



INTERNATIONAL BUDGET PARTNERSHIP
Open Budgets. Transform Lives.

e-Newsletter

SEPTEMBER-OCTOBER 2007 No.41

Budget Transparency in Latin America

- Results of the Latin American Transparency Index 2007

Theory and Practice: Budget Experts Review Recent Literature

- World Bank Assistance to Agriculture in Sub-Saharan Africa: A Review by Daisy Owomugasho, Uganda Debt Network (UDN)
- CMI Report on the Budget Process, Civil Society and Transparency in Angola. A Response by Soren Kirk Jensen, Angola Economic Justice Program
- Illuminating Resource Revenue Transparency - A New Guide by the IMF. A Review by Akram Esanov, Revenue Watch Institute

Recent IBP Partnership Initiatives

- Ministries of Finance and Civil Society Organizations: Friends or Foes? A Workshop organized by the IBP, the Brookings Institute, and the School of Advanced International Studies (SAIS)
- Budget Work as a Tool to Advance the Right to Food by Ann Blyberg, International Human Rights Internship Program (IHRIP)
- Pioneering Expenditure Tracking in East Africa. A Conference organized by the IBP and the "NGO Policy Forum," Tanzania by Jennifer Sleboda, IBP
- Transparency and Economic Development in Africa by Harika Masud, IBP
- Strengthening Civil Society Budget Skills through Shared Learning in Burkina Faso, CIFOEB

Gender Budgeting News from Ecuador and Egypt

- Ecuador's Government Approves Budget Plan to Fight Gender Violence by Elizabeth Villagómez, Almenara Estudios Económicos y Sociales
- Egypt's Initiative on Gender-Responsive Budgets by Maya Morsy UNIFEM

Budgeting for Sexual and Reproductive Health

- Combating Maternal Mortality from the Budget "Front Line" by Manuela Garza, IBP

- Mapping Multilateral Development Banks' Reproductive Health and HIV/AIDS Spending by Christopher Brown, IBP

Budget Impact on Women and Children: News from Israel and India

- Review of Israel's 2008 Budget by Barbara Swirski, Adva Center
- The Centre for Budget and Governance Accountability (CBGA) responds to a New Study on India's Child Protection Limitations

New Publications and Announcements

- IBP Launches Budget Brief Series
- Publications of the Month: *Alternative Budget 2008: Attaining the MDGs and Sustainable Growth with Equity* by Social Watch Philippines and *Participatory Budgeting in Brazil. Contestation, Cooperation, and Accountability* by Brian Wampler
- New Materials in the Budget Library
- Forthcoming IBP Publication: *Our Money, Our Responsibility: A Citizens' Guide to Monitoring Government Expenditures*
- Job Opportunity: IBP Communications Manager/Writer

Results of the Latin America Budget Transparency Index 2007

On November 21st civil society organizations in Argentina, Bolivia, Colombia, Costa Rica, Ecuador, Guatemala, Mexico, Nicaragua, Peru, and Venezuela launched the results of the fourth round of the Latin American Budget Transparency Index 2007. (See: [http://www.fundar.org.mx/fundar/indicelat/.](http://www.fundar.org.mx/fundar/indicelat/))

The study reveals that the absence of mechanisms for effective citizen participation remains the most critical area in all participating countries. Hence, the study makes recommendations including opening channels that allow citizens to share their opinions during the approval phase of the budget process and promoting the existing mechanisms to incorporate public opinion in the budget.

The most transparent areas at the regional level are the presentation of macroeconomic projections in the executive's budget proposal; the responsibilities of the legislature in the approval phase of the budget process, and the capacity of the legislature to make changes during budget execution. In spite of this, it is important to say that for the most part the scores were consistently low.

Bolivia, Ecuador, and Venezuela joined the study for the first time and had very low scores. In a scale from 1 to 100 Bolivia obtained 42 points, Ecuador 40 points, and Venezuela 33 points. Colombia with 38 points is the second lowest score after losing 20 points from the 2005 round. Costa Rica, on the contrary obtained 67 points in the general score, being the only country to obtain a passing score. Although Guatemala obtained 7 points more than in the last round it only managed to reach 50 points. Mexico also took a step back lowering its score by 4 points from 54 to 50.

According to the study the main challenges for these countries are:

- to open spaces for citizen participation to discuss budget priorities
- to improve the conditions for budget control given that internal comptroller/audit institutions lack substantial credibility in the majority of the countries
- to increase the quality, depth, and timeliness of budget information

The organizations that participated in the study are "Centro de Estudios para el Desarrollo Laboral y Agrario" (CEDLA) (Bolivia), "Foro Joven," "Proyección Andina" and "Codelibera" (Colombia), "Programa Estado de la Nación," "Fundación Arias para la Paz el Progreso Humano" and the University of Costa Rica (Costa Rica), "Corporación Latinoamericana para el Desarrollo" (CLD) (Ecuador), "Centro de Investigaciones Económicas Nacionales" (CIEN) (Guatemala), Fundar, centro de análisis e investigación (Mexico), "Centro de Información y Servicios de Asesoría en Salud" (CISAS) (Nicaragua), "Ciudadanos al Día" (CAD) (Perú), and "Transparencia Venezuela" (Venezuela).

World Bank Assistance to Agriculture in Sub-Saharan Africa: A Review by Daisy Owomugasho, Uganda Debt Network (UDN)

The war against poverty in Sub-Saharan Africa (SSA) received a shot in the arm with the publication of the 2007 study by the Independent Evaluation Group (IEG) of the World Bank entitled, *World Bank Assistance to Agriculture in Sub-Saharan Africa: an IEG Review*.

In Uganda, the study's timeliness cannot be overstated given the need to strengthen civil society efforts - under the Budget Advocacy Group - to lobby for larger annual budget allocations for the agriculture sector. The report's major finding that the agriculture sector in SSA has been neglected both by governments and the donor community, including the World Bank, is the argument civil society organizations (CSOs) in the region (including UDN) have been voicing for the past decade or more without tangible results. Agriculture is the mainstay of most economies in SSA. In Uganda 80 percent of the population depends on agriculture activities. Hence, a focus on agriculture is central to address poverty. However, in Uganda agriculture has been consistently allocated the 2nd lowest portion of the budget. CSOs have been advocating for at least 10 percent specified in the Maputo agreement of 2003.

Does the Bank have an Agriculture Strategy?

Perhaps the most emphatic statement made in this study is that: "If Africa is to achieve the MDGs (Millennium Development Goals), its agriculture sector has to be developed" (p.3). Such emphasis has been lacking in previous Bank strategy documents. This is attributed to the shift in emphasis of the Bank from an economic growth paradigm - in the 1970s during the Robert McNamara era - to a broader development paradigm in Africa. This new paradigm "committed the Bank to integrated rural development to directly attack Africa's rural development (Eicher, 1999). While in Asia this broader rural focus came after the initial focus on food production and the building of institutions, serious focus on agricultural development by donors did not take place in Africa because of this shift in priorities" (p.4).

By the mid-1980s, "the Bank began to expand its role in human development, and environment and sustainable development became important concepts" (p.12). The Bank's strategy documents issued during this period, notably *Vision to Action* (1997) and *Reaching*

the Rural Poor (2003) took this broader focus, which “led to increases in Bank rural lending over time, but agriculture became a smaller percentage of the total rural portfolio.”

The IEA study reveals that while in the 1960s and 1970s, the Bank’s technical capacity to support agriculture was strong, this changed in 1987 following a major reorganization of the Bank, which reduced the number of agriculture technical staff. The focus on social development and broad-based rural development resulted in a staff of generalists rather than agricultural specialists. Ultimately, there was limited interest among Bank country directors to support agricultural projects, which were found to be “more time-consuming, riskier, and more expensive to design and implement.”

Commitment of African Governments

The review also focuses on underdevelopment of African governments in agriculture. It underlines the need for political will from the highest levels of government. Although according to IEG’s *PRSPs Review* (IEG, 2003b), 94 per cent of African country PRSPs identified agricultural issues as central in the fight against poverty, many continued to allocate less than one (1) per cent of their budgets to agriculture. It is relevant to note here that these are the same countries that in July 2003 at the African Union (AU) Summit in Maputo, Mozambique, agreed to allocate at least 10 per cent of national budget resources to implement policies and programs to support agricultural growth within five years. The Bank now looks to NEPAD and CAADP to yield more political commitment among African governments to support the development of their agriculture sectors.

Key Findings and Recommendations

The IEA study’s major findings include:

- African agro-ecological zones are highly variegated; with poor soils, highly variable rainfall and frequent droughts. Farmers’ access to irrigation and transport is limited, as is their access to credit, improved seeds and fertilizers.
- Stagnation in agricultural production due to land scarcity in the face of increasing population growth, which brings to the fore issues of ownership and property rights.
- Lack of commitment on the part of African governments to develop agriculture. African governments have used agriculture resources as a source for growth, but have not invested adequately in its development.
- Farmers have to be convinced that it will be to their advantage to take on newer technologies like new crop varieties that are riskier and depend on the availability of fertilizers and water.
- Public-private and donor partnerships need to be developed and strengthened, with actors contributing in areas of comparative advantage.

The study’s recommendations to the Bank include:

- Focus attention on achieving improvements in agricultural productivity by establishing realistic goals for irrigation and recognizing the need to increase rain-fed agriculture through improvements in land quality, as well as water and drought management. It should also help design efficient mechanisms, including public-private partnerships, and support the development of marketing and transport infrastructure.
- Improve the Bank’s work in agriculture through increased quantity and quality of analytical work; support public expenditure analyses to assess resource availability

for agriculture; and rebuild technical skills based on a comprehensive assessment of current gaps.

- Establish benchmarks for measuring progress by improving data systems to better track activities supported by the Bank; strengthen M&E to report on project activities in various ecological zones; and develop a system to coordinate agriculture activities in a country with road access, market proximity, and soil conditions.

To read the report, go to:

http://siteresources.worldbank.org/EXTASSAGRSUBSAHAFR/Resources/ag_africa_eval.pdf.

CMI Report on the Budget Process, Civil Society and Transparency in Angola. A Response by Soren Kirk Jensen, Angola Economic Justice Program

In the last issue of the newsletter we presented the report [Budget, State and People: Budget Process, Civil Society and Transparency in Angola](#) by Jan Isaksen, Inge Amundsen, and Arne Wiig, with Cesaltina Abreu from the Chr Michelsen Institute (CMI). In this issue Soren Kirk Jensen, the Manager of the Angola Economic Justice Program - funded by Catholic Relief Services (CRS) and members of the Coop eration Internationale pour le D veloppement et la Solidarit  (CIDSE) - shares his comments on the report.

During the past three years, where I have been working closely with the Catholic Church in Angola to increase its capacity to conduct research-based advocacy promoting transparency, I have learned to appreciate examples of solid and well-documented research on Angola's economic and political context. The recent Chr. Michelsen Institute report on the budget process in Angola is a welcome contribution to the growing body of this kind of research. The report presents a quite detailed picture of the Angolan budget process and has the potential of enhancing the knowledge base that civil society organizations need to be able to engage effectively in this very important policy process.

It is possible that the report tries to cover too much, for example, when fiscal arrangements in the oil sector and the role of Sonangol are analyzed briefly in chapter 4.6. The oil sector is of utmost importance to Angola's public finances as the vast majority of revenues originate here but it is also a very complex sector that can hardly be explored in a few pages. As a reader you easily lose track especially in the very long chapter 4, which will not help the report achieve its ambition of becoming "a useful source of information and ideas for civil society in Angola" (p. 1). If the report's target group is indeed civil society organizations the report would have benefited from an editorial review with these issues in mind.

The report focuses a great deal on the important issue of civil society participation in the budget process and makes reference to ongoing efforts. In its executive summary, the report mentions that Catholic Relief Services (CRS) participated in the International Budget Partnership's Open Budget Questionnaire released in 2006. It is important to clarify that the organization that implemented the Open Budget Questionnaire in Angola is the Catholic Church's Peace and Justice Commission. CRS, in close cooperation with a group of CIDSE members only played a supporting role in responding to the Open Budget Initiative questionnaire. The challenge of the questionnaire is that it raises the bar quite high in terms of the capacity requirements expected from local organizations to conduct research and policy analysis. Following the IBP approach of attaching an "accompanier" to the process of

collecting and reporting information in a systematic manner (and in English) the CRS-CIDSE group applied the completion of the questionnaire as a learning-by-doing tool, which has proven very successful for effective capacity building. (To see the Open Budget Questionnaire for Angola, go to:

<http://www.openbudgetindex.org/Questionnaire05AngolaFinal.pdf>.)

CMI's list of recommendations for civil society is a tall order and at the same time somewhat general. The experience gained by CRS-CIDSE suggests that there is a need for tangible, long-term and innovative approaches to capacity building. In this regard, it is interesting to note that the report seems to propose an activity that has already taken place, namely an IDASA/World Learning workshop on budget work. In 2006 two workshops of this nature were organized by the mentioned organizations so it is unclear if the report refers to a follow-up workshop to the two workshops already held. A key lesson learned from these workshops was that there is only so much you can accomplish through traditional workshops. Although the workshops were of a very high quality and stressed the importance of the participating organizations engaging immediately in concrete budget work, only one organization (the Peace and Justice Commission) had managed to do that when the second workshop took place. The reason for this is that many Angolan CSOs experience difficulties implementing research and advocacy activities. Therefore, there is a strong need for international NGOs to focus on supporting local organizations in the implementation phase. It cannot be emphasized strongly enough that this should not be confused with international NGOs conducting the implementation themselves, as this raises legitimacy issues and would not serve capacity building goals.

In conclusion, the key recommendation would be for donors to change from an easy short-term support strategy - where financing is mainly made available for an endless chain of meetings, workshops, and conferences to a complex long-term support strategy focusing on institutional strengthening and technical support. This would enable local organizations to get down to business in terms of the labor intensive preparatory work that is so fundamental for effective research-based advocacy on budget and transparency issues.

For more information, contact Soren Kirk Jensen at skjensen@crsangola.org.

Illuminating Resource Revenue Transparency - A New Guide by the IMF. A Review by Akram Esanov, Revenue Watch Institute

How do you promote fiscal transparency in resource-rich countries? A number of policy making institutions and non-governmental organizations have long sought to address this vexing issue. The International Monetary Fund has recently provided a valuable tool for assessing practices of resource revenue transparency by publishing the revised version of the *Guide on Resource Revenue Transparency*. Since its first publication in 2005, the *Guide on Resource Revenue Transparency* has become a major reference source for civil society organizations and governments in resource abundant countries.

In line with the revised *IMF Code of Good Practices on Fiscal Transparency*, the Guide identifies four pillars for good fiscal transparency management: (1) clarity of roles and responsibilities, (2) open budget processes, (3) public availability of information, and (4) assurance of integrity. The first principle implies that the country's legal framework should clearly spell out the terms for the government's ownership of natural resources, and the fiscal regime should safeguard direct government equity participation in resource ventures.

The second principle recommends the inclusion of a clear policy statement on the rate of exploitation of natural resources and the management of resource revenues in the budget framework. The third principle of openness of information requires proper budget documentation of resource revenues and spending; reporting on company resource revenue payments, and disclosure of government's resource-related debt. Finally, the assurance of integrity principle emphasizes the importance of internal control and independent audit procedures for handling resource revenue flows; oversight of companies in the resource sector, and the need for a clear tax administration framework.

Following engaged discussions within the policymaking community, the revised Code includes more explicit requirements for some practices, e.g. specification of a medium-term fiscal policy framework and an audit of the fiscal accounts. The new requirements of the Code are fully reflected in the Guide. In particular, the updated Guide comprehensively discusses important fiscal issues such as medium-term budgeting framework, long-term reporting, resource related funds and internal oversight of revenue flows. Moreover, it recognizes the importance of the Extractive Industries Transparency Initiative (EITI) and reinforces the argument by including additional country examples. The difference between the *Code of Good Practices on Fiscal Transparency* and the *Manual on Fiscal Transparency* is that the Code states general principles of fiscal transparency while the Manual deals in greater depth with issues such as public-private partnerships, concessions, and guarantees and explains the principles of the Code using real life examples.

The Revenue Watch Institute welcomes the Guide's efforts to set clear and comprehensive standards for resource revenue transparency. The RWI actively supports the implementation of such policy documents and seeks to apply the above-mentioned principles in its assessment of fiscal transparency and resource revenue flows in the developing world.

A particular useful feature of the Guide is the provision of specific examples on good practices of fiscal transparency. In addition, the text includes a variety of references to more detailed information on the topic. Most importantly, the Guide helps to identify projects that could have the greatest impact on revenue transparency in resource-rich countries.

From a legal standpoint, however, the Guide lacks the power to encourage government compliance with principles of resource revenue transparency. The Guide is not mandatory and does not include detailed procedures for expenditure transparency. The EITI procedures are supported by the IMF although the IMF does not require its member countries to adopt these procedures. Moreover, the IMF encourages all countries to adopt the good practices included in the Code, however, implementation is voluntary. For example, the EITI spells out procedures for companies and governments to follow in reporting production and revenue flows. But less than two dozen countries have made formal commitments to participate in EITI. The NGO community needs to step up the pressure on incumbent governments to comply with EITI procedures. Hopefully, future updates of the Guide will include more detailed procedures for government spending transparency.

To achieve better results, international non-governmental organizations need to cooperate in their efforts to build the capacity of local civil society actors and government agencies to promote revenue transparency initiatives.

To read the guide, go to: <http://blog-pfm.imf.org/pfmblog/2007/10/illuminating-re.html>.

Ministries of Finance and Civil Society Organizations: Friends or Foes? A Workshop organized by the IBP, the Brookings Institute, and the School of Advanced International Studies (SAIS)

On October 18 in Washington, D.C., the International Budget Partnership and the Brookings Institution's Transparency and Accountability Project hosted a discussion between representatives of civil society organizations (CSOs) and the finance ministers of several African countries on the relationship between the two kinds of organizations.

The lead presenter was Dr. Ngozi Okonjo-Iweala, Nigeria's former minister of finance and economy, who was recently appointed managing director of the World Bank. Participants also included representatives from CSOs in Chad and Liberia and the finance ministers of Burkina Faso, Ghana, Malawi, and Nigeria.

Moderator and Brookings senior fellow Charles Griffin began the event by noting that civil society-governmental interaction on public finance is a recent development in both the developed and developing world. Dr. Okonjo-Iweala then discussed her experiences working with CSOs in Nigeria. She noted the strong contributions that Nigerian CSOs have made in three areas: during the budget process, in the monitoring of looted and returned assets, and in the country's Extractive Industries Transparency Initiative. CSOs also have strong potential to monitor sub-national government accounts, she suggested, but would need to overcome skill obstacles in order to have a real impact in this area. She concluded by noting that by helping fund local CSOs dedicated to budget work, donors could help build these groups' capacity.

Nigeria's current finance minister, Shammusdeen Usman, applauded Dr. Okonjo-Iweala's legacy in Nigeria and discussed ways to deepen CSO-governmental interactions. Usman also noted that in some instances, finance ministries as well as CSOs lack needed expertise. Burkina Faso's finance minister, Jean-Baptiste Compaore, expressed enthusiasm for CSO involvement with finance ministries, noting that the finance minister's job often requires him or her to be in many places at once and that CSOs can play an important role in helping monitor budget expenditures.

Gilbert Maoundonodji, coordinator for the Group for Alternative Research and Monitoring of the Chad-Cameroon Petroleum Project, suggested that budget advocacy in Chad had moved beyond the issue of transparency and was focusing more on monitoring the budget's overall impact on poor populations. He also suggested that the proper relationship between civil society and finance ministries is "neither friend nor foe" and that this relationship should be based on mutual recognition of their shared civic commitment. Aloysius Toe, executive director of the Foundation for Human Rights and Democracy of Liberia, emphasized the role of the press as a CSO in budget advocacy and creating the conditions for transparency.

Goodall E. Gondwe, finance minister of Malawi, expressed some ambivalence toward CSO participation in the budget process. However, he also noted that when CSOs first began to engage the Malawian government on budgets issues, some officials thought that if ignored they would go away, but officials now understand that CSOs are not going away and that finance ministers have to find ways to work with them. To listen to the presentations, go to: http://www.sais-jhu.edu/mp3_player/fall2007/ministers101807.htm.

Budget Work as a Tool to Advance the Right to Food by Ann Blyberg, International Human Rights Internship Program (IHRIP)

The UN Food and Agriculture Organization (FAO) has initiated a project to produce a guide for civil society on how to use budget work to advance the right to food. The project, in which the IBP is actively involved and which is being coordinated by the International Human Rights Internship Program (IHRIP), has the intermediary goal of developing a methodology to utilize budget work on hunger and food access issues.

A workshop to develop a tentative methodology was held in Washington, D.C., at the end of October. Participants included representatives from right-to-food organizations as well as budget groups from a number of countries, including the three countries where the methodology will be tested: Guatemala (by the Centro Internacional para Investigaciones en Derechos Humanos), the Philippines (by ESCR Asia), and Uganda (by Uganda Debt Network and ActionAid International Uganda).

After presentations and discussions on government budgets and civil society budget work as well as basic right-to-food issues, participants got down to the hard task of relating government revenue and expenditures to international legal standards (as well as the FAO's Voluntary Guidelines) on the right to food. The right to food concerns a wide range of issues — including agricultural support policies, child nutrition, and emergency food programs — and narrowing down the issues that the methodology would test proved a major challenge. In the end, participants agreed to focus on expenditures directed at land reform, agricultural modernization projects, and school feeding programs.

The methodology will be tested through six-month research and analysis projects. A follow-up workshop will be held in June 2008 to assess the results and modify the methodology accordingly. The guide should be ready by the end of the 2008.

For more information, contact Ann Blyberg at ablyberg@ije.org.

Pioneering Expenditure Tracking in East Africa. A Conference Organized by the IBP and the "NGO Policy Forum," Tanzania by Jennifer Sleboda, IBP

In October 2007, IBP and the Policy Forum of Tanzania organized an East Africa Expenditure Tracking Conference sponsored by a grant from the Open Society Initiative of East Africa (OSIEA). Held in Arusha, Tanzania, the conference was attended by 23 participants from 15 organizations from Kenya, Tanzania, Uganda, and Malawi. Two observers from the Poverty Action Network of Civil Society in Ethiopia (PANE), an IBP partner, also attended to learn about methodologies for implementing expenditure tracking in Ethiopia. The three-day conference provided a forum for peer-learning and for exploring opportunities to strengthen and expand expenditure tracking work in East Africa through a regional network.

The first part of the conference involved joint-learning among peers, where groups from each country presented case studies of their expenditure tracking work, with a focus on methodology, access to information, challenges, and results. The conference also included a site visit to a nearby village to observe the results of the PIMA Card methodology developed and implemented by Hakikazi Catalyst, an Arusha-based NGO. During the site visit,

participants met with members of the village monitoring committee, who presented the results of their monitoring activities, and also observed a community notice board (constructed by Hakikazi) where information on village governance, development projects, and finances are posted.

Following the presentations and site visit, participants from each organization got together to discuss what they could do differently in their work, what they would encourage others to consider, and two key lessons learned from the different methodologies presented.

Several groups, including the Centre for Democracy and Good Governance (CEDGG) and the Youth Agenda of Kenya, found the community notice boards useful and expressed an interest in adopting this tool in their work. The Kabarole Research and Resource Centre (KRC) of Uganda and CEDGG noted that they would like to take up aspects of Hakikazi's PIMA Card methodology in their expenditure monitoring work.

The Uganda Debt Network (UDN) presented their work on monitoring the Schools Facilities Grant using community-based monitors, community radio, sub-county and district dialogues with local officials, and advocacy with national-level stakeholders. Inspired by UDN's advocacy work, the Apac Anti-Corruption Coalition (TAACC) of Uganda and Muslims for Human Rights (MUHURI) of Kenya recognized that they need to strengthen linkages upwards and downwards to ensure that the impact of their work is felt at the national level. The Youth Agenda liked UDN's use of community radio and will consider incorporating it into their media strategy.

After learning about the expenditure tracking guide for trainers, "Follow the Money," produced by several of the Tanzanian groups (Hakikazi, REPOA and TGNP), TAACC and Youth Action Volunteers (YAV) identified strengthening documentation, dissemination, and sharing of best practices as an area in which they could improve their work.

Other groups, particularly the Civil Society Coalition on Quality Basic Education (CSCQBE) of Malawi and TAACC of Uganda, emphasized that monitoring work requires consistent use of evidence-based advocacy to bring about change. TAACC also pointed out the necessity of taking action to enforce accountability through prosecution and legal redress. In their presentation, TAACC highlighted their success in using the courts to recover public funds and remove corrupt public officials, particularly in the case of Universal Primary Education funds in northern Uganda.

When asked what they would do differently in their work, KRC and the Youth Agenda responded that they could improve the use of tracking tools which monitor both expenditures and quality of services, which is a component of methodologies used by groups such as Hakikazi, UDN, and YAV.

Following the presentations by CSCQBE on tracking of education expenditures and by YAV on health budget tracking, CEDGG and the Youth Agenda expressed interest in exploring sector-focused monitoring work.

After this presentation, participants gathered in their country groups to discuss establishing an East Africa expenditure tracking network, followed by a plenary session. Participants agreed that a network is needed to address common challenges, facilitate joint learning, and strengthen and expand tracking work in the region. It was generally decided that the development of the network should be gradual and should start by focusing on an issue common to all three countries. IBP is currently following up with all of the participants to

discuss next steps and focus issues for the network and possible activities to be held in the coming year.

For more information, contact Vivek Ramkumar ramkumar@cbpp.org or Jennifer Sleboda sleboda@cbpp.org of IBP.

Transparency and Economic Development in Africa by Harika Masud, IBP

On September 25, the National Academy of Public Administration hosted the first Philip J. Rutledge Seminar on Africa. Ralph Widener, a fellow at the Academy, was the theme presenter. He emphasized the menace of the “resource curse” in the developing world, particularly in Africa, and recounted how factors such as corruption and price volatility make it difficult for resource-rich countries to benefit from economic development.

Daniel Kaufmann, director of global programs and governance at the World Bank Institute, shared his research on transparency and economic development in Africa. Ironically, countries without significant resources have generally manifested much better governance than resource-rich countries. At the same time, Kaufmann recommended that conclusions about a country’s quality of governance ought to be based upon established criteria such as accountability, political stability, regulatory quality, control of corruption, and freedom of the press.

In his presentation, George Ayittey, a distinguished Ghanaian economist and president of the Free Africa Foundation, stated that corruption is the scourge of Africa. He referred to Africa’s need for aid as its “begging bowl,” which continues to leak even though several African countries receive a significant amount of aid each year. He also provided several examples of corrupt African leaders stealing from their nations.

Ayittey ascribed part of the governance problem to the policies of the World Bank, which continues to maintain partnerships with corrupt governments and fails to hold them accountable for the roughly 30 percent of the Bank’s loans that have been misappropriated.

On the other hand, he praised the Bank for establishing a multi-country fund to protect the proceeds of the Chad-Cameroon oil pipeline. Overseeing the fund is a committee that includes representatives from government, parliament, the judiciary, and civil society; this kind of surveillance by diverse societal representatives has enabled the proceeds to be channeled into development rather than be pilfered by corrupt officials. Moreover, the fact that this committee has prevented what could have been a gross embezzlement of oil revenues corroborates the growing belief by budget groups all over the world that informed and active citizens can promote a transparent and effective allocation of public resources.

Ayittey proposed six institutional reforms to target corrupt practices in African countries:

- a free and independent media
- an independent judiciary
- an independent electoral commission
- an independent central bank to prevent looting and stabilize monetary policy
- an efficient civil service

- neutral and professional armed forces

Shari Bryan, the National Democratic Institute's regional director for southern and East Africa, suggested that institutional reforms to curb corruption should also recognize the legislature's essential role. Based on interviews with legislators in nine African countries, she concluded that the legislature's relative passivity on this issue is mainly due to dearth of capacity and resources rather than lack of commitment to citizens' rights. In several instances, members of the legislature are not educated and lack access to information and other support. Also, many legislators have prominent roles in government ministries and on the boards of profit-making corporations, which creates conflicts of interest.

In spite of these difficulties, Bryan maintained that legislatures have a responsibility both to recognize their role in improving governance and to take advantage of international interest in increased transparency and accountability.

Nathaniel Fields, vice president and CEO of the African Development Foundation, echoed George Ayittey by highlighting the wealth of opportunities that have been snatched from Africa's poor. He specifically mentioned the African Union's estimate that corruption costs African economies in excess of \$148 billion each year. (See: African Union report in August 2004 <http://www.senate.gov/~foreign/testimony/2004/AyitteyTestimony040928.pdf>) Fields argued that the international community should help local communities negotiate an equitable distribution of the proceeds of the country's resources. In addition, civil society organizations must intensify their demands for increased government transparency and accountability.

Thomas Heller, professor of international legal studies at Stanford Law School and a senior fellow at the Stanford Institute for International Studies, provided a snapshot of his research on the effects of energy and commodity wealth on the politics of democratic transition, patronage, corruption, and economic growth. While the economic aspects of the "resource curse" are manageable, he stated, political problems are exacerbating this problem. Weak institutional structures and poor popular participation are major impediments in "hybrid democracies" and have a profound impact on citizens' access to open budgets, as well as their ability to participate in transparent policymaking processes.

Strengthening Civil Society Budget Skills through Shared Learning in Burkina Faso, CIFOEB

In order to consolidate its network of partner organizations in French speaking Africa, the IBP has been training budget training facilitators from Burkina Faso, Senegal, Chad and Cameroon. One of the participating organizations, CIFOEB has already taken the initiative to organize training workshops for other civil society organizations in Burkina Faso. For these purposes, CIFOEB has adapted and supplemented the IBP's training material for its own workshops.

The Center for Information, Training and Budget Studies «Centre d'Information, de Formation et d'Études sur le Budget » (CIFOEB) is a non-profit organization founded in 2003. A year later - after participating in a training workshop offered by the IBP in October 2005 in Seam Reap, Cambodia - CIFOEB trained 40 members of the Coalition of NGOs and Active Associations in Basic Education "Cadre de Concertation des ONG et Associations

actives en Éducation de Base" (CCEB); the training focused on the analysis and monitoring of centralized and decentralized budgets for education. (See: http://www.fasopresse.net/article.php?id_article=5218)

The Center has also organized two conferences on citizen participation in the budget process in the cities of Ouahigouya and Fada N'gourma in Burkina Faso with approximately 100 attendees. In January 2007, 21 Civil Society Organizations (CSOs) participated in a training organized by the Center on the role of CSOs during the budget process. Most recently in September 2007 the African Network of Journalists for Integrity and Transparency «le Réseau Africain des Journalistes pour l'Intégrité et la Transparence (RAJIT)» asked CIFOEB to convene a training that would cover the elaboration of the budget as well as budget analysis tools for 20 of its members.

These activities represent important steps toward strengthening the advocacy skills of civil society to promote pro-poor budget allocations. The Center is currently conducting an internal evaluation of its activities with civil society.

For more information, contact Albert van Zyl at the IBP albertvzyl@gmail.com.

Ecuador's Government Approves Budget Plan to Fight Gender Violence by Elizabeth Villagómez, Almenara Estudios Económicos y Sociales

President Rafael Correa and four of his ministers have signed a presidential decree that for the first time declares fighting gender-based violence to be state policy and establishes a national plan — and budget — to eradicate it.

The plan has four parts: 1) launching programs and awareness campaigns to change public attitudes toward gender; 2) creating a national information system for cases of gender-based violence; 3) establishing a program to protect children, adolescents, and women who are victims of violence; and 4) providing victims with cost-free, timely access to the judicial system.

A number of official agencies will help implement the plan: the National Women's Machinery, the Council on Childhood and Adolescence, and the National Institute of Childhood and Families.

The plan marks a laudable attempt to implement the 1995 Domestic Violence Law (Law 103). But its tiny budget — US\$2 million for 2007 — is cause for concern. (The President has proposed a considerable increase for 2008.)

The study that accompanied the 1995 law was based on a national survey showing that 12 percent of women between ages 15 and 49 had suffered violence at the hands of their intimate partner in the previous year. More recent work by Lupa Fiscal Género, carried out by Grupo FARO with support from UNIFEM and the National Council of Women, found that at least 31 percent of the women in that age bracket had suffered some type of violence before turning 15. They also found that 31 percent of married or cohabiting women have experienced physical violence by their partner, 41 percent have experienced psychological violence, and 12 percent have experienced sexual violence.

The UN Secretary General's study of 2006 on violence against women summarizes several studies that attempt to quantify the economic and social costs of gender-based violence, more specifically violence by domestic or intimate partners. Most such studies take into the account the cost of health services, policing, justice, and victim support, but few also reflect the wider costs in areas such as lost productivity, economic activity, and total social well-being.

Accurate information on the full cost of gender-based violence gives policymakers and advocates an economic dimension from which to consider what budget allocations would be appropriate and necessary to address the problem. Such information is also a powerful argument for prevention programs, which cost much less than the social and economic effects of gender-based violence. (Ecuador's US\$2 million commitment to fighting gender-based violence represents only 0.001 percent of the country's GDP. This is a tiny fraction of the cost of gender-based violence itself, which most studies estimate at between 1 percent and 2 percent of GDP.)

Efforts are underway in a number of countries to better understand the causes and effects of gender-based violence and to make both assistance and prevention programs more effective.

For the Grupo FARO study discussed above, see

http://www.presupuestoygenero.net/index.php?option=com_content&task=view&id=249&Itemid=1.

Egypt's Initiative on Gender-Responsive Budgets by Maya Morsy, UNIFEM

President Mubarak has voiced a clear interest in eliminating all forms of discrimination against women, as mandated by the constitution. At a forum for women members of parliament held in June, the president of the National Council for Women (NCW) and Egypt's First Lady agreed that "it is important to apply a rights based approach to the national budget to ensure that men and women, boys and girls receive the same benefits and participate in the development path of the country."

In 2002 the NCW created "equal opportunity units" in all government ministries, reporting directly to the minister, to receive complaints on cases of discrimination from ministry employees and ensure that the ministry's plans and budget are gender sensitive.

On several occasions, the Minister of Finance has highlighted the importance of looking at the budget through a "gender lens" and monitoring the budget with an equal opportunity framework tailored to the Egyptian context. The analysis of the call circular (where the ministries define outputs and budget requests) is a real step towards inclusion of direct statements to ensure that all projects coming for funding from the ministry are gender sensitive. The result of gender-aware call circulars and in gender budget statements will be more explicit as to what government is planning to do in respect of gender issues, the new information provided will make analysis, discussion and advocacy easier.

In addition, the deputy minister of finance has said that "it is very important for the women as well as men in parliament to know how to read and analyze the budget, as well as when to raise questions on equal opportunities and on women's and girls' rights." Research centers and academia are taking this statement seriously, and the University of Cairo's Faculty of Economics is now doing basic budget analysis on the yearly budget to support the discussion in parliament.

Similarly, the president of the lower house of parliament mentioned in one of his speeches that "the minutes of the meeting in the parliament had reflected more than once the request of the Women Parliamentarians to adopt a gender budget approach." This was significant, showing that statements by women legislators are still part of the debate.

Since 2000, UNIFEM and the National Council for Women (NCW) have been working to raise awareness about gender-responsive budgeting among senior planners and finance officers in ministries, parliament, and civil society by developing orientation manuals on gender budgeting and policy analysis. As a result of their work, government programs have become more gender-sensitive, and allocations for programs for the advancement of women doubled between the 1997-2002 and the 2002-07 national development plans.

The Ministry of Finance adopted gender-responsive budgeting in 2005. Currently it is working with the Royal Netherlands Embassy and UNIFEM to: build the capacity of the relevant staff from the ministry (and other ministries) on gender issues; track, monitor, and evaluate national and local public budgets from gender and poverty perspectives; produce policy recommendations on equal opportunities for women in the budget; and facilitate transparency in the budget's formulation. Specific actions to date include:

- Development of a training package on gender-responsive budgeting to be disseminated among civil society.
- Preparation of gender analyses of the national budget for 2006-07 and the national development plan for 2007-12, as well as government financial policies.
- Gatherings to discuss the role of members of parliament in the budget discussion, such as the June forum for women parliamentarians mentioned above.
- Translation of technical materials into Arabic. (One example is "Budgeting for Women's Rights: Monitoring Government Budgets for the Compliance with CEDAW," by Diane Elson, which will be made available at www.ncwegypt.org.)

According to the secretary general of the NCW, gender-responsive budgeting faces several implementation challenges, including the fact that parliament's role in the national budget has traditionally been limited to approval and monitoring. Although the design of the budget and its implementation are the prerogative of the executive, the latest constitutional changes of 2007 gave parliament the additional roles of discussing and amending the budget. In addition, gender budgeting requires political will, adequate resources and capacity, and a high level of budget literacy amongst civil society. In particular, civil society should be aware of the budget cycle and be prepared both to review the budget proposal when it becomes available and lobby with members of parliament on relevant issues.

For more information, contact Maya Morsy at maya.morsy@unifem.org.

Combating Maternal Mortality from the Budget “Front Line” by Manuela Garza, IBP

Today we know exactly how to prevent maternal mortality. Nevertheless, as current data shows, "more than 536,000 women die during pregnancy and childbirth every year. That is one every minute, or 10 million per generation." This toll has remained almost unchanged since 1987. (See: http://www.womendeliver.org/media/Unfortunate_Facts_Life.htm) While "fewer than one in 16,400 women will die in pregnancy or childbirth in the ten top-ranked countries; one in seven will die in Niger and 1 in 6 in Sierra Leone." (See: http://www.womendeliver.org/media/Unfortunate_Facts_Life.htm) What this suggests is that maternal mortality is a poor women's issue, most common in sub-Saharan Africa and Southeast Asia and least common in Europe, Cuba, China, and Singapore. This reflects tremendous inequity in terms of women's access to safe-motherhood among and within countries.

“Women Deliver”: A Global Response to the Costs of Inaction

In October, health experts from the public, private, and non-profit sectors — including health ministers and women’s rights advocates from around the world — attended the “Women Deliver” conference in London, hosted by the leading sexual and reproductive health organizations and development agencies (DFID, Dutch Ministry of Foreign Affairs, Family Care International, International Planned Parenthood Federation, Norad, Partnership for Maternal and New Born Health, Save the Children, SIDA, UNFPA, UNICEF, World Health Organization, World Bank).

The conference’s motto was “Invest in Women: It Pays.” The issue, in other words, is money, as well as the political will required to put it where it is needed. But as in previous global efforts towards advancing maternal health, the question of *whose* money was left unanswered: Who is responsible for investing in women?

Holding Governments Accountable for Maternal Health

During the conference, the IBP and its partners from India (Centre for Budget and Governance Accountability), Tanzania (Women’s Dignity Project) and Mexico (Fundar, Center for Analysis and Research) convened a panel on monitoring budget allocations for maternal health.

At the panel, Maggie Bangser and Festa Andrews from the Women’s Dignity Project in Tanzania described the problems caused by the lack of transparency in Tanzania’s budget. For example, it is very difficult to track spending on maternal health supplies since these items are not shown separately in the budget. The presentation by Indranil Mukhopadhyay from India’s Centre for Budget and Governance Accountability focused on analyzing budgets at different levels of government, noting the significant mismatch between the funds that are released and what is actually spent.

Sergio Meneses and Daniela Diaz from Fundar reported on their five-year research on budgets for maternal health in Mexico. Maternal mortality has decreased in Mexico but continues to be a serious problem for indigenous women, who have the highest maternal mortality rates. Also, because of Mexico’s “Popular Insurance” health insurance program for the poor it is impossible to locate the budget for maternal mortality within existing

budgetary information. Why? Because the Popular Insurance budget scheme does not break out budget information by program. (For more information on these findings, see: www.fundar.org.mx.)

The presentations by the budget panel suggest that governments need to make maternal mortality a budgetary priority, invest more and more efficiently; and improve budget transparency, so that legislatures, Supreme Audit Institutions, and civil society can monitor progress or lack thereof.

Conclusions on "Women Deliver"

"Women Deliver" was an important step in placing maternal mortality reduction and gender equity on the international agenda. The financial commitments made by the U.K. and Norway at the conference are a good example of what such an event can accomplish.

Nevertheless, the countries where maternal mortality is the highest made no concrete financial commitments. It remains unclear how much they are willing to invest and what concrete steps they are willing to take to improve transparency and accountability.

To read the full report, go to:

<http://www.internationalbudget.org/resources/library/WomenDeliver.pdf>.

For more information, go to: www.womendeliver.org.

Mapping Multilateral Development Banks' Reproductive Health and HIV/AIDS Spending by Christopher Brown, IBP

From 17-18 October Gender Action, an NGO that promotes women's rights and gender equality in developing and transition countries, hosted workshops in Washington, D.C. for activists and citizens interested in learning more on the subject of the policy impact of international financial institutions (IFIs) and multilateral development banks (MDBs) on gender.

The October 18 workshop presented the results of new research by Gender Action on MDB spending for reproductive health and HIV/AIDS. The World Bank's new Gender Action Plan claims that World Bank health projects satisfactorily incorporate gender issues into reproductive health and HIV/AIDS programs and thus does not focus on monitoring these programs. But Gender Action's research and internal World Bank evaluations challenge this belief.

Gender Action's analysis reveals that 81 percent of MDB reproductive health and HIV/AIDS programs either completely fail to integrate gender issues or are merely somewhat gender sensitive. (Projects headed by the African Development Bank Group and the Asian Development Bank tend to be more gender sensitive than those headed by the Inter-American Development Bank and the World Bank.) While the many MDB reports and project documents acknowledge the importance of gender sensitivity in their preliminary sections or summaries, gender-sensitive considerations are not incorporated into the actual project design.

In addition, the World Bank's 2007 Health Nutrition Population (HNP) Strategy ranks the HNP portfolio of projects, which includes Reproductive Health and HIV/AIDS programs, as "the worst-performing portfolio among all 19 sectors for the last five years in a row." The HNP states that World Bank health staff has dropped by 40 percent since 2000. One major area of concern is the U.S. administration's focus on "abstinence-only" policies, which undermine family-planning policies; earlier versions of the 2007 HNP Strategy have reportedly been censored to remove references to family planning and sexual and reproductive health and rights.

Gender Action recently released [Mapping Multilateral Development Banks' Reproductive Health and HIV/AIDS Spending](#) — the first report assessing the quantity and quality of Multilateral Development Banks' (MDBs') spending for reproductive health and HIV/AIDS. [Mapping](#) demonstrates a decline in World Bank and African Development Bank, Asian Development Bank, and Inter-American Development Bank loans and grants for reproductive health and HIV/AIDS. [Mapping](#) also charts unmet MDB commitments to reproductive health and HIV/AIDS, and harmful loan conditions such as restricting public spending which undermine poor countries' ability to address these key public health issues. [Mapping](#) provides evidence for conducting advocacy to improve MDB performance on achieving reproductive health, HIV/AIDS and other Millennium Development Goals.

To learn more, visit Gender Action's website: <http://www.genderaction.org/>.

Review of Israel's 2008 Budget by Barbara Swirski, Adva Center

The Adva Center began work on issues concerning Israel's 2008 budget in August, when the Cabinet approved the general framework for the budget. Adva sent Cabinet members a position paper noting that the budget plan's spending cap (which limits spending increases to 1.7 percent above last year's budget) applies only to civilian expenditures; defense expenditures are scheduled to increase at a much greater rate. The paper questioned whether the "strength of the nation" ought to be based on military investments only.

Other major budget issues the Adva Center will be addressing this year include:

- the budget's underestimation of economic growth and tax revenues in 2008, which is used to justify the failure to increase social expenditures
- the continuing emphasis on decreasing the budget deficit and the consequent underinvestment in social infrastructure and services
- the large increase in the defense budget for 2008 and subsequent years
- the lack of investment in expanding educational opportunities
- the continuing underfunding of the public health system

Also in August, the Adva-led Women's Budget Forum, a coalition of 27 Jewish and Israeli-Palestinian feminist and human rights organizations, launched its own activities around the 2008 budget with a presentation on the budget's gender implications at a special session of a parliamentary committee. Among the issues the Forum raised were:

- the proposed health and social security taxes that would be imposed on women not working outside the home (a burden especially relevant for the Palestinian minority in Israel)

- the postponement of an increase in the minimum wage (65 percent of whose recipients are women)
- the proposed delay in the expansion of public day-care facilities

Following earlier Adva Center recommendations, the draft budget was tabled earlier than ever before (October 8). Events planned by the Adva Center as part of this year's budget work include

- a special parliamentary meeting on the budget's implications for the public health system in Israel (this meeting was initiated by Adva, together with Physicians for Human Rights-Israel)
- Adva's annual Budgets and Gender Conference for officials, academicians and NGO activists interested in gender-sensitive budgeting, this year devoted to the effect of privatization of public services on women's employment
- Adva's annual Knesset Budget Workshop for legislators and their aides
- a joint session of the parliament's powerful Finance Committee and the Status of Woman Committee on the budget's likely impact on women
- some 20 budget seminars for a variety of civil society groups

Adva plans to produce numerous budget publications, including a PowerPoint presentation on the social implications of the 2008 draft budget, a gender analysis of the budget, an examination of the budget's impact on the public health system, and *Israel: A Social Report - 2007*, Adva's flagship publication, which analyzes the country's socioeconomic trends. Finally, as in the past, this year's budget work will include regular briefings of legislators, journalists, and advocacy organizations on the budget.

For more information, go to: <http://www.adva.org>.

The Centre for Budget and Governance Accountability (CBGA) responds to a New Study on India's Child Protection Limitations

Children in India are at staggeringly high risk of physical, sexual, or emotional abuse, according to a study recently released by India's Ministry of Women and Child Development (MWCD). Over 50 percent of children in the surveyed areas were found to have suffered some form of physical abuse. Similarly, 53 percent of children were found to have been victims of one or more type of sexual abuse.

The Centre for Budget and Governance Accountability (CBGA), an Indian NGO, has been analyzing the national budget or Union Budget and its impact on children. CBGA has set out to explore government expenditures on children by analyzing social sector spending and child specific programs for child protection, development, health, and education. In particular CBGA wants to draw attention to child protection - an area that has been neglected for decades - due to the following:

- Although the MWCD recently created a high level committee to address the incidence of child abuse, the Union Budget does not reflect increasing allocations for child protection.
- India's states have also failed to provide adequate spending for children.
- The Indian Constitution recognizes the vulnerable position of children.

- India is signatory to numerous international declarations on child protection and child development.
- India has some of the worst world human development indicators regarding child sex ratio, child trafficking, malnutrition, child labor, immunization, education, and infant mortality.

In a recent press release CBGA shared its research findings and indicated that social sector spending overall has increased over the last decade but remains inadequate to deal with children's sizeable needs, given that children make up a large proportion of the population. Sectoral analysis suggests a similar trend for children in critical program areas. For example, allocations for education remain unsatisfactory to maintain commitments to high-quality education (despite increases this year for lunch programs and secondary education) because of India's large school enrollment. Budget provisions for child health as a proportion of total government expenditure also show a decline. In addition, child protection remains a neglected part of the budget, increasing only nominally this year. This is alarming given the number of cases of various forms of crimes against children.

To read the full press release, go to: http://www.cbgaindia.org/press_releases.php?id=5. For more information contact CBGA at info@cbgaindia.org.

IBP Launches Budget Brief Series

This month the IBP launches a series of Budget Briefs to stimulate debate on public finance and accountability issues. A summary of the first Brief, "Linking Budget Analysis with Aid Advocacy: How Civil Society Groups Can Monitor Donor Budget Support," appears below. Briefs will be made available electronically to all Newsletter subscribers. Questions or suggestions about the Briefs can be addressed to albertvzyl@gmail.com.

For many years, citizens have demanded the right to scrutinize public budgets and help decide how public money is allocated. In developing countries that are aid-dependent, the decisions made by international financial institutions and bilateral donors add an extra dimension to budget work. In this Brief, Lucy Hayes of EURODAD and Albert van Zyl of the IBP highlight some current aid planning issues that are relevant for civil society organizations that monitor government budgets in aid-dependent countries.

Foreign aid makes up a significant share — in some cases, fully half — of government income in low-income countries. Aid is likely to rise as a proportion of the budget if richer countries increase their foreign assistance to help reach the Millennium Development Goals. At the same time, donor governments have pledged a series of important changes in how aid is delivered, most notably a trend toward "direct budget support," or providing governments with funds they can allocate as part of their national budget cycle.

Aid money has traditionally been spent primarily through projects with specific procedures, and much still is. As a result, recipient governments must spend considerable time and resources meeting donor agencies' reporting demands.

In an effort to build more efficient and accountable governance in recipient countries, several donor governments and multilateral organizations have begun in recent years to channel more aid money not as projects but as sector support or general budget support.

Thus far only 5 percent of total aid is spent through budget support, but in some countries the figure is as high as 20 percent.

Budget support is intended to make governments more accountable to their citizens, rather than to development agencies. But channeling money directly through national budgets will work only if the country possesses “accountability structures” — such as parliamentary oversight and audit procedures — to ensure that the money is spent well.

The corruption and human rights scandals made possible by a lack of accountability have made many donor governments more cautious about budget support. Most donors do not give budget support to countries that lack transparency and accountability. Also, most donors accompany budget support with initiatives to improve governance and invest considerable effort in making recipients’ financial systems more transparent.

Nevertheless, donors still tend to focus disproportionately on technical reforms, and they may not be putting sufficient emphasis on reforms to enhance accountability. The biggest risk of budget support is that donors will suspend or water down the means they used to monitor the use of aid under the earlier donor-conditionality approach but that domestic accountability mechanisms will not develop to take their place.

To realize the full potential of budget support, donors need to do more to support civil society and accountability institutions in recipient countries. Recipient governments, in turn, need to do more to facilitate popular scrutiny, and citizens groups need to build up the necessary analytical and advocacy skills.

To subscribe to the Budget Briefs in English, Spanish or French, contact albertvzyl@gmail.com.

Publications of the Month: *Alternative Budget 2008: Attaining the MDGs and Sustainable Growth with Equity* by Social Watch Philippines and *Participatory Budgeting in Brazil: Contestation, Cooperation, and Accountability* by Brian Wampler

***Alternative Budget 2008: Attaining the MDGs and Sustainable Growth with Equity* by Social Watch Philippines**

The Philippines Alternative Budget Initiative (ABI) for 2008 represents a partnership among 48 civil society organizations and legislators around the concept of people’s participation in the budget process. ABI has helped create a sense of shared ownership in the proposals and developed a unified front for concrete advocacy actions. In 2007 the ABI was successful at achieving significant increases in nutrition and a variety of education spending increases. Although ABI is largely a minority initiative in the legislature, it has been able to garner some support from members of the majority party.

To read the report, go to:

http://www.internationalbudget.org/resources/library/Alternative_Budget2008.pdf

***Budgeting in Brazil: Contestation, Cooperation, and Accountability* by Brian Wampler**

Brian Wampler presents revealing field research – based on extensive interviews, a survey applied to 650 Participatory Budgeting (PB) delegates, and detailed budget analysis - in eight Brazilian municipalities. Wampler explains why Participatory Budgeting (PB) has varying degrees of failure and success. He points out that the three most important factors explaining such variation are the incentives for mayoral administrations to delegate authority, the way civil society organizations and citizens respond to the new institutions, and the particular rule structure that is used to delegate authority to citizens. This timely study is addressed to a broad audience of scholars and practitioners who are interested in taking a step back to reexamine the quick spread of PB to more than 250 municipalities in Brazil since 1989 and its adoption in more than twenty countries.

For more information, go to: <http://www.psupress.psu.edu/books/titles/978-0-271-03252-8.html>.

New Materials in the Budget Library

The World Bank and Agriculture: A Critical Review of the World Bank's World Development Report 2008

By Action Aid

In many developing countries agricultural development has greatly suffered over the last twenty years and is widely seen as a major contributor to poverty among the world's poorest nations. This paper examines the World Bank's history of engagement with agricultural development and faults liberalization of trade and finance and the dismantling of marketing boards as great contributors to poverty. Action Aid suggests that bank policies serve to make countries less reactive to civil society groups representing the rural poor and that future agricultural policies shift to a more socially owned system of policy formation and that the World Bank guide its policies around a right to food. The World Bank has publicly committed itself to re-emphasizing agricultural development and increasing spending on its agricultural programs.

Mapping Multilateral Development Banks' Reproductive Health and HIV/AIDS Spending

By Suzanna Dennis and Elaine Zuckerman/ *Gender Action*

This report tests Multilateral Development Bank (MDB) commitment to promote reproductive health, prevent HIV and treat AIDS. It analyses the quantity and quality of MDB funding for these sectors during 2003-2006 and highlights how MDB and International Monetary Fund (IMF) policies undermine achieving the Millennium Development Goals (MDGs) reproductive health and HIV/AIDS targets. The report concludes that donor policies include gender equality goals, but these commitments are not reflected in budget allocations.

Budgeting for Women's Rights: Monitoring Government Budgets for Compliance with CEDAW

By Diane Elson/*UNIFEM*

This report discusses the compliance of government budgets with the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). It covers expenditure, revenue, macroeconomics of the budget, and budget decision making processes. Rather than providing separate guidelines the report examines the broad obligations on state

parties to CEDAW. The goal is to clarify how gender budget analysis can help in monitoring compliance with CEDAW and how CEDAW can help to set criteria for what constitutes gender equality in budget matters and guidance for gender budget initiatives.

Can the Paris Agenda on Aid be delivered?

By The Overseas Development Institute (ODI)

ODI released the workshop notes from last year's Centre for Aid and Public Expenditure (CAPE) Workshop, "Budget support and beyond: Can the Paris Agenda on aid be delivered?" The Paris agenda was considered a step forward from the Rome and Monterrey statements because it introduced clear target for monitoring the progress of implementation at the country level. The CAPE workshop was focused responding to the operational challenges and the dearth of clearly defined solutions to overcome those challenges. The workshop focused on improving donor support for progressive political and economic change in poor countries, the possibilities for new approaches in selecting the most appropriate mix of aid instruments, the results of Public Financial Management (PFM) reforms for utilizing aid, and using donor agency incentives and non-budget support instruments to create improvements in aid effectiveness at the country levels.

Transparency International 2007 Corruption Perception Index

By Transparency International

The 2007 Corruption Perception Index (CPI) focuses on the public sector and defines corruption as the abuse of public office for private gain. Transparency International cautions that only the perception of corruption was assessed and that the CPI only assessed 180 countries and no information is provided about countries that were not in the survey. In a statement regarding the release of the CPI Chairperson of Transparency International Huguette Labelle reminds us that - while many of the countries where corruption is perceived to be worst are very poor - in fact the richest countries are complicit in world corruption and often prevent measures that would facilitate return of looted funds. At a country level CSOs are encouraged to promote governmental accountability by bringing technical expertise to issues (such as budget issues) and help stimulate demand for reform.

Local Government Effectiveness in the Area of Public Services

By Institute of Public Finance (IPF)

In their September newsletter the Institute of Public Finance (IPF) in Croatia reports on municipal and city level spending on public services. IPF reports dramatic variation in relative regional spending levels (Lowest level recorded is 123 Kuna per capita, while the average was around 1,700 Kuna per capita, and highest was over 17,000 Kuna per capita). IPF suggests that the central government play a role in guaranteeing a minimum level of spending in all municipalities. IPF examines the tax structure and grant allocation process and makes recommendations to improve the financing situation faced by cities and municipalities.

Making Aid Accountable and Effective

By ActionAid, Ghana

In September 2008, heads of government, multilateral institutions, and CSOs from around the world will gather in Accra, Ghana for the Third High Level Forum on aid effectiveness. The goal of the forum is to reform the aid system to make it more transparent, accountable, and effective to help in the fight against poverty. In this report ActionAid sets out a ten point plan to achieve the necessary aid reform in Accra. Some of ActionAid's recommendations comprise that the consultation process with CSOs should be more substantive and includes the release of key papers early and in draft form; develop open mechanisms that allow citizens to hold their governments and donors accountable for their use of aid; and improve international accountability through a UN aid commissioner and ombudsman.

Forthcoming IBP Publication: *Our Money, Our Responsibility: A Citizens' Guide to Monitoring Government Expenditures*

In the past decade, civil society organizations from around world have pioneered groundbreaking techniques designed to hold governments accountable for the use of public resources. In its latest publication, "Our Money, Our Responsibility: A Citizens' Guide to Monitoring Government Expenditures," the International Budget Partnership (IBP) documents ten methodologies that have been successfully used by civil society organizations to track government expenditures and their impact.

This Guide is a third in a series of publications released by IBP as part of its on-going efforts to disseminate literature that will assist civil society organizations in their efforts to scrutinize government budgets. The IBP's third Guide focuses on budget implementation and provides practical, tested tools that can be used by independent organizations to monitor government expenditures. The guide reflects the growing focus of civil society organizations on monitoring the quality of government expenditure.

The methodologies, documented as case studies, cover the work of a range of organizations, including research institutes (such as the Public Service Accountability Monitor in South Africa) to grassroots social movements (such as Mazdoor Kisan Shakti Sangathan in India); and from groups that focus on national budgets (such as Fundar in Mexico and Civil Society Coalition for Quality Basic Education in Malawi) to groups that focus on provincial and state budgets (such as the Concerned Citizens of Abra for Good Government in the Philippines), and groups that focus on local budgets (such as La Asociación Civil por la Igualdad y la Justicia in Argentina and Hakikazi in Tanzania).

Printed and electronic copies of the Guide will be available in January 2008. For more information on the Guide, contact Vivek Ramkumar at ramkumar@cbpp.org.

Job Opportunity: IBP Communications Manager/Writer

In over 100 countries around the world, think-tanks, NGOs, community-based organizations and citizens have launched a movement to demand greater transparency and accountability in government revenues and expenditures. The International Budget Partnership (www.internationalbudget.org) was established in 1997, within the Center on Budget and Policy Priorities in Washington D.C., to support this growing movement in order to improve governance and reduce poverty in developing countries.

Over the past ten years, the IBP has pioneered global efforts to support independent budget monitoring by providing a combination of training and technical assistance, financial grants, peer networking, and a global repository of information on this growing field. The IBP also publishes every two years, the Open Budget Index, an independent, comparative assessment of government budget transparency (<http://www.openbudgetindex.org/>). The IBP works closely with a growing network of partner civil society organizations in over 80 countries in Africa, Asia, and Latin America; and operates from offices in Washington D.C., Mexico City and Cape Town.

The IBP seeks a communications specialist and writer to join its dynamic, international team. This new position, based in Washington D.C., will be responsible for developing the IBP's international communication strategy; as well as managing the IBP's publications. The Communication Manager will work as part of the IBP's management team and supervise two staff members.

Responsibilities:

- Work with IBP Director in developing and achieving communications objectives.
- Coordinate, write, and edit copy for the IBP website, bi-monthly newsletter, and IBP briefs, press materials, and other publications.
- Write and edit reports, articles, press materials, and publications.
- Build the international profile for the work of the IBP and its partners around the world.
- Support IBP programs, such as the Open Budget Index, in developing and implementing effective media and outreach strategies to target international development actors, private sector agencies, civil society communities, and governments.
- Work as part of the IBP management team and supervise two staff.

Knowledge, Education and Experience:

The ideal candidate must possess the following qualifications:

- BA or Masters Degree in communications or international development, or equivalent experience.
- Superior writing and editing skills.
- Six or more years experience in developing and implementing media and outreach strategies, preferably at the international level.
- Excellent interpersonal skills, ability to work in a team-oriented and diverse international environment.
- Strong time management skills, ability to prioritize work, and keen attention to detail.
- Interest in or knowledge of public policy/ public finance and international development issues a plus.
- Ability to also work in French, Spanish, Portuguese and/ or Russian a plus.

Please send a resume with cover letter by email to: price@cbpp.org.

Resumes will be accepted until January 10, 2008.