The OGP Looks Ahead After First Year

The Open Government Partnership (OGP) celebrated its first anniversary in New York this September and used the occasion to gather governments and civil society representatives to reflect on the initiative’s first year and strategize on how to move forward. Following the event, IBP Director and OGP Co-Chair for Civil Society Warren Krafchik, U.K. Cabinet Office Minister Francis Maude, and Indonesian Minister Kuntoro Mangkusubroto, coauthored a blog post in The Guardian on the progress participating countries have towards more transparent, participatory, and accountable governance, and the launch of the OGP’s new Independent Reporting Mechanism.

At the meeting, Krafchik spoke about the importance of government and civil society working together to promote open governance, and Rakesh Rajani of the East African civil society group, Twaweza, described the ultimate goal of the OGP as transforming the relationship between the governed and those governing and noted that even if only 10 countries achieve a third of their goals, the OGP will have been worthwhile.

Government representatives, including Philippine Secretary of Budget and Management Florencio Abad, touted the positive effects of open governance, attributing the President’s recent high approval rating to the decision to open the government to “scrutiny and cooperation.” Tara Hidayat of the President’s Delivery Unit for Development Monitoring and Oversight in Indonesia noted that while Indonesia is “not winning the corruption game,” open governance is a “creative and innovative” approach the government believes “can be more sustainable than specific programs to reduce corruption.”

Other speakers, including U.K. Cabinet Office Minister Francis Maude, noted that in just 12 months the number of countries participating in the OGP has risen from eight to 57. He also said that the OGP will work to ensure that member states meet their commitments to deliver more transparent, effective, and accountable government.

To read other attendees’ comments, check out the IBP’s Twitter and Facebook pages. Also view this infographic covering the OGP’s first year. Please share your thoughts on the OGP’s work so far either on Twitter via @opengovpart using the hashtag #OpenGovAction or on the OGP Facebook page.
Leveraging Technology to Strengthen Budget Advocacy

A Guide to Using Online Databases to Deepen the Impact of Budget Work, by Rebecca Hammer, International Budget Partnership

Civil society organizations (CSOs) can use online databases as valuable sources of information, and can develop their own databases to disseminate this information and shed light on government spending. Groups and individuals can use online databases (both to access and present information) to help others better understand how the government is managing public resources, including by creating graphs and charts that illustrate issues in government spending, such as the misallocation of funds or spending policies that conflict with public priorities. By making actual numbers and information available to the public in user-friendly formats, CSOs that develop online databases can deepen the impact of their budget work.

How to Get Started in Accessing Data and Building an Online Database:

1. **Learn about the data you need:** Decide what kind of data might help illustrate the point your organization wants to make. The IBP can help here; browse our impact case studies and other publications according to such topics as children’s budgets or economic, social, and cultural rights to learn about the kind of data sought by groups like yours.

2. **Obtain data:** This can be accomplished in two ways:
   - **Request it from your government:** Here is a list of FOIAs by country. If your country has a FOIA, request the data from the government using a Freedom of Information request. Here are sample FOIA request letters from the United States. In some countries, this process can be long and tedious, requiring persistence and determination over periods of waiting, getting ignored, and submitting multiple requests (listen to the experience of researchers from the Ask Your Government Initiative on this radio series). For example, an IBP partner in Buenos Aires had to file a lawsuit to force the city government to comply with its own FOIA.
   - **Search the Internet:**
     - The Open Spending project makes information on public money flows accessible by providing an online database of government budgets and spending data from around the world.
     - The U.K.’s Open Data User Group allows citizens to request certain data from the U.K. government.
     - The Government of Brazil provides a data portal to access public data and information on such things as health insurance, the transportation system, public safety, education indicators, government spending, and the electoral process.
     - Kenya Open Data, the first government open data website in sub-Saharan Africa, provides data on Kenya’s census, national and regional expenditure, and public services. Users can create graphs and download data for further analysis.
The African Development Bank created Open Data for Africa to allow the public to monitor how governments spend development funds in Africa.

3. **Get technological help**: Groups that want to build their own online database but are unfamiliar with the necessary technology should reach out to people and organizations with these skills. Academics, students, other CSOs, and information technology (IT) companies are a great place to find support and know how.

4. **Organize data**: To be accessible and useful, data must be organized and displayed in a logical way. Databases should categorize and compare specific subsets of data so that the user can easily analyze the information.

5. **Analyze data**: To learn more about how to analyze budget data and understand the story the numbers tell, check out the IBP’s information on budget analysis. Understanding your city or country’s policies and laws that relate to the data is also very valuable for rigorous analysis.

6. **Create reports, videos, visuals, and interactive databases**: To make the story data can tell more accessible to the public, you should develop reports, videos, and interactive databases that present the data and what it means (or allows users to do so) in a way ordinary people without technical expertise can understand. Graphs, flow charts, and other visual representations can portray complex data simply and elegantly. Many [free web tools](#) can help you build these kinds of graphics.

7. **Spread the word**: In many countries, such as Mexico, a majority of the population does not have regular and reliable access to the Internet to view data, nor do they have the expertise to truly understand what the data means. In these cases, CSOs can enlist journalists and academics in spreading the message; this can be the most effective way to have a meaningful impact. Here are some ideas on how to use your database to attract the attention of journalists.

8. **Learn from others**: Keep reading to learn about Fundar, a leading budget CSO in Mexico, used databases to expose government secrets.

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**Databases in Action**

Over the past several years Fundar, has created interactive, user-friendly databases to provide access to information on such important issues as how the Mexican government spends taxes, and how Latin American countries rank on the Latin American Index of Budget Transparency. They also have used databases successfully in budget reform campaigns, such as in October 2008 when they released the findings generated from their Subsidiarios Al Campo database. This data proved that 50 percent of agricultural subsidies intended for Mexico’s poorest farmers were actually going to the wealthiest 10 percent of farmers. Exposing this misappropriation resulted in program reforms that ensured the targeted beneficiaries actually receive the funds, and in the dismissal of implicated officials. And in 2010, Fundar obtained data exposing a major government misappropriation of funds during the international economic crisis. This information showed that in 2009 the Mexican government spent almost five billion pesos — more than the entire 2009 Ministry of Labor budget — on official government advertising, which Fundar likens to “Cola-Cola ads” for officials elected for a maximum of one term.

**Advice from Fundar**

Fundar suggests that CSOs interested in incorporating databases into their advocacy work get their feet wet by starting projects like Fundar’s Hackathon, which allowed CSOs to submit raw data to developers who then transformed it into a useable database for analysis and advocacy. Fundar stresses that once an organization has obtained data and made sense of it, the next step is to pull together a compelling story for audiences. Sophisticated databases, such as those that Fundar regularly works with, are best left to academics and experts to analyze; but the story the analysis tells must be distilled into its most compelling and relevant form to draw public attention to the heart of the issue.
This article is the second in a series that covers a different form of technology in each newsletter. If your organization would like to share some of its lessons in the use of technology in budget work, please contact Erin Upton-Cosulich at upton-cosulich@cbpp.org.

Taking on Tax Reform

Kenyans Take a Stand Against VAT on Basic Commodities, by Christian Hallum, Tax Justice Network-Africa and ActionAid Kenya Nairobi

The East Africa Tax and Governance Network (EATGN), a coalition of 13 civil society organizations (CSOs), is mobilizing Kenyan civil society against a new value added tax (VAT) bill. The new VAT would have negative impacts on the country's poorest households by removing the zero-rating (applied when items are considered to essential to tax) on basic food commodities. Through this effort, EATGN seeks to contribute to a just, transparent, and citizen-driven tax system that promotes equality, participation, and accountability in East Africa.

In his Budget Statement delivered to the Kenyan National Assembly on 8 June 2011, Finance Minister Uhuru Muigai Kenyatta disclosed for the first time that a new VAT bill would be introduced for debate. Although VAT systems are an effective tool to raise revenues, the regressive (because all taxpayers pay the same rate, those with lower incomes actually pay more tax as a percentage of their income than wealthier taxpayers) nature of such sales taxes can have negative implications for low-income groups. To mitigate these negative implications, Kenya's former VAT regime had a system of zero-ratings and exemptions that ensured that basic food commodities consumed by the poor were not subject to the VAT. According to a study that looks at the impact of the VAT on various income groups, 90 percent of the food commodities consumed by the poorest 20 percent of Kenyans was either exempted or zero rated. However, in the new VAT bill basic commodities that were previously zero-rated, such as maize, wheat flour, milk, and bread, would now be taxed at the full 16 percent, resulting in higher prices for basic foodstuffs.

On 15 August 2012, EATGN held a forum to educate the public on the new changes to the VAT regime, to provide a space for citizens to share their thoughts on the proposed legislation, and to build public pressure for a more pro-poor version of the bill. One representative each from the Kenya Revenue Authority, the National Assembly, and the media participated in the event, and over 200 citizens attended the forum and voiced their dissatisfaction with the bill. As the public became aware of the negative ramifications of this bill, a strong coalition emerged against the proposal to remove the zero rating for food. Facing growing public pressure, Kenya's Finance Minister, Njeru Githae, withdrew the controversial VAT bill pending further amendments. To ensure that the amendment process will result in a pro-poor version of the VAT bill, EATGN has shifted its advocacy efforts from public education to engaging with parliamentarians and key stakeholders.

International Support for Pro-poor VAT Reform

Bangladesh currently faces a similar VAT reform that seeks to remove exemptions and zero-ratings on basic commodities. As in Kenya, CSOs in Bangladesh have opposed these reforms. But the similarity does not stop there: in both countries the International Monetary Fund (IMF) has been playing a central role in pushing the VAT reforms through conditionality (i.e., requirements for governments to take certain actions in order to receive IMF funds).

This similarity between these countries highlights the increasing influence the IMF can have on tax systems in developing countries. A recent review notes that between 2006 and 2010 the IMF's conditionalities on taxation increased tenfold. At the same time the review pointed out that equity concerns related to the IMF's demands were not considered to a sufficient degree:

In the future, program design could benefit from offering to the authorities to analyze more directly the impact of tax policy measures on low-income households or the progressivity of revenue collection. Structural conditionality could explicitly refer to certain essential items for exemption from a VAT or to tax-free thresholds for both direct and indirect taxes.\(^3\)

Unfortunately, this advice was not followed in Kenya and Bangladesh.

As our shared experience shows, it is up to civil society to stand up for the principles of progressive taxation that does not burden the poorest unnecessarily. The EATGN has taken up this challenge and encourages CSOs elsewhere to do the same.

For more information, please contact Christian Hallum at Christian.Hallum@actionaid.org.

**Civil Society Speaks; Does Government Listen?**

**Civil Society Does Budget Research; Government Asks for Their Help**, by Dede Kadiri, Lagos State Civil Society Partnership, Nigeria

Recently independent budget research conducted by civil society in Nigeria has been used to change subnational government policies. The Lagos State Civil Society Partnership (LACSOP) is a platform of 47 major civil society organizations committed to institutionalizing participatory governance and sustainable pro-poor service delivery in Lagos State, Nigeria. The LACSOP’s research on education budgets prompted promising reactions from the executive and legislative branches of the Lagos State government (LASG), including an invitation by the state’s legislature to provide technical support for reviewing the Executive Governor’s budget proposal prior to the passage of the 2013 Appropriation Law. We hope that this dialogue will be part of the process for future education budgets, as well.

**LACSOP’s incisive research on education budgets**

One of the LASG’s strategies for reversing poverty has been its commitment to foster access to high-quality education. LACSOP’s research on the government’s budget priorities in the education sector has focused on teacher quality, the construction and rehabilitation of school facilities, and the provision of tuition-free education at all levels. In their budget analyses, LACSOP considered economic indicators, including nominal growth rates and the percentage of total expenditures that are budgeted for education compared to current policy commitments.

In one example, LACSOP investigated the quality of school instructional materials like textbooks, which are crucial to both building teacher capacity and supporting student learning. Analysis revealed that expenditures for examinations were over 50 times greater than the funds allocated to books under the Curriculum Services Department. While examinations are important for measuring student learning, LACSOP argued that books should be prioritized over exams — as they say, weighing a pig does not make it fatter. Without adequate budget support for books, the quality of education, and government efforts to meet education commitments, risked being compromised.

In other instances, LACSOP examined the annual growth of certain budget items to identify a troubling trend. From 2009 to 2010, the share of total education funding budgeted for “special duties” more than doubled from 4 percent to 8.6 percent. The meaning of special duties, however, was not clearly defined, thus allowing for inefficient or potentially corrupt use of education resources. LACSOP’s budget report stated that unless “special duties” can be shown to play a major role in fulfilling policy commitments and improving education, such a considerable increase in allocation could be better used for items that have potential to impact change and promote sustainable results.

\(^3\) Ibid.
Government takes notice; asks LACSOP for help

LACSOP’s analyses of the education budget helped launch their budget series, which includes analyses of the health, infrastructure, and poverty-alleviation sectors. In turn, this research has deepened their engagements with the executive and legislative branches of government.

For instance, the executive asked LACSOP to contribute to the development of the Education Sector Medium Term Sector Strategy (MTSS) 2013-2015. The strategy process previously had not been open to public participation, but LACSOP’s recommendations were eventually adopted by the ministry. LACSOP expects to see these changes in the 2013 budget, which will be presented to the Lagos subnational legislature by the end of 2012.

Research outputs, particularly those related to health and infrastructure, have also been used to broker partnerships within the Lagos State House of Assembly. Following engagements with the legislature, the Appropriations Committee requested that LACSOP provide budget analysis support to strengthen the committee’s capacity to review the budget proposal when it is presented by the executive. This request was considered a significant breakthrough given the one-party nature of the state’s political terrain and the legislature’s reputation for not wanting to “rock the boat.”

From these experiences, LACSOP learned that the key to successful budget work is in partnership, credibility, and information sharing. By combining funding from the State Accountability and Voice Initiative and the budget analysis, public speaking, and intergovernmental relations skills of the groups that comprise LACSOP, this coalition affects real change in government policies that can lead to real improvements in the lives of impoverished citizens in Lagos, Nigeria.

For more information, please email lacsop@gmail.com.

Harare Residents Trust: Equipping People for Productive Engagement, by Charles Mazorodze, Harare Residents Trust

In Zimbabwe the Harare Residents Trust (HRT) educates and mobilizes residents and communities in the capital city to demand better quality and delivery of public services from their local government, the Harare City Council, and their public service agencies. The HRT also publishes and distributes regular updates on the state of public service provision in the Greater Harare area. What follows are the results of two of the HRT’s successful capacity building exercises — one to train residents to read their own electricity meters and one to prepare citizens to participate in the budget process.

Citizen Participation Leads to Fair and Accurate Public Utilities Bills

Early this year, the Zimbabwe Electricity Transmission Distribution Company (ZETDC) terminated electricity and water services for many households in the Harare Metropolitan area after the residents defaulted on inflated utility bills. ZETDC claims that it does not have the resources to perform regular meter readings on residential properties and thus uses an estimates-based billing system for residential customers.

But this system is faulty, opaque, and prone to corruption. In some cases, ZETDC has grossly overcharged residents by using the higher utility rates for commercial/industrial properties instead of the rates for residential properties. For example, between two adjacent residences, one received a monthly bill of $56 while the other was charged $2,855. ZETDC employees also extracted exorbitant bribes from desperate residents seeking to have their power and water re-established. But residents complained that once service was restored, another ZETDC representative would disconnect their service again.

In response, the HRT trained citizens in the eastern parts of the capital to read their utility meters. The HRT developed and distributed bill monitoring sheets to over 420 households in the capital, on which residents recorded their usage based on their meter readings and get a ZETDC or a Harare City Council representative to endorse the sheet. As a result, service providers are now more likely to bill based on actual meter readings; and the incidences of residents with exorbitant, inaccurate utility bills has
decreased. The HRT also has advocated for ZETDC to either cancel outstanding debts accrued using the estimated billing system, or to recalculate residents’ bills to reflect accurate usage and offer a manageable payment plan option for low-income residents.

The HRT produces two biweekly news briefs, the *Water Barometer* and the *Electricity Update*, that discuss the state of water and electricity provision through the greater Harare area. These documents are distributed to citizens, the Harare City Council, and the Zimbabwe Electricity Supply Authority and provide a basis for productive dialogue between all stakeholders.

**Budget Literacy Trainings Lead to More Meaningful Participation**

The HRT has also provided public budget literacy trainings for individuals in greater Harare. The purpose of these trainings is to prepare Harare residents to engage effectively with their local representatives during the city’s budget consultation in early September. In these training sessions, participants learn about the budget process, review laws related to budget formulation at the local level, and analyze the previous year’s budget to determine if the budget was implemented according to the established budget plan.

Participants note discrepancies between the budget allocations and actual implementation, and residents have an opportunity to voice their budget priorities for the 2013 city budget. Because of these trainings, residents of greater Harare are now better prepared to articulate their spending priorities for the upcoming fiscal year and evaluate the performance of the previous year’s budget with their representatives. This kind of informed and proactive participation helps ensure productive engagement among Harare citizens and their representatives and public service providers.

For more information, please contact Charles Mazorodze at communications@hrt.org.zw.

**Voices from the Ground**

**China’s Budget Law: A Struggle to Make the People’s Money “For the People,”** by Zhang Lanying and Ma Jifang, International Union Against Tuberculosis and Lung Disease

China’s total government revenues increased nearly tenfold in the past 20 years, but compared to this significant growth, funds allocated to public health, social insurance, and education have increased only marginally. For this reason, and because of a significant lack of clarity on various technical issues related to the current Budget Law, a need arose to revise that law and its regulations.

In July 2012, after years of power struggles and compromises between interest groups within government ministries, the People’s Congress of China published the second revision of China’s Budget Law. Once the revised draft budget law was published, the public had one month to submit comments and suggestions. But was civil society prepared for this short window of opportunity?

**History**

The existing Budget Law was approved by the National People’s Congress in March 1994 and came into effect in January 1995, and the State Council approved implementing regulations in November 1995. These two documents established the system that allocates revenue between central and local governments — and represent a sign of substantial progress in the development of China’s budget system since 1951.

The current Budget Law and regulations cover technical aspects of budget formulation and implementation, as well as institutional aspects of the legislative process and the public’s right to participate in budget decision making and access to information. But these vital aspects of the law and regulations were written in a way that was too vague for successful implementation. Their execution has been challenging due to shortcomings like inadequate detailed procedures on: 1) the budget cycle; 2) budget execution; 3) budget system and transfers; 4) requirements for local government debt.
management and repayment; 5) operational procedures for monitoring the budget cycle and violation penalties; and 6) requirements for open budgeting.

**First attempts at improvement**

Intense discussions between the People’s Congress and the State Council from 1997 to 2004 occurred before the revision process could start. The first revision was then completed by a working group of the People’s Congress in 2006, but it was not accepted due to resistance and conflicting views. In 2009 the revision process resumed, combining drafts from the People’s Congress and the Ministry of Finance and submitting the result to the State Council in December 2010 after “closed-door” consultations with small groups of officials and academics. In December 2011 the State Council approved the second revision for its level.

Public consultation on the second revision started in July 2012. Participation initially was limited due to inadequate publicity, but by the deadline of 5 August 2012, around 190,000 people had submitted their opinions in person, and 330,000 comments and suggestions had been submitted via the Internet. The debate for this revision focused on whether the Budget Law and regulations should include more detailed processes for the budget cycle and requirements for open budgeting.

**Did it work?**

But despite these levels of participation, civil society in China feels that the consultation process for this law was inadequate. From civil society’s point of view, the ultimate goal of the Budget Law is to ensure that the budget is from the people, by the people, and for the people. This month-long attempt at soliciting public participation only reflected government’s dominant role and minimal public awareness of the importance of the government’s budget and related consultation processes.

To increase public participation, Chinese civil society organizations need to improve their own capacity in budget work and to engage more actively in raising public awareness and building skills for effective participation in budget processes. Civil society must realize its rights to budget information and participation in budget planning, monitoring, and evaluation so that the people’s money is truly *for the people*.

For more information, please contact Ma Jifang at majifang@gmail.com.

**Jobs**

**Deputy Director, Program Associate, and Learning Officer for the Open Government Partnership**

The Open Government Partnership (OGP) is an international, voluntary effort to improve government performance, encourage civic participation, and enhance government responsiveness to people. The OGP currently seeks dynamic and self-motivated individuals to fill three positions.

Two positions are open under the OGP’s Support Unit: Deputy Director and Program Associate. These new staff members will join a small committed team that supports OGP participating countries in achieving their open government commitments with the full participation of civil society. For more information on these positions and to apply, [click here](#).

An additional position for a Learning Officer is open under the team of the OGP’s independent Civil Society Coordinator (CSC). This team has two main objectives: 1) ensuring that national civil society actors are well informed and better equipped to play their role in achieving their OGP objectives and partnering with their government on the OGP; and 2) working with civil society members of the Steering Committee to ensure that the key interests of civil society are reflected in international OGP governance, positions, and events. For more information on this position and to apply, [click here](#).
Program Officer, Training and Technical Assistance Program with the International Budget Partnership

The IBP seeks a Program Officer for its Training and Technical Assistance Program to contribute to the conceptualization, development, publication, and delivery of the IBP’s training and training-related materials and activities. In fulfilling these responsibilities, the Program Officer will play a critical role in a core part of the IBP’s efforts to support civil society organizations’ capacity to engage effectively in work to improve budget policies and processes. The Program Officer will report to the Manager of the Training and Technical Assistance Program. For more information on this position and to apply, click here.

Publications and Resources

Now Available: The IBP’s Learning from Each Other Series!

Despite differences in contexts, organizational cultures, and social advocacy issues, there is great value in CSOs learning from others’ strategies, methodologies, experiences that resulted in real impacts, and challenges. With peer-to-peer exchanges, also known as horizontal learning, practitioners who work with budgets and use similar strategies can exchange relevant and timely lessons, creating a valuable opportunity for capacity building and reflection. By discussing their own experiences and those of others, practitioners question their assumptions in a friendly environment and revisit their approaches to budget work. This exchange often inspires groups to incorporate and adapt a vision used on the other side of the world.

To translate this belief into action, the IBP’s Partnership Initiative (PI) supports horizontal learning events for partners across the world. The PI developed the Learning from Each Other Series to share the reflections of these exchanges with a wider community. The series is aimed at IBP partners, other civil society groups, and international nongovernmental organizations interested in public finance issues and in learning from the experiences of practitioners. Two booklets are now available: Grassroots Mobilization for Budget Advocacy and Social Audits as a Budget Monitoring Tool. Be sure to check the IBP website in coming months for additions to the series.

The Global Movement for Budget Transparency, Accountability, and Transparency (BTAP) Launches Its Website!

The Global Movement for Budget Transparency, Accountability, and Transparency (BTAP) has recently launched its website (www.globalbtap.org). BTAP is a vibrant movement initiated by a broad range of activists and organizations working on public finance and budget accountability issues from around the world to advance budget transparency, accountability, and participation. More than 100 civil society groups from over 50 countries and 12 international organizations have joined BTAP by embracing a cause, expressed in the Dar es Salaam Declaration on Budget Transparency, Accountability, and Participation.

The BTAP website aims to bring the movement closer to its members and to key stakeholders by providing substantial information on:

- BTAP and the way it operates,
- the activities undertaken by the three active Working Groups,
- ongoing campaigns, and
- news on budget transparency and accountability.
The website also provides a mechanism for organizations to join BTAP and endorse the Dar Declaration.

If you wish to learn more about BTAP, please visit the website and follow it on Twitter @GlobalBTAP.

**Check Out Oxfam GB’s Project Effectiveness Reviews**

The first year of effectiveness reviews for Oxfam Great Britain’s (GB) new Global Performance Framework are now available on the web and on the Poverty to Power blog. Please share your comments on the blog.

The Global Performance Framework enables Oxfam GB to be accountable to a wide range of stakeholders and to better understand and communicate the effectiveness of their global portfolio of programs and projects in a realistic, cost-effective, and credible way.

Annually, all relevant projects report on the following areas: humanitarian response, adaptation and risk reduction (ARR), livelihood enhancement, women's empowerment, citizen voice, and polity influencing. Oxfam also carries out effectiveness reviews — rigorous evaluations of random project samples — under each of the above indicator areas.

Visit the Oxfam GB Project Effectiveness Reviews webpage or the Poverty to Power blog to read summary versions and the full reports of the 2011/2012 effectiveness reviews.

**What Does Publish What You Fund’s 2012 Aid Transparency Index Tell Us?**

According to Publish What You Fund’s 2012 Aid Transparency Index, which was released 1 October, donor transparency is on the rise but continues to fall short of best practice. This news is particularly disappointing at a time when transparency is critical to ensuring confidence in aid spending. The Aid Transparency Index examines and ranks donors based on how transparent they are in providing aid. The report urges donors to sign and implement the International Aid Transparency Initiative (IATI), which offers a global common standard for publishing aid information. Aid information published to this standard is shared openly in a timely, comprehensive, comparable, and accessible way.