

Our Profile

IBP Nigeria's Profile and Capability Statement



Who are we

The International Budget Partnership (IBP) was founded 25 years ago on the premise that meaningful citizen engagement can open budget processes to shape policies and practices that promote greater government accountability, equity and justice, and measurable improvements in the lives of the poor and marginalized. We are the world's leading nonprofit organization promoting more responsible, effective, and equitable management of public money. We partner globally with civil society, community organizers, government champions, and budget analysts. Together, we generate data, advocate for reform, and build the skills and knowledge of people so that everyone can have a voice in budget decisions that impact their lives.

The International Budget Partnership (IBP) in Nigeria started seven (7) years ago, since then, we have worked to build a community of people who leverage budgets to drive change.

Our goal is to make governments raise and spend public money equitably so that everyone has the resources and opportunities they need to thrive and get ahead.

Over
25
years
of building communities
of people who leverage
budgets to drive change



Overview

Organization:



Country
Nigeria

Initiatives:

SPARK

Strengthening Public Accountability for Results and Knowledge (SPARK)

STATE

Strengthening Taxation in Africa for Transparency and Equity

Budget Credibility and PFM

Bottlenecks
Strengthening Budget Credibility and PFM Reforms in Nigeria

Debt

Accountability
Advancing Debt Transparency and Accountability in Nigeria

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International
Budget
Partnership

Country
Nigeria

Address

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Tax Equity

IBP's work on Tax Equity centers on empowering civic and government actors to drive fairer tax systems and outcomes. The approach involves strengthening the capacity of civil society organizations (CSOs), media, private sector groups, and reform-minded government officials to navigate the complex political and technical dynamics of tax reform. Through strategic accompaniment, IBP helps these actors build and sustain diverse coalitions, equipping them with the technical and strategic skills needed to influence reform agendas.

Beyond coalition building, IBP facilitates collective learning and evidence sharing within and across reform networks. This includes documenting lessons, highlighting cross-cutting evidence, and ensuring that both local and international stakeholders can learn from ongoing tax equity initiatives. By combining capacity building, strategic support, and shared learning, IBP works to create more inclusive, transparent, and equitable tax systems that reflect the needs of citizens and prioritize fairness in revenue generation.

Open Budget Survey (OBS)

The Open Budget Survey (OBS) is a cornerstone of IBP's work to advance fiscal openness and accountability. Over the last two decades, IBP has shifted from legitimizing budget transparency to creating stronger country-specific environments for sustainable reform.

The OBS serves both as a diagnostic tool and reform platform—measuring transparency while convening governments, civil society, and other actors to identify opportunities and address barriers. Through this, IBP supports coalitions that strengthen accountability and drive reforms aimed at reducing corruption, improving services, boosting investment, and building public trust.

IBP and its partners also use OBS findings to adapt strategies, fostering longer-term, country-tailored engagement with diverse actors including CSOs, media, the private sector, and reform-minded officials.

More than a measurement tool, the OBS is a catalyst for change turning transparency into accountability and accountability into better lives for citizens.

Public Finance Management (PFM) and Budget Credibility

Public Finance Management (PFM) and Budget Credibility

IBP has worked for over two decades to strengthen public financial management (PFM) and budget credibility, combining in-house expertise with the capacities of civil society partners for more strategic engagement. Our work focuses on accountability, addressing deviations from budget allocations, and promoting equitable service delivery for marginalized groups.

Through long-standing partnerships with public auditors and civic actors, IBP advances an accountability ecosystem where audit findings are not only produced but acted upon. Using political economy analysis, we identify vested interests that resist accountability while demonstrating the benefits of audit recommendations for citizens. This informs tailored strategies that mobilize coalitions, media, and civic engagement to pressure governments to act.

By leveraging evidence from the Open Budget Survey and country-level reforms, IBP builds stronger oversight institutions, supports effective auditing, and promotes reforms that ensure public resources are credibly allocated and transparently managed, improving trust and service delivery.

Strengthening Public Accountability for Results and Knowledge (SPARK)

SPARK is IBP's flagship initiative designed to strengthen accountability in public resource management by linking civic actors with government institutions to drive reforms in critical service delivery sectors. It focuses on ensuring that public spending translates into tangible improvements in people's lives, particularly for marginalized groups.

Through SPARK, IBP supports local partners to build coalitions, generate and use evidence, and engage governments in addressing systemic barriers in sectors like maternal health, agriculture for smallholder women farmers, and tax equity. The initiative emphasizes participatory approaches, amplifying citizen voices, especially women and excluded groups—to demand accountability and better services.

By fostering collaboration between civil society, communities, and reform-minded officials, SPARK advances equitable public service delivery, strengthens transparency, and builds a culture of accountability. It not only addresses immediate service delivery gaps but also contributes to long-term systemic change in governance and fiscal justice.

Gender and Intersectionality: Advancing Fiscal Justice Through a Gender and Intersectionality Lens

At IBP, we believe fiscal justice is incomplete without gender justice. Our work centers on amplifying women's voices—particularly those from marginalized groups such as women with disabilities, smallholder farmers, and women in rural and urban settlements ensuring they are included in economic decision-making. By applying an intersectional lens, we address the overlapping identities and systemic barriers that shape women's access to public resources and services.

We partner with social movements and civic groups to generate community-based evidence that reveals inequities in health, agriculture, and other sectors. Using gender-disaggregated data, we design strategies that challenge discriminatory fiscal policies and drive reforms toward equity.

Our gender-responsive initiatives contribute directly to the Sustainable Development Goals, from improving women's agricultural productivity (SDG 2.3) and maternal health (SDG 3.1, 3.8, 3.c) to advancing women's economic rights (SDG 5.a) and promoting inclusion (SDG 10.2, 10.3).

Through this work, IBP places gender equity at the heart of fiscal transformation.

Debt Accountability

IBP's debt accountability work focuses on ensuring that public borrowing and repayment decisions are transparent, participatory, and serve the public interest. Rising debt often diverts resources from essential services like health and agriculture, creating urgent accountability gaps. IBP equips civic actors with evidence, analysis, and tools to monitor debt processes, highlight trade-offs, and advocate for reforms that safeguard citizens' welfare.

By fostering dialogue between governments, oversight institutions, and civil society, IBP pushes for inclusive decision-making, greater transparency in debt data, and accountability in how resources are raised and spent. This work helps ensure that debt contributes to sustainable development rather than deepening inequality or undermining service delivery.

Vision

The public budget is an expression of societal values. We believe in a world in which:

- Citizens claim the right to understand and influence how public money is raised and spent.
- Traditionally excluded communities can meaningfully engage and inform public budget processes.

Our approach

- Bolster capabilities and harness the collective power and political influence of grassroots-led coalitions and social movements to build powerful service delivery and budget-focused reform campaigns.
- Collaborate with citizens, grassroots movements, government champions and others at sub-national and national levels to realize measurable improvements in revenue systems, public spending and services.
- Integrate gender-responsive and intersectionality approaches into public finance systems, processes and policies to address systemic inequalities and promote gender-equitable service delivery outcomes for marginalized groups.
- Adopt a systems change methodology to address structural barriers in public resource governance system, ensuring that accountability mechanisms, power dynamics, and institutional processes evolve to support equitable and effective service delivery.
- Employ robust learning, monitoring and evaluation tools to track and monitor progress, assess impact, and ensure accountability.

Geographic Reach find another way to represent it

SPARK (Maternal Health)	SPARK (Agriculture; Small Holder Women Farmers)	Tax Equity	Budget Credibility
Anambra: COMEN, CRC, ICIRHealth	Anambra: SWOFON, ICIR	Calabar: CISLAC, ANWBA	Oyo: JDPC
Kano: FOMWAN, ICIR	Jigawa SWOFON, ICIR	Taraba: Follow Taxes, ANWBA	Niger: Budgit, Open Government Partnership
Ogun: JDPC, ICIR	Nasarawa SWOFON, ICIR	Kano: Follow Taxes, ANWBA	
Oyo: JDPC, ICIR	Ogun SWOFON, ICIRHealth	Lagos: ANWBA, CISLAC, SWIT, NESG	
Niger: FOMWAN, ICIR	Niger SWOFON, ICIR		

Sustainability

IBP Nigeria deploys a systems change methodology directed at transforming the foundational structures and processes that hinder optimal system performance. Our interventions are designed to recognize the interconnectedness of various components within the systems we seek to improve. We prioritize multi-sectoral process and leverage research to identify and address the root causes of the challenges we tackle. We foster ownership, collaboration, and share responsibility among stakeholders. To shift the norms and mindsets that obstruct progress, we focus on capacity building and institutional strengthening to drive sustainable and impactful change.

Broad Strategic Approaches

IBP employs a systems change approach to uncover root causes and gaps in the public resource governance system and service delivery failures. We undertake political economy assessments, examine power dynamics, gender, and exclusion to understand why systems function as they do and how they can be improved. We identify key system components and leverage points to drive meaningful change.

Strategic accompaniment:

IBP believes strongly in relationship building and strategic partnerships. We nurture transformative alliances that catalyze lasting change in the ecosystem of fiscal accountability. We are deliberately investing in strengthening our partners' technical expertise and agency. We empower them with budget analysis tools, advocacy frameworks, and movement-building strategies that amplify their effectiveness and sustainability. Consequently, elevating grassroots perspectives in technical budget processes.

Supporting reform coalitions:

IBP tactically convenes diverse stakeholders across governance levels, community-based organizations, CSOs, media and social movements to drive measurable improvements in public finance management, revenue systems and service delivery. We support coalitions by facilitating strategic connections between civic actors and government transparency advocates. This creates sustainable momentum for change and while ensuring government efforts address citizen priorities.

Real-time, collective learning:

Learning is core to IBP's approach in collaboration. IBP uses streamlined monitoring tools, community generated data, regular reviews and reflections on implementation and theories of change to connect emerging insights to adaptive practice. We measure success through tangible improvements in citizens' lives rather than through processes alone, ensuring reforms translate into meaningful benefits for communities.

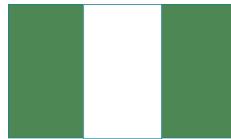
Political economy analysis and tax assessments:

This draws on PEA guidance and resources developed by IBP based on evidence and practice specific to tax reform; problem analysis and systems assessment drawing on IBP's work in other related areas; and co-creation of theories of change and reform strategies informed by these inputs.

Resources and Capabilities

- Expert Team: A team of professionals with expertise in public finance management, tax equity, gender analysis, advocacy and research.
- Strategic Partnerships: Strong relationships with government agencies, development partners, civil society networks and grassroot movements.
- Research and Data: Access to global and local data for evidence-based recommendations.
- Financial Resources: Supported by funding from NORAD, CO-IMPACT, GATES FOUNDATION.
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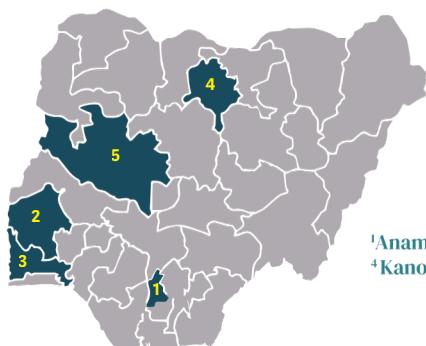
Primary Healthcare

Key Partners:

Justice, Development and Peace Commission
Federation of Muslim Women Organization of Nigeria

We forged a powerful coalition of budget reform allies to support the Community Empowerment Network, Community Development Association, and Ogun Women for Maternal Health Coalition in bolstering investment in primary healthcare centers in rural areas.

Focus states



¹Anambra, ²Oyo, ³Ogun,
⁴Kano and ⁵Niger



Key Impact



683

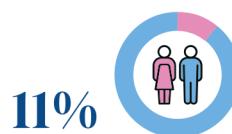
healthcare clinics
in three states
saw infrastructure
improvements.



increase in budgetary allocation nationally to the Midwife Service Scheme, between 2020 and 2021.



increase in total health budget performance in Ogun state in 2023, from NGN12.3bn to NGN13.7bn.



representation of women at the Ward Development Committees (WDCs) overseeing primary healthcare facilities in Anambra.



primary healthcare personnel hired across three states.



pregnant women accessed medical care through newly hired medical personnel across focus states.



Agriculture

Key Partner:

Small Scale Women Farmers Organization of Nigeria (SWOFON)

In Nigeria, we have supported a nationwide movement of women farmers to demand accountable delivery of services. Together we have helped women farmers gain access to seeds, tools and other agricultural investments and bolstered investments in rural primary health care facilities.

Focus states



¹Anambra, ²Jigawa, ³Niger,
⁴Nasarawa and ⁵Oyo,



Key Impact

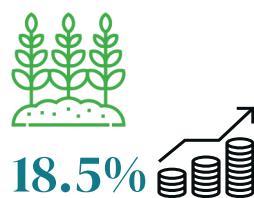


500,000+

women farmers gained access to new or improved seeds and fertilizer, and modern equipment to increase production.



increase in budgetary allocation to agriculture nationally due to SWOFON's advocacy



in budget lines secured in the federal budget targeting women farmers in five focus states.



gender friendly equipments distribution to SWOFON



SWOFON members received farm inputs and credits in 5 focal states.



SWOFON now a critical stakeholder in the agric sector at state and national levels.



Tax Equity

Key Partners:

Association of Nigerian Women Business Network (ANWBN)
 Society of Women in Taxation (SWIT)
 Tax Justice and Governance Platform (including state platforms and members of the Steering Committee)
 Civil Society Legislative Advocacy Centre (CISLAC)
 Follow Taxes (Transparency in Totality)
 African Centre for Tax and Governance (ACTG)
 International Centre for Investigative Reporting (ICIR)

In Nigeria, we strengthen connections between civil society, government and other stakeholders to make Nigeria's tax system more equitable, including by advocating against tax breaks that hurt the government's revenue base and ability to fund quality public services.



Focus states

36 states and the Federal Government



Our tax equity initiative focuses helping civil society build ties with diverse actors to influence domestic tax reform, so that the revenue reaped benefits the many rather than favoring a few.

Key Impact



500

trained from partner organizations to conduct tax analysis and advocacy (including assessing tax policies from a gender lens), and to advocate effectively for reforms with tax officials.



tax coalitions in key decision making spaces both at the federal and state levels, including the President's Fiscal Tax Policy Committee



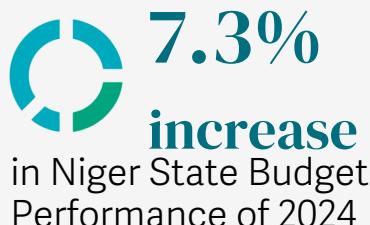
government partnership with coalition members on reforming the tax system for more equity.



worked with women-led organizations to get state tax officials to streamline multiple taxes imposed on women market workers in Nigeria

124% ↘ 36%
 percentage reduction in the tax burden of women market workers.

Budget credibility



- Niger State Budget Performance of 2024: Advocated for improved budget performance rate of 25.5% from 18.2% recorded in 2023
- In 2023, Ogun State's total health budget performance increased from 12.3bn at the end of 2022 to 13.7bn in 2023, representing an 11.9% budget performance increment



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