



**How transparent and participatory  
are the budgets of Metropolitan  
Municipalities in South Africa?**

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*Introducing the*

# *Metro Open Budget Index*



# 1.

## Why do we need an Open Budget Index for Metropolitan Municipalities (Metro OBI)?

**Public participation in government is one of the cornerstones of the South African Constitution, and is an essential factor in ensuring accountability.** This is particularly true when it comes to holding government to account for managing public funds. Evidence from around the world, including South Africa, shows that when there is public participation in public finance decision making and oversight, it can lead to better policy choices, deeper public trust in government, and stronger accountability over the use of public money to provide services on the ground.

Such participation, however, is only meaningful when the public has access to information about the government's plans and activities, and the fiscal constraints it faces. Without this information, public inputs into budget policies risks being reduced to a "wish list" rather than forming part of the strategic trade-offs that sit at the heart of all budgets. When facilitated by access to complete budget information and formal participation opportunities, public engagement in budget processes combines with strong and independent formal oversight institutions (i.e., the legislature and supreme audit institution) to enhance public finance accountability.

So how do we know that these three pillars of accountability – transparency, participation, and strong formal oversight – are in place in South Africa? At the national and provincial level, South Africa has been part of the International Budget Partnership's (IBP) Open Budget Survey since 2006. Every two years, IBP implements the Open Budget Survey – a rigorous, independent, comparative, and regular assessment of central government budget transparency, participation, and the strength of formal oversight in over 100 countries around the world. From a subset of survey questions that assess the level to which governments make budget information publicly available, IBP calculates the Open Budget Index. The OBI measures the level to which governments provide the public with timely access to comprehensive information contained in eight key budget documents that governments should publish according to international standards for budget transparency. Countries are assigned an OBI score between 0 and 100 and ranked against one another. South Africa's national government has consistently placed among the top performers, including earning an OBI 2015 score of 86 – third highest out of 102 countries surveyed.

While national and provincial government have undergone regular assessments through the Open Budget Survey, to date there has not been a similar assessment of local government. This is about to change, as the International Budget Partnership South Africa (IBP-SA) is preparing to launch a Metro OBI in the eight metropolitan municipalities (metros). The importance of local government functions (water, electricity and sanitation) to the lives and livelihoods of those who are poor makes understanding and improving municipal budget transparency, participation, and formal oversight in South Africa of the highest priority.

## 2.

### What is the Metro OBI?

Similar to the OBI, the Metro OBI will assign a score to the relevant metro based on three aspects of how metropolitan municipalities manage their finances. These are:

- **Budget transparency:**  
the amount, level of detail and timeliness of budget information that metros publish.
- **Budget participation:**  
the opportunities the metros provide to civil society and individuals to engage in decisions about how public money is raised and spent.
- **Budget oversight:**  
the capacity and the authority of formal institutions, and specifically the metropolitan councils, to oversee how public resources are raised and spent.

Like the international OBI, the Metro OBI questionnaire will cover all four stages of the budget process: formulation, approval, implementation, and audit.

Based on the answers provided to each of the questions in the questionnaire, a score is given for each question. These scores will then be aggregated to produce a single score for each metro.

It should be noted that the questionnaire is not an opinion survey but objectively assesses the availability of budget information, public participation opportunities, and strength of oversight. The questionnaires for each metro will be completed by independent public finance experts, who are required to provide concrete evidence for their responses to each question. By requiring documentation, the answers provided for each question can be discussed and contested.

It is also important to note that the questions assess what happens in practice, rather than what is required by law. The Metro OBI questionnaire will therefore not measure compliance with the Municipal Finance Management Act and its accompanying Municipal Budget and Reporting Regulations, but rather it will evaluate a metro's actual levels of budget transparency, participation, and accountability against recognized international good practice norms and principles.<sup>1</sup>

Beyond establishing the current state of play in the metros, the Metro OBI will also provide clear guidance on what improvements need to be made to transparency and participation practices, and what needs to be done to strengthen formal oversight institutions in order to increase a city's Metro OBI score and strengthen the accountability landscape.

<sup>1</sup> These are the same international norms and standards on which IBP's Open Budget Survey is based. The norms and standards are drawn from the Global Initiative for Fiscal Transparency (GIFT)'s High-Level Principles on Fiscal Transparency, which have been recognized by the United Nations, and its Principles of Public Participations in Fiscal Policy, available at <http://www.fiscaltransparency.net/giftpinciples>; the Organization for Economic Co-operation and Development's Best Practices for Budget Transparency, available at <http://www.oecd.org/gov/budgeting/best-practices-budget-transparency.htm>; the International Monetary Fund's (IMF) Manual on Fiscal Transparency, (2007), available at <https://www.imf.org/external/np/pp/2007/eng/101907m.pdf> and revised draft Fiscal Transparency Code (July 2013), available at <http://www.imf.org/external/np/exr/consult/2013/fisctransp/pdf/070113.pdf>; the IMF's 2001 Government Finance Statistics Manual, available at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> and the Public Expenditure and Financial Accountability (PEFA) Framework (<https://pefa.org/content/pefa-framework>).

## 3.

### Why will only the metros be assessed?

The choice to implement the Metro OBI in the eight metros rather than in all local governments is based on practical and strategic concerns. Assessing all 278 municipalities in South Africa is beyond IBP-SA's current capacity. However, the central position that South African cities occupy in our political, social, and economic landscape provides a compelling rationale for us to focus on the metros. The South African population is urbanising with staggering speed. More than half of the population already lives in cities, and this number is increasing by two percentage points each year.

Further, the eight metro governments are more politically contested than any other part of government. Together with rapid urbanisation, this realignment of party politics in the metros presents a unique opportunity for bringing the voice of the public back into the conversation about how public money is raised and spent.

A further opportunity for improving accountability in the metros arises from the National Treasury's introduction of the municipal Standard Chart of Accounts (mSCOA), with all metros now being mSCOA compliant. This reform standardises government financial planning and implementation. It also makes it easier for metros to present budget information in ways that make dry budget documents more relevant to the public, like clearly showing which geographical areas money is being spent in.

The mSCOA reforms mean that metros now produce all the information that the public needs to participate in the budget, but because they are not required to publish this information, public access is still limited. The Metro OBI will help metros take the next step in improving budget transparency and participation by assessing their performance and providing guidance on which kinds of information should be published to facilitate more and better public participation.

# 4.

## How was the Metro OBI Questionnaire developed?

The Metro OBI Questionnaire was developed through an iterative process with the kind participation of IBP's Open Budget Initiative team in Washington, D.C.; the eThekweni Metropolitan Municipality; the Nelson Mandela Bay Metropolitan Municipality; and the Local Government Budget Analysis Unit of the National Treasury.

### Adaptation of the Open Budget Survey Questionnaire

The first phase of developing the Metro OBI questionnaire entailed adapting the 2017 Open Budget Survey (OBS) Questionnaire, which as described above assesses national and provincial government, for the South African local government context. During this phase, we benefited from the insights and inputs of Joel Friedman, a senior Open Budget Initiative researcher.

In this first phase, some questions in the OBS Questionnaire were removed because they were not applicable to the local government context in South Africa. For example, most of the questions related to the mandate of a country's supreme audit institution (SAI) were deleted. In South Africa, the SAI (or Auditor-General)'s mandate is nationally determined and therefore falls outside the scope of the Metro OBI.

We also adapted the remaining questions to reflect the terminology applicable to the local government context in South Africa. For example, the Executive's Budget Proposal was renamed the draft Medium Term Revenue and Expenditure Framework (MTREF).<sup>2</sup> The deletion throughout the questionnaire of the "not applicable/other" option as a possible response to many of the questions was also a major adaptation. In the OBS Questionnaire, the "not applicable/other" option applies when questions are not relevant to the circumstances in a particular country, a necessary accommodation given the OBS is implemented in over 100 countries. In South Africa all metros are responsible for the same general functions or services, are governed by the same laws and regulations, use the same financial systems, and are supposed to produce standard budget documents. For that reason, the "not applicable/other" option was not necessary, except for a few specific questions.

As mentioned above, metros are responsible for the delivery of such basic services as water, electricity, and sanitation. To ensure its relevance, IBP-SA added a range of new questions to the questionnaire that assess the availability of budget information relevant to the delivery of these services. We specifically added questions about capital projects, which include those projects responsible for putting the infrastructure in place for the delivery of services to poor communities. In IBP-SA's work with civil society organizations and poor communities we have found that this type of information is invaluable in engaging with metros. The box below presents an example of one such new question that has been completed for the Nelson Mandela Bay Metro.

<sup>2</sup> The Executive's Budget Proposal is the government's (or in this case the metropolitan municipality) major statement on fiscal issues for the budget year that is about to begin and includes detailed revenue, expenditure, and debt estimates; macroeconomic assumptions, historical and multi-year budget data; and public policy information (International Budget Partnership, A guide to the Open Budget Questionnaire: an explanation of the questions and the response options (2016): 16. Available online <https://www.internationalbudget.org/publications/open-budget-survey-2017-guide-questionnaire-english/> [accessed 8 June 2017])

#### Sample Metro OBI Question

Does the draft MTREF or any supporting budget documentation present capital expenditures for the budget year and the next two years (BY+1 and BY+2) by individual capital project?

- a. Yes, capital expenditures for all individual capital projects are presented.
- b. Yes, some but not all capital expenditures for individual capital projects are presented.
- c. No, capital expenditures are not presented by individual project.

**Response for Nelson Mandela Bay Metropolitan Municipality: a (Score: 100)**

**Sources:** The Service Delivery and Budget Implementation Plan (SDBIP) has a list that presents capital expenditures for the budget year and the next two years by individual capital project, pages 16-34, which can be accessed at <http://nelsonmandelabay.gov.za/datarepository/documents/nmbm-2017-18-sdbip-signed.pdf>. The Capital Works plan, which also presents capital expenditure by individual capital project, can be accessed at <http://nelsonmandelabay.gov.za/datarepository/documents/2018-2020-capital-works-plan.pdf>.

**Comments:** This is a supporting document and the information is not found in the main draft MTREF.

**Note:** In this report, we show the completed question and score for selected questions for illustrative purposes only. When the survey is launched in 2018, all responses will be peer reviewed and the relevant metro be given the opportunity to comment.

## Further Modification of the OBS Questionnaire

After we developed the Metro OBI Questionnaire, staff members from the National Treasury's Local Government Budget Analysis Unit provided valuable clarity on the local government budget regulations and processes. Some questions were adapted further based on these clarifications.

IBP-SA also benefitted greatly from input from the Budget and Treasury Directorate of the Nelson Mandela Bay Metropolitan Municipality and the Finance Cluster of the eThekweni Metropolitan Municipality. A draft questionnaire was completed for each of the metros, and senior officials from both met with researchers from IBP-SA to provide feedback. This part of the process allowed us to test whether the questions are clear, all terminology used is meaningful in the local government context, the answer options for each question apply to the local context, and, the proposed scoring system is logical.

At this stage, no scores or overall index ranking for the metros were produced and the assessments were not published. These assessments were used purely to refine and develop the questionnaire.

## Structure of the Metro OBI Questionnaire

The final Metro OBI Questionnaire includes five sections.

**Section 1** will assess the Public Availability of eight Key Budget Documents, namely:

- 1. Draft Medium Term Revenue and Expenditure Framework (MTREF)**  
– including key supporting draft documents, such as the Integrated Development Plan, the Built Environment Performance Plan, the Service Delivery and Budget Implementation Plan and the Tariffs Policy.
- 2. Pre-Budget Statement**
- 3. Adopted Medium Term Revenue and Expenditure Framework**
- 4. Citizens Budget**
- 5. Monthly Budget Statements**
- 6. Mid-Year Review**
- 7. Annual Report**
- 8. Audit Report**

This section of the questionnaire will require the researcher to identify each of the key documents that the metro issues (or fails to issue), to provide details on the availability and the timely publication of the documents, and to note any laws governing the relevant stage of the municipal budget process. The researcher will then use these eight key documents to answer the questions in the remainder of the questionnaire.

It should be noted that because the overall goal of the project is to encourage and bolster public engagement with metros, we will use only publicly available documents to answer questions. In line with the IBP's OBI, the eight key budget documents are considered publicly available only if they are published on the relevant metro's website within the timeframe specified in the Municipal Finance Management Act and the Metro OBI methodology, and if members of the public can obtain the documents free of charge.

**Section 2** of the questionnaire will assess the information provided in the draft MTREF and its supporting documentation. This section comprises a large number of questions in comparison with the other sections. This is because the draft MTREF, as well as its supporting documentation, provides the blueprint for the metro's revenue and spending plans for the year, as well as for the two outer years of the three-year medium-term period. The draft MTREF therefore plays a key part in public deliberations on the budget. The box below shows an example from this section that has been completed for eThekweni Municipality.

### Sample Metro OBI Question

**Does the draft MTREF or any supporting budget documentation present the sources of revenue for individual capital projects for a multi-year period (at least two-years beyond the budget year)?**

- Yes, different sources of revenue accounting for all individual capital projects are presented for a multi-year period.
- Yes, different sources of revenue accounting for some but not all individual capital projects are presented for a multi-year period.
- No, different sources of revenue for individual capital projects are not presented for a multi-year period.

**Response for eThekweni Metropolitan Municipality: b (Score: 50)**

**Sources:** [http://www.durban.gov.za/Resource\\_Centre/reports/Budget/Documents/MediumTermRevenueAndExpenditureFramework2017\\_2018To2019\\_2020.pdf](http://www.durban.gov.za/Resource_Centre/reports/Budget/Documents/MediumTermRevenueAndExpenditureFramework2017_2018To2019_2020.pdf), pages 284-288

**Comments:** The Draft MTREF presents a list of capital projects funded by the Urban Settlements Development Grant (see pages 284 -288), but does not present the sources of revenue for projects not funded by this grant.

Most of the questions in **Section 3** focus on the information provided in the Pre-Budget Statement, the Monthly Budget Statements, the Mid-Year Review, and the Year-End Report. Many of the questions are similar to those asked in Section 2 but were adapted to assess the information provided in the specific document being assessed. For example, the first question in the box below is taken from Section 2 and asks about the presentation of expenditures by vote in eThekweni's draft MTREF. The second question in the box is taken from Section 3 and asks about the presentation of actual expenditures by vote in the metro's Monthly Budget Statements, which are the In-Year Reports issued during the year as the budget is being implemented.

#### Sample Metro OBI Question

**Does the Draft MTREF or any supporting budget documentation present expenditures for the budget year and the next two years (BY+1 and BY+2) that are classified by vote?**

- a. Yes, expenditures are all presented by vote.
- b. Yes, some but not all expenditures are presented by vote.
- c. No, expenditures are not presented by vote.

**Response for eThekweni Metropolitan Municipality: a (Score: 100)**

**Sources:** Table A5 – Consolidated Budgeted Capital Expenditure by vote, functional classification and funding on page 56; Table A3 – Consolidated Financial Performance (revenue and expenditure by vote) on pages 117-118; and Supporting Table S36 – Consolidated budgeted Monthly Revenue and Expenditure (municipal vote) on page 153 (all show expenditure by vote). This can be accessed at [http://www.durban.gov.za/Resource\\_Centre/reports/Budget/Documents/MediumTermRevenueAndExpenditureFramework2017\\_2018To2019\\_2020.pdf](http://www.durban.gov.za/Resource_Centre/reports/Budget/Documents/MediumTermRevenueAndExpenditureFramework2017_2018To2019_2020.pdf)

**Do the Monthly Budget Statements present actual expenditures by vote?**

- a. Yes, the Monthly Budget Statements present actual expenditures by vote.
- b. Yes, the Monthly Budget Statements present some but not all actual expenditures by vote.
- c. No, the Monthly Budget Statements do not present actual expenditures by vote.

**Response for eThekweni Metropolitan Municipality: a (Score: 100)**

**Sources:** Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August on page 33-36 presents actual expenditure by vote. This information can be accessed at [http://www.durban.gov.za/Resource\\_Centre/reports/Budget/Documents/MonthlyBudgetStatementAugust2017.pdf](http://www.durban.gov.za/Resource_Centre/reports/Budget/Documents/MonthlyBudgetStatementAugust2017.pdf)

**Section 4** assesses the role and effectiveness of oversight institutions in the budget process, and in particular the role of the relevant metro's Council and Council Committees. The questions evaluate whether there are adequate checks and balances for ensuring integrity and accountability in the metro's use of public resources. An example of such a question completed for Nelson Mandela Bay Metro, is presented in the box below.

#### Sample Metro OBI Question

**Did a committee of the Council examine the Audit Report on the annual budget produced by the Auditor-General?**

- a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and the committee published a report with findings and recommendations.
- b. Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and the committee published a report with findings and recommendations.
- c. Yes, a committee examined the Audit Report on the annual budget, but either it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. No, a committee did not examine the Audit Report on the annual budget.

**Response for Nelson Mandela Bay Metropolitan Municipality: a (Score: 100)**

**Sources:** The Municipal Public Accounts Committee examined the 2015/16 Audit Report on the annual budget and published a report with findings and recommendations. This can be accessed at <http://nelsonmandelabay.gov.za/datarepository/documents/nmbm-oversight-report-2015-16.pdf>

**Section 5** of the Metro OBI questionnaire focuses on the opportunities for public engagement in all four phases of the budget process. Budget transparency alone is not enough to ensure public accountability; it must be coupled with opportunities for the public to participate meaningfully in budget decisions and oversight processes. Section 5 of the questionnaire will therefore examine the processes, mechanisms, and practices the metro’s executive and council have in place to ensure that the public is included in the formulation, discussion/approval, implementation, and auditing of the metro’s budget. An example of a question in this section, completed for eThekweni, is presented in the box below.

*Sample Metro OBI Question*

**Are participation mechanisms incorporated into the Executive’s timetable for formulating the draft MTREF?**

- a.** Yes, the executive incorporates participation into its timetable for formulating the draft MTREF and the timetable is available to the public.
- b.** No, the executive incorporates participation into its timetable for formulating the draft MTREF but the timetable is not available to the public.
- c.** No, the executive does not incorporate participation into its timetable for formulating the draft MTREF.

**Response for eThekweni Metropolitan Municipality: a (Score: 100)**

**Sources:** There is a draft Process Plan for the 2018/19 IDP that includes a timetable for formulating the draft MTREF. This can be accessed at [http://www.durban.gov.za/City\\_Government/City\\_Vision/IDP/Documents/Process%20Plan%20Report\\_%202017\\_18.pdf](http://www.durban.gov.za/City_Government/City_Vision/IDP/Documents/Process%20Plan%20Report_%202017_18.pdf)

## Completing the Metro OBI Questionnaire

In each of the five sections, the questions will apply to the most recently completed part of the budget process. This means that the Metro OBI considers budget documents, processes, and practices from more than one year. For example, if the questionnaire is being completed soon after the start of a new financial year, the researcher might have to assess the Mid-Year Review and monthly budget statements from the previous financial year. And, the most recent Annual Report might be the one for the year prior to the previous financial year.

The majority of questions in the five sections of the Metro OBI Questionnaire will have three possible responses. For questions with three options, the first response (the letter “a”) is the most positive answer, reflecting the best practice for the specific subject matter of that question. The second response (the letter “b”) generally reflects weaker, but still good practice, while the third response (the letter “c”) reflects the most negative response. As explained above, for a handful of questions there will be a “not applicable/other option.” With regard to questions for which this response is an option, if selected as the answer, the question will not be included in the scoring.

Researchers should mark the most negative response – generally a “c” – in instances when the document in question is not available to the public. All questions related to that document will then also be marked with a “c.” To reiterate – a document is only considered publicly available if it is available on the website of the relevant metro. Thus, if the document is available, for example, on the National Treasury website but not on the metro’s website it would be considered to be not publicly available for the purposes of completing the questionnaire. The reason for this is that from an accountability and participation perspective, the unit of government that the public seeks to engage should issue the information needed to do so.

When completing the questionnaire, sources or references must be cited for each question. This evidence can range from references to specific documents to specific sections/chapters/pages of documents or interviews with public officials. For each question, a comment box is also provided where researchers should summarize their supporting evidence and explain their choice of answer. The box below provides an illustration of such a completed question for Nelson Mandela Bay.

*Sample Metro OBI Question*

**Does the Year-End Report present the differences between the enacted levels and the actual outcome for individual capital projects?**

- a.** Yes, estimates of the differences between the enacted levels and the actual outcome for all individual capital projects are presented, along with a narrative discussion.
- b.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all individual capital projects are presented.
- c.** No, estimates of the differences between the enacted levels and the actual outcome for individual capital projects are not presented.

**Response for Nelson Mandela Bay Metropolitan Municipality: b (Score: 50)**

**Sources:** Appendix N: Capital Programme by Project: 2015/16 on page 614-620: <http://nelsonmandelabay.gov.za/datarepository/documents/2015-16-annual-report-part-2.zip>.) Some narrative is presented for some capital projects on page 57-58: (<http://nelsonmandelabay.gov.za/datarepository/documents/2015-16-annual-report-part-1.zip>)

**Comments:** A score of “b” was chosen because a narrative discussion was only presented for the differences between the enacted levels and the actual outcome for some individual capital projects.

In some cases, it will be necessary to interview relevant officials in order to complete some portions of the questionnaire. For example, an interview with an official might be necessary to determine whether a document (which is not publicly available) is either not produced or is produced for internal purposes only.

The questions on the role and effectiveness of the metro council and council committees (Section 4) and the opportunities for public participation (Section 5) are also likely to require the researcher to both examine publicly available documents and interview officials. A document review alone is unlikely to allow the researcher to determine both the various activities of the council and its committees, and the actual practice of engaging with the public throughout the budget process.

## Scoring the questions

For the purposes of numerically scoring the responses on the questionnaire, if the question has three possible options, an “a” response will be scored as 100 percent, “b” will be scored as 50 percent, and “c” as 0 percent. For the small number of questions with four possible responses, an “a” will be scored as 100 percent, “b” as 67 percent, “c” as 33 percent, and “d” as 0 percent. If the “not applicable/other” option applies, the question will not be scored or included in the overall score.

## Reviewing the questionnaire

While IBP-SA will be responsible for the overall management and oversight of the Metro OBI, to preserve the integrity of the process the actual research will be conducted by independent public finance researchers.

After the researcher has completed the questionnaire, officials from the relevant metro will be given the opportunity to review and comment on the completed questionnaire.

At this stage, IBP-SA will review the questionnaire and resolve any contradictions between the researchers’ answers and the feedback from the metro. All differences of opinions and decisions made by IBP-SA will be reflected and explained in the comment sections of the relevant questions in the final questionnaire. All final questionnaires will be published on our website.

## Calculation of the index

As discussed above, each question will be scored based on the response option selected for that question. Each metro will then get an aggregate score between 0 and 100 based on the simple average of the numerical value of each of the questions. The Metro OBI, which will rank the metros assessed, will be constructed from these aggregate scores.

In addition to the overall Metro OBI report, which will provide a comparative overview of the four metro’s results, a report will be prepared for each metro. This report will explain its results and will include recommendations on steps the relevant metro can take to improve their scores.



# 5.

## Implementation of the Metro OBI: next steps

The first round of the Metro OBI will be implemented in four metros, with the selection of the metros based on size, location (province), and political composition of the council. The assessments will be done during the first half of 2018 and the results published during the second half of the year. The other four metros will be considered for inclusion in subsequent years.

An accompanying guide to the questionnaire will be completed early in 2018. The guide will assist the researchers in completing the Metro OBI Questionnaire by providing detailed guidelines for each question. These guidelines will include explanations of terminology as well as more detailed explanations of what each question is asking, and what the different answer options mean.

While the Metro OBI will provide a comparative picture of participating metros’ performance, we hope that each metro will engage with their scores beyond their position in the index. We also hope that metros will engage with the scores of individual sections of the questionnaire or even individual questions to identify areas and opportunities for improvement in transparency and participation. The individual scores will provide a diagnostic of the current state of transparency, participation and oversight in the metro. This diagnostic along with the recommendations included in each metro’s Metro OBI report could provide the foundation for the metro to develop a plan for transparency and participation reform.

We hope that this will result in more detailed and relevant budget information in the public domain and that more opportunities will be created for the public to participate in the budget process in metros.



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