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New Transparency and Participation Page on the IBP Website

The new Themes section of the IBP website now includes a page dedicated to the large and growing amount of work civil society budget groups are conducting to improve the transparency of government budget processes and to open up avenues for citizen participation in the budget process. This section of the website consists of two parts. The first part contains general information on budget transparency and participation, including introductory information on why groups have focused on this issue and how the IBP can assist in this work. It also includes general resources and persons to contact for more information. The second part reviews transparency work to date, including initiatives by civil society groups as well as international institutions such as the IMF. It also includes links to the various methodologies that have been adopted to evaluate budget transparency, as well as links to country reports. To visit the new Transparency and Participation in the Budget Process Theme Page, go here. The Theme Page also includes a page related to the interaction of budget analysis and human rights work. To visit this page, click here.

Public Record of Operations and Finance (PROOF), India

Four partners in India - three NGOs (the Center for Budget and Policy Studies, Voices, and the Public Affairs Centre) and the citizen movement Janaagraha - have jointly launched a campaign called Public Record of Operations and Finance (PROOF). The ten-month
campaign seeks to persuade the Bangalore city government to adopt the same principles of disclosing financial performance as the private sector, in the form of quarterly public statements. These statements would compare quarterly revenues and expenditures to the original budget estimates and would include a balance sheet with detailed information about current and long-term assets and short- and long-term liabilities. This effort could improve government performance and responsiveness, empower citizens with meaningful information to discuss local spending priorities, and provide important data to the media.

PROOF’s main objective is to ensure that all sectors of civil society become involved in improving the city of Bangalore by sharing their concerns with city representatives. To improve the management of the city, it is essential that elected bodies and citizens have greater opportunities to discuss where money should be allocated, and information on government financial performance relative to its plans. PROOF is an extension of a citizen campaign for participatory budgeting that was successfully launched by Janaagraha in December 2001. The campaign increased both community awareness about the importance of budgets and citizen participation in the allocation of funds.

For more information, contact Vinod Vyasulu at cbps@bgl.vsnl.net.in.

Budget Transparency Scorecard for the District of Columbia

In July, the D.C. Fiscal Policy Institute of the Center on Budget and Policy Priorities, presented the results of a budget transparency scorecard, which consists of a survey applied to a group of budget experts to evaluate the District’s budget process. The presentation was attended by an audience of 50 people including government officials and representatives of NGOs. The scorecard examined the following categories:

- Basic financial information
- Information to put financial data in context
- Information during the council stage of the budget process
- Openness of the budget process
- Tax and revenue information

A transparent budget is important to a wide range of individuals and organizations in the District. Access to budget information that is detailed and comprehensive but also is presented in a clear and understandable fashion enables the DC Council to perform its agency oversight functions and to participate as a full partner with the mayor in developing the budget. A transparent budget also allows various groups (such as academic researchers, non-profit organizations, and community groups) to conduct independent analyses and bring their own perspectives to budget priorities debates. For groups or individuals with limited access to the traditional channels of political communication and influence, clear and meaningful budget information may provide the only means for participating in the budget process. In short, a transparent budget helps ensure broad and reasoned input into the distribution of public resources.

Unfortunately, the results of the survey indicate that the District's budget process is marked by a lack of transparency. Many individuals, including some members of the DC Council and representatives of organizations that engage in budget analysis and advocacy, have expressed frustration with the inadequacies in budget materials. "We cannot figure out what
the budget means" is a common refrain. The District's budget provides limited financial detail for its programs and services including historical spending data, baseline budget information, and information on revised current-year budget with no comparisons of budgeted versus actual spending. Regarding basic financial information it was found that it is difficult to track funding for individual programs of interest due to the poor definitions of several budget categories.

In order to improve the usefulness of budget information, the DC Fiscal Policy Institute recommends that a narrative description of each "program," "activity," and "service" is included in the documentation, as well as information on the level of demand for various services, trend data on caseloads or service levels, and the current percentage of need that is being met. Other recommendations to improve the information available during the council stage of the budget process include that the Chief Financial Officer Release a fiscal impact statement on the Budget Support Act as amended by the Council's initial vote on the comprehensive budget and post them to the web. In addition, it is worth noting that the District's ongoing effort to overhaul its budget format is occurring largely without public input. Several of the DC Fiscal Policy Institute's recommendations highlight the importance of seeking the input of residents as the budget format is modified. To access the full report, click here.

For more information, contact Ed Lazere at lazere@dcfpi.org.

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**New Publication: The Citizen's Guide to Taxation, IPF, Croatia**

The Institute of Public Finance has recently issued *The Citizen's Guide to Taxation*, by Marina Kesner-Škreb & Danijela Kuliš. Its aim is to provide a simple and readable account of the complex Croatian tax system. The guide's chapters cover the different types of taxes a person can pay and contains useful appendices that include a glossary of terms and a list of regional and local offices of the tax administration. The guide is meant primarily for citizens, who encounter taxes every day as they buy goods in a shop, receive their salaries and wages, inherit a house, and so on. The guide aims to provide them with basic information about different kinds of taxes, tax rates, and the basis on which tax is paid and when it has to be paid. The guide also contains basic tax information for enterprises, craftsmen, authors receiving royalties, recipients of dividends, and many others.

Hard copies of the guide are available in Croatian and English. The electronic edition can be found on the IPF's website at [http://www.ijf.hr](http://www.ijf.hr). For more information on how to obtain the guide, contact Marina Kesner-Škreb at skreb@ijf.hr or Danijela Kuliš at kulis@ijf.hr.

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**Gender-Sensitive, Pro-Poor Awareness in Housing Policy, BIGS, Indonesia**

The Bandung Institute of Governance Studies (BIGS), is a policy research NGO based in Bandung, Indonesia that is working to support democratic governance. BIGS has recently initiated an innovative gender budget research and advocacy project on housing for slum dwellers. Low-income areas generally have a higher concentration of women, and much remains to be done to ensure gender fairness in housing opportunities. BIGS is analyzing
the impact of housing policy and related budgets on poor individuals in slum areas and will use the results to promote pro-poor housing policies that respond to these individuals’ needs. BIGS’s goal is to ensure that the government’s housing priorities match its rhetoric on economic and social development - in other words, that housing policies and budgets provide equitable access to public services, land and house ownership, and participation and control over economic, social, and political resources.

The research method includes a variety of activities. For instance, BIGS is documenting slum conditions through videos and pictures, bibliographical research, interviews with relevant stakeholder representatives, and focus group discussions and seminars. BIGS is working with the Bandung local government, housing providers from government and private sectors, civil society organizations that provide low-income housing, and housing consumers, especially slum dwellers.

The results of this research will prepare BIGS to organize advocacy activities to enhance gender awareness and will issue and distribute a pocket book that evaluates the gender sensitivity of Bandung's municipal housing and budget performance. At the same time, BIGS is preparing a paper on gender-sensitive settlement policy, measurement tools to evaluate gender-sensitive housing policy, and budget practice. BIGS is also working to make formal budget information simpler and more informative regarding Bandung’s municipal budget performance to support settlement development. Finally, BIGS is conducting a survey to assess gender housing needs and housing budget policy. The project is supported by the Asia Foundation and the Ford Foundation amongst others.

For more information on these activities, contact Dedi Haryadi at bigs@bdg.centrin.net.id or Lisa VeneKlassen at the Asia Foundation at lvk@justassociates.org.

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Uganda Debt Network’s Budget Advocacy Initiative

The Uganda Debt Network, an advocacy and lobbying coalition of Ugandan NGOs, has formed the Budget Advocacy Initiative (BAI) to improve the lives of poor people through pro-poor budget policies and to enable marginalized groups (such as individuals with disabilities) to articulate their concerns.

The Uganda Debt Network was created to monitor the use of debt-relief funds Uganda receives under the Highly Indebted Poor Countries Initiative (HIPC 1) initiative. The IMF and World Bank required Uganda to dedicate the funds that would have gone to debt repayment to poverty-reduction programs instead; accordingly, the Ugandan government set up the Poverty Action Fund, which currently takes 35 percent of the total national budget. The Uganda Debt Network established BAI because it had difficulty monitoring the utilization of these funds without participating more broadly in the budget process.

Through BAI, participating organizations receive capacity-building skills and information on budgetary processes to develop advocacy areas and lobbying strategies. For example, BAI has organized radio talk shows and introductory budget workshops; written and disseminated budget briefs; and monitored the government’s use of Poverty Action Fund resources for elementary education, primary health care, water and sanitation, road maintenance, and agricultural extension.

These activities are empowering civil society to participate in the budget process and are
widening the debate on national policies. The Ministry of Finance, Planning, and Economic Development has opened its budget reference groups meeting to civil society consultations, which creates an entry point for civil society to join discussions previously reserved for policymakers and technocrats.

In addition, the media has recognized the voice of civil society in the budget process. When a new budget is released, members of civil society are increasingly being invited to appear on talk shows and analyze the budget from the perspective of the poor. "In the past, what was done was to telecast and broadcast the budget speech proceedings and then call it a day. But now, because civil society is beginning to have an input in the process, its views are sought to see whether its expectations are being met, where the loopholes are, etc," says Esther Banyenzaki, UDN’s media information officer.

In addition, UDN observes that making information on the budget more accessible to civil society has strengthened the campaign for pro-poor budgets by promoting collaboration between civil society and government officials and by enabling groups to lobby more effectively for resources to be channelled to areas that previously had been overlooked.

For more information on the monitoring of the Poverty Action Fund, click here or contact Zie Gariyo at ZGariyo@udn.or.ug.

New Materials in the Model Reports Section on the IBP Website

Several new documents have been added to the Model Reports and Sample Materials Section of the IBP website under Anti-Poverty Programs, Budget and Women, Municipal and State Budget Analysis, Newsletters and Journals, and Tax Analysis. To visit the Model Reports Section, go to: http://www.internationalbudget.org/resources/howto/modelreports.htm.

The new documents are listed below.

**ANTI-POVERTY PROGRAMS**
*Poverty Action Fund (PAF) Report*
By Uganda Debt Network Policy Department
This annual report evaluates the Poverty Action Fund, a government initiative to mobilize resources for the alleviation of poverty.

**BUDGET AND WOMEN**
*Gender Budgets Make Cents: Understanding Gender Responsive Budgets*
By Debbie Budlender, Diane Elson, Guy Hewitt, and Tanni Mukhopadhyay of the Commonwealth Secretariat, IDRC, and UNIFEM
This publication provides a comprehensive overview of gender responsive budgets. It describes the evolution of work in this area, assesses the role of different stakeholders, and highlights lessons learned to date. The report is of particular use to those interested in strengthening the links between economic and social policy outcomes, such as government agencies, policymakers, researchers, and civil society groups.

*The Budget: A Quick Look through a 'Gender Lens'*
By Kalyani Menon-Sen, UNDP
This article, published in the Indian *Economic and Political Weekly*, examines the allocation of government resources to women in India.
MUNICIPAL AND STATE BUDGET ANALYSIS

Budget Analysis as Social Audit: Tamilnadu Experiences 1996-2000
By Manu Alphonse of the Tamilnadu People's Forum for Social Development
This report examines budget policies and priorities for social development in the Indian state of Tamilnadu.

IDD Research News
By Nick Devas and Ursula Grant, International Development Department School of Public Policy, University of Birmingham, England
This edition of the International Development News Department reports on a study of budget local government decision-making in Kenya and Uganda.

Local Government Decision-Making: Citizen Participation and Local Accountability. Examples of Good (and Bad) Practice in Uganda
By Nick Devas and Ursula Grant, International Development Department School of Public Policy, University of Birmingham, England
This report examines the distribution of resources and accountability and participation practices in seven local councils in Uganda.

Local Government Decision-Making: Citizen Participation and Local Accountability. Examples of Good (and Bad) Practice in Kenya
By Nick Devas and Ursula Grant, International Development Department School of Public Policy, University of Birmingham, England
This report evaluates citizen participation practices and local government accountability among local authorities in Kenya.

DICAS. Pólis-Ildesfes. Ideas for Municipal Action
By Marco Antônio de Almeida, PÓLIS
The 92nd issue of DICAS deals with participatory budget experiences at the municipal level. This publication is available in Portuguese.

By Maria do Carmo A. Carvalho e Ana Claudia C. Teixeira (Instituto Pólis), Luciana Antonini (Cepam) e Inês Magalhães (SNAI-PT).
This Power Point presentation in Portuguese discusses participatory budgets in the state of Sao Paulo Brazil.

NEWSLETTERS AND JOURNALS

Focus, OECD's Public Management Newsletter
By the Public Management Service, with guidance from the OECD Public Management Committee
This quarterly newsletter contains information on OECD activities, country initiatives, and recent publications in the field of public management.

Public Budgeting & Finance Journal
By the Association for Budgeting and Financial Management
The journal for the Association of Budgeting and Financial Management is published quarterly and requires a membership.

TAX ANALYSIS

The Citizen's Guide to Taxation
By Marina Kesner-Skreb and Danijela Kulis, Institute of Public Finance
This is a guide to the Croatian tax system. (Described earlier in this issue)

The tenth annual Funding State Services Conference organized by the State Fiscal Project of the Center on Budget and Policy Priorities will be held in Washington, D.C. on December 8 and 9, 2002. This conference brings together representatives of budget research and advocacy organizations from across the United States to discuss the work they do to analyze their states tax and budget policies and assess the impact of fiscal policy decisions on low and moderate income families. The theme of this year’s conference is "Crisis, Recovery and Beyond: How Can This Network Make a Difference?" This is an excellent way to learn about the full range of applied budget work undertaken in the US. For delegates attending from other countries, the IBP will host a one-day workshop on Saturday, December 7 that will provide an introduction to the SFAI network and conference, as well as on the activities of the IBP.

If you are interested in participating please contact Bob Zahradnik at zahradnik@cbpp.org, or Rocio Campos at campos@cbpp.org. To review the draft agenda, click here.

IBP Job Announcement: Senior Budget Specialist

The International Budget Partnership at the Center on Budget and Policy Priorities works to support civil society engagement in public budgeting in developing countries. The project is seeking a senior budget specialist to assume responsibility for designing and providing budget training on site and through distance learning, at introductory and intermediate levels, around the world. Applicants must demonstrate excellent budget analysis and training skills, and knowledge of international civil society. Ability to speak several languages is desirable.

For a full description and how to apply, go to http://www.internationalbudget.org/jobad.htm.