



INTERNATIONAL BUDGET PARTNERSHIP
Open Budgets. Transform Lives.

e-Newsletter

MAY-JUNE 2011 No. 60

Examples of How to Improve the Role of Parliament

Assessment of the Budget Analysis and Monitoring Unit in Bangladesh by M. Abu Eusuf, Department of Development Studies, University of Dhaka

Civil Society Organization in Italy Employs Online Platform to Strengthen the Dialogue Between Citizens and Members of Parliament by Iacopo Viciani, Openpolis

Improving Service Delivery Through Budget Monitoring

"Toward Accountability for Resources: Independent Budget Monitoring of the Global Strategy for Women's and Children's Health Commitments" by Manuela Garza, Bethel Alemu, and Jason Lakin, International Budget Partnership

Field Visit to Bangalore, India, Enhances Budget Monitoring Work in Mozambique by Adriano Nuvunga, Centro de Integridade Pública

Guides, Case Studies, and Tools for Budget Advocacy, Public Finance and Tax Expenditure Management, and Monitoring the Rights of Vulnerable Groups

Show Me the Money: A New Collection of Budget Advocacy Case Studies from Indonesia by Rocío Campos, International Budget Partnership
"Budget for Children Analysis: A Beginners' Guide" is a Practical Tool for Monitoring the Realization of Children's Rights by Daniel Wessler, International Budget Partnership
"Promoting Budget Transparency Through Tax Expenditure Management: A Report on Country Experience for Civil Society Advocates" by Mark Burton and Miranda Stewart, Tax

Kenya Publishes Its First Citizens Budget

This month the Kenyan government released its first ever Citizens Budget. The Citizens Budget is a summary of the budget using nontechnical language. According to [international good practice](#) it is considered to be one of the eight key budget documents that governments should release throughout the fiscal year. Kenya's version titled [Budget Highlights 2011-2012: Citizen's Guide](#) is an easy to read six-page document filled with data, charts, and short summaries of spending priorities. In "[Kenya Cracks Open Its Budget](#)," posted on the Open Budget Blog, Jason Lakin from the International Budget Partnership highlights some of the useful features of the document. These include its use of pie charts to show the breakdown of revenue sources, a simple table on macroeconomic indicators projected through 2013-14, and an extremely helpful bubble diagram (p. 5 of the Citizens Budget) that provides both visual and raw data about spending priorities. Nevertheless, Lakin observes that the Citizen's Guide could be more useful if the data were better contextualized, and if the numbers were linked to clear narrative explanations in simple language. Because the Citizens Budget is in many ways an entry point into the budget process, these changes would allow citizens better understand how to use the actual budget or budget-related documentation to answer their questions.

To read Lakin's blog entry and leave a comment, go to: <http://openbudgetsblog.org/2011/06/22/kenya-cracks->

Group, Melbourne Law School

Where Are My Taxes Going? by José María Marín, Fundar

Kenyan Organization Releases Three New Public Finance Management Manuals by Irene Kinuthia, Institute of Economic Affairs

New Petition and Resources on Aid Transparency and Development Effectiveness

Sign the Global Petition to Make Aid Transparent! by Claudia Elliot, Publish What You Fund
New Website on Gender Issues in the Aid Effectiveness Agenda

Global Meeting to Increase Accountability and Development Effectiveness Through Gender Responsive Budgeting

Job Announcements

Events Coordinator with the International Budget Partnership

Project Manager Positions with Global Integrity

Contributors for the Global Integrity Report: 2011

Regional Coordinator for Asia Pacific with the Revenue Watch Institute

Public Policy and Administration Newsletter

Subscribe to *Governance* Monthly Newsletter!

Assessment of the Budget Analysis and Monitoring Unit in Bangladesh by M. Abu Eusuf, Department of Development Studies, University of Dhaka

Within public finance management processes, legislatures play a critical oversight role in that they review, debate, and enact the government budget and, along with the supreme audit institution, assess the government's budget execution. In order to fulfill these responsibilities, legislators need access to useful, comprehensive, and timely information and the capacity to use this information. In too many countries around the world both of these key factors are lacking. To address this issue, many countries have established independent legislative budget offices that are tasked with distilling often highly technical budget information produced by the Ministry of Finance into useable formats and producing analyses of this information that inform legislative deliberations.

In Bangladesh the legislature and USAID recently collaborated on a project to address both issues of insufficient and inaccessible budget information and legislative capacity. On 7 December 2010 the Bangladesh Parliament Secretariat inaugurated the Budget Analysis and Monitoring Unit (BAMU) with technical and financial support from the USAID/Bangladesh's Promoting Governance, Accountability, Transparency, and Integrity (PROGATI) initiative. The objective of the BAMU is to provide accurate, comprehensive, easily understandable, and timely budget information to members of parliament (MPs). Currently, the BAMU is a pilot project of PROGATI with an end date of September 2011. However, it is expected that the project will be extended and, eventually be formally established as a parliamentary office.

The idea to create the BAMU originated from discussions between Mr. Md. Abdul Hamid, speaker of the Bangladesh Parliament, and PROGATI about how to improve the

management of public funds and transparency in the budget process. The outcome was to develop independent parliamentary capacity to produce customized, nontechnical, and accessible budget information tailored to the needs of MPs in better analyzing budget proposals and monitoring the execution of the national budget. According to recent discussions with the BAMU's lead budget analyst and coordinator, two MPs who use the BAMU's services, and academics from the Dhaka University, in the last six months 70 out of the 345 MPs have used the BAMU's services. This apparently slow initial uptake may be due to timing, as MP requests for budget information from the BAMU increased as after the finance minister introduced the proposed national budget 2011-12 to parliament on 9 June 2011.

The BAMU's team comprises 10 officials from the Parliament Secretariat and two PROGATI budget analysts and seeks to build MPs' capacity to:

- understand the Ministry of Finance's reports, the budget's sector allocations, and the contents and schedule of the implementation reports published by various ministries by linking budget choices with policy priorities;
- prepare periodic reviews on budget execution; and
- retrieve information from government reports and prepare queries.

Since February 2011 the BAMU has organized at least four orientation programs to strengthen MPs' ability to perform their budget oversight role by accessing and using relevant budget information. A total of 90 MPs have participated in workshops, presentations, seminars, and field visits organized by PROGATI to improve their knowledge on how to use the information received from the BAMU to scrutinize budget implementation. The BAMU officials confirmed that some MPs now ask for more precise and useful information based on their needs, and that standing committees have started to ask for information, including nontechnical explanations of the figures, to cross-check the numbers presented to them by ministry officials.

Before the BAMU was created, MPs gathered information on government's revenues and expenditures through: 1) budget documents made available after the budget presentation and periodic reports on actual expenditures released by the Ministry of Finance; and 2) parliamentary question-and-answer sessions. In both cases MPs ended up with very technical information that did not always address their information needs. One significant factor limiting the accessibility of budget information was the fact that each department and ministry within the government follows its own technical framework to calculate and report financial data and has its own method for tracking performance. The most significant impact of the BAMU's information service is in the way in which it has simplified budget information, thus increasing its usability. Some MPs from opposition parties started requesting budget information in ways that would allow them to hold the executive to account. Others use the BAMU's information service to prepare financial tables and graphs to present at roundtables, briefings, media interviews, and political speeches.

Although the BAMU's services are similar to those of an independent parliamentary budget office (i.e., parliamentary budget offices respond to questions from individual MPs and parliamentary standing committees, evaluate annual budgets, and produce economic forecasts and research on economic issues), The Bamu currently focuses on providing simplified and specific information. This is because the Ministry of Finance has denied the BAMU's legal authority, the lack of formal authority and approval from the Ministry of Finance and the Ministry of Planning restricts the BAMU's access to reports and information. To overcome this obstacle the BAMU must ask the Parliament Secretariat to collect the reports from ministries on its behalf. For example, in April 2011 the BAMU prepared for circulation among MPs a budget compendium and mid-term review of fiscal year 2010-11 to provide legislators with an objective assessment on current budget implementation. Before

publishing the Bamu's report, the Parliament Secretariat sent a copy of these reports to the Ministry of Finance asking for comments. The ministry replied that the BAMU had no legal authority to produce such reports and asked the Parliament Secretariat to shelve it. The Parliament Secretariat agreed to the Ministry of Finance's request.

In order to improve its ability to gather information, the BAMU established formal relationships with various government and civil society organizations, including the Bangladesh Institute of Development Studies, Unnayan Shamannay, and Policy Research Institute. Through these relationships, the Bamu is able to access these groups' budget analysis reports and expertise as required. Although it is not yet clear if these efforts will lead to the institutionalization of the BAMU, or to the extension of its pilot phase, the BAMU has played a significant role in strengthening parliamentary budget oversight in Bangladesh.

For more information, contact M. Abu Eusuf at eusuf101@yahoo.com.

Civil Society Organization in Italy Employs Online Platform to Strengthen the Dialogue Between Citizens and Members of Parliament by Iacopo Viciani, Openpolis

The Italian civil society organization (CSO) Openpolis works to promote transparency and support citizens' participation in governance through monitoring and sharing information and ideas that are fundamental to civic awareness and democracy.

Its flagship initiative, Openparlamento, is a website that allows citizens to monitor, understand, and participate in the proposals, discussions, and votes in the Italian Parliament. The goal of the website is to make policy monitoring simple and accessible to all citizens and create a new form of community lobbying that is built on citizen-to-citizen and citizen-legislator dialogues.

Every day Openparlamento disseminates online official information on draft bills, speeches, interventions, and declarations obtained from the parliament's website archives. All members of parliament (MPs) have a personal webpage that provides regular performance updates and information that allows users to follow a legislator's activities related to specific issues. As a result, MPs are organized according to the issues they are most involved in and ranked according to their productivity as measured by their success in having a bill or a motion approved. Likewise, all parliamentary initiatives (i.e., bills, questions, and motions) have a dedicated webpage where web users can choose to monitor, comment, or vote on any specific act. By comparing activists' votes on parliamentary initiatives with MPs votes, users can obtain rankings on the MPs who represent them the most. Each act is clustered according to various tags and issues, so that it is easy to identify which MPs are more active on specific issues. Since its formal launch in June 2009, Openparlamento has been mentioned frequently by MPs with high rankings who want to improve their public image. Not only does Openparlamento provide public recognition of good performances it also highlights bad ones, which has forced many powerful MPs to offer public statements on their poor performances and disclose additional information on parliamentary activity.

The use of instruments developed with open source technology, like Openparlamento, across all levels of government within a country and by civil society in other countries could contribute to the development of a global community of users and information technology experts that can improve existing tools and create new ones in other fields. With this in mind, Openpolis is developing another instrument called OpenBilanci to mash up, or combine, services from different websites, i.e., local- and national-linked data sources, into a single website. The idea is to produce interactive applications and statistical indices on

expenditure, investment, and taxes for all Italian municipalities (more than 8,100 towns) together with data on elected officials and local assemblies.

To learn more about Openpolis, go to: <http://www.openpolis.it/>

To learn more about Openparlamento, go to: <http://www.openparlamento.it>

“Toward Accountability for Resources: Independent Budget Monitoring of the Global Strategy for Women’s and Children’s Health Commitments” by Manuela Garza, Bethel Alemu, and Jason Lakin, International Budget Partnership

As part of the [Ask Your Government! Initiative](#), the International Budget Partnership collaborated with the Maternal Health Task Force to produce “Toward Accountability for Resources: Independent Budget Monitoring of the Global Strategy for Women’s and Children’s Health Commitments.” The paper provides an overview of how civil society organizations and citizens can use independent budget analysis to hold their governments accountable for pledges made under the United Nation’s Global Strategy for Women’s and Children’s Health. While the document focuses on those commitments related to maternal health, it represents an effort to contribute to the accountability efforts of the broader health community.

Monitoring the Global Strategy policy and budget commitments, like any budget monitoring exercise, requires information. The types of information needed could include more details about the commitments themselves, as well as information on issues within the local health system that may be linked to maternal deaths. An example of an ambiguous commitment might be a promise to increase funding for health to 15 percent of the total budget. Though this sounds clear and explicit, determining whether this commitment is met by the governments hinges on how funding for health is defined, and what specific expenditures are included in the national budget.

The problem is even worse for policy commitments that do not explain precisely *how* the target will be met, or for those that seem unrealistic. The expansion of health infrastructure can be monitored *if* we know what kind of infrastructure to look for, where it is to be located, how much is to be built each year, how much it is supposed to cost, and where the money is going to come from. Likewise, a commitment to increase access to emergency obstetric care could be achieved in a number of ways depending on what is perceived to be the main obstacle to access, whether that is lack of skilled personnel, inadequate supply of blood banks or other inputs, shortage of health facilities, weak referral systems, or all of the above.

Thus the monitoring process must start with an attempt to clarify both the targets that governments have committed to and details of the plans for reaching those targets. This information should be included in national health plans or ministry plans. If these plans exist and are publicly available, women and child health advocates must study them and extract the information that relates to the specific commitment they seek to track. In many cases countries do not produce, or do not release, these planning documents to the public. Sometimes even when governments do release these plans, the information provided may not be sufficiently detailed. When governments have not created plans or released them to the public, or when they refuse to do so, citizens must push them to do so or propose their own plan based on evidence they can gather from the ground and international good practices. This can be an effective way to force governments to develop and present an alternative plan if they object to the advocates’ or public’s plan. Using the government’s

pledges to the Global Strategy as an advocacy tool is also a good strategy to oblige it to produce and release this crucial information.

Some highlights of the paper include an outline of the key elements of a budget monitoring exercise related to the Global Strategy and snapshots of what these exercises might look like in Indonesia, Kenya, and Liberia.

To read the full paper, go to:

<http://www.internationalbudget.org/pdf/IBPMonitoringGSCommitments.pdf>

Field Visit to Bangalore, India, Enhances Budget Monitoring Work in Mozambique by Adriano Nuvunga, Centro de Integridade Pública

On 12-13 April members of the civil society budget group Centro de Integridade Pública (CIP), which is based in Maputo, Mozambique, visited the Public Affairs Center (PAC) in Bangalore, India, to learn from one another's budget monitoring experiences. The CIP is particularly interested in learning about budget monitoring tools, such as Report Cards, Community Score Cards, and Social Audits, to expand its budget monitoring and expenditure tracking activities.

The CIP gave a presentation on its Budget Monitoring and Expenditure Tracking program that included a brief description of the political and social context in Mozambique. The CIP also met with various working groups at the PAC, including the Environmental Governance Group, Public Policy Research Group, Citizen Action Support Group, and Participatory Governance Research Group.

The exchange allowed the CIP's members to understand how Citizen Report Cards are designed to collect feedback on public services from actual users, rather than opinions from the general public. Citizen Report Cards assess the performance of individual service providers or compare performance across service providers to generate a publicly accessible database of feedback on services. They can also be used as a diagnostic tool because they provide qualitative and quantitative information about prevailing standards and gaps in service delivery. Citizen Report Cards measure the level of public awareness about citizen rights and responsibility in regard to public services and serve as an accountability mechanism in areas where public institutions fail to provide the services that they are responsible for. They are also a useful benchmarking tool as they collect findings over time, showing improvements or deteriorations in service delivery.

The key stages in the Citizen Report Cards process are:

1. assessing the local conditions;
2. conducting pre-survey groundwork;
3. completing the survey;
4. analyzing the survey;
5. disseminating the survey findings; and
6. lobbying with the government for actions to improve services.

From 18-22 April the CIP team went to Hyderabad along with 11 participants from civil society organizations in Cambodia, Indonesia, and Kenya. The purpose of this trip was to learn how the Mazdoor Kisan Shakti Sangathan, a workers and peasants movement in the state of Rajasthan, collaborated with the independent Society for Social Audit, Accountability, and Transparency (SSAAT) to institutionalize Social Audits with the support of the Department of Rural Development of the Andhra Pradesh government. Participants were introduced to the origin and evolution of the Social Audit methodology for engaging

ordinary people in monitoring budget implementation over the years and across different states. The group also traveled to the municipality of Vijayawada, where they formed teams to observe the five stages of the Social Audit process:

1. accessing information;
2. analyzing information;
3. verifying and distributing information with the community;
4. organizing public hearings; and
5. confronting the government with evidence-based actions.



Records Verification and Consolidation, Mandal Office, Amaravathi

Participants learned that the Social Audit is an instrument for social empowerment and transformation that requires access to information to assess government performance, advocate for legal sanctions, and, ultimately, improve governance. The success of the Social Audit in Rajasthan and Andhra Pradesh is due to the existence of a Right to Information Act, the legal framework that allows Social Audits to take place, the Indian culture of volunteerism, and the fact that the Social Audit is a community-owned process.

The CIP will review what it learned from the exchanges in the context of its country in order to decide which social monitoring tool, (i.e., Citizen Report Card, Community Scorecards, or Social Audit) would be most appropriate in Mozambique. In fact the CIP is considering combining different elements of the social monitoring instruments they learned about and following different stages than those used by the PAC or the SSAAT. In any case, the CIP needs to evaluate how these tools might best complement its existing Budget Monitoring and Expenditure Tracking program after assessing their political and social context. This involves doing a thorough scan of the levels of decentralization, security, and citizen participation in Mozambique; the quality and influence of the media; the leadership of service providers; and the government's interest in the process.

Although the government has the necessary funds and skills to implement service delivery monitoring tools, it sometimes lacks the political will to do so. Hence, the CIP believes it is essential to maintain a dialogue with the government on the importance of using service delivery monitoring tools to promote social change.

For more information, contact Adriano Nuvunga adrianonuvunga@gmail.com.

***Show Me the Money: A New Collection of Budget Advocacy Case Studies from Indonesia* by Rocio Campos, International Budget Partnership**

With the major shift toward fiscal decentralization in 2000, the corruption that characterized the central government in Indonesia spread throughout its provinces, districts, and cities. In response, civil society organizations (CSOs) formed an anti-corruption movement that engaged in a variety of activities, including budget analysis. Subsequently, civil society has applied a human rights perspective to its budget analysis and advocacy work to promote participatory, transparent, and accountable budget planning and processes. Today Indonesia probably has more CSOs engaged in budget advocacy than any other country in the world.

In *Show Me the Money: Budget Advocacy in Indonesia*, writers from five CSOs - IDEA, the Inisiatif Association, Lakpesdam NU, the Centre for Information and Regional Studies (PATTIRO), and the Indonesian Forum for Budget Transparency (FITRA) – present five stories or case studies on their budget work to fight corruption and improve the allocation of government resources, as well as five stories from smaller organizations based in various local districts in the country.

The case studies cover a variety of issues, including the legal framework of the budget process, the right to quality education and affordable healthcare, maternal mortality and children's health, and how budgets can promote the economic and social well being of marginalized groups, such as farmers and people with disabilities. The case studies document the problems addressed in each of the cases, as well as the successes, challenges, and strategies used by Indonesian CSOs to fight for citizens' basic rights. Some stories reflect the broad understanding that Indonesian CSOs have of budget work, focusing on the advocacy efforts and the meaningful participation of citizens, especially women and marginalized groups, in the planning phase of the budget process, as well as the use of spaces such as the *ulema* forum, which is a body of Muslim scholars or religious leaders, to take budget advocacy forward. Each case study also includes a methodology section that reviews the way in which each organization advocated for these changes. For example, one looks at *Musrenbang* – a multi-stakeholder forum that identifies and prioritizes community development projects that are then funded from the government budget. The case study describes an effort to encourage the government to introduce the inclusion of an indicative expenditure ceiling in requests for project proposals so that the participatory process of the *musrenbang* can develop realistic proposals that are more likely to be accepted.

Finally, the publication discusses the increased impact of CSOs when they work in coalitions and combine their areas of expertise into joint efforts and provides examples of the use of the media, lobbying practices, public hearings, and workshops to generate support and strengthen their advocacy strategies. The short and accessible case studies are designed to inform, encourage, and guide other CSOs inside and outside Indonesia that advocate for budget transparency, stronger budget planning, and improved allocations of public financial resources to better address people's needs. In addition, the publication is divided in two sections, one in Bahasa and one in English, to make it user-friendly for both local and international audiences.

To read the publication, go to:

<http://www.internationalbudget.org/pdf/IndonesianCaseStudies.pdf>

“Budget for Children Analysis: A Beginners’ Guide” Is a Practical Tool for Monitoring the Realization of Children’s Rights by Daniel Wessler, International Budget Partnership

The HAQ: Center for Child Rights in New Delhi and the Save the Children Foundation published in May 2011 a guide to increase the capacity of civil society organizations to analyze public expenditures for children’s welfare, such as those for health and education. The guide reviews strategies for conducting successful advocacy campaigns and highlights effective ways to raise awareness of children as an important, and occasionally overlooked, demographic group.

While the guide is a result of HAQ’s pioneering work on Budget for Children (BfC) analysis in India, it also draws on experiences from groups working in Brazil, China, Ghana, Kenya, and South Africa. The guide is accessible to civil society in different parts of the world and to stakeholders with varying levels of budget analysis experience. It includes four modules on sharing strategies for effective budget analysis and advocacy:

- **Module 1** can be used as a primer for those unfamiliar with the budget process. It contains basic budget information, such as how a budget is formed, how a budget can be altered throughout the budget process, and how different interest groups can impact the results of the budget process. The module also dispels some popular myths about government budgets and presents concrete steps for civil society action.
- **Module 2** lays out a framework for using budgets as a tool to fulfill children’s rights through proper allocations. This section also provides the context to compare various government commitments against their respective constitutions and other international standards established by the United Nations Convention on the Rights of the Child in 1998.
- **Module 3** provides more specific tools for monitoring and analyzing progress toward expanded and increased rights for children, including a step-by-step guide to conducting BfC analysis and instructions on how to use technology to compile, analyze, and present data more effectively.
- **Module 4** examines the importance of disseminating the results of BfC analysis through an evidence-based advocacy strategy. It also defines an effective media strategy and uses case studies to demonstrate the importance of BfC analysis and the impact it can have on children.

The rise of budget analysis that focuses on marginalized communities is a promising development in efforts to improve public financial management. However, such analysis has often overlooked the importance of allocating resources to secure children’s rights as an investment in the future. The authors created this guide to ensure that children receive the attention they deserve in any conversation about human rights, public resources, and national priorities.

To access the guide, go to: <http://www.internationalbudget.org/pdf/BfCToolkit.pdf>.

“Promoting Budget Transparency Through Tax Expenditure Management: A Report on Country Experience for Civil Society Advocates” by Mark Burton and Miranda Stewart, Tax Group, Melbourne Law School, University of Melbourne

As the authors of “Promoting Budget Transparency Through Tax Expenditure Management: A Report on Country Experience for Civil Society Advocates,” we sought to provide an accessible source of information about tax expenditure reporting, including definitions and explanations of different approaches to measurement and calculation.

Government spending is usually authorized by a decision of the executive or legislature to appropriate funds for a specific purpose (e.g., to provide cash grants to vulnerable people, or to pay teacher salaries), and the use of those funds are administered by a government department or agency. However, government spending may also take place through the tax law by providing for targeted concessions or subsidies to achieve a desired outcome (e.g., providing a mortgage deduction to encourage people to buy homes, or providing a credit to encourage job creation in disadvantaged communities. These provisions are often referred to as “tax expenditures” because they reduce the amount of revenue the government could collect and are thus essentially indirect spending. Tax expenditures often represent a significant portion of national income (around 3 percent of GDP in Brazil, Korea, or South Africa, for example).

Tax expenditure management must be tailored to each country’s needs and circumstances. A significant number of countries report some information about tax expenditures in their annual budgets, or another form of regular report. However, a large number of countries do not report any information on tax expenditures. Those countries that do report tax expenditures use a wide range of approaches, from producing a very basic conceptual report to providing detailed estimates of forgone revenue over a period of years. There may be many challenges in establishing a detailed tax expenditure report; however, even a basic report highlighting key tax expenditures and providing rough estimates of revenue cost can be very useful in enhancing budget transparency. In terms of budget transparency best practices, governments should publicly report key tax expenditures so that the legislature and civil society groups are aware of them and can ensure accountability of the government’s budget.

Although the report provides a large number of specific country examples, it focuses on case studies of tax expenditure reporting in Brazil, Chile, India, and South Africa; identifies some best practices for establishing good tax expenditure management in the particular context of each country; and provides useful information on why tax expenditure reporting is important, different country practices, and how tax expenditure reporting can improve budget transparency.

This report has value for both civil society groups and government officials, as tax expenditure management can improve government’s management functions and the achievement of budget goals. Journalists, think tanks, and researchers may find the information and experiences in this report helpful in analyzing their national government’s decisions about taxing and spending.

Some of the report’s highlights include a chapter on how civil society groups and other commentators could use a tax expenditure report in budget advocacy activities and in tax reform debates, and a table with information on how 36 countries included in the International Budget Partnership’s [Open Budget Index 2010](#) report on tax expenditures.

To read the report, go to: <http://www.internationalbudget.org/pdf/TaxExp.pdf>.

Where Are My Taxes Going? by José María Marín, Fundar

The Mexican Ministry of Finance is responsible for publishing different budget documents throughout the fiscal year in order to comply with transparency practices and provide information about the execution of resources. Unfortunately, the format used to present the data is very technical, and the only way to understand what the budget priorities are, or how it is being executed, is to have budget analysis skills.

Mexico has achieved significant progress in terms of the budget information it produces, but there is no effective mechanism in place for the public to hold government to account. Budget information must be clear and understandable to make the budget more accessible to all citizens. Furthermore, it must be presented in formats that make it easy to read, understand, and analyze.

In order to create a budget culture and know what the government does with people's taxes, budget information must be presented in different ways to reach different audiences. With this in mind Fundar created a new section on its website called "Where Are My Taxes Going?" (*¿A dónde van mis impuestos?*) This new section presents very simple graphs about the budget that allow website visitors to easily identify the government's priorities, the specific entities responsible for budget execution, and the trend in budget spending over the last 10 years.

In order to reach different audiences, this new section is also used to disseminate the analysis of other budget documents with more specialized and technical information. Ultimately, the goal is to inform citizens; make the information citizen-friendly; and inspire a greater number of people to understand the budget and deepen their capacity to question the government's use of public money. This new section is under construction and Fundar is open to suggestions on how to increase the accessibility of budget information.

For more information, contact José María Marín at jose@fundar.org.mx.

Kenyan Organization Releases Three New Public Finance Management Manuals by Irene Kinuthia, Institute of Economic Affairs

On 19 May 2011 the Institute of Economic Affairs (IEA) in Kenya published three manuals as part of a project to increase the participation of civil society organizations (CSOs) in public finance management reforms and strengthen citizens' capacity to demand transparency and accountability in the management and use of public resources. Before their release, the manuals were used as training materials at national and subnational levels to build trainers' knowledge on these issues. The manuals are:

1. [Monitoring and Evaluation of Public Funds: Utilization and Management](#). In response to the growing demand for monitoring and evaluation (M&E) systems on the part of civil society and the importance of such systems within government, this manual was created to increase the knowledge, awareness, and capacity to monitor and evaluate the use of public funds. It was created to train community development workers on how to design and implement M&E systems and plans. The manual introduces M&E definitions and steps; provides public finance indicators; and offers techniques for data collection, analysis, reporting, and dissemination.

2. [Existing Mechanism or the Public to Engage in Budget Making Process in Kenya](#). This manual is intended to raise citizens' awareness of the various mechanisms to engage in the budget process in order to deepen participatory budgeting practices, which allow citizens to deliberate and negotiate over the allocation of public resources. This manual features case studies of best practices in participatory budgeting to encourage debate on how Kenya can deepen its participatory budgeting processes.
3. [Applied Budget Work](#). The national budget is often viewed as a complex and elaborate process with limited space for public participation. This manual intends to demystify the budget and encourage CSOs already working on budget issues to use the budget as an accountability tool. The manual provides techniques to undertake budget analysis and effectively participate throughout the budget cycle.

To learn more about the IEA, go to: <http://www.ieakenya.or.ke/>. To obtain copies of these publications or for more information, contact Irene Kinuthia at irene@ieakenya.or.ke.

Sign the Global Petition to Make Aid Transparent! by Claudia Elliot, Publish What You Fund

The International Budget Partnership is part of a global coalition organized by [Publish What You Fund](#) to Make Aid Transparent. This coalition of more than 60 civil society groups from over 20 countries is gathering signatures on its petition that calls on governments that provide foreign assistance and other donors to publish more and better information about the money they give. "Providing more and better information about aid isn't hard, and it will help save lives, reduce corruption and waste, and deliver lasting positive change in the world's poorest countries," the petition states.

The [petition](#) will run up to the High Level Forum on Aid Effectiveness at the end of the year where it is hoped that donors will renew their commitments to aid transparency. To ensure that aid transparency is a priority ahead of the summit the petition will be presented to political leaders at key moments throughout the year, with the first handover planned for early July at the Organization for Economic Cooperation and Development meeting in Paris.

To sign the petition calling on governments to make their aid transparent, go to: <http://www.makeaidtransparent.org/>.

New Website on Gender Issues in the Aid Effectiveness Agenda

This online platform was created to disseminate information and facilitate communication between gender equality advocates involved in the preparation of the Fourth High Level Forum on Aid Effectiveness and governments, multilateral institutions, civil society organizations, and women's organizations. The platform includes inputs from civil society, gender networks, national partners, and United Nations agencies.

To learn more, go to: <http://www.gender-budgets.org/busan>.

Global Meeting to Increase Accountability and Development Effectiveness Through Gender Responsive Budgeting

The upcoming Global High Level Meeting on Increasing Accountability and Development Effectiveness through Gender Responsive Planning and Budgeting will be convened by the Government of Rwanda, the European Union, and the United Nations Entity for Gender Equality and the Empowerment of Women in Kigali, Rwanda from 26 to 28 July 2011. This

meeting will bring together representatives from ministries of finance, sector ministries, multilateral organizations, bilateral donors, civil society organizations, and academics from 30 countries worldwide to join efforts for accelerated action on gender responsive budgeting.

To learn more, go to: <http://www.gender-budgets.org/rwanda>.

Program Manager Positions with Global Integrity

Global Integrity is hiring two program managers in Washington, D.C. The program managers will play a key role in managing and supporting almost all of Global Integrity's fieldwork. Alongside other managers and directors, this position will help to research and design new fieldwork methodologies and indicators; recruit and manage field teams of journalists and researchers to execute current and future fieldwork projects; perform analysis and quality control over the findings and reporting; and design and lead outreach and dissemination activities, including public workshops and capacity-building activities.

The deadline to submit applications is 20 July 2011. For more information, go to: <http://www.globalintegrity.org/blog/hiring-DC-project-managers>.

Contributors for the Global Integrity Report: 2011

Global Integrity is looking for journalists, researchers, social scientists, attorneys, academics, and other experts with a background in governance and corruption issues to begin work on the Global Integrity Report: 2011. Interested contributors can work as:

- lead reporters to prepare a 1,500-word story about corruption in their country;
- lead researchers to combine desk research with interviews of key informants to score more than 300 integrity indicators assessing their country's anti-corruption mechanisms and institutions; or
- peer reviewers to review the reporter's story and the integrity indicators, as well as overall country or region highlights.

The deadline to submit applications is 20 July 2011. For more information, go to: <http://www.globalintegrity.org/blog/hiringforGIR2011>.

Regional Coordinator for Asia Pacific with the Revenue Watch Institute

The Revenue Watch Institute (RWI) is hiring a regional coordinator for Asia Pacific to develop and implement the RWI's strategy of engagement in the region. This includes conducting assessments of the current environment and opportunities for impact, and considering how best to leverage and apply the RWI's approaches to strengthen support to civil society and initiate research, grant making, advocacy, and technical assistance projects in new countries in consultation with the RWI senior staff and management. The Asia Pacific team is currently based in Jakarta, Indonesia. The countries of focus in 2011 include: Australia, Cambodia, China, Indonesia, Myanmar, Philippines, Timor Leste, and Vietnam.

The deadline to submit applications is 1 August 2011. For more information, go to: rwi@revenuewatch.org.

Subscribe to Governance Monthly Newsletter!

Governance, the international journal of policy, administration, and institutions is one of the top scholarly journals in its field. To subscribe to its free monthly newsletter and receive details about free access to commentaries and other articles published in *Governance*, go to: <http://governancejournal.net/newsletter>. To learn more, go to: <http://www.wiley.com/bw/journal.asp?ref=0952-1895>.