

# Open Budget Survey 2025: Debt Accountability Module

Findings for The Gambia

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## Section 1: Executive Summary

In The Gambia, the 2025 OBS Debt Accountability Module highlights a context of relatively high but gradually declining debt levels alongside ongoing concerns about debt sustainability and transparency. Over the past five years, the country’s debt-to-GDP ratio has decreased overall—from 85.97 percent in 2020 to 74.67 percent in 2024—although it rose slightly between 2021 and 2022. Public debt remains largely external, with external borrowing accounting for 65.75 percent of the total portfolio compared to 34.25 percent domestic debt. Debt servicing places a significant burden on public finances, with total debt service reaching GMD 7.48 billion in 2024, representing about 26.64% of total government expenditure.

The legal and institutional framework for debt management is primarily governed by the Public Finance Act of 2014 and the 1997 Constitution, which centralize borrowing authority in the Ministry of Finance and Economics Affairs and mandate the preparation of key documents such as the Medium-Term Debt Management Strategy and Annual Borrowing Plan. While these instruments provide a structured framework for debt management and reporting, the assessment notes gaps in fiscal governance provisions—such as explicit debt ceilings and stronger integration of debt strategy into the budget process—as well as limited organized civil society monitoring of public debt. Overall, the findings suggest that although The Gambia has established core legal and institutional mechanisms for debt management and transparency, important opportunities remain to strengthen accountability, oversight and public engagement around debt decisions.

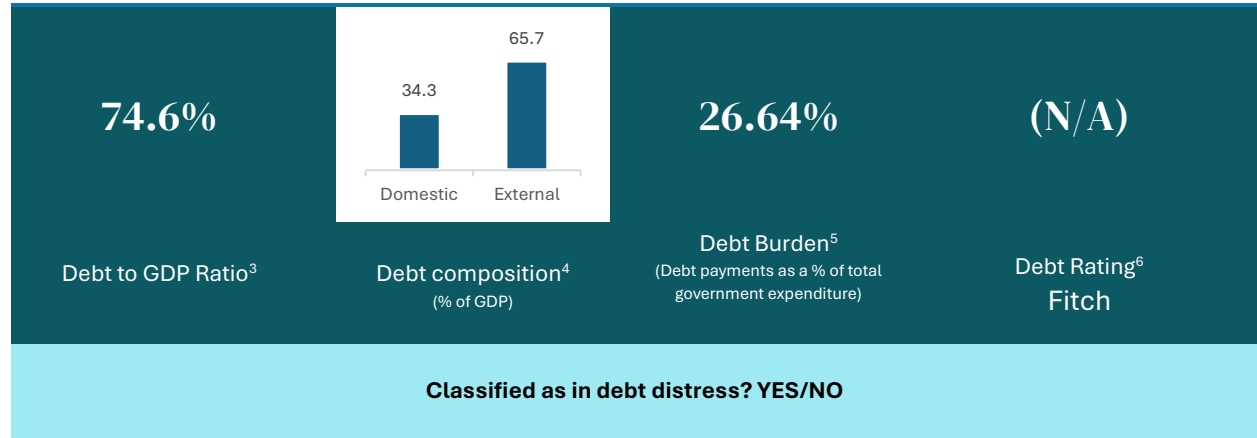
*The Open Budget Survey (OBS) Debt Accountability Module is a pilot assessment that complements the OBS 2025 assessment.<sup>1</sup> It examines whether countries have the transparency, participation, and oversight conditions needed for the public to hold governments accountable for the management of public debt. The module builds on existing OBS questions that assess debt-related information in core budget documents and goes further by evaluating debt-specific governance arrangements that are critical for accountability in practice. This includes assessing whether debt planning and reporting are integrated into the budget process so that oversight actors can understand the impact of public borrowing and debt management on broader fiscal policy. In The Gambia, this module was completed by Gambia Participates.<sup>2</sup>*

Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2025 Global Report, findings for all surveyed countries and the Data Explorer.

<sup>1</sup> Kindly note that some of the 2025 OBS data used in this module should be considered provisional pending the main OBS release.

<sup>2</sup> <https://www.gambiaparticipates.org/>

## State of Debt in The Gambia (2024)



<sup>3</sup> <https://mofea.gov.gm/wp-content/uploads/2025/04/2025-ABP-REPORT-THE-GAMBIA.pdf>.

<sup>4</sup> <https://mofea.gov.gm/wp-content/uploads/2025/04/2025-ABP-REPORT-THE-GAMBIA.pdf>.

<sup>5</sup> <https://mofea.gov.gm/wp-content/uploads/2025/11/FY2026-Budget-Estimates-Executive-Budget-Proposals-31.10.25.pdf>.

<sup>6</sup> Fitch's Credit rating for The Gambia was withdrawn in July 2007. [Gambia Ratings & Research](#)

## Section 2: Unpacking Public Debt Management in The Gambia

### Legal Framework Governing Public Debt

The legal framework governing public debt in The Gambia is primarily established by the Public Finance Act of 2014 and the 1997 Constitution of the Republic of The Gambia, which together define the authority, responsibilities and oversight arrangements for government borrowing. The Constitution (Chapter IX, including provisions on loans and public debt) provides the foundational legal basis for contracting loans and managing state debt, while the Public Finance Act 2014 (Part VI, Sections 34–60) sets out the detailed institutional and operational framework for public debt management.

Regarding the contracting of domestic and foreign loans, the executive can enter into a contract without requiring parliamentary approval. The Executive only has to **inform** the National Assembly, within ten (10) days after borrowing activities, on the terms and conditions of the loan agreement.<sup>7</sup> This limits the powers of the National Assembly in exercising parliamentary oversight in the contracting of public loans in the name of the state, given the executive limited legal barriers before contracting public loans.

The only loans that require parliamentary approval are loans that are given out by the state from the consolidated revenue fund to other entities. In this case, before the state lends out public money, a majority of the National Assembly present must vote in favor of this proposal.<sup>8</sup> The Gambia's legal framework also does not set debt ceilings or mandatory integration of debt strategy into the budget process. Also, while the Public Finance Act of 2014 mandates the formal approval and reporting of public debt, it does not in fact contain a specific provision requiring the publication of full-text loan agreements.

### What Constitutes Public Debt in Country?

In The Gambia, public debt broadly encompasses the financial obligations incurred by the state through various borrowing instruments authorized under the Public Finance Act 2014. The legal framework explicitly covers state debt securities issued in domestic and foreign markets, including instruments such as government bonds and treasury bills, which are used for debt management and monetary policy purposes. It also includes loans contracted from financial institutions,

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<sup>7</sup> Public Finance Act, 2014 s36(2)

<sup>8</sup> Constitution of the Republic of The Gambia, 1997 s155 (1)



encompassing external commercial borrowing as well as financing from bilateral and multilateral creditors.

Additionally, the law recognizes other financial arrangements the government may use, such as currency or financial swaps, buying back or exchanging old debt, paying off loans early and agreements where suppliers allow the government to pay later. Together, these instruments constitute the range of mechanisms through which the Gambian government can raise financing and manage its public debt obligations under the national legal framework.

## Who is Responsible for Debt Management?

Public debt management in The Gambia is centrally coordinated by the Ministry of Finance and Economic Affairs through a dedicated Debt Management Office—the Directorate of Loans and Debt Management—which has a clear legal mandate to manage public debt, undertake borrowing operations, issue guarantees, maintain debt records and report regularly to both the executive and the legislature. The Public Finance Act of 2014 vests sole authority in the Minister of Finance to contract loans and issue debt on behalf of the state, both domestically and internationally, making the central government the primary borrower. The Ministry of Finance also regulates the borrowing activities of local governments and public corporations within defined legal limits.

The Central Bank of The Gambia plays an operational role by issuing government debt instruments, such as treasury bills and Sukuk bills, in collaboration with the Ministry. Legislative oversight is strong at the approval stage, as the 1997 Constitution requires all new loans, guarantees, and public debt to be authorized by the National Assembly before taking effect, alongside ex-post review through regular reporting on borrowing and debt management operations, although it does not explicitly mandate prior approval of debt strategies.

The supreme audit institution, the National Audit Office, supports accountability by conducting financial and compliance audits of government accounts, including public debt and related liabilities, though the publication of audit results is inconsistent and its mandate does not extend to specialized or forward-looking debt management assessments.

**Table 1: Responsibilities for public borrowing in The Gambia**

Who can borrow?	What kind of debt can they borrow?
Ministry of Finance	Domestic, external, bilateral and multilateral loans (primary debt contracting entity of The Gambia)
Central Bank of The Gambia	Provide bonds, Sukuk (Islamic Bonds) and treasury bills
Public Corporations	Can contract public debt but requires approval from the Ministry of Finance before formalizing the loan

Local Government	Can contract public debt but requires approval from the Ministry of Finance before formalizing the loan
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## Section 3: Public Debt Transparency during Budget Planning and Execution

### How is the Executive Availing Information on Planned Borrowing?

The executive in The Gambia makes available key information on planned borrowing and debt management through the publication of the Medium-Term Debt Management Strategy (MTDS) and the Annual Borrowing Plan (ABP), both prepared by the Ministry of Finance and Economic Affairs in line with the Public Finance Act of 2014. The MTDS, published annually but separately from the budget process, provides a medium-term, macro-level framework for debt management by outlining borrowing objectives—such as minimizing costs and risks while meeting financing needs—alongside indicative targets for fiscal deficits and public debt levels. It includes analysis of debt risks, refinancing needs and the preferred mix of domestic and external borrowing and supports domestic debt market development. However, the MTDS does not establish explicit debt ceilings, binding borrowing limits or detailed, project-level borrowing allocations and its timing limits its integration with the annual budget.

The ABP operationalizes the MTDS on a yearly basis by detailing the government’s borrowing requirements aligned with fiscal deficit projections and cash flow needs and by providing a breakdown of debt instruments and composition as well as cost-risk and debt sustainability considerations. While the ABP serves as a practical implementation tool guiding how the approved budget will be financed, it is also prepared and published separately from the budget and is not tabled in the legislature during budget approval, and it does not include sectoral allocations or links between borrowing decisions and specific expenditure priorities. Overall, the executive provides substantive strategic and operational debt information but with limited integration into the budget process and without detailed allocation-level transparency.

#### **BOX 1: How clear is the intended purpose of borrowing in The Gambia?**

The Government of The Gambia provides limited information on the intended purpose of borrowing, primarily through the Medium-Term Debt Management Strategy (MTDS) and the Annual Borrowing Plan (ABP). These documents indicate the general objectives of borrowing at an aggregate level, such as financing ongoing projects, supporting the public sector investment program, addressing infrastructure and social needs and managing existing debt obligations. For instance, the ABP 2024 notes that the issuance of a 5-year bond is intended to support

infrastructure financing and domestic debt reprofiling, reflecting alignment with broader debt management objectives.

However, this information lacks depth and consistency, as it is not systematically linked to specific projects, sectors or expenditure priorities. The documents do not provide detailed breakdowns showing how individual borrowing instruments correspond to particular investments or programs, nor do they offer regular, comprehensive updates on the use of borrowed funds. As a result, while the government demonstrates some level of transparency regarding the general purposes of borrowing, the absence of granular and structured disclosures limits the ability to fully assess how borrowed resources are allocated and their impact on development outcomes.

**Table 2: Debt Transparency During Budget Formulation**

	DOCUMENT	TIMING / AVAILABILITY	DEBT CONTENT LEVEL
BUDGET CYCLE	Pre-Budget Statement (PBS)	● 2–4 months before FY	● Moderate
	Executive's Budget Proposal (EBP)	● <2 months before FY	● Moderate
	Enacted Budget (EB)	● Not publicly available - published late	● Not applicable
DEBT CYCLE	Debt Management Strategy (DMS)	● Published annually, but separate from PBS	<ul style="list-style-type: none"> <li>● Minimal</li> <li>✗ Fiscal alignment</li> <li>✗ Fiscal rules</li> <li>✓ Medium-term debt targets</li> <li>✓ Borrowing objectives</li> <li>✗ Compliance with Fiscal Rules</li> <li>✗ Borrowing projections</li> <li>✗ Fiscal risk analysis</li> <li>✗ Borrowing projects (list)</li> </ul>
	Annual Borrowing Plan (ABP)	● Published, but separate from the budget approval process	<ul style="list-style-type: none"> <li>● Minimal</li> <li>✓ Annual borrowing requirements</li> <li>✗ Impact on budget priorities</li> <li>✗ Sector-linked borrowing</li> <li>✗ Debt servicing impact on spending</li> <li>✗ Geographic allocation of debt-funded projects</li> <li>✗ Debt-to-GDP projections</li> <li>✓ Debt composition breakdown</li> <li>✗ Fiscal risk identification</li> </ul>

The Gambia also publishes information on public debt in its Executive Budget Proposal (EBP) and in the Pre-Budget Statement (PBS), though inconsistently. While both documents include information on outstanding debt figures, only the PBS includes information on planned borrowing, despite both budget documents being released in the same planning stage.

## How is the Executive Availing Information on Debt Execution & Implementation?

The Government of The Gambia publishes annual reports on debt execution and implementation through its **Annual Public Debt Reports**, which generally provide low levels of information on debt. These reports include detailed breakdowns of domestic and external debt, maturity and interest rate profiles, debt-service obligations and debt sustainability analysis with forward-looking scenarios. They also disclose the status of contingent liabilities—such as on-lending arrangements, guarantees, and state-owned enterprise exposures—and assess whether debt management activities were aligned with the objectives set out in the Medium-Term Debt Management Strategy.

In addition, the reports may reflect revisions to borrowing plans or debt projections, offering insight into how debt strategies evolve in response to changing fiscal conditions. However, despite strong financial and risk-related disclosures, limitations remain due to delays in publication, lack of links between borrowing and specific expenditure programs or projects and the absence of analysis on the effectiveness and outcomes of debt-financed activities, reducing their usefulness for timely oversight and accountability.

**Table 3: Debt Transparency During Budget Execution**

	DOCUMENT	TIMING / AVAILABILITY	DEBT CONTENT LEVEL
BUDGET CYCLE	In-Year Reports (IYR)	● Not publicly available - published late	● Not applicable
	Mid-Year Review (MYR)	● Not publicly available - published late	● Not applicable
	Year-End Report (YER)	● 6–9 months after FY	● Low
DEBT CYCLE	Annual Debt Implementation Report	● ≤6 months after the FY	<p>● Low</p> <p>✗ Compliance with fiscal rules</p> <p>✗ Alignment of borrowing with fiscal policy</p> <p>✓ Contingent liabilities status</p> <p>✓ Debt strategy outcomes achieved</p> <p>✗ Alignment with fiscal priorities</p> <p>✗ Debt-financed sector spending</p>

		✓ Revisions to borrowing plans ✗ Use of borrowed funds / Planned vs. actual
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## How is the Public Engaged on Public Debt Decisions by the Executive?

Public engagement in debt decisions in The Gambia is primarily concentrated in the budget formulation stage and is facilitated through executive-led, invitation-based mechanisms where deficits and debt levels are discussed in practice. The Ministry of Finance and Economic Affairs organizes forums such as Citizens’ Budget Dialogues and consultative workshops, where selected stakeholders—particularly civil society organizations, media, private sector representatives and other invited groups—are engaged in discussions on macroeconomic conditions, revenue policies, public investment and debt and deficit trends.

These engagements, alongside public discourse in media and civil society advocacy following budget announcements, indicate a growing public interest and some level of awareness of government borrowing plans. However, participation remains limited in scope and inclusiveness, as it is not open to the broader public and tends to capture ad hoc views rather than structured input. During the budget implementation stage, opportunities for public engagement are minimal, with little to no structured dialogue on changes in debt and deficit levels, further constraining meaningful public participation in ongoing debt management decisions.

**Table 4: Public Participation on Debt Decisions During Budget Formulation and Implementation**

MECHANISM	BUDGET FORMULATION	BUDGET IMPLEMENTATION
Do public participation mechanisms exist?	● Exists, limited in practice	● Exists, limited in practice
Is debt discussed during engagement?	● Yes, deficit and debt levels are discussed	● No, deficit and debt levels are not discussed

### BOX 2: How transparent are loan transactions in The Gambia?

The Government of The Gambia provides limited information on public loan transactions after contracts are signed, primarily through annual public debt reports and quarterly debt bulletins produced by the Ministry of Finance and Economic Affairs in line with the Public Finance Act of 2014. These publications include summary-level disclosures on newly contracted loans, such as loan amounts, interest rates, maturity terms and the share of each loan in total financing.

For example, annual reports list new loan commitments with aggregate values, while quarterly bulletins present basic financial terms of recently signed loans, offering a general overview of borrowing activities.

However, these disclosures lack comprehensive, transaction-level detail. The government does not consistently publish full loan documentation or more granular information—such as repayment schedules, conditionalities, procurement arrangements or links to specific projects—limiting transparency on the full terms and implications of each loan. As a result, while the available information provides a useful snapshot of borrowing trends and key financial parameters, it falls short of enabling a complete understanding of individual loan agreements and their potential fiscal and developmental impact.

## Section 4: Public Debt Oversight by the Legislature and Supreme Audit Institutions

### How Connected are Legislative Discussions on Debt to the Budget Process?

The legislature in The Gambia plays a formally strong but practically limited role in debt planning and execution. Under the 1997 Constitution, the National Assembly must approve all new loans and guarantees before they take effect, giving it clear ex-ante authority over individual borrowing decisions, and it also receives reports on debt management operations for ex-post oversight. However, this role is not fully aligned with the broader debt planning and budget process, as the legislature is not explicitly empowered to review or approve key strategic documents such as the Medium-Term Debt Management Strategy or the Annual Borrowing Plan before implementation, and there is no evidence that it examined these documents in the last fiscal year.

Similarly, during the execution phase, although the executive produces and publishes debt implementation reports, the legislature did not systematically review or discuss these documents in the last fiscal year. As a result, while the National Assembly exercises formal control over individual loan approvals, its engagement with overall debt strategy, borrowing plans and implementation remains limited, weakening comprehensive oversight across the full debt management cycle.

**Table 5: The Legislature’s role in Public Debt Management**

PLANNING STAGE	EXECUTION STAGE	PUBLIC PARTICIPATION
<i>Does the legislature or a relevant legislative committee examine debt planning documents?</i>	<i>Does the legislature or a relevant legislative committee examine debt implementation reports?</i>	<i>Are there mechanisms for input during the approval of the budget, and is debt discussed?</i>
● No - The legislature did not examine or discuss the debt management strategy or annual borrowing plan in the last financial year.	● No - The legislature did not examine debt implementation reports in the last financial year.	● Public hearings (limited access) ● Yes, deficit and debt levels are discussed

### Legislative Engagement with Citizens on Debt

The legislature’s engagement with citizens on public debt during the approval of the annual budget in The Gambia is limited, selective and not fully institutionalized. While the National Assembly does organize consultative activities such as budget retreats following the tabling of the budget, participation is restricted to invited stakeholders—including selected civil society organizations,

media, and experts—rather than being open to the general public, and there are no formal mechanisms for broad public testimony or input.

Within these engagements, discussions may cover a range of budget-related topics, including macroeconomic conditions, revenue policies, public spending and deficit and debt levels. However, it is unclear to what extent public debt is substantively addressed in practice. As a result, although some space exists for citizen engagement during budget approval, it remains limited in accessibility, lacks structured and inclusive participation mechanisms and provides only a constrained platform for meaningful public dialogue on debt-related issues.

## Role of the Supreme Audit Institution (SAI)

The supreme audit institution in The Gambia, the National Audit Office (NAO), plays a moderately active role in ensuring accountability and compliance in public debt management by conducting financial and compliance audits as part of its broader mandate to audit government accounts. Through these audits, the NAO reviews public debt within consolidated financial statements, including information on debt stock, debt service, contingent liabilities, loans and on-lending arrangements, thereby contributing to transparency and oversight of debt-related activities. However, its role is primarily retrospective and focused on verifying financial accuracy and legal compliance, as it does not conduct specialized or forward-looking debt management audits. While the NAO does publish its audit reports, including those covering public debt, the release of these reports is inconsistent in timing, which limits their effectiveness for timely oversight and accountability.

**Table 6: The SAI’s role in Public Debt Management**

DOES THE SAI CONDUCT DEBT AUDITS?	TYPE OF AUDITS DONE ON DEBT	PUBLIC PARTICIPATION
<p>● Yes - Debt audits are conducted but the results are published inconsistently.</p>	<p>✓ <i>Financial Audits</i>                      ✓ <i>Compliance Audits</i>                      ✗ <i>Performance Audits</i></p>	<p>● Yes - The public can provide input in audit formulation but cannot provide input during audit investigations.</p>

### BOX 3: Does The Gambia have an independent fiscal institution?

The Gambia has an entity that functions as an independent fiscal institution (IFI) in the form of the National Assembly Parliamentary Budget Office (NA PBO), which provides non-partisan technical support to the legislature in reviewing budget proposals and fiscal documents. However, its independence is not established in law, and it operates with limited staffing and

financial resources, which constrains its capacity to fully perform the functions typically expected of an IFI during the budget formulation and approval process.

In practice, the NA PBO does not publish its own analysis of debt sustainability, debt management strategies or annual borrowing plans. There are no publicly available outputs assessing debt stock, debt service burdens or evaluating the government's borrowing strategies. As a result, despite the presence of an institutional structure intended to support fiscal oversight, there is a notable gap in independent, publicly accessible analysis of public debt to inform legislative scrutiny and public debate during key stages of the budget process.

# Section 5: Recommendations to Strengthen Public Debt Accountability

## Recommendations on Debt Transparency

### **1. Publish comprehensive, loan-level debt information linked to development outcomes.**

The Gambia currently publishes only summary information on loan transactions, without full disclosure of terms, conditions, repayment schedules or links to the specific projects being financed. This limits the ability of the legislature, civil society and citizens to scrutinize the value-for-money of borrowing decisions. The government should move toward publishing full loan agreements on an official, accessible platform within a defined timeframe after contract signature, with each loan explicitly linked to its intended project, sector and expected outcomes.

### **2. Strengthen coherence by integrating the Medium-Term Debt Management Strategy (MTDS) and Annual Borrowing Plan (ABP) into the budget cycle.**

While The Gambia publishes both a MTDS and an ABP, neither document is consistently tabled alongside the budget process in a manner that enables meaningful legislative scrutiny or public engagement at the planning stage. The government should formalize the requirement for both documents to be published and presented to the National Assembly ahead of, or concurrent with, the Executive's Budget Proposal, ensuring that borrowing strategies directly inform and are accountable to the broader fiscal framework.

### **3. Establish a regular, timely schedule for the publication of annual debt implementation reports.**

Debt reporting in The Gambia is inconsistent in timing, which weakens its value as an accountability tool. The government should commit to publishing a comprehensive annual debt report no later than six months after the close of the fiscal year, including data on debt stock and composition, actual borrowing versus plan, debt service payments and an assessment of whether borrowed funds achieved their intended purposes.

## Recommendations on Debt Oversight

### **1. Expand the legislature's formal role in reviewing debt strategies and borrowing plans.**

The National Assembly's oversight of public debt is primarily ex-post and embedded within the broader budget approval process, without a dedicated mechanism for scrutinizing the MTDS or ABP prior to their implementation. A formal mandate should be established, whether through legislative standing orders or amendment of Section 155(1) of the 1997 Constitution or Section 36(2) of the

2014 Public Finance Act, requiring parliamentary approval before the contracting of public loans and for a parliamentary committee to review and issue findings on debt planning documents before borrowing operations commence.

**2. Enhance the National Audit Office's mandate to include more forward-looking and specialized debt audits.**

The NAO currently limits its debt-related work to financial and compliance audits conducted as part of broader government account reviews, without conducting standalone performance audits of debt management. Expanding the NAO's mandate and technical capacity to include dedicated debt audits covering the effectiveness of debt-financed spending and compliance with the MTDS would provide a critical, independent check on borrowing outcomes and close a significant accountability gap.

**3. Strengthen the capacity of the Parliamentary Budget Office to support independent fiscal analysis and legislative scrutiny.**

The National Assembly's Parliamentary Budget Office currently lacks the legal independence, staffing and resources to function as a genuine IFI. Formalizing its mandate in law and building its technical capacity would enable the production of independent, publicly available analyses of debt sustainability and borrowing strategies during budget formulation. This would provide the legislature and citizens with an authoritative counterweight to executive-driven debt narratives.

## **Recommendations on Participation in Debt Decisions**

**1. Institutionalize open public consultations on debt and borrowing as part of the budget process.**

Public engagement on debt in The Gambia is restricted to invited stakeholders and lacks formal, open mechanisms for citizen input at any stage of the borrowing cycle. The government should establish a legal or regulatory requirement for structured public hearings on debt during both the formulation of the MTDS and ABP and the review of debt implementation reports. This would ensure that civil society, communities affected by debt-financed projects and the general public have a guaranteed forum for input.

**2. Publish accessible, plain-language debt information targeted at citizens and civil society.**

Without simplified, publicly available explanations of what the government is borrowing, why and what it is spending borrowed funds on, meaningful public participation in debt decisions is structurally constrained. The government should develop and regularly update a "Citizen Debt Brief" that translates key debt statistics and borrowing decisions into accessible language, with clear links between current borrowing and the delivery of public services.

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