending on agriculture and food amounted to 5.2 percent of total government spending in 2018, with social

<table>
<thead>
<tr>
<th>Sector</th>
<th>Related SDG Goal(s)</th>
<th>SDG Index Performance</th>
<th>SDG Index Trend</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture and Food</td>
<td>Goal 2: Zero Hunger</td>
<td>Major challenges remain</td>
<td>Moderately improving</td>
</tr>
<tr>
<td>Education</td>
<td>Goal 4: Quality Education</td>
<td>Challenges remain</td>
<td>Moderately improving</td>
</tr>
<tr>
<td>Environment</td>
<td>Goal 13: Climate Action</td>
<td>SDG achieved</td>
<td>On track or maintaining SDG achievement</td>
</tr>
<tr>
<td></td>
<td>Goal 14: Life Below Water</td>
<td>Information unavailable</td>
<td>Trend information unavailable</td>
</tr>
<tr>
<td></td>
<td>Goal 15: Life on Land</td>
<td>Major challenges remain</td>
<td>Decreasing</td>
</tr>
<tr>
<td>Health</td>
<td>Goal 3: Good Health and Wellbeing</td>
<td>Major challenges remain</td>
<td>Moderately improving</td>
</tr>
<tr>
<td>Social Protection</td>
<td>Goal 1: No Poverty</td>
<td>Significant challenges remain</td>
<td>Stagnating</td>
</tr>
<tr>
<td></td>
<td>Goal 10: Reduced Inequalities</td>
<td>Significant challenges remain</td>
<td>Trend information unavailable</td>
</tr>
<tr>
<td>Water and Sanitation</td>
<td>Goal 6: Clean Water and Sanitation</td>
<td>Major challenges remain</td>
<td>On track or maintaining SDG achievement</td>
</tr>
</tbody>
</table>

Table 1: Average Budget Deviations and Share of Total Spending for Six Sectors Related to Nine SDGs in Nepal’s Federal Government Budget (2018-20)

19 Additional details are provided in Annex 2.
protection accounting for 4.5 percent over the same period. Since both sectors are reported to have significant challenges remaining in the 2021 SDG Index, the larger share of spending in these sectors is positive.

The sector with the smallest share of approved government funding was the environment although allocation amounts increased in the approved budget in 2019 and 2020. Between 2018 and 2020, the environmental sector had only 1.2 percent of total expenditures. The other sector that received less funding was water and sanitation, which received an average of 1.4 percent of the total budget between 2018 and 2020. Limited spending in these sectors is a challenge since both have related SDGs (SDG 6 and SDG 15).

Budget deviations vary widely across sectors, ranging from 60 percent underspending against the approved budget in education between 2018 and 2020, to relatively lower rates of underspending in the social protection sector during the same period. However, even with the lower rate of underspending, the social protection sector was one of those flagged in the SDG Index as having significant challenges remaining on SDG 1 and SDG 10, with the trend stagnating in SDG 1. From 2018 to 2020, the government also underspent on other sectors such as agriculture (30 percent), environment (33 percent), health (35 percent) and water and sanitation (43 percent).

While the VNR Report 2020 does not connect spending patterns to SDG outcomes, it does provide guidance on how sectors can improve progress toward achieving the SDGs. For example, in the health sector, which has average underspending of 35 percent from 2018 to 2020, the report flags that access to health remains a particular challenge in poor and marginalized communities. Apart from accessibility, the quality of health services would also need to be maintained, as it is crucial for the safety of human lives. In the education sector, which has extraordinarily high average underspending of 60 percent, the report flags low enrollment rates and the need to improve conditions that allow for more students to complete secondary education. Similarly, more targeted programs need to be implemented in the provinces that lag far behind, with particular focus on disadvantaged groups.

Looking at the budget speech of 2021, there are no such direct explanations given for underspending. The reasons for non-spending of allocated funds\(^\text{20}\) include:

- Allocating budget without considering the capacity of the concerned ministry.
- Allocating funds to populist programs.
- Lack of fiscal discipline resulting in ministries spending large parts of budgeted amounts in the last month of the fiscal year.
- Spending of funds that deviate from the approved budget plan resulting in delays in work.
- Announcement of programs without assurance of the availability of funds or the impact on the overall budget.

Please refer to Annex 2 for more information and data.

5. The Pandemic’s Impact on Spending Patterns

The COVID-19 pandemic wreaked havoc across the globe, claiming many lives and disrupting the familiar rhythms of life at work, school and home. The Nepalese government as well as the public had to forgo their daily routines and were subjected to lockdowns and other restrictions. The government had to shift its primary focus to dealing with the pandemic and creating health-related precautions, including establishing testing and COVID-19 isolation centers as well as providing personal protective equipment (PPE) to frontline workers. Public health restrictions and government policy shifts impacted spending on other government programs and overall spending rates. In 2020, the first year of the pandemic, “the share of federal budget spent reached a four-year low of 71.7 percent,” according to the World Bank.

The Budget Speech 2020-21 presented detailed information on programs to mitigate the impact of COVID-19, which included increasing the budget of the health sector, bolster testing in high-risk areas, providing incentives for PPE for health workers and other types of spending to enhance the capacity of the health sector.22 The government also provided food relief, free electricity to households with low consumption rates and subsidized insurance. Along with these measures, various employment opportunities and other arrangements were made available by the government to mitigate the pandemic’s economic impact.

Although these measures were necessary, some of the shifts in spending may have impacted government efforts to achieve the SDGs. Economic growth in 2020 contracted by 2.1 percent due to the impact of the pandemic, which will affect poverty rates. Even with increased spending in the health sector, health outcomes will likely decline due to the increase in the number of patients, and education outcomes will also regress due to school closings. As the world recovers from the pandemic, government attention to these affected sectors will be critical.

Economic growth in 2020 contracted by 2.1 percent due to the impact of the pandemic, which will affect poverty rates.

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22 Budget Speech 2021-21, p. 12, Prevention of Corona Infection and Reform in the Health System
6. Gender Spending Captured in Budget

Nepal’s budget documents, as of 2018, presented a specific annex for spending related to the SDG goals, including gender equality. However, the practice of publishing the SDG annex was not continued in 2019 and 2020, so there is no clear way to determine how much government spending is directed toward SDG 5 during these years.

Even when the government disclosed spending against the SDGs, in Annex 18 of the Budget Speech, it did not detail the specific programs and projects that were used to calculate the estimates. Instead, it merely provided a ratio of expenditures to each SDG. For example, in the 2018 Budget Speech, the government reported that only 0.16 percent of the total budget went to programs that promote gender equality.

Without the SDG budget, government budget documents do not report how much spending goes to programs that promote gender equity as a total amount. However, in the budget proposal Red Book, there are detailed program estimates that disclose allocations to programs aimed at advancing gender equality or supporting women. In addition, some spending related to gender equality is reported in the budget of the Ministry of Women, Children and Senior Citizens.

In the 2018 Budget Speech, the government reported that only 0.16 percent of the total budget went to programs that promote gender equality.
7. Data Limitations

For this brief, we analyzed secondary data available from the MOF and FCGO Nepal, such as the MOF Budget Speech and FCGO Nepal’s Consolidated Financial Statements. The lack of disaggregated budget execution data on the program budget prevented comparisons between specific allocations and expenditures on programs. While we used the functional classification to approximate spending in sectors, this classification is not completely aligned with the SDGs, meaning that we were unable to track budget spending on additional sectors, such as gender, and specific activities and actions related to the SDGs.

Public spending across all levels of government is important for achieving the SDGs; however, there is no consolidated source of data on subnational expenditures that could be used to estimate spending on the SDGs. This challenge is especially acute for Nepal, as the government splits national revenues into 70 percent for the federal government and 30 percent for subnational government. This means that a substantial portion of public spending is not covered in this brief.

We were unable to track budget spending on additional sectors, such as gender, and specific activities and actions related to the SDGs.
8. Conclusion and Recommendations

The data analyzed in this brief, which covers government spending and budget credibility as it relates to the SDGs, reveals some evidence that the government is prioritizing budget allocations in sectors with spending needs. For example, year-over-year increases in spending on the environment represent a positive trend. Likewise, budget allocations for health, water and sanitation, and social protection have also seen increases as a share of total government spending between 2018 and 2020. Given that these sectors are critical to sustainable development, prioritization of spending in these areas is critical.

However, despite increased budget allocation, Nepal continues to face headwinds in its efforts to achieve the SDGs. These challenges include:

1. A series of natural calamities that have set back development progress over the last five years, including the COVID-19 pandemic.

2. Government challenges with accurate forecasting and budget assumptions in both revenue generation and expenditure allocations.

3. Coordination challenges between different levels of government, including the federal, provincial and other government institutions, which have undermined coordinated planning and budgeting at various levels of government and undermined service delivery.

4. Capacity constraints, including limitations in personnel and infrastructure,

which have hampered the execution of government plans, especially at subnational levels of government.

5. Political disruption in Nepal, including a lack of agreement on decentralization.

In the context of other development challenges, the government’s chronic underspending undermines budget credibility and confidence in the budgeting process. Much of the underspending comes from low implementation rates for capital budget spending, which are linked to issues with procurement and the control and release of funds. Compounding these internal public financial management (PFM) challenges is a lack of public accountability on budget issues, including the lack of public engagement with key budget institutions in pre-budget discussions and during preparation of the executive budget. Moreover, weak budget credibility has the potential impact of undermining revenue mobilization, especially from donors, who may lose trust that the government can credibly implement budget priorities and plans.

For government to improve budget credibility practices, including increasing spending rates in sectors that are critical to achieve the SDGs goals, several reforms and actions are needed:

1. Bolstering PFM capacities, especially on budget forecasting, and improving resource mobilization.

2. Improving the role of the audit institution and
legislature to curb government plans that lack feasibility and provide checks and balances against executive decisions that shift or delay program funds.

3. Ensuring continued prioritization of environmental resilience so that communities can respond to and recover from natural disasters and other environmental risks.

4. Localizing SDG plans and goals, which will yield more success than a centralized approach and ensure coordination of funding toward the SDGs.

5. Ensuring that government budget documents report on expenditures at a detailed program level, to allow tracking of spending from allocation to execution and identify how programs align with efforts to achieve different SDGs, especially gender equality.
9. Annexes

Annex 1: Assumptions and Other Information

The fiscal year of Nepal begins on July 16 and ends on July 15 each year. The year reported in the data tables is the year that the Nepalese fiscal year ended. Therefore, 2017-18 is reported in 2018 and so on.

Budgets Allocated:

<table>
<thead>
<tr>
<th>Years in AD</th>
<th>Years in Bikram Sambat, Nepali calendar</th>
<th>Budget Speech English Links</th>
</tr>
</thead>
</table>

Actual Expenditure:

<table>
<thead>
<tr>
<th>Years in AD</th>
<th>Years in BS</th>
<th>Consolidated Financial Accounts Links</th>
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### Annex 2: Nepal Federal Government Detailed Budget Data by in Six Key Sectors 2018-20

<table>
<thead>
<tr>
<th>Sector</th>
<th>Functional Classification (Budget Head)</th>
<th>Approved Budget (in Nepalese Rupees)</th>
<th>Actual Spending (in Nepalese Rupees)</th>
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</thead>
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<tr>
<td>Agriculture and Food</td>
<td>Agriculture, Forestry, Fishing and Hunting</td>
<td>81,326,899,000</td>
<td>79,537,900,000</td>
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<tr>
<td>Education</td>
<td>Education</td>
<td>65,135,704,000</td>
<td>134,187,500,000</td>
</tr>
<tr>
<td>Environment</td>
<td>Environmental Protection</td>
<td>15,139,024,000</td>
<td>22,718,000,000</td>
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<tr>
<td>Health</td>
<td>Health</td>
<td>41,089,864,000</td>
<td>65,343,200,000</td>
</tr>
<tr>
<td>Social Protection</td>
<td>Social Protection</td>
<td>39,259,369,000</td>
<td>46,913,200,000</td>
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<tr>
<td>Water and Sanitation</td>
<td>Water Supply</td>
<td>26,207,565,000</td>
<td>26,626,200,000</td>
</tr>
<tr>
<td><strong>Total Budget</strong></td>
<td></td>
<td><strong>1,278,994,855,000</strong></td>
<td><strong>1,315,161,700,000</strong></td>
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<table>
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<tr>
<th>Sector</th>
<th>Functional Classification (Budget Head)</th>
<th>Deviation</th>
<th>Deviation by Sector (%)</th>
<th>Sector Share of Total Spending (%)</th>
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</thead>
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<td>Agriculture and Food</td>
<td>Agriculture, Forestry, Fishing and Hunting</td>
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<td>Environment</td>
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<td>Water and Sanitation</td>
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<td><strong>Total Budget</strong></td>
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<td>-204,704,604,914</td>
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</tr>
</tbody>
</table>
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