



INTERNATIONAL BUDGET PARTNERSHIP  
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## e-Newsletter

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### Civil Society Reacts to Tanzania's 2005 Budget

Tanzanian NGOs reacted skeptically to the 2005-06 budget presented by the Minister of Finance on June 8, where the country's recent economic and fiscal progress was outlined as follows: GDP growth accelerated from 4.2 percent in 1996 to 6.7 percent in 2004, while inflation declined from 21 percent in 1996 to 4 percent in 2005; tax revenue has increased in recent years, as has the number of banks (from 2 in 1996 to 26 in 2005); and interest rates have fallen from 26 percent in 1996 to 14.4 percent in 2004. Despite these positive signs, budget activists are voicing their concerns.

Hakikazi Catalyst, an NGO based in Arusha, noted that while economic growth is essential for poverty reduction, it is not sufficient to address historical inequalities. Despite Tanzania's recent economic growth, the country is unlikely to meet the Millennium Development Goal of reducing poverty by 50 percent by 2015.

Hakikazi Catalyst led a discussion on this year's budget with village residents in the Arumeru district of Arusha. Participants complained that local governments have few opportunities to influence the resource-allocation decisions reflected in the national budget. They also argued that the resources that actually reach grassroots communities will not be adequate to meet the demands of quality and equity.

Hakikazi Catalyst discussions revealed that people believe that resources are not allocated fairly. Groups such as single and widowed women, children, orphans, youths, elderly

people, and those living with HIV-AIDS have difficulty accessing basic services, such as basic health and education (especially post-primary education). While improving the quality of government services and people's access to education and health could help reduce poverty, there are indications that these tasks are not a priority of district councils. What rural communities want is a budget that promotes equity, quality, and participatory budget processes.

For more information, contact Emmanuel Kallonga at [ekallonga@cybernet.co.tz](mailto:ekallonga@cybernet.co.tz).

Another NGO, the Tanzania Gender Networking Programme (TGNP) based in Dar es Salaam, commented that the new budget continues to favor the national and international corporate sectors over working people and the poor. TGNP noted several positive aspects of the budget, however, including provisions for enhanced social service delivery, economic support for small producers and traders, and increased participation for civil society groups in budget formulation and monitoring.

The following is a more detailed look at the budget by TGNP.

### **RESOURCE ALLOCATION**

Some 33 percent of the total budget has been allocated to development activities. A large proportion of the development allocation will go to infrastructure development; there is broad agreement on the need for major construction of rural and village roads, railways, and bridges to support the growth of the rural economy. However, the bulk of the development budget is dependent on external financing, which compromises the sustainability of development plans and the autonomy of decision-making on them.

Of the remaining total budget, nearly a fifth is allocated to debt repayment, which diverts resources away from growth, development, and social service delivery.

TGNP expressed disappointment that a relatively small portion of the budget is devoted to salaries and wages. Many people, including government, civil society groups, international donors, and the private sector, agree on the need for a dramatic increase in the number of trained health workers to provide basic health care, life-saving services, and treatment for HIV-AIDS. Calls for increased staff have been raised in other sectors of the economy as well, such as agriculture, education, judiciary, and water and sanitation. There is a need not only for more workers but also for enhanced training and increased wages and other benefits.

### **WAGES AND TAXATION**

The proposed tax structure would harm the middle class and favor the very wealthy by imposing the same tax rate (30 percent) on both groups — a rate that is too high for the former but very low for the latter. Instead, TGNP recommends that the government create a lower tax rate for the middle class (not above 20 percent) and proportionately higher taxes for high and very high earners (at least 50 percent for the very rich). This would provide substantial revenue for the government while reducing tax burdens on the poor and middle class.

### **EMPLOYMENT AND LIVELIHOOD**

The budget lacks a clear, coherent strategy to enhance employment and sustainable livelihoods. In spite of the present crisis of employment and incomes faced by most Tanzanians, this was not a high priority of the budget.

The government's main employment strategy appears to be to promote privatization and micro-finance. The government's proposals to enhance credit and micro-finance are promising, but TGNP believes more information is needed on whether their benefits would actually reach groups such as the poor, women, youth, and the disabled. Another major concern is the extremely high interest rates for micro-credit. The budget speech says that bank credit has grown by some 30 percent per year and that interest rates have fallen, but while that may be true for corporations and rich individuals, the poor continue to pay interest of 30 percent or more to micro-credit institutions.

In addition, the government needs to provide open information on privatization agreements and on the degree to which private-sector enterprises are hiring local residents and purchasing goods and services from Tanzanian-owned firms. Because Tanzania lacks concrete mechanisms to foster linkages within and between key economic sectors, the country is rapidly returning to the colonial structure of the past, when tiny export enclaves were surrounded by impoverished labor reserves.

### **AGRICULTURE**

To support the agricultural sector, the budget proposes fertilizer subsidies and credit-loan schemes, along with assistance for merchants and big agricultural producers that are exporting agricultural commodities overseas.

The government's strategy of focusing on large agriculture enterprises rather than local producers may well boomerang, given the downward trend in global prices for traditional crops. TGNP recommends an alternative, holistic approach — one that would build on indigenous producers' expertise in farming and livestock-keeping and link agriculture to manufacturing and services. The government should develop strategies to promote small-scale agriculture and livestock-keeping (particularly among young people and women) as well as the diversification of the rural economy.

### **HEALTH AND HIV/AIDS**

Gender activists were disappointed by the budget's relatively small allocation to the health sector and by the very limited attention given to health and HIV/AIDS in the budget speech.

According to the "state of the economy" speech by the Minister of Finance, the government's top priorities in the health sector include expanding the distribution of anti-retroviral (ARVS) drugs to HIV/AIDS infected people who can use them, strengthening the implementation of key health policies (including those targeting children), and promoting an anti-measles campaign. Resources also have been allocated to improving health care quality and access.

According to TGNP, the national health budget should place higher priority on the wages and salaries of health workers, as well as on drugs and equipment. To ensure that the burden of health care does not fall disproportionately on the poor, major resources should be directed to supporting home based approaches to health care and strengthening linkages to community health programs. Finally, private-public partnerships should be enhanced so that faith-based organizations and others providing public health services are adequately supported.

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## Implementation Struggles for Kenya's 2005 Budget

In the 2005-06 Kenyan budget, Minister of Finance Mwiraria chose to outline only the lump-sum allocations to the various ministries and government departments rather than provide the traditional line-item budgeting. This did not sit well with the members of Parliament when the budget was presented to them for debate. Complaining that the budget did not explain how the departments would spend their allocations, MPs warned that the document created opportunities for misappropriation, observed Edward Oyugi of the Nairobi-based Social Development Network (SODNET).

Similarly another Nairobi-based budget organization, the Institute of Economic Affairs (IEA), stated that even where the new budget is strong on policy it is weak on implementation because of its lack of detail. Both SODNET and IEA are concerned about the problem of leakages in the budget and discuss opportunities to prevent this.

A number of public entities in Kenya misuse public resources and this hinders policy implementation in a number of ways. For example, the misuse of public funds means many important public initiatives fail to receive sufficient resources to accomplish their goals. Also, many public entities are poorly run and must be "bailed out" with additional public funds, which diverts those funds from other pressing needs.

In response to this problem, the budget proposes reducing government transfers to parastatals (public companies) that have the capacity to generate their own resources. IEA, however, argues that such a move would serve neither as an incentive to parastatals that perform well nor as a disincentive to those that perform poorly. The budget also proposes the privatization of state-owned banks. IEA applauds this idea but notes that it may or may not take place: Kenya tends to handle privatization quite slowly, and debate over a proposed privatization bill has been quite contentious.

Also key to effective implementation of government policies is ensuring that public officials are accountable to taxpayers. Acknowledging the need to strengthen Kenya's investigative and prosecutorial bodies, the budget increases funding for the Kenya Anti-Corruption Commission (KACC). KACC has investigated a number of cases and presented them to the Attorney General's office, but this office has been slow to prosecute. Perhaps recognizing this, the Minister of Finance's budget speech proposed to allocate funds for automating the court registry, which would speed up the movement of cases through the judicial system and reduce the occurrence of bribes.

Expanded civic engagement can facilitate policy implementation as well. While the budget does not address this issue, a national anti-corruption program is scheduled to start soon, and it is expected to help raise awareness of the responsibilities that citizens and government owe one another. This should encourage additional monitoring and evaluation of the budget by government, civil society, and citizens at large.

IEA has organized numerous forums to share its analysis of the new budget and obtain feedback on the budget from various regions. Thus far, it has held two forums in Rift Valley (a region that is often overlooked in national policy and decision making) and one forum in Nairobi. Additional forums are planned. A number of civil society organizations have attended these forums, and IEA has presented its budget analysis to civil society organizations within the Kenya Gender Budget Network and the Kenya Parliamentarian Journalists Association. IEA hopes that its discussions on the new budget will leave participants better informed and better prepared to hold each other and their leaders accountable.

The IEA also has briefed MPs on the new budget as it does each year on the day before the parliamentary budget debate. To access this briefing, go to: <http://www.internationalbudget.org/resources/howto/MPsGuide2005.pdf>. For other IEA publications, go to "New Budget Resources" below.

SODNET has recently released the paper *Kenya presents its 2005/2006 Budget amid a number of challenges* by Bonfas Kennedy Oduor-Owanga, which can be accessed through Idasa's website at: <http://www.idasact.org.za/index.asp?page=home.asp>. This paper examines the issue that the 2005-06 draft budget of the Kenyan government is its first budget which has been compiled without factoring in donor support.

For more information, contact Thitu Mwaniki [tmwaniki@ieakenya.or.ke](mailto:tmwaniki@ieakenya.or.ke) at IEA or Edward Oyugi [edward@sodnet.or.ke](mailto:edward@sodnet.or.ke) at SODNET.

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## Challenges and Opportunities for Budget Work in Cambodia

The Civil Society Budget Initiative (CSBI) of the IBP is investigating opportunities for applied budget work in Cambodia and asked Shizu Upadhyia from ActionAid to spend some time in the country and explore the social and economic environment and opportunities for applied budget work.

### THE CHALLENGES

Today, roughly 35 to 40 percent of Cambodia's 15 million people live in poverty; 15 to 20 percent live in extreme poverty. The government's tax revenues are among the weakest in the world, totaling only 8.4 percent of GDP in 2003. In sharp contrast, debt servicing (primarily owed to the United States and Russia) makes up roughly 71 percent of GDP.

During the past decade, Cambodia has received significantly more aid from foreign governments than other low-income countries have. Roughly two-thirds of the country's spending on health, agriculture, and transportation, and nearly nine-tenths of the country's spending on rural development, is financed by foreign aid.

Transparency and governance accountability remain a serious challenge. Corruption exists at all levels of the economy. (Recent efforts to curb corruption include the establishment of a national audit authority and the introduction of auditing processes in most government ministries.) While the legislature reviews the government's draft budget, legislative debates on the budget are not made public, and legislators rarely propose changes to the budget.

Not only do social sectors not receive adequate funds to fulfill their development objectives, but often the funds allocated to them are not disbursed on time — or are not disbursed at all. In 2004, the Ministry of Education received 79 percent of its budget; the Ministry of Rural Development received just 54 percent. In contrast, the Interior Ministry spent 167 percent of its budget, while the Ministry of Economy and Finance spent 199 percent. Among other things, this means that health field staff faces serious problems in accessing their budgets during the first half of the year and thus are unable to deliver health services effectively. The government and the international donor community recently established a committee to address the increasing delays in budget disbursement, but it is unclear whether this initiative will succeed.

In addition, government procurement is still relatively uncompetitive and not transparent, and revenue collection is particularly vulnerable to abuse. Also, the bulk of foreign assistance is channeled "off budget" (that is, it is neither disbursed through the Treasury nor reflected in government budget documents), so it is impossible to assess the impact of foreign assistance on overall resource allocations.

### **THE OPPORTUNITIES**

The start of the Cambodia PRSP process in June 2005 opens a window for civil society groups to participate more actively in budget issues. The membership organization NGO Forum on Cambodia has already facilitated discussions for civil society in the preparation of Cambodia's first PRSP. Building trust between government officials and civil society could lay the groundwork for budget analysis at a later stage.

Another opportunity for civil society involvement is the ongoing restructuring of the budget, particularly the Public Finance Management Reform Program begun in December 2004 by the Ministry of Economy and Finance with the support of the World Bank, IMF, ADB, DFID, and other major donors. Among other things, the budget restructuring process aims to reorient budget plans and programs around specific economic and social objectives as part of a larger effort to make the budget process more "pro-poor."

Civil society also could become involved in national-level budget allocation and execution once the budget is fully transformed into a "programmatic" budget after 2007. In sectors such as health and education, civil society could build coalitions to promote improvements in the slow and rather opaque process by which public funds are disbursed. Valuable lessons for such an effort can be found in the first-ever budget tracking study (in education and health) funded by the World Bank and ADB and carried out by the Cambodian Development Research Institute.

The budget reform process offers significant opportunities for involvement of civil society groups. Although the reforms imply that the whole budget system will look different in a few years, the possibilities for participation today are great opportunities to build budget analytical capacity.

For more information, contact Tom Zanol at [zanol@cbpp.org](mailto:zanol@cbpp.org).

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## **Aid and Debt Relief for Africa: What Happened at the G8 Summit?**

Though overshadowed by the terrorist attacks in London, the recent G8 summit reached important decisions regarding aid and debt relief for Africa. Moreover, while many NGOs have expressed disappointment at the summit's outcome, the fact that African poverty was one of the main agenda items is itself an important and welcome development.

### **AID**

The G8 communiqué outlines commitments for additional aid of up to \$50 billion a year by 2010, half of which would go to African countries. A number of priority areas for intervention have been indicated — including good governance, growth promotion, trade capacity, infrastructure, health, education, water, and private sector development — but with no clear indication of which ones should be the focus of more immediate attention.

It is unclear how much of the \$50 billion increase represents new commitments. For EU countries, most of the increase appears to reflect their previous pledge to provide 0.7 percent of their gross national income in development aid by 2015, with an interim target of 0.56 percent by 2010. Similarly, most of the increase in U.S. aid is expected to come from the existing Millennium Challenge Account.

Two issues about the promised aid increase are worth highlighting. First, most of the current G8 leaders will not be in power when the 2010 deadline arrives, which will make it much easier for governments to renege on the aid commitment. Second, there is no clear indication of how these additional resources will be delivered or what conditions will be attached to them; the conditions imposed on prospective recipients of Millennium Challenge Account aid, for example, are particularly stringent.

## **DEBT**

The G8 endorsed the proposal made by the G7 finance ministers last June to cancel 100 percent of outstanding debts of eligible HIPC countries to the IMF, World Bank, and African Development Bank. The package is available to 18 countries, 14 of which are in Sub-Saharan Africa. The deal is worth about \$40 billion, but that amount could rise to \$55 billion if nine more countries are included over the next two years, as expected.

This announcement was welcome news. Yet many organizations have argued that the debt proposal does not adequately address the global debt crisis and denies needed resources to countries that have yet to satisfy the conditions for entering the HIPC program.

Also, the importance of the debt relief package will depend on implementation details that still need to be defined. There are strong indications that policy conditionalities will play a crucial part in determining how and when countries will actually benefit from the cancellation of their debt.

For more information, contact Paulo de Renzio at [PdeRenzio@odi.org.uk](mailto:PdeRenzio@odi.org.uk).

For further reading, go to: [ActionAid International Responds to Outcome of G8 Summit](#).

Publish What You Pay (PWYP) Press Release: [G8 Backs Oil and Mining Transparency Initiative But Actions Speak Louder than Words](#).

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## **Budget Group Monitors Basic Education, Malawi**

With technical and financial support from the Civil Society Budget Initiative, Malawi's Civil Society Coalition for Quality Basic Education (CSCQBE) has launched a project to increase the capacity of civil society groups to analyze and influence education budgets at the national and sub-national levels. The goal of the project is to monitor the Malawi government's commitment, as stated in the PRSP, to allocate sufficient resources to priority areas in the education sector and ensure that these resources reach the intended beneficiaries.

CSCQBE consists of 46 civil society groups committed to the right to quality basic education in Malawi; its activities include national budget monitoring, research, capacity building, advocacy on key education issues, and community mobilization. CSCQBE is part of the Malawi Economic Justice Network, an emerging budget network.

The CSCQBE project aims to help civil society groups establish a community-led expenditure monitoring and analysis process for education budgets. Given the paucity of data in Malawi, CSCQBE has proposed training these groups to conduct data collection and analysis themselves, and to use this evidence in their advocacy work.

After receiving CSBI support in December 2004, CSCQBE has been engaged in planning activities. It formed a budget monitoring subcommittee that met in January to plan the first of two series of monitoring surveys. In April it held a training workshop for members of the coalition's ten district networks who will conduct the surveys, and the following month a one-month budget monitoring field exercise took place. Data gathered in the survey is now being analyzed and will be disseminated in August 2005. Also planned are some spot checks and a report on service delivery in selected schools.

To help plan the project, CSCQBE staff attended an eight-day World Bank/International Institute for Educational Planning training course in Pretoria in March 2005 on public expenditure tracking surveys in education. This workshop helped CSCQBE produce a more in-depth project framework for its surveys in Malawi.

In addition, CSCQBE is disseminating the findings of its pilot 2003-04 expenditure tracking survey, which was conducted on a smaller scale. To discuss concerns arising from these findings, CSCQBE organized several meetings between MPs on the Education Committee and donors in Malawi in April. The survey's findings also raised critical issues for consideration in the 2005-06 budget process that will be included in CSCQBE's proposed 2005 survey. In May, the coalition completed a position paper on the 2005/06 education budget that was presented to the Minister of Finance in collaboration with a large group of civil society groups.

For more information, contact Limbani Nsapato, Coalition Coordinator for CSCQBE, at [cscqbe@sdpn.org.mw](mailto:cscqbe@sdpn.org.mw).

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## **Making Services Work for the Poor, Indonesia**

As civil society budget work matures, attention shifts to assessing the social impact of this work. A recent World Bank funded case study of a pioneering Indonesian budget groups shows clearly the potential positive impact of budget work on transparency and good governance.

BIGS, an NGO founded in Bandung City in 1999, initially focused on improving the delivery of basic services. In keeping with its mission "to promote good governance, civil society and democracy and to empower civil society as well as government staff themselves to hold government accountable" BIGS provides education and training on the budget process and participation, and on how to understand and use budget information.

Researchers interviewed print and radio journalists, NGO representatives, recipients of BIGS training, BIGS staff, and founding members. They found that:

- BIGS has been successful in obtaining and disseminating information on the city budget, an activity that previously had been limited to the city's executive and legislative branches.

- Information provided by BIGS has empowered the city parliament to strengthen its role as a check on the city executive branch.
- Information provided by BIGS is being used by government to reduce budget fraud and waste.
- BIGS's work has helped raise citizens' awareness of the importance of the budget and the need for budget transparency.
- Journalists are making use of BIGS's budget information to educate themselves and their audiences.
- BIGS's work has encouraged other NGOs and other cities to take up the issue of budget transparency.

Researchers outlined various reasons for BIGS's success, including its serious research, credibility, and leadership which command the attention of the public and the government alike. They also noted BIGS's limitations, included its difficulties in recruiting other NGOs to conduct policy-focused or sector-specific budget transparency advocacy and the inaccessibility of its work to the poor.

For more information, contact Dedi Hayadi at [biggs@bdg.centrin.net.id](mailto:biggs@bdg.centrin.net.id). To read the full case study, go to: <http://www.internationalbudget.org/resources/howto/BIGS.pdf>.

## Are MTEFs Working in Africa?

A Medium Term Expenditure Framework (MTEF) is a multi-year (usually three-year) public expenditure plan that seeks to improve policy planning and resource allocation by reconciling the resources available to government with the cost of fulfilling government priorities.

Elizabeth Mugeridge, who has helped develop MTEFs in a number of African and Asian countries, observed in a recent paper that the MTEF approach was developed to address a number of weaknesses in policy and budget planning in developing countries, including:

- poor prioritization of expenditure allocations in terms of government policy priorities
- lack of transparency in budget allocations and budget documents
- lack of political involvement in the allocation of resources
- lack of coordination between medium-term national plans and annual budgets

MTEFs can bring important benefits, such as improving the efficiency and predictability of public expenditures, promoting "outcome-focused" approaches to policy-making, and improving accountability. Hence the World Bank saw the MTEF as an ideal tool for developing countries, many of which had run up huge government debts and were suffering high rates of inflation. Accordingly, the MTEF was the central piece of the set of reforms outlined in the World Bank's 1998 *Public Expenditure Management Handbook*.

Despite the vast support towards MTEFs, their effective implementation faces important difficulties. Andy Wynne of the UK's Association of Chartered Certified Accountants comments on such difficulties in a recent report. He mentions that effective medium-term government financial planning has largely taken place over the past decade, a time of relative economic stability and that it is highly unlikely that an MTEF could withstand a serious or sustained weakening of the economy.

In three African countries — Uganda, Tanzania, and Ghana — MTEFs have had mixed results:

- In Uganda, the introduction of an MTEF has promoted macroeconomic stability. However, it is not clear that the MTEF has led to a significant shift of funds toward poverty-reduction efforts (except in education).
- Tanzania is considered to have one of the better MTEFs in Africa, according to Andy Wynne, and the country's MTEF process has improved significantly since its introduction. Areas of concern remain, however. Integration of donor assistance into the MTEF is still proving challenging due to the uncertainty of that assistance; in some cases the government has received aid commitments for one year only. Also, the budget process shows little responsiveness to results. For more information, see *Public Expenditure Management Country Assessment and Action plan (AAP) Tanzania*, available at <http://www1.worldbank.org/publicsector/pe/HIPC/TanzaniaAAP2004.pdf>.)
- While highlighting the successes of Ghana's MTEF, the World Bank has also noted that the MTEF has failed to solve many of the problems it was designed to address. It has yet to change budget outcomes decisively, for example, and the volumes of data it provides are often difficult to interpret and use in the context of determining spending priorities and making purchasing and investment decisions. For more information, see *Public Expenditure Management Country Assessment and Action Plan (AAP) Ghana*, available at [http://www1.worldbank.org/publicsector/pe/Ghana%20HIPC\\_AAP\\_final.pdf](http://www1.worldbank.org/publicsector/pe/Ghana%20HIPC_AAP_final.pdf).

Also see *Linking Policies and Budgets: Implementing Medium Term Expenditure Frameworks in a PRSP Context* ODI Briefing Paper ([http://www.odi.org.uk/publications/briefing/bp\\_june05\\_MTEF.pdf](http://www.odi.org.uk/publications/briefing/bp_june05_MTEF.pdf)) which examines country case studies from Albania, Benin, Burkina Faso, Cameroon, Ghana, Rwanda, South Africa, Tanzania, and Uganda.

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## New Budget Resources

### *The Alternative Budget 2005/06*

by Institute of Economic Affairs (IEA)

This document presents numerous concerns over Kenya's budget and suggests ways to address the country's current and future needs. It calls for adoption of a development agenda that promotes the creation of high-quality jobs and growth in well regulated markets. It also emphasizes the dire need for transparency and accountability, as well as strict enforcement of existing legal and regulatory frameworks.

### *"State of the Nation and Challenges for Budget 2005/06," The Budget Focus, Issue No. 11*

by Institute of Economic Affairs (IEA)

In light of the recent estimate by the Centre for Governance and Development that more than 20 percent of Kenya's national budget is lost to corruption each year, this issue of *The Budget Focus* reviews the state of the nation and highlights issues that should be considered by the Treasury as it prepares this year's budget. Because most of the problems in the national budget concern the utilization of funds and the implementation of programs, the article recommends the creation of a mechanism to ensure fiscal discipline and the immediate implementation of public expenditure management reforms.

### *Citizen Guide to the Budget, Bulgaria*

by Common Cause

The guide focuses on Bulgaria's national budget to encourage citizen involvement in the deliberation of the allocation of the public funds. This is an effort of Common Cause to support citizen active participation in the policy-making process. The guide explains the different stages of the budget process and includes a glossary of budget terms. To learn more about Common Cause go to: [www.commoncause-bg.org](http://www.commoncause-bg.org)

### *Budgeting for All: A Manual for Local Gender Budget Initiatives*

by Jacintha van Beveren, There van Osch, and Sheila Quinn

This publication is a product of the Women's Budget project, which promotes equal opportunities for rural women in the Netherlands and is financed by the European Union Equal Programme, the Dutch Ministry of Social Affairs and Employment, and the Dutch Alliance of Women.

The manual is directed to NGOs, development workers, local authorities, statutory agencies, and government officials who want to understand the basics of gender budgeting at the local level. It describes the basic principles of gender mainstreaming and gives examples of gender budgeting in Australia, Central America, South Africa, and Tanzania. It also covers the different stages of the budget process as it explores opportunities to make public budgets gender-sensitive.

This publication is not available electronically. For more information and to order a hardcopy, contact Sheila Quinn at [quinnsheila@eircom.net](mailto:quinnsheila@eircom.net).

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## **Announcements**

### **TAX JUSTICE NETWORK (TJN)**

The global Tax Justice Network, which arose out of meetings at the European Social Forum in Florence in late 2002 and the World Social Forum in Porto Alegre in early 2003, is a response to harmful trends in global taxation that threaten governments' ability to tax the wealthy beneficiaries of globalization. The network's aims including limiting tax avoidance, increasing citizens' influence over tax policy, reversing the shift of tax burdens on to ordinary citizens, and preventing the further privatization and degradation of public services.

Network members come from many different backgrounds: academia, development NGOs, financial organizations, trade unions, religious organizations, political organizations, and anti-poverty movements. The network has not yet adopted a formal structure, but its steering committee includes representatives from Austria, Belgium, Brazil, Canada, Germany, Italy, Peru, Spain, Switzerland, U.K., and the U.S.

The U.S. chapter, which is still in its formative stages and is currently seeking a coordinator, will operate as a division of the Washington, D.C.-based Citizens for Tax Justice.

For more information on the Tax Justice Network or to subscribe to the quarterly newsletter, see: <http://www.taxjustice.net/e/about/index.php>.

For more information on Citizens for Tax Justice, go to: [www.ctj.org](http://www.ctj.org).

### **PWYP JOB OPPORTUNITY**

Publish What You Pay (PWYP) is an international coalition of more than 280 non-governmental organisations (NGO), which is seeking to ensure that natural resource companies publish the payments they make to all national governments and authorities. PWYP is looking for a coordinator based in Africa that is responsible to service and help coordinate the PWYP campaign in Africa in collaboration with national coalitions, the international PWYP Coordinator and other NGO partners. If interested, please contact Julie Hayes [jhayes@sorosny.org](mailto:jhayes@sorosny.org) or Micol Martini [mmartini@sorosny.org](mailto:mmartini@sorosny.org) for an application. The deadline to submit applications is September 1<sup>st</sup>.