



A Taste of Success

Examples of the Budget Work of NGOs

The International Budget Project
October 2000

PREFACE

This report is a compilation of examples of the budget work undertaken by non-governmental organizations from around the world. Although many of these organizations are new to budget analysis, they have clearly tasted success with their work.

The title of the report, *A Taste of Success*, is also meant to convey that this compilation provides only a flavor of the wide range of activities that NGOs have undertaken in the area of budget work. The breadth and depth of such work is growing rapidly, and new and existing groups are anxious to learn about each others' activities.

Accordingly, the International Budget Project solicited these examples from various organizations, then tried to place them in a wider context. To give them some cohesion, the examples are divided into two general categories: organizational development and training, and analyzing and affecting budget policies. Most of these stories or mini-case studies are two to three pages in length, but there also are three more in-depth case studies. The longer case studies cover the development of an Indian non-governmental organization called DISHA, the activities of the Institute for Democracy in South Africa in analyzing the budget when it is released by the executive, and the Tanzania Gender Networking Programme's efforts with the Gender Budget Initiative in that country.

There is a great deal of important work occurring elsewhere that is not captured in this report. For instance, there is substantial budgeting work being carried out by NGOs in South America that is not reflected here (such as work in Brazil on participatory budgeting). We encourage groups who have not been represented in this volume to share their experiences with the IBP for future volumes of this report. We intend to update this report periodically in order to further promote the dissemination of information about successful practices to organizations doing budget work.

The IBP welcomes any comments or suggestions for improvement that you may have concerning the document. Please send your feedback to:

Rocio Campos campos@cbpp.org
Isaac Shapiro shapiro@cbpp.org
International Budget Project
Center on Budget and Policy Priorities
820 First St., NE Suite 510
Washington, D.C. 20002
USA

The International Budget Project would like to thank all the groups who contributed their stories to this compilation, as well as Laura Benson, who as a consultant to the Center pulled the stories together and placed them in a broader context. Isaac Shapiro was the final editor of this report. Because the information about each organization was compiled by the IBP, we accept full responsibility for any unintended misrepresentations of an organization's experiences. The IBP also wishes to thank the Ford Foundation for supporting its work on this publication.

ANNOTATED TABLE OF CONTENTS

I. Building Organizations, Networks and Local Capacity

The Centre for Budget and Policy Studies, India **Page 1**

The Centre for Budget and Policy Studies (CBPS) examines issues of poverty, gender and the environment in the budget process by looking at the discrepancies between what is planned at the national level and what is actually executed at the state level. Although staff initially had limited experience with budget work, once the group articulated its interest in pursuing budget work, it acquired the necessary funding, integrated itself into the existing network of related organizations, and identified a gap in current research that CBPS could fill.

CIDE, Mexico **Page 5**

El Centro de Investigación y Docencia Económicas (CIDE) is an academic and research institution that conducts analyses of different aspects of the budget, including fiscal decentralization, social policy and local-level finance. In order to introduce a common objective to its multifaceted work, CIDE created a budget project programme that focuses on transparency and accountability in the budget process and establishing meaningful indicators by which to assess public spending. In the face of often highly politicized debate over the budget, CIDE has attempted to introduce serious, technical analysis of budget policy and to train journalists, government officials, and civil society to engage in their own analysis.

St. Petersburg Strategy Center, Russia **Page 9**

The St. Petersburg Strategy Center undertakes budget analysis work at the city level. The organization's primary activity has been a project called "City Residents and Authorities Setting the Course for Cooperation. A Budget People Can Understand and Influence," which is designed to promote the involvement of St. Petersburg's non-governmental organizations and local officials in the discussion and formation of the city's budget.

More In-depth Case Study: DISHA, India **Page 13**

Founded in 1985, the Development Initiative for Social and Human Action (DISHA) is a membership organization devoted to organizing and unionizing forest laborers and building capacity in local organizations working on issues that affect people in the tribal areas. Since 1992 DISHA has also been working on state-level policy issues through budget analysis and policy advocacy. The unusual blend of public mobilization, institution building among the poor, and lobbying among multiple political circles has given unique depth and credibility to DISHA's work.

This case study examines the development of budget work within DISHA and how DISHA has successfully helped other organizations develop the interest and capacity to carry out such work themselves. It includes a description written by DISHA about its initial experiences in budget work, as well as an added section on what it has done to get other organizations involved.

II. Analyzing and Affecting Budget Policies

The Adva Center, Israel

Page 21

Adva, an Israeli policy analysis center, successfully uses budget analysis to influence policy outcomes. In particular, the organization's assessment of the 1998 national budget's impact on social services contributed to an informed debate and the rejection of proposed cuts in essential elements of social spending.

Children's Budget Initiative of Idasa, South Africa

Page 25

The Children's Budget Project is a sub-project of the Budget Information Service at the Institute for Democracy in South Africa. The project is designed to examine what resources government is allocating to children's programs, and whether these programs adequately reflect their needs. It analyzes this with respect to policy and legislation for children, government expenditure, and service delivery. The project investigates the link between government policy commitments to children and government budget allocations.

FUNDAR, Mexico

Page 29

FUNDAR was officially established in 1999 to promote democratization through increased government accountability and transparency after its founders' involvement in a campaign against government corruption. It provides an interesting example of how a budget organization can develop in response to a particularly compelling problem that people mobilize around – in this case money in a “secret fund” that the President could use without any accountability.

Institute of Economic Affairs, Kenya

Page 33

The Budget Information Programme of The Institute of Economic Affairs (IEA) is a useful example of how an organization can balance meaningful public input into the budget debate with budget analysis capacity-building within government. Because budget information has not been readily available to civil society in the past, IEA has concentrated on getting as much information on the budget as possible to the people and providing assistance in understanding what the implications of the budget policies actually are. Equally important, given the extremely short time the Parliament has to debate and agree upon the budget, IEA has recognized the need to assist Members of Parliament with analysis of the budget in preparation for the debate.

Institute of Public Finance, Croatia

Page 37

In a country struggling with the problem of government corruption, IPF provides independent analysis of important economic issues in order to educate citizens, members of parliament and government of the implications of alternative policies being considered and to improve fiscal transparency and accountability in public sector institutions.

Volgo-Vyatsky Potential, Russia

Page 41

Volgo-Vyatsky Potential (VVP) provides an example of how an organization can directly affect budget policy by assisting the Administration with necessary tax reform. Because VVP recognizes the importance of transparency and participation in the budget process, as well as the key role of tax policy in sound budget management, it has made its tax reform advice and documentation publicly available in regions throughout Russia in order that its work can be replicated by others.

More In-depth Case Study: Budget Information Service, Idasa, South Africa

Page 45

The Institute for Democracy in South Africa (Idasa) is a South African public interest organization committed to consolidating the country's democratic institutions. In response to South Africa's first democratic elections in 1994, Idasa established the Budget Information Service (BIS) to analyze the allocation and use of public resources and to understand the impact of the budget on the poor. Since then the organization has played an increasingly important role in the analysis of the national and provincial budgets. BIS's role has evolved over time as its expertise has deepened and its reputation has solidified. Once dedicated almost entirely to training legislators to understand and analyze the budget, BIS has become an important source of independent, critical analysis of the government's budget in South Africa.

This case study offers a step-by-step look at what activities an organization undertakes to prepare for and respond to the release of the executive budget.

More In-depth Case Study: Gender Networking Programme, Tanzania

Page 53

This case, written by the Tanzania Gender Networking Programme, describes the work of the Gender Budget Initiative (GBI). GBI is a collaborative project with the Feminist Activism Coalition dedicated to increasing gender equity and women's empowerment. GBI advocates for a more people-oriented development strategy and a participatory and equitable distribution of resources. Its strategy is to influence and transform planning and budgetary processes to utilize participatory techniques, and to take into account the needs of marginalized communities, particularly women, poor men, and youth. The concept is not to develop a separate budget for various groups, but rather to work with government to integrate issues of equitable distribution of resources into all steps and stages of the budgetary process.

Appendix I: About the International Budget Project

Page 59

BUILDING ORGANIZATIONS AND NETWORKS: THE CENTRE FOR BUDGET AND POLICY STUDIES, INDIA

Background

The Centre for Budget and Policy Studies (CBPS) is an outgrowth of the TIDE Development Research Foundation, which was primarily focused on issues of development and technology diffusion. Between 1995 and 1996, however, some of its staff became involved in various budget analysis projects funded by the Ford Foundation, and their interest in the budget process deepened. In 1998, those involved in the budget project decided to leave TIDE and start a new organization mainly focused on budget analysis. The Ford Foundation put these individuals in touch with staff at the Center on Budget and Policy

Priorities, which was hosting a conference on

international budget work. The idea for setting up CBPS was the result of discussions that took place during and after this conference. Since then, members of CBPS have focused on highlighting issues of poverty, gender, and the environment in the budget process by looking at the discrepancies between what is planned at the national level and what is actually executed at the state level.

The Centre for Budget and Policy Studies (CBPS) provides a good example of how an organization successfully establishes itself as an important contributor to budget analysis work. Once the group articulated its interest in pursuing budget work, it acquired the necessary funding, integrated itself into the existing network of related organizations, and identified a gap in current research that CBPS could fill.

The Issue

Several studies conducted by the individuals who formed CBPS pointed to the need for budget analysis at the local level in India. At the same time, a new Constitutional amendment had formally established district-level government, a local level of government that had not existed before in India, and CBPS felt it was very important to understand how its finances worked. Despite the fact that most of those involved with the project at that time had very little experience in budget issues or public finance, they decided to move forward with the project, establish themselves as a budget analysis organization, and teach themselves what they needed to know.

Action

After identifying the general area of work they wished to focus on, CBPS acquired funding from the Ford Foundation to undertake a study of the budgets of two districts in the state of Karnataka. In the course of carrying out this work, CBPS came into contact with other individuals engaged in budget analysis work in India as well as the International Budget Project (IBP) of the Center on Budget and Policy Priorities in the United States.

At the invitation of IBP, staff from CBPS attended a conference of budget analysis organizations held in Washington, D.C., in 1997. Because CBPS was still a nascent organization at that time, attending the conference allowed staff to crystallize their thinking about the potential of budget analysis and to interact with others who have been engaged in similar work.

Through conversations with these groups, and in particular with individuals who had been looking at budget issues in India, CBPS identified a specific niche that was currently being overlooked in ongoing work in India. Because there was a significant amount of national budget work already being carried out in India by business associations, academic institutions, and planning commissions, CBPS decided to focus on state level applications of national budget policy.

A major publication of the organization is “Democracy and Decentralisation: A Study of Local Budgets in Two Districts – Dharwad and Bangalore,” which provides a multi-year analysis of five major sectors relevant to local government. This is the first study of its kind to bring this type of data together in a computerized database available to the public in the local language. The organization has published numerous other reports that have provided the basis for training in issues of decentralization, local government, and public finance. These reports have contributed to a better-informed democratic process.

Results

CBPS has established significant credibility through the work it has produced and the training it has provided. The group has caught the attention of the government as well as national and international organizations interested in budget issues. CBPS has been invited to testify in front of health and education task forces and been asked to conduct specific analysis for the government.

Importantly, CBPS has honed its expertise in budget data collection and analysis to the point where it now is able to share its experiences with other groups just starting out. The organization has plans to document its experiences with organizational development and the skills it has acquired. In the meantime, the organization has produced a wide range of reports that have made important budget data available to local populations in their own language.

Lessons

Some of the keys to CBPS’s success seem to include the following:

Be patient. Establishing and maintaining credibility is essential for having an impact on the budget debate. While it was tempting for CBPS to dive into the debate quickly, the organization was able to maintain its integrity and legitimacy by ensuring that it was able to respond to questions from those with different views before it took a public position.

Share knowledge. CBPS, like many budget analysis groups just starting out, had a lot to learn initially about the budget process. As the organization worked to develop its own expertise, it shared its expanding knowledge base with those who would most benefit from it, particularly

officials in the local government who often understood very little of the budget process. Moreover, CBPS directly benefited from open communication with others in the field, drawing on the work they had done and learning from their experiences.

Identify a niche. Based on discussions with other people involved in budget analysis in India, CBPS was able to identify a specific gap in the work being done. In this way, CBPS immediately became an important contributor to the budget debate in India without duplicating work already being carried out.

Provide accessible information. CBPS found that dealing with a complicated subject matter and people who understood very little about it required a very specific type of communication. It is not enough to complete economic and statistical analysis; it is equally important to communicate such information in a way that does not lose its intellectual rigor and that people can understand.

For more information about the Center for Budget and Policy Studies contact:

Dr. Vinod Vyasulu or Dr. A. Indira
CBPS, SV Complex
Basavangudi
Bangalore 560004
India
Phone: 91-80-6522327
Fax: 91-80-6618401
Email: cbps@vsnl.com

BUILDING ORGANIZATIONS AND NETWORKS: CIDE, MEXICO

Background

El Centro de Investigación y Docencia Económicas (CIDE) is an academic institution dedicated to research and education in Mexico. For several years, CIDE has been conducting research on different aspects of the budget, including fiscal decentralization, social policy and local-level finance. In order to introduce a common objective to its multifaceted work, CIDE created a Budget Project programme that focuses on transparency and accountability in the budget process and establishing meaningful indicators by which to assess public spending. CIDE is concerned that a broad spectrum of society understands and can participate in the budget process.

This case of the Mexican institution CIDE provides a good example of how effective training and budget education can greatly enhance the level of public debate about the budget.

Issue

The political changes in Mexico in recent years have allowed for more discussion of the national budget than ever before. Because budget information is unfamiliar territory for most people in Mexico, however, the public debate over government allocations has been highly politicized and lacking in sound analysis. To counter this problem, CIDE has attempted to infuse the debate with serious, technical analysis of budget policy and to train journalists, government officials, and civil society to engage in their own analysis in order to raise the level of debate in Mexico. It has also released several publications designed to increase understanding of the budget process throughout the nation.

Action

CIDE has organized several training courses for individuals concerned with the budget process in Mexico. During the first course, attended by government officials, journalists, and NGO representatives, CIDE spent two days going through budget issues in general terms and introducing participants to the basic tools of budget analysis. Beyond these basics, CIDE stressed the impacts of budget decisions to give participants a sense of why this debate is important. The second course was designed specifically for journalists and was offered when the government issued the budget to better equip the journalists to report on the debate. The third course was aimed entirely at NGOs to educate the staff on the relevance of budget issues and prepare them to undertake budget work themselves. Between 1998 and 2000, CIDE has organized over ten courses, training more than 300 participants.

CIDE has also designed training manuals or guides on basic classifications of the budget and on the complex laws and rules for public spending in Mexico. In addition, CIDE has developed four informational brochures about the budget that have been distributed as inserts in one of the major newspapers and made available in public places such as libraries and restaurants. The brochures explain why the budget is important, discuss how the budget affects the life of the average citizen, and provide a more technical explanation of how money is spent in Mexico. CIDE has also produced a book on the budget process and the current administrative budget reforms within the executive branch.

Results

As a result of CIDE's public education efforts, in addition to the direct education and training that occurred, a great deal of interest has been generated about the budget process. After the first informational brochure was put out, CIDE received a large number of requests from journalists and public officials for interviews and training. Since then, the Gender and Equity Commission of the Mexican Congress has invited CIDE to give training courses on budget issues, and three different Commissions of the Chamber of Deputies asked CIDE for advice during the last budget approval process. The Treasury Ministry also invited the organization to research the ongoing budget reform of the executive branch. The information presented in the brochures has been quoted by the press, members of congress, and public officials.

The courses offered to the media have helped establish productive communication between the press and CIDE. Journalists regularly have asked the organization to review articles or to give a statement on current policy issues. This has helped raise the level of reporting on budget issues and increased the amount of information and analysis available to the public.

Lessons

Some of the lessons from CIDE's experience with successful training efforts include:

- *One thing leads to another.* Designing and delivering training courses is an excellent tool of organizational development. By providing a range of courses, CIDE was able to assess quickly the best means to deliver budget training to various groups, establish critical relationships with the key players in the budget process, and secure the organization's role in Mexico's budget debate more firmly.
- *Audience.* The first course CIDE offered was open to journalists, government officials, and NGO representatives. While reaching as broad an audience as possible is desirable, CIDE found that the different levels of knowledge about the budget process across various groups, as well as their different agendas for attending the course, made it extremely difficult to provide information and training that was valuable to everyone. CIDE therefore decided to proceed with more targeted courses.
- *Timing.* One of the biggest stumbling blocks to meaningful participation in the training sessions was the timing of the classes. CIDE offered its course for journalists after the budget had been released and while it was being debated in Congress. This meant that

many of the journalists who would have benefited from the course had to spend their time reporting on the debate instead. Being aware of constraints on participants' time and understanding when information is most valuable is critical to successful training. The best timing for the course might have been a month or so before the release of the budget.

- *Delivery.* How the training is delivered is an important consideration. CIDE's courses were primarily two day-long classes, which can be a significant drain on participants' time, particularly for government officials and the press. At the same time, it is difficult to cover the necessary information in less than two days. In the future, CIDE will consider ways to deliver the training in a way that best complements participants' schedules, such as delivering the training in part-day sessions.

For more information about CIDE, visit the website at <http://www.cide.mx> or contact the organization directly:

Juan Pablo Guerrero Amparan
El Centro de Investigación y Docencia Económicas
3655, Carretera Mexico-Toluca
Mexico City, 01210
Mexico
Phone: 52-5727-9800
Fax: 52-5727-9873
Email: jpgro@cide.mx

Further information can also be found at the following links:

“The Work of CIDE in Mexico”, a presentation by Juan Pablo Guerrero, Director
February 22, 1999, Cape Town, South Africa
<http://www.internationalbudget.org/conference/cide.htm>

Training Course syllabus, CIDE, Mexico

The syllabus for a training course might be useful to examine if you are putting together your own course. The title of the CIDE course was "Tools for the analysis of the federal public budget." <http://www.internationalbudget.org/resources/guide/guide-11.htm>

BUILDING ORGANIZATIONS AND NETWORKS: ST. PETERSBURG STRATEGY CENTER, RUSSIA

Background

The St. Petersburg Strategy Center is a Russian research organization dedicated to increasing public understanding of and influence in the budget process at the city level. The organization's primary activity has been a project called "City Residents and Authorities Setting the Course for Cooperation. A Budget People Can Understand and Influence." The project was designed to help further promote the involvement of St. Petersburg's non-governmental organizations and local officials in the discussion and formation of the city's budget, and to expand these practices to other regions of Russia. The organization's work began by analyzing St. Petersburg's 1998 budget and its formation process and reviewing the involvement of the city's public organizations in the budget process.

The St. Petersburg Strategy Center is an interesting case in that the organization has undertaken budget analysis work at the city and regional level. It provides a good example of how the principles of transparency, government accountability and public participation in the budget process are equally salient and effective at the local level as they are at the national level.

Issue

Government corruption is a serious problem in Russia, and the need for greater openness and transparency is particularly acute in the budget process. Such transparency is needed on two levels. First, more elaboration and detail of the administration's draft budget must be provided to the public representatives responsible for debating and voting on it. Currently, the budget is almost completely closed to these representatives. Second, the openness and transparency of the budget process must be extended to the city's public organizations in order that they may participate in the debate over policy priorities.

Action

In October 1998, an induction seminar for the project was held for participants from St. Petersburg and several other cities throughout Russia. During the meeting, experts from the Strategy Center presented their analysis of the 1998 St. Petersburg budget policies and process. Based on this analysis, the program's first bulletin, "Analysis of the 1998 Municipal Budget and its Formation Process. Review of Involvement of the City's Public Organizations in the Budget Process," was published.

Building on this first seminar, the Strategy Center organized a conference in November 1998, attended by public activists and local government officials in St. Petersburg seeking to become involved in municipal budget debates. The workshop consisted of two sections. The first featured expert analysis of the budget, its adoption process, and its performance. The second

included participant reports on the activities of their respective organizations. Participants also discussed how various budget policies affected their organizations' constituency. At the conclusion of the workshop, task groups were formed which were asked to review specific sections of the budget along with experts from the Strategy Center.

The next project seminar was held in January 1999. Based on feedback from the previous seminar, the second meeting was largely dedicated to educating participants on what a budget is, how it is drafted and adopted, and how basic budget analysis is conducted. This provided participants with the necessary background to participate more actively in the discussion of budget priorities and facilitated their understanding of the experts' economic and political analysis of the issues and prospects of budget solutions. The third seminar, held in April 1999, expanded this discussion to include the legal and economic framework for public involvement in the budget process

To expand the impact of these conferences, additional workshops were planned in the cities of Petrozavodsk, Pskov and Velikiye Luki to discuss the progress of the budget process in these cities, the level of public involvement in budget preparation, and avenues for performance monitoring. In the planning and execution of each of these workshops, the Strategy Center made it a priority to work in partnership with local organizations to provide guidance on the most effective structure and methods of presenting budget information to participants.

The first stage of the project culminated in the conference entitled "Transparent Budget '99." The conference was held to facilitate information sharing on public initiatives aimed at encouraging citizen participation in the budget process elsewhere in Russia. Specifically, recommendations for budget and budget process analysis that emerged from interregional working groups were shared with participants. The conference was attended by NGO activists, public representatives, government officials, economists and political scientists, and journalists from around Russia.

All told, in the first two years of the program, 22 training seminars of various lengths and two inter-regional conferences were held for NGO leaders and managers of local government.

Results

The seminars held by the Strategy Center were successful in educating a broad range of people in budget analysis and its potential impact, as well as in generating a great deal of public attention to the budget process and the general issues of transparency and accountability. The Pskov workshop, for example, was the first of its kind for the city. It was attended by many key political figures who spoke about the budget and answered questions from the audience. Members of 25 public organizations, as well as journalists and city residents also attended. In part due to its unprecedented nature, the media coverage of the event was impressive. Virtually all television news programs featured announcements about the meetings, and a 10-minute news feature about the "The Budget You Can Understand and Influence" project was shown on Pskov television.

The work of the regional budget experts was consolidated into several publications. Focusing on

different regions of Russia where budget work is underway, these publications elaborate on the meaning and importance of fiscal transparency, budget analysis work in various regions, and the importance of public participation in the budget process. In addition, the Strategy Center translated “The Rating Scale for Transparency and Public Involvement in the Budget Process,” a manual published by the South African budget analysis organization Idasa. These publications are publicly available and can provide useful guidance to other organizations interested in initiating budget work in Russia. Copies of these materials are frequently requested by non-profit organizations, officers of local self-governing bodies, and budget experts, and several higher education institutions use them in courses on municipal economics and management.

Despite the fact that public participation in the budget process was a new concept in St. Petersburg, those involved in the project were able to create an important role for themselves. During the drafting of St. Petersburg’s 1999 budget, NGO activists and budget experts set up working groups to identify key budget priorities, analyze the implications of choosing various alternatives, and draft comments and addenda to the proposed budget that were made available to government officials.

Lessons

Some of the lessons from The Strategy Center’s successful efforts include the following:

- *Involvement in the budget process is not an intuitive priority for many NGOs.* Many of the Strategy Center’s budget experts noted an initial lack of appreciation for budget issues among NGO leaders. To overcome this problem, the Center gave careful consideration to the organizations it targeted for outreach, as well as the way in which the message about budget analysis was delivered. Two types of motivation for budget analysis work were particularly effective: advancing the organization’s efforts to learn about opportunities to secure budget funds for its activities, and capitalizing on the organization’s desire to check whether budget revenues are properly spent in the field it views as important.
- *Education is critical.* A large number of NGO leaders have an insufficient understanding of the municipal budget process, including the mechanisms of budget drafting, adoption, and implementation. By providing the necessary education and training, the Strategy Center helped establish a group of people engaged in professional analysis and monitoring of the budget. This not only leads to better budget policies, but also addresses the organization’s larger goal of reducing government corruption through rigorous public monitoring.
- *Target training efforts at both the NGO community and government officials.* Training NGOs to engage in budget work is typically deemed important because of the role NGOs can play in increasing transparency and government accountability to the electorate. However, when the budget is developed through a closed process in the executive branch of the government, it is equally important to train local-level public representatives in

budget process and analysis to prepare them to participate meaningfully in the budget debate and to counter potential corruption among high-level government officials.

- *Local-level budget analysis must take the regional or national context into account.* Although there is a great deal to be gained from participating in budget analysis at the city level, it is important to take into account the role and influence of regional or national budgets as well. Depending on the political context and tax structure, the interrelationship between the two budgets can be critical to understanding budget policies and the dynamic of the budget process.

For more information about the St. Petersburg Strategy Center, contact:

St. Petersburg Center of Humanities and Political Studies
Izmailovskiy pr., 14
St. Petersburg, 198005
Russia
Phone: 7-812-1126612
Email: strateg@strateg.spb.su

CASE STUDY: DEVELOPING INITIATIVES FOR SOCIAL AND HUMAN ACTION, INDIA

1. Introduction

Although India is the world's largest democracy, the governmental system struggles with the problems associated with severe poverty, lack of institutional capacity, and the overall complexity of its democratic processes. The budget process, for instance, should be transparent to both legislators and the public. In reality, however, the budget process is prohibitively complex for the majority of people to participate effectively. As a result, important policy decisions are made without the input of those most affected by them, particularly the poor.

"The budget is prepared by a very small group of people in the bureaucracy. Knowing the process breaks this monopoly."

- M.D. Mistry, DISHA

Founded in 1985, the Development Initiative for Social and Human Action (DISHA) is a membership organization devoted to organizing and unionizing forest laborers and building capacity in local organizations working on issues that affect people in the tribal areas. Since 1992, DISHA has also been working on state-level policy issues through budget analysis and policy advocacy. The unusual blend of public mobilization, institution building among the poor, and lobbying among multiple political circles has given unique depth and credibility to DISHA's work.

In its training programs and budget analysis, DISHA displays a clear pro-poor emphasis. It studies the pattern of spending and challenges the anti-poor actions of the government as expressed by its financial allocation. Since DISHA has a clear constituency among the poor, it feels it has a mandate to advocate its views to government and help other social justice groups in India become equipped with the necessary information to advance the fight for equity and social justice.

This case study examines the development of budget work within DISHA and how DISHA has successfully helped other organizations develop the interest and capacity to carry out such work themselves. It includes a description written by DISHA about its initial experiences in budget work, as well as an added section on what it has done to get other organizations involved.

2. DISHA's Story

"Budget Analysis: A Powerful Tool for Social Activists." M.D. Mistry, DISHA. 1999. [This section, Section 2, of this case study was published in the June 1999 issue of *Change Exchange*, an advocacy journal for and by Advocacy Institute alumni. The essay was originally written for the Advocacy Learning Initiative (ALI), a project of the Advocacy Institute and Oxfam America. ALI materials will be published in 2000.]

DISHA began to see the need for budget analysis when we lobbied the government to raise the

collection rate for 1 million tribal Tendu leaf-plucker women, to regularize land rights for tribal forest land cultivators, and on other issues relating to the general welfare of communities living in the tribal areas of Gujarat state in western India. With each struggle, a realization grew: unless we had information on the money spent by the national and state governments, it would be difficult to fairly represent the issues of tribal development. Eventually, this realization forced us to learn how to analyze the state budget.

The word “budget” is enough to turn off most social activists. Our group was no exception. Reaction, debate, and studies on national and the state budgets are traditionally the domain of academics and researchers. This has always been alien territory for social activists. We discovered, however, that budget analysis can be a powerful tool for grassroots groups to use in negotiation or confrontation with the government.

Our Experience with Budget Analysis

Our first task was to get a copy of the budget document. This took some time because we did not know where to look. First, we inquired at the finance department of the state government. Even though it is a public document, they refused to give it to us. Next, we learned that the government book depot sells it. However, this sale takes place when the budget discussion is almost over. Eventually, we found the easiest way to get a copy of the proposed budget was from the elected representatives when it is tabled (presented) in the state assembly. This is what we did.

To my surprise, I found the state and district budget documents fascinating. These documents are not just numbers. They speak about the expressed intention of the government, its policies, and its allocation of financial resources, which create the rich and poor regions and groups within the state.

Budget numbers express an enormous volume of information. With eyes trained in budget analysis, one can discover the government’s hidden priorities. They may be interested in decreasing poverty, or providing elementary education to children of the poor, drinking water facilities to the villages, or health services in remote areas.

This knowledge, however, takes some time to acquire. When we first saw the budget documents, we were puzzled and overwhelmed. First, we had to classify the data. This was a laborious task. To obtain the kind of information we were seeking, however, we had no alternative. Next, we had to understand the government's accounting system. Then, we had to build our own self-confidence, making certain we were correct in our analysis of the figures. It took some time to eliminate human error, and to create a foolproof system so that we would not repeat our initial mistakes. Finally, we were ready to publish our analysis, “Injustices to the Tribals.”

Because ours was the first attempt by any public group to disseminate such an analysis, we thought a lot about what it should contain. We decided to outline the strategy of development, emphasizing how poor people are left out of the budget policies, and how these policies adversely affect the poor. We used the budget figures extensively, showing that we had

discovered 172 mathematical errors in the 22 budget documents. We also highlighted issues affecting dalits (untouchables), tribals, women, and agricultural laborers.

We gave some thought to how we could make our notes stand out from the piles of the papers that elected members get from the government every day during the budget session. We decided to prepare notes that were short – six pages long at the most. We sent our notes to government ministers and bureaucrats, and to the press, academic institutions, and voluntary agencies, and waited for a response.

Reactions to Our Budget Analysis

“Injustices to the Tribals” created a great deal of interest. The newspaper carried box items of our findings that the government had made errors in totaling the figures. This created a very embarrassing situation for the finance minister. The under-secretary came rushing to our office to ask how we found the errors. The ruling party and the bureaucrats were caught unaware; they realized that somebody else was taking keen interest in the budget documents. The opposition parties took full advantage of our notes to press their own causes.

Before each day’s discussion, we prepared more notes and handed them out to assembly members. Many of them became addicted to our notes. They were eager to receive them as early as possible to help them formulate their own arguments to create pressure on the government.

Every member in the state assembly found our notes useful in a number of ways:

- Our notes shaped the budget discussions in the assembly. Since we prepared them in the local language, keeping the educational background of the members in mind, they dominated the budget proceedings.
- Government officials became more alert to queries and questions raised in the assembly.
- Budget discussion became sharper and more factual, forcing the ministers to reply to the facts and making the government officials work.
- For the first time, the issues of the poor were discussed, questions were answered, and the debate became precise.
- Our organization's name became familiar in the “corridors of power.” Our access to officials, ministers, elected representatives, and the press became easier. We received a warm welcome, and their attitude toward us became less arrogant, sometimes even sympathetic. This has helped us a great deal in resolving people's problems.

Our notes became so popular that a number of Members of the Legislative Assembly (MLAs) asked us to conduct budget-analysis training programs for them. Some began to contact us personally in our office. Many tried to look for new information, interpretation, and hidden truths in the budget books.

Our notes stirred discussion on tribal issues. They also created strong positive impressions about us among the various political parties and the people active in public life:

- We were not merely a struggle-oriented and slogan-shouting organization. We had the intellectual abilities to put our case across solidly in the government's own sacred terminology.
- The government bureaucracy had no alternative but to accept our conclusions, since they were based on the government's facts and figures.
- Academics and intellectuals accepted us in their circles.

The Value of Budget Analysis to Grassroots Groups

I have found budget analysis to be a very powerful tool. Of course, there are differences between academic analysis and the situation-based analysis of a grassroots group:

- Our analysis is more confrontational in nature, designed to create a demand for explanations from the ruling government during the budget discussion on the provisions relating to issues affecting the poor.
- Our analysis also looked at regional development. We specifically highlighted money allocated by various heads to benefit the poor, as well as any attempt to create imbalance through allocation of financial resources and other fiscal policies.

Budget analysis has taught us several important lessons:

- Money goes to those who hold power. If non-governmental organizations (NGOs) raise questions and demand the people's share, those who possess the money get worried.
- Our analysis shifted the balance of power. In general, NGOs and voluntary agencies have rarely addressed the whole field of "governance." Until recently, their role had been limited to receiving either "finance" or "information" from the government. By doing a budget analysis, the group acts as a partner in formulating the budget and pushes the state to collect information and provide it to the people.
- The budget is prepared by a very small group of people in the bureaucracy. In order to maintain their monopoly, they don't want others to know its intricacies. Knowing the process of making the budget documents breaks this monopoly. NGOs must know the process. The more one knows about the finance of the state, the more one becomes confident and powerful.

- Before the budget analysis, we looked to the elected representatives to raise our issues for us. Many times, they tried to evade us, making us feel ignored and unwanted by the people in power. Now, however, we were suddenly “most wanted,” especially during the budget session. We felt that we were shaping the discussion on the budget in the assembly, if not the budget itself.
- Since we are a people’s organization, criticism leveled against the government on the budget can affect our chances of getting the work done by the ruling party MLAs or bureaucrats. If we praise the government for good action, our credibility may be affected in the eyes of the public. For this reason, we always had to keep the members of our organization in mind while writing budget notes for the elected representatives.
- Using factual information to discuss the issues of tribal development sharpened our arguments. The budget analysis also widened our vision and gave us ways to pick up certain issues and focus on them.

Budget analysis does have its limitations. We can't find the answers to all the actions of the state by analyzing its budget analysis. Nonetheless, this process can certainly help us understand most of the issues that people are facing.

3. Follow Up: Getting Others Involved

Given this background, DISHA decided to undertake an outreach effort to show other social justice activists and organizations how awareness of the distribution of financial resources by the state to the poor can increase an advocacy organization’s effectiveness. To do this, DISHA designed training programs for human rights groups and advocates for different issues affecting the poor, including those involved with meals for tribals, Delhi’s untouchables, and women’s and children’s issues. DISHA’s strategy is to generate a greater interest in examining the financial allocations of the state, and then help develop the necessary expertise to carry out the analysis.

To generate interest, DISHA identifies a promising NGO and undertakes an analysis of the state budget from the perspective of the issue it works on. It reviews the organization’s publications and annual reports to determine the perspective of the NGO and the issues that are critical to its work. DISHA then examines the budget of that NGO’s state in order to determine how the current budget policies are impacting that issue and how money has been allocated for it. Organizations quickly realize that the information provided by thorough budget analysis can be a powerful tool in negotiation and confrontation with the government.

Once genuine interest in learning about the budget is established, DISHA offers to provide training for the organization’s leadership. Special attention is given to the leadership because DISHA believes that it is these individuals who will ultimately be responsible for introducing changes in the policies of their organization and should therefore be exposed to the potential of budget work. Because the majority of social justice activists are unfamiliar with working with the large figures found in the budget, a significant portion of the training is spent helping participants become more acquainted with reading numbers. The second part of the training is exposure to the Indian accounting system to prepare participants to conduct analysis of their

state's budget allocations. India's accounting system is quite elaborate and requires considerable explanation before participants are able to utilize the data provided in the budget.

DISHA also teaches participants how to read the budget books. By understanding how money was earmarked, the organizations can then hold the department official, district official or elected representatives accountable by finding out whether the money was actually spent as intended. In DISHA's own work, it often contacts villages that have been targeted for some type of expenditure to find out if the goods or services were actually provided. This activity is so straightforward, widely applicable, and easily replicated, that it has been a useful tool to teach other groups as they begin to try to apply their budget analysis work in their own states. So far, DISHA has provided this introductory training to NGOs in the Indian states of Tamil Nadu, Rajasthan and Maharashtra, as well as to more than 50 groups in Nepal that are now conducting the work themselves.

DISHA also provides a more intensive, personalized four-day training program for those who undergo the one-day training and express interest in developing more skills. The training is held at the DISHA offices and begins with two days dedicated to learning how to classify the data according to the government accounting code. The second two days are spent interpreting the data and preparing a brief on the organization's findings and their implications. A great deal of time is spent discussing the NGO's paper as well as general budget analysis skills. In the four-day program participants are trained in classifying the data without making any mistakes, logging thousands and thousands of entries, and checking the data manually to ensure no human error. With the different government departments to review, this is an enormous task. It requires a group of people with patience and understanding, but if done well provides the most effective tool to monitor the commitment of any government to social development and human rights. It is the best indicator available because it reveals the express intention of the national and state governments regarding allocations for different activities and groups. DISHA has provided these longer training programs for over 25 organizations throughout India and Nepal.

After receiving the training from DISHA, participating NGOs undertake budget work in the manner that best suits their circumstances, but DISHA remains available to answer questions about data sources, interpretation or classification.

By 1999, budget work had grown so much in India within various states that DISHA and three other organizations convened a workshop of all the groups that are involved in budget work on the sub-national level. This meeting occurred in the fall of 1999 and had attendees from several of India's states, as well as representatives from three other countries. This meeting generated an excellent exchange of experiences that was written up in a workshop report that is posted on the International Budget Project's web site <http://www.internationalbudget.org/resources/library/goaworks.pdf>. Among the meeting's outcomes was agreement for the states to form and support an effort to examine India's national-level budget. The new effort is called People's Bias and has begun its analysis of the budget for all of India, though the work has progressed slowly due to the volume of work associated with classifying the data of all the government departments. A two-day seminar has been planned to help orchestrate the upcoming dissemination of the budget information.

4. Conclusions

The story of DISHA's development as a budget analysis group is particularly compelling because budget work was such a surprising departure from the organization's previous work. It provides a positive testament to the fact that there are no real limitations to the type of organizations that can benefit from budget analysis; all that is required is the willingness to develop the necessary expertise. Moreover, producing such rigorous analysis helped bolster the government's respect for the organization, which led to more serious consideration of the issues for which DISHA was advocating.

The DISHA model is also compelling because from the very beginning it focused not only on doing budget analysis work itself, but also on training as many other organizations as possible to do it in their own regions. Because of this, DISHA's experiences and lessons learned are having an impact far beyond its own state government. In a democracy as large as India, efforts to increase government accountability and transparency will have to occur at different levels and in different locations to generate the necessary momentum for large scale national change.

For more information about DISHA, contact:

M.D. Mistry, Director
"PATHEY" Centre for Budget Analysis
5, Mangaldeep Flats
Near Parikshit Bridge
Gandhi Ashram Post
Ahmedabad 380 027
INDIA
Email: disha@ad1.vsnl.net.in
Phone: 91-79-755-9842
Fax: 91-79-755-6782

To view further publications on DISHA's work, see:

"The Beginnings of DISHA and its Budget Training Work in India," M.D. Mistry, February 24, 1999, Cape Town.
<http://www.internationalbudget.org/conference/disha.htm>

ANALYZING AND AFFECTING BUDGET POLICY: THE ADVA CENTER, ISRAEL

Background

Created in 1991, the Adva Center is a non-partisan, action-oriented policy analysis center. Its goal is to promote informed debate by disseminating information about the state of social justice in Israel in areas such as education, health, housing, income distribution, and social welfare. In 1995, Adva established the Budget Analysis Project, which is designed to promote a broader public debate on national priorities and a more equitable distribution of government resources. The project analyzes the social service allocations of the national budget of Israel via a series of reports entitled *Looking at the Budget*.

In this case study, Adva, an Israeli policy analysis center, successfully uses budget analysis to influence policy outcomes. In particular, the organization's assessment of the 1998 national budget's impact on social services contributed to an informed debate and the rejection of proposed cuts in essential elements of social spending.

The Issue

The budget presented by Israel's government in 1998 contained deep cuts in social spending, with the avowed hope of stimulating economic growth. Such cuts included reducing child allowances and old-age pensions, abolishing the uniform health care package, limiting eligibility for unemployment compensation, cutting back regular as well as compensatory education teaching hours, providing less support for high schools in disadvantaged localities, and slashing housing assistance. The budget also boosted taxes on the elderly and imposed new payments on health consumers. Adva's position was that the proposed cuts would result in serious harm to the welfare state and the people who depended on it.

Action

From the beginning, Adva targeted its efforts at protecting the social services as much as possible. Before the budget proposal was even finalized, the organization distributed two *Budget Bulletins* in response to the government's proposed spending cuts to document their negative implications fully for the Israeli welfare state. (These bulletins were based on various sources of information about the budget that were available before the budget had been completed). Staff met with as many interested groups as possible, including labor union officials, representatives of health care workers, health consumer organizations, feminist organizations, education and housing associations, civil rights groups, mayors of Arab localities and Jewish development towns, and government officials. These meetings generated significant interest in key budget issues and resulted in an ad hoc coalition organized around efforts to preserve social services, particularly the public health care system.

When the 1998 draft budget was presented to Israel's parliament, the Knesset, in October, Adva responded the same day by distributing an executive summary of the organization's report *Looking at the 1998 Budget*, which was published in full three weeks later. Adva also published three specialized budget reports, one on the implications of the proposed budget for women, another for Arab citizens, and the third for residents of Jewish development towns. These reports were widely circulated among government and civil society to bring more attention to the issues and raise the level of debate.

Adva also focused its energy on lobbying within the Knesset. Staff distributed Adva's full budget report as well as shorter budget bulletins, met with legislators, testified at various Knesset committee meetings, and held an "alternative budget" debate attended by Members of Knesset and representatives from dozens of NGOs. These venues provided Adva the opportunity to educate legislators on the impact of the proposed budget and bolster opposition to the proposed social spending cuts.

Results

Adva's efforts were very effective in highlighting the social sector implications of the 1998 budget and helping to generate a well-informed debate on the issues. The budget was not approved by the standard December deadline, and the Foreign Minister David Levy resigned in opposition to the proposed cuts in social services. Eventually, the bill passed with significant opposition. Before it was passed, however, three important restorations were made in the social services budget. The universal package of health services was preserved, cutbacks in teaching hours and government housing assistance program were reduced, and the deep cuts in child allowances and old-age pensions were nullified.

Throughout the course of the Knesset debates, Members frequently referred to Adva's reports and briefings, and the opposition's positions were clearly guided by Adva's work. Likewise, journalists and NGO leaders made frequent reference to the information in Adva's reports during the media coverage of the debate.

Lessons

Some of the keys to Adva's effectiveness seem to include the following:

- *Early involvement.* Adva maximized its position in the debate by getting involved when the budget was not yet finalized. When cuts to social spending were still just possibilities being discussed by government officials, Adva first raised the issue by publishing a report that made a case for protecting social services in the budget. Establishing an early presence helped build momentum and generate proactive interest in budget issues within civil society.
- *Effective networking.* Adva began very early in the process to bring a broad spectrum of organizations whose constituencies would be affected by the budget decisions into the debate. Through meetings and information sessions, Adva worked to increase awareness within the NGO community, establish a common agenda, and present a united voice to the government.

- *Information Dissemination.* Adva produced information that was both timely and useful, and it selected its audience well. The longer, more in-depth reports and short, easily digestible issue briefs were sent to a broad spectrum of NGOs, legislators, health ministry officials, and other key players, and the reports were widely publicized in the media.
- *Sending the message.* Adva employed a number of techniques to reach its audience and have its message heard. Beyond simple dissemination of information, Adva followed up with meetings, information sessions, media interviews, testimony at Knesset committee meetings, and a budget debate with government officials and the NGO community. The fact that Adva spoke for itself and as a member of a coalition also fostered greater legitimacy for its position.
- *Non-partisan involvement.* Adva both expanded the parameters of the budget debate and established its own legitimacy with government officials and the public by substituting party politics with clear, evidence-based arguments on budget policy. Adva has taken pains to serve all legislators regardless of party affiliation, refusing to ally the organization with partisan interests.

For more information about Adva, visit their website at www.adva.org or contact them at:

Adva Center
P.O. 36529
Tel Aviv 61364 Israel
Phone: 972-3-5608871
Fax: 972-3-5602205
Email: advainfo@netvision.net.il

To view Adva's reports from the 1998 budget debate, see the following links:

“Critique of the Proposed Israel State Budget for 1998: Executive Summary”

Shlomo Swirski, Meirav San-Zangy, Etti Konor, Barbara Swirski
<http://www.adva.org/budcrit8.html>

“Looking at the Israel State Budget - 1998”

Shlomo Swirski, Meirav San-Zangy, Etti Konor, Barbara Swirski
<http://www.adva.org/budlook8.html>

“How the 1998 Israel State Budget Will Affect Arab Localities”

Shlomo Swirski and Etti Konor
<http://www.adva.org/budarabs.html>

“How the 1998 Israel State Budget Will Affect Women”

<http://www.adva.org/budwomen.html>

ANALYZING AND AFFECTING BUDGET POLICY: THE CHILDREN'S BUDGET PROJECT, SOUTH AFRICA

Background

The Children's Budget Project (CBP) is a sub-project of the Budget Information Service at the Institute for Democracy in South Africa. BIS analyzes the allocation and use of public resources to understand the impact of the budget on the poor and disseminates its material to civil society and legislatures to enhance participation in the budget process. The Children's Budget project does not promote a separate budget for children. Rather, it attempts to examine what resources government is allocating to children's programs, and whether these programs adequately reflect the needs of children. It analyzes this with respect to policy and legislation for children, government expenditure, and service delivery. The project analyzes the link between government policy commitments to children and government budget allocations.

The Children's Budget Project is a good example of how targeted budget analysis can influence the policy debate and outcomes surrounding a specific issue.

Issue

South Africa recently began to review policy, legislation, and service delivery related to children, both in terms of international instruments and the South African Constitution. At the same time, the country has also undertaken a budget reform process. The Children's Budget Project decided to capitalize on these activities to highlight key issues related to a children's budget.

Action

The Children's Budget Project conducts research on the national and provincial budgets in South Africa to keep civil society organizations, government departments, and legislatures informed about the effectiveness and efficiency of government expenditure on children's programs. The information is presented in a manner that is accessible to a broad audience, and the research findings are disseminated as widely as possible through publications, radio, newspaper, the project's web page, and training and workshops conducted by project staff.

In its first phase, the Children's Budget Project teamed up with other stakeholders in the children's sector to produce the report "First Call: The South African Children's Budget." The study tracks government expenditure on children in areas such as health, education, welfare, justice, and policing. The project raised the question of whether the government is directing its spending in the best way to deliver on its policy commitments to children, and recommended ways in which social spending could be more efficiently directed in these areas.

CBP's second study, "Where Poverty Hits Hardest," examines the link between government spending on social services aimed at children, children's ability to access these services, and the

impact of social services delivery on the lives of children. The study focuses its analysis on the health, education, welfare, and criminal justice sectors in all nine provinces from 1995 to 1998. The study uses indicators that measure issues of equity in expenditure on basic social services, access to services, and redress to children who live under especially difficult circumstances.

Finally, the CBP is in the process of completing its third children's budget study. The aim of the study is to comment on government's performance in addressing child poverty, focusing on the role of the budget in its poverty alleviation strategy.

Results

The publication of the two children's budget research studies firmly established the CBP as an important source of information and guidance regarding children's policy in South Africa. The report "First Call: The South African Children's Budget" was attached to the government of South Africa's report on the Convention on the Rights of the Child. Moreover, the project has been asked by the Office on the Status of Disabled Persons to conduct research on expenditure for children with disabilities and has acted as a resource for organizations requiring budget information on children.

The CBP has also helped to bring issues facing South Africa's children into the public eye. During the research process for the budget reports, a series of popular articles were published in daily newspapers, which broadened the target audience and deepened understanding of the issues surrounding government expenditure on children.

Equally important, the CBP has been a model for other organizations attempting this work elsewhere. The Children's Budget Project is also part of a larger international project on child-focused budget studies involving countries around the world. Because the CBP has been conducting this work for several years and is currently completing its third budget study, the project has been able to provide information and guidance regarding methodology and resources, insight into the opportunities and constraints to the previous studies, and advice on the overall structure and function of the project.

CBP is now moving to do pioneering work on children with disabilities and those with HIV/AIDS, applying a similar method to that used in the project's current work.

Lessons

CBP's success seems to draw on the following lessons:

- *Provide targeted, accessible research.* Substantive research and analysis on the resource implications of various policy options plays a critical role in informing and influencing policymakers. In the case of the Child Budget Project, therefore, it is important that the research and analyses focus on the allocation of resources from state budgets and donor financial aid and provide child-focused data and statistics. In addition, the research should come with recommendations to guide policymakers.

- *Build capacity.* Political credibility is largely dependent on increased capacity within the country to understand the issues and engage in public debate. The fact that the CBP engaged in information sharing and training activities aimed primarily at national and provincial legislatures and children's rights advocates has enabled legislatures and civil society to present government with policy critiques and alternative proposals. Moreover, strengthened legislative and civil society capacity to engage in public policy and resource allocation debates provides increased checks and balances to ensure that government makes the right interventions in the most cost-effective manner.
- *Build coalitions.* Political credibility is also largely influenced by the extent of stakeholder involvement and successful consensus building. A partnership between civil society and government is critical to the broad-based ownership of research and analysis. Moreover, institutional factors and constraints may necessitate the formation of a research and information partnership that draws on information, capacity, and expertise from government, universities, think tanks, and civil society.
- *Be aware of the context.* Resource allocation processes are based on political and economic factors that are specific to a nation or region. Research and advocacy strategies should be designed to mobilize resources within the given specific political and economic institutions, processes, and factors.

For more information about the Children's Budget Project, visit the Budget Information Service at Idasa's website: <http://www.idasa.org.za/bis/default.htm> or contact the organization directly:

Warren Krafchik, Programme Manager
IDASA Budget Information Service
PO Box 1739
Cape Town 8000
South Africa
Phone: 27 21 461 2559
Fax: 27 21 462 0162
Email: warren@idasact.org.za

For the reports discussed above and additional reading on the Children's Budget Project, see: "Do Children Receive Their Fair Share of the Budget?" Shirley Robinson, 1998. This is the Executive Summary of the Children's Budget Book "A First Call for Children" <http://www.idasa.org.za/final/publications.asp?id=460>

"Children and the Budget", by Judith Streak, February 2000. This is one of a number of documents prepared by BIS in relation to the year 2000 Budget. This article also appeared in The Sunday Independent Reconstruct supplement, Sunday 27 Feb 2000. <http://www.idasa.org.za/bis/briefs/brief33.htm>

ANALYZING AND AFFECTING BUDGET POLICY: FUNDAR, MEXICO

Background

FUNDAR is a Mexican applied research institution working to strengthen democratization through efforts to increase government accountability and transparency. Although FUNDAR officially established itself as an independent organization in 1999, some of its founding members and staff have been engaged in budget analysis work since 1994. The initial steps in this field were started within Civic Alliance – a broad coalition of Mexican NGOs – and the Mexican Academy for Human Rights.

This case provides an interesting example of how budget work can affect policy and how a budget organization can develop in response to a particularly compelling problem that people mobilize around – in this case money in a “secret fund” that the President could use without any accountability.

Issue

Mexico has long struggled against the problems associated with government corruption. As the country has moved increasingly toward democratization, there has been more opportunity to create public pressure for improved government transparency. Civic Alliance and current FUNDAR staff have made important contributions to this trend through the promotion of a more inclusive and transparent budget process. In particular, the group mobilized around the issues of the President’s “secret fund” and discretionary allocations for public officials’ salaries and benefits.

Action

In 1994, Civic Alliance began its public right-to-information campaign by targeting the President’s secret fund, a portion of the budget that allowed the President to spend money without having to account for it. Through a simple but innovative procedure that is based on the constitutional right to ask for information, the organization requested details about the budget of the President’s office, expenditures of all the allocations under his control (including the secret fund), and the amount of his income. After a year without a response, the organization initiated a legal process based on the violation of individual guarantees established in the Constitution to bring the issue completely out in the open and to seek resolution. Despite several court decisions asking the President to deliver the requested information, no progress was made. This lack of action on the part of the President was the starting point of an aggressive media campaign that turned the secret fund into an issue of public debate. In spite of promises about transparency and participation, the President was deliberately refusing to comply with court rulings demanding the open delivery of public information.

Notwithstanding the publicity of the secret fund process, access to information about the fund continued to be denied. It took the help of members of Congress who were committed to democratization and to finally gaining access to detailed budget information. Thorough analysis of several years of allocations and spending patterns, carried out by current FUNDAR members and staff, led to key information about the secret fund, which had grown from \$47 million in 1983 to \$191 million in 1994. Attention was also turned to public officials' salaries and benefits, which were not regulated and were not subject to tax in most cases, as well as the pattern of discretionary spending in government offices. The research conducted on these issues was published in a series of articles in one of Mexico's mainstream national newspapers, underscoring focal points of transparency at the moment when Mexico's first Congress with a majority of opposition members began.

Results

Both FUNDAR and Civic Alliance now believe the campaign against the President's secret fund was economically and politically costly for the organizations. Economically, the long and expensive legal process against the Presidency required a significant portion of the organization's scarce resources, an expenditure that is not realistic for most non-governmental organizations. Politically, the legal process led to wide-ranging counter-attacks from the Administration that further stretched the capacity and resources of the organization. The campaign did, however, have clear positive effects. In spite of never complying with Civic Alliance's petition of information, President Zedillo sharply decreased the amount of spending from the secret account and, as pressure mounted from all sides, allocations to the secret fund eventually were eliminated entirely.

The research and publicity on public officials' salaries and discretionary spending was very effective, in part because the legislative officials were newly elected and uninformed about the budget. The timing allowed FUNDAR to educate them about specific issues regarding the lack of transparency of the budget. As a result, the federal government started to regulate salary benefits and to make their operations more transparent. Specific regulations regarding benefits and bonuses were established, and the issue now is addressed clearly in its own section of the budget documents.

Building on this experience, FUNDAR was formally created to conduct solid budget analysis. The credibility won by its staff through these experiences allowed the organization to start monitoring the application of poverty reduction programs, and discretionary spending in the electoral context, and to analyze social expenditure through a gender lens.

Lessons

FUNDAR's success seems to draw on the following lessons:

- *Target issues.* Although the President's secret fund was a relatively small concern in the context of the entire national budget, it was symbolic of the problems of Mexico's government and provided an obvious issue with which to capture public interest. Starting

with a clear, high profile issue allowed Civic Alliance to generate momentum on the issue of transparency and accountability, as well as on the role citizens can and must play.

- *Systematic research.* The successful publicity campaign against the President's secret fund brought issues of government transparency and accountability to the forefront of public concern. Systematic and detailed research on very specific aspects of discretionary spending patterns made it possible to identify them clearly and highlight the importance of solid research as a means to influence the actions of government.
- *Build on past success.* The work carried out by current FUNDAR staff at a time when access to budget information was limited gave FUNDAR a solid base from which to construct other areas of budget analysis. The organization effectively capitalized on that momentum and the relations established within the government and civil society by moving to new areas in which the same issues were at stake.

For more information about FUNDAR, contact:

Helena Hofbauer Balmori
FUNDAR
Centro de Analisis e Investigacion
Popotla 96-5
Tizapan-San Angel
01090 Mexico D.F.
Mexico
Phone/Fax: 525-595-2643 or
681-0858
Direct: 525-595-5592
Email: helena@fundar.org.mx

ANALYZING AND AFFECTING BUDGET POLICY: INSTITUTE OF ECONOMIC AFFAIRS, KENYA

Background

The Institute of Economic Affairs (IEA) was created in order to provide a forum for sharing ideas that promote open, active, and informed debate on public policy issues. IEA's work has been two pronged. First, it focuses on providing the private sector with the analysis and assistance it requires to face the specific challenges of the Kenyan policy environment. Second, it focuses on building Parliament's capacity to meet the new challenges that have emerged since the days of one party politics, particularly in the areas of economic policy development and public finance management.

This case offers a useful example of how to balance meaningful public input into the budget debate with budget analysis capacity building within government.

For this latter focus, IEA has established the Budget Information Programme (BIP) in order to mobilize and increase the participation by the business community, Parliament and civil society in the budgetary process. The program aims to do this by increasing public availability and accessibility of information on the budget and its implications through forums, newsletters, and the print and electronic media. IEA thereby contributes to greater public participation and input into the budgetary process.

Issue

Because budget information has not been readily available to civil society in the past, BIP has concentrated on getting as much information on the budget as possible to the people and providing assistance in understanding what the implications of the budget policies actually are. Equally important, given the extremely short time the Parliament has to debate and agree upon the budget, BIP has recognized the need to assist Members of Parliament with analysis of the budget in preparation for the debate.

Action

BIP analyzes the allocation and use of public resources to understand the impact of the budget on Kenyans and in the attainment of stated policy goals. In addition, BIP:

- Presents an analysis of the budgetary process and budget proposals
- Monitors the national budget and budgetary processes
- Organizes and publicizes public meetings and for a through which different groups can make presentations on the budget

- Enhances the advocacy and policy-making efforts of civil society
- Invigorates Parliament and enhances its capacity in budget management
- Enhances the capacity of the media in budget analysis and presentation.

In order to increase the capacity of civil society to understand and participate in the budget policy discussion, BIP conducts public hearings on the budget in the weeks and months leading up to its presentation. Members of organized groups who have opinions on how the budget should be structured and issues they wish to have highlighted make submissions to the hearings. BIP then synthesizes these submissions and extracts elements that are common among them in order to draft a memorandum on basic principles for the budget. These principles are then correlated to the different sectors' proposals so the document achieves some coherence. The complete document is presented to the Ministry of Finance and the Parliamentary Finance Committee.

Once the submissions are made, attention shifts to preparing Parliament for the budget debate. Kenya's budget is presented in the middle of June and has to be in effect by the first of July. Sectoral appropriations must be voted on by the end of October. Parliament has seven days, excluding budget day and the day of the Ministers' response, to debate the budget, approve taxation proposals, and discuss policy. It has another 20 days to debate the sectoral appropriations proposal.

The 2000/2001 budget was presented on June 15th, and BIP had already assembled a team of experts to analyze its proposals and develop a guide for Members of Parliament to assist them in the debate. In Kenya, debate begins the next business day following the budget's presentation. The team therefore spent the weekend combing through the budget speech, the financial statements, and the finance bill in order to draw out the key points and make the information easily comprehensible for Members of Parliament in a timely fashion.

In order to increase the amount of information on the budget available to the public, BIP also worked closely with the media. The media has shown considerable interest in receiving initial analyses immediately before and after the budget is read. Despite the difficulty of providing this level of attention in the midst of budget week, BIP worked hard to present the most important and relevant information in order to encourage public interest.

Results

A clear advantage of BIP's activity is that it has given voice to sectors that are not normally consulted by government. Instead of only considering the main productive sectors such as agriculture and manufacturing, the government is now exposed to the concerns of, for example, the service sector, the capital markets, the Bankers Institute, and the social sectors.

An equally important advantage is the extent to which BIP improves the quality of debate in Parliament through education on the budget process and policies. The twelve page guide to the budget that BIP provided the Members of Parliament made an effective difference in the debate

by equipping MPs with a depth of understanding of the budget document that would have been otherwise impossible. The document not only summarizes the budget itself, but also clearly highlights issues that are problematic and proposals that are unrealistic or poorly documented in order to prepare Parliament to question the Executive. The guide provides specific questions that should be answered before the budget is approved, and points out inaccuracies that must be rectified.

This year, BIP conducted four television appearances with different media outlets on pre-budget analysis and another four as soon as the budget was presented. This increased the public attention on the budget debate, as well as educated the public on the key decisions that would impact them in order to encourage more active participation in the debate.

BIP has recently finalized a study on the role of Parliament in the budget process and made some proposals. One surprising discovery is the limited understanding many MPs have of financial procedures, which leads to many activities going unchecked. The biggest problem found, however, is the fact that Parliament lacks the analytical capacity of the Executive. To expand on the training in deciphering the budget provided to Parliament, BIP has organized a workshop specifically for members of the money committees within Parliament. One of the results of this workshop has been a request by the committee members for the establishment of a Parliamentary Budget and Research office.

Lessons

BIP's success seems to draw on the following lessons.

- *Tailor activity to need.* BIP's budget guide was particularly useful, not only because of Parliament's limited understanding of financial procedures and capacity to analyze the budget proposals, but also because of the extremely short time-frame in which the budget debate in Kenya occurs. The guide was concise and clear, and provided MPs with specific advice and information that would help them develop arguments in the budget debate.
- *Timing of interventions is important.* One of BIP's primary goals is to increase public involvement in the budget debate as much as possible. Instead of initiating a general information campaign, however, BIP designed staged activities that maximized participant impact on the budget debate. The public forums were held before the budget was complete, so the Executive could take the views of the participants under consideration. The budget guide was provided to MPs on the first day of the budget debate, despite the enormous challenge of completing it so quickly, in order that it would be available to help inform the debate. And the media was used both before the budget was released, in order to prime civil society on the upcoming issues, and immediately after its release, in order to provide timely analysis.

For more information about the Institute of Economic affairs, contact:

Betty C. Maina, Chief Executive
Institute of Economic Affairs,
P. O. Box 53989, Nairobi
Kenya
Phone: 254 2 717402/721262
Fax: 254 2 716231
Email: instecon@nbnet.co.ke

ANALYZING AND AFFECTING BUDGET POLICY: INSTITUTE OF PUBLIC FINANCE, CROATIA

Background

The Institute of Public Finance (IPF) undertakes research in all aspects of public sector economics, including public sector expenditure and revenues, fiscal policy, budget policy, public debt and the role of the state in the economy. IPF provides independent analysis of important economic issues in order to educate citizens, members of parliament and government of the implications of alternative policies being considered and to improve fiscal transparency and accountability in public sector institutions.

In a country struggling with government corruption, the Institute of Public Finance (IPF) has made important strides in providing members of parliament, the media, and civil society with the information they need to act as a check to government's budget policy formation.

Issue

One of the central issues in Croatia is the lack of transparency in public sector activities that undermines the credibility and effectiveness of the public authority, and contributes to corruption and uneven influence on important public policy decisions. Because of the lack of institutionalized checks and balances, such problems are common in transition countries. IPF has therefore shifted its focus from “academic research” to more “applied research” that reaches a broad audience. This shift was made to increase public awareness of budgetary issues and the parliament’s capacity to analyze government’s proposals, and to provide a check on budget policy formation and resource allocation.

Action

IPF published its first Public Policy Newsletter in 1999. IPF timed the newsletter’s release with the parliamentary debate on the government’s 1999 budget proposals. At that time the government was also in the midst of a debate on the nation’s fundamental macroeconomic accounting system.

The newsletter, called “The Public Policy Note of the IPF in Connection with the Budget of the Republic of Croatia, 1999” was published in both English and Croatian and was sent free of charge to approximately 1,000 people, including the President of the Republic, members of parliament, relevant parliamentary boards, ministries, agencies, public enterprises, and the media. To reach an even broader audience at a low cost, IPF also posted the newsletter on its web site.

Following the initial newsletter on the budget, IPF published an additional newsletter to address the amendments to the 1999 national budget. The purpose of this publication was not to analyze

the soundness of the allocative decisions contained in the budget, but rather to highlight ways transparency could be increased during the execution of the budget.

The newsletter is kept short and addresses issues that are of immediate importance in the budget debate. IPF gathers the information it needs for its analysis through officially published data, as well as direct contacts with people from the administration and from the members of parliament. Personal contacts have proven particularly important when the Ministry of Finance has been unwilling to disclose its budget suggestions before sending them to parliament. Gaining access to that information through other channels has allowed IPF to consistently provide advanced analysis of government's policy recommendations for the members of parliament.

Encouraged by the positive response to the newsletters, IPF decided to publish additional newsletters on other salient public policy concerns, focusing mostly on budget and taxation issues. For example, in connection with Croatia's recent election that resulted in a much different parliament, government, and president, IPF published a comprehensive newsletter "Economics of the Public Sector - Situation, Problems, and Possible Solutions" which discussed the role of the state, the budget, the public debt, the tax system, the underground economy, and social security issues.

Results

IPF's independent review and analysis of the government budget was a way of creating greater public awareness about the importance of transparency and accountability in the public sector. Moreover, it has had tremendous educational impact due in large part to the media that quoted, discussed and commented on the newsletter and brought budgetary issues into the public domain.

In fact, the media's coverage is one way to begin to assess IPF's impact on the policy dialogue surrounding the budget. Long after publication of different IPF papers, the media would reference them in its evaluation of government policy by saying things like, "government intends to introduce lower tax rates for tourism, although IPF expressly warned against such measures," and would often quote entire sections of the IPF newsletter in a news story.

Of course, it is more difficult to adequately assess the impact of IPF's work on policy makers. While in all likelihood IPF's role in the debate helped shape the thinking for many officials, it is impossible to know whether government made some decision because of IPF's advocacy or due to some other influence.

IPF's next goal is to form groups consisting of leading independent economists, lawyers, sociologists, and mathematicians for the permanent assessment of public policy issues. The function of the groups will be to raise public and parliamentary awareness of key public policy issues by providing independent analysis of governmental decision making.

Lessons

IPF's success seems to draw on the following lessons:

- *Develop contacts.* The personal contacts IPF has cultivated has made it possible for the organization to receive information in a timely manner and have therefore produce analysis that could be used while the budget debates were actually occurring.
- *Traditional research is not enough.* In the words of the organization, “IPF is a research institution and we were previously not engaged in advocacy, media contacts, etc. We used to write long, technical, boring papers and publish them in our research journal that is read only by our colleagues, researchers, university professors, and a few eager students. In a small country lacking experts, where even the members of parliament and leading government representatives do not understand the basics of public sector economics, we learned the lesson that one should stop sitting in front of his/her screen, go out and realize what people are really interested in, what they do or do not understand, and help them (and actually us, in the long run) to better perform their duties (as voters, representatives of voters, public officials, etc.). It is obvious that we have to combine research and advocacy. When the general level of public sector economics improves, we could maybe again get back to research only.”
- *Presentation is important.* IPF uses a newsletter to communicate its work because it is a short, transparent, reader-friendly format. Paper versions of the newsletter are sent directly to the exact names and addresses of each member of parliament, minister, deputy minister, journalist, and trade union representative that IPF targets. The newsletters are sent when the issue it addresses is most “hot” so that recipients are even more encouraged to read them. The web site version of the newsletter has also proven valuable because it is accessible to anyone at any time and journalists can cut-and-paste entire sections into their own articles.
- *Applied policy and budget analysis can fill a constructive niche in newly democratic countries.* Sound public sector economics can lead to higher economic growth, lower unemployment and rapid private sector growth. In transition economies, the absence of democratic, economic and regulatory institutions, together with the extensive discretionary rights of public officials, leads to corruption, rent-seeking and various irregular activities that can become a drag on economic development and growth. It is therefore necessary to strengthen institutional practices. Simply put, it is bad to have non-transparent budget statistics and processes, irregular institutional practices, faulty practices for evaluating and supervising public investment projects, and discretionary control over the distribution of government expenditures because it promotes further social, political and economic backwardness. As IPF states, “This is why we need to improve the knowledge and awareness of all the participants in the budget process and the general public of the necessity for regular practices. And this is why we have endeavored to do our analysis and our publications.”

For more information about the Institute of Public Finance visit the website at **www.ijf.hr** or contact the organization directly at:

Katarina Ott
Institute of Public Finance
Katanciceva 5,
PO Box 320, HR-10 000 Zagreb
Croatia
Phone: 385-01-4819-363
Fax: 385-01-4819-365
Email: kott@ijf.hr or office@ijf.hr

For English-language copies of the reports discussed above, see: <http://ijf.hr/eng/newsletter/index.htm> which provides a listing and links to all the newsletters published by IPF.

ANALYZING AND AFFECTING BUDGET POLICY: VOLGO-VYATSKY POTENTIAL, RUSSIA

Background

Volgo-Vyatsky Potential (VVP) carries out work related to the role of the state, the local authority, and citizens in determining city finances and increasing government's accountability to the community. The primary goals of the project are to organize discussions among citizens about budget transparency and government accountability in the allocation process, to train others in budget analysis, and to disseminate information on current budget issues.

Volgo-Vyatsky Potential (VVP) provides an example of how an organization can directly affect budget policy by assisting the Administration with necessary tax reform. Because VVP recognizes the importance of transparency and participation in the budget process, as well as the key role of tax policy in sound budget management, it has made its tax reform advice and documentation publicly available in regions throughout Russia in order that its work can be replicated by others.

Issue

The Russian budget and tax systems suffer from lack of transparency and accountability, and from inefficient policies. Recently, efforts have begun to examine these systems and consider ways to improve them. In particular, VVP has taken steps to reduce corruption and inefficiency in tax revenue generation by assisting the governmental administration in the design of tax law.

Action

VVP has undertaken several activities aimed at increasing public awareness of budgetary processes and outcomes and at creating pressure for reform of some of the more problematic aspects of the budget and the tax system.

VVP established itself as an important contributor to the budget reform process through its work in addressing the problems with the legal framework in which budgetary management occurred. Specifically, VVP helped reform Russian tax law that allowed a portion of a firm's taxes to be paid in goods or services. Such a system is problematic largely because it is extremely difficult to assign appropriate values to goods and services and it creates incentives for firms to overvalue the goods or services they use to pay their taxes in order to minimize the payment. In this case the law did, in fact, lead to highly unscrupulous behavior on the part of firms, and resulted in a reduction in budget revenue. A significant amount of public exposure and outcry against this practice had done little to bring about change in the policy. VVP therefore undertook a research project that specified not only the problems with the policy, but suggested mechanisms by which to dismantle it. At the request of the Mayor, VVP then provided the Administration a draft law that would resolve the particular problems with current tax policy. With the vigorous support of the Mayor, the law was passed and implemented. As other cities and regions learned about this success, VVP's legal services were requested throughout Russia. Now VVP has standardized its

work enough that other cities and regions can simply access VVP's legal documentation and apply it to their own locale.

To support this work, and to encourage direct citizen participation in the budget process, VVP established "public analytic centers" in several local communities. These centers, staffed by volunteers, house a range of budget information and provide a location for training in budget analysis. By creating these centers and working with the population directly, VVP hopes to expand the community of people engaged in budget issues. Several of these centers have become independent NGOs, and the plan is that eventually the rest will do the same in order to create a network of organizations to carry on the work of budget analysis throughout Russia.

Result

VVP has created a successful model of citizen engagement in budget issues. By organizing citizen groups around budget issues and preparing them to form independent NGOs, VVP is directly contributing to the expansion of budget work in Russia. Moreover, as a greater portion of the public is made aware of key budget and tax issues, government's accountability increases.

The result of the tax reform project exceeded all expectations. At the beginning of 1999 about 40 percent of tax revenue had been received in the form of goods and services. By the end of the year that figure had decreased to 18 percent and by the first quarter of 2000 only 9 percent of taxes were being received in the form of goods and services. Moreover, VVP's attention to the replicability of its work in other communities has allowed a number of other cities to apply VVP's tax reform work to their own city.

Lessons

VVP's success seems to draw on the following lessons:

- *Offer suggestions.* One reason VVP has met with success in its budget interventions is the fact that it has been able to offer the government practical solutions to the problems it faces and a clear plan for implementing them. Particularly in countries in which there is limited civil service capacity, taking the step from identifying problems to articulating solutions can be critical in influencing and guiding the actions of policy makers.
- *Instill self-sufficiency.* A unique feature of VVP is the importance it places on establishing local groups capable of carrying out budget work that can eventually grow into their own organizations. The training and information VVP provides is specifically geared toward creating local expertise that can be applied to local issues. This helps ensure that VVP does not remain the only actor in budget analysis, and that the variety and quality of work being produced will continue to increase.
- *Examine tax issues in addition to budget issues.* Tax policy is an often overlooked aspect of budget work. Sound revenue policies are fundamental to ensuring the transparency and accountability of a budget, yet they receive much less attention from many of the groups

undertaking budget work around the world. VVP's work is effective because it confronts Russian corruption within the tax system as part of its efforts to improve the overall budget process.



For more information on the work of Volgo-Vyatsky Potential contact:

Vladimir Belyavsky
info@vvp.org.ru

CASE STUDY: ANALYSIS OF THE EXECUTIVE BUDGET BUDGET INFORMATION SERVICE, SOUTH AFRICA

Introduction

In 1994, South Africa faced two enormous challenges: an extremely poor record of growth over the previous two decades, and a depth of socioeconomic inequality unparalleled in the world. Both were related, in no small part, to the economic and social distortions created by the apartheid regime. The difficulty facing South Africa in 1994, and facing many developing countries still, was how to meet the goals of economic growth and increased equity while strengthening the foundations of the country's new democracy.

The Institute for Democracy in South Africa (Idasa) is a South African public interest organization committed to consolidating the country's democratic institutions. In response to South Africa's first democratic elections in 1994, Idasa established the Budget Information Service (BIS) to analyze the allocation and use of public resources and to understand the impact of the budget on the poor. Since then the organization has played an increasingly important role in the analysis of the national and provincial budgets. BIS's role has evolved over time as its expertise has deepened and its reputation has solidified. Once dedicated almost entirely to training legislators to understand and analyze the budget, BIS has become an important source of independent, critical analysis of the government's budget in South Africa.

BIS is dedicated to the analysis and dissemination of critical, timely, and accessible information about the budget and its impact on low income people. Equally important, the project aims to enhance and facilitate the participation of civil society and legislatures in the budget process. BIS's mission is premised on the idea that increased participation in the budget decision making processes increases consensus and commitment to difficult social trade-offs, and results in higher quality policy decisions. Moreover, greater transparency in the budget process increases government accountability. All are important components of democratic consolidation.

In carrying out its work, BIS has four different target groups: the executive branch of government, legislators, civil society, and the media. In the case of the first, BIS's role is to facilitate and support the process of transition that the government is attempting to carry out, while continuing to provide critical analysis of its policies and processes. Although maintaining this balance is often difficult, BIS believes such activities are central to a well-functioning democracy.

Legislators have been targeted largely because, after decades in which their political participation was confined to the liberation struggle, many have recognized the need for more training to confront the new challenges of participating in parliament. One of the first activities carried out by BIS was training seminars for the legislative committees in order to familiarize them with the budget and help prepare questions for the hearings and debates.

The third target group, civil society organizations, are similar to legislatures in that they often have very little experience engaging in parliamentary advocacy and influencing policy. BIS works with both public policy organizations that are already engaged or have the potential to engage in public policy work, as well as community-based organization (CBO) networks that work directly with poor communities throughout the country. Cooperating with CBOs helps ground BIS's pro-poor orientation and provides the program with valuable information about provincial government activities.

Finally, the media is an obvious but often overlooked target group. Because journalists typically lack budget expertise, spending the time necessary to train and educate them on the important elements of the budget can vastly improve the quality of media coverage. Improved coverage, in turn, can translate into improved public understanding and debate. Moreover, working closely with the media to increase journalists' budget expertise can generate further interest in budget-related topics and provide opportunities to leverage all of BIS's budget work.

Budget Week

Although BIS conducts important budget analysis, training, and advocacy work throughout the year, the days surrounding the release of the national budget are particularly important. At no other time do budget policies and processes receive so much public attention, and there is therefore tremendous opportunity to advance the debate and heighten the public's understanding of the budget and what it means for them. Moreover, particularly in South Africa, legislators have very limited time and resources to analyze the budget themselves, and therefore tend to rely heavily on the timely, high quality analysis provided by groups like BIS.

Preparation

In order to maximize its impact and manage the huge volume of work around the release of the budget, BIS undergoes a great deal of preparation in the weeks leading up to the budget's introduction. Internally, BIS identifies which staff members will be responsible for the different aspects of the budget, based on their areas of specialization. Teams are set up, each taking responsibility for reporting on a sector or set of departments' budgets (e.g., Social Expenditures - health, welfare, education, and housing; or Protection Sectors - police, defense, prisons, and justice). Staff also, when possible, prepare the basic articles and editorials they will be sending to the media, so that much of the writing is already complete and only the specifics from the budget need to be added. This is also a natural time for staff to share some of the rumors, hints, and leaks they have collected, and begin discussing likely trends that seem to be emerging.

Externally, spending time preparing the media before the budget is released has been a critical element of BIS's strategy for maximizing coverage of the event. Before the budget comes out, the organization spends a lot of time briefing journalists on the budget process and the implications of various policy trends. This increases awareness of budget issues within the media and provides journalists with the necessary background to effectively report on key issues and debates. In past years, BIS has also found that the media is interested in reporting background information in the days leading up to budget week. Since the program has an enormous amount of information about upcoming legislation and challenges for the implementation of the budget,

it has been able to provide useful background to journalists and begin to foster positive relationships with the media early on in the process. BIS has also written its own articles for various newspapers in the days before the budget is released in order to highlight important issues that will need to be addressed in the upcoming days.

BIS also gives consideration to the needs of the legislators in the days and weeks leading up to the budget release. In past years, BIS has planned training sessions with members of parliament to assist them in analyzing the budget and designing questions to raise during the debate. Because South Africa recently transitioned from one-year budgets to multi-year budgets, BIS produced a guide book on multi-year budgets and an update of the figures in each medium term budget to assist the national and provincial legislatures in adapting to the new system. A popular book on the same topic aimed at community based organizations was also produced and distributed before the budget was released, along with flyers that went out to radio stations and NGOs explaining the issue.

Day One: Budget Release

BIS starts budget day by sending an advisory e-mail or fax to a wide range of print journalists and radio stations that produce current affairs programs. The note states that BIS staff will be available for comment and interviews two hours after the budget is released. Also included in the advisory is a list of the titles and dates of release for each of the articles the organization intends to produce over the upcoming two weeks, along with contact information for each author. This strategy has proven to work well in the frenzy for critical information after the budget is released. Because South Africa has eleven official languages, BIS recently began to offer interviews in several different languages. This has generated requests from the largest community radio stations in the country that had never before been able to provide analysis and review of the budget because they broadcast in a language other than English.

The budget is presented in the afternoon, and immediately after the Minister of Finance's presentation, BIS staff divide into their sector teams and review their specific portion of the budget for a little over an hour. Once this preliminary assessment is completed, the entire staff convene to discuss three key questions:

- What is the overarching political/economic theme of the budget?
- What sectors were given preference, particularly when evaluating each sector over a three year period?
- Who wins and who loses as a result of the policies contained in the budget?

This internal discussion serves to help develop a common set of talking points for the different staff that will be conducting print and radio interviews that afternoon.

Once the first round of media interviews are complete, BIS staff reconvene to write several pieces for the media based on the discussions from earlier in the day. Examples of articles generated for the 2000 budget include three simple budget briefs, "What is a Budget?", "Who

Draws up the Budget?”, and “What is in the Budget?”, as well as a several page press statement on the impact of the budget on the poor. The budget briefs proved to be widely popular because they provided a basic, easily understood primer for those who were new to the budget debate.

In past years, BIS had limited its budget day media interaction to radio interviews. This is effective in South Africa since many more people have access to radio, particularly community radio, than access to the print media. Also, because radio interviews are relatively quick, BIS can complete seven to ten interviews that first night. This seemed like the best way to maximize BIS’s limited resources to reach the greatest number of people. BIS also preferred this strategy because it wished to maintain its reputation as an analytical think tank producing high quality, balanced views of the debates, and therefore chose to forgo immediate press statements in favor of longer, more in-depth analysis for the weekend newspapers.

However, as the project has gained a reputation as an independent and intelligent source of budget analysis, and as staff have developed more media contacts, new and more varied media outlets have sought BIS’s input. During the release of the 2000 budget, for example, print journalist sought BIS’s input at an unprecedented level and television journalists expressed interest in talking to BIS for the first time. Staff appeared in a live panel discussion on a current affairs television show, as well as in multiple television news interviews. This dramatically increased the number of quick response pieces BIS was asked to complete.

Day Two

BIS typically produces several articles for different newspapers on various aspects of the budget. The articles cover both poverty issues, such as the budget’s impact on women, children or the aged, or system issues such as public sector reform, intergovernmental relations, and the budget process. In order to manage this enormous workload, BIS has at times prepared by drafting parts of the articles beforehand and inserting the necessary budget analysis when it becomes available.

The second day is also a time to reflect on issues that are being overlooked or misrepresented in the media and begin to fill in the gaps, including following up with journalists who have presented BIS information incorrectly. BIS staff read the coverage of the budget in the papers and then meet to discuss what remains to be addressed and how BIS can best contribute. Of particular importance are articles that will help prepare civil society and the legislators for the parliamentary hearings on the national budget and the presentation of the provincial budgets that occurs the following week.

Day Three

The next step is to prepare for the parliamentary hearings that start a few days after the budget is released. BIS prepares a detailed statement on the budget and its likely impact on poverty, which it presents at the finance committee hearing. That statement is normally an expansion of the work BIS has already done and becomes the basis for the more in-depth pieces for the weekend newspapers, as well as for a short 10 to 15 minute radio program for community radio stations that BIS produces.

As the work on the national budget begins to wind down, the same process begins for the provincial budgets. The nine provincial budgets are released a week after the national budget. As in the national parliament, once the budget has been presented, the bill is referred to the finance and sector committees to hold hearings. Once the provincial budgets are tabled BIS collects and analyzes them by social sector and produces inter-provincial comparative analyses of each of these sectors. This is generally done before the budgets are discussed in provincial legislatures so that provincial parliamentarians can use the analysis in their deliberations. The Budget Briefs also are used to get these analyses to local NGOs as quickly as possible. On occasion, BIS has made submissions directly to provincial budget committees, but the preferred strategy is to encourage and support submissions from NGOs within each province in order to help foster local capacity in budget analysis.

Dissemination Tools and Best Practices

Over the years, BIS has developed several dissemination tools which have proven very effective, all of which have been drawn on during budget week. The first is a magazine called *Budget Watch*, which is published every six weeks and targets people in the executive government and the legislature. It's a technical publication that concentrates on system issues such as budget documentation, effective legislative oversight, and a budget review process, and is particularly useful because it provides a respected vehicle through which to communicate civil society issues to the executive. An issue of *Budget Watch* typically is produced a couple of weeks after the budget that provides an in-depth discussion of the budget and poverty and draws on BIS's work as well as others who made important contributions during the process.

More recently, BIS developed a publication called *Budget Briefs*, which is a simpler, shorter analysis of many of the articles that are produced in *Budget Watch*, as well as more general issues being addressed by BIS. The *Budget Briefs* are disseminated to a very broad range of NGOs and Community-based Organizations (CBOs) that the program keeps on a main database, and are useful not only in keeping people informed of important issues in the budget debate, but also in increasing understanding of ongoing issues throughout the year.

Except for BIS's submission to parliament, all of its articles, which typically are no longer than three pages, are distributed by email to individuals and organizations inside and outside of government who have an interest in the issue. Because it is such a cost effective method to publish materials, BIS has been utilizing the internet more and more each year. Most of the project's work is immediately posted on Idasa's website.

BIS also uses its weekly current affairs radio program, called *Democracy Radio*, to enhance understanding and participation among civil society by highlighting the budget's implications for different groups and providing "advocacy tips" and "advocacy stories of the week" on the national and provincial budget debates. The program is aired on community radio stations throughout the country. Because of the popularity of community radio, and the fact that it often provides the only source of information in remote areas, BIS can expose a large number of people to budget policy issues for the first time. After the budget is finalized, the program is used to underscore its implications for the poor and provide continuing opportunities to participate in the budget dialogue.

Issues to Consider

BIS's experience with executive budget analysis highlights the evolution of the impact the organization has had in the past six years. When BIS first started producing information and analysis during the release of the budget, it received almost no attention from the media or the public. Only after several years of continuing to provide a high quality product and educational outreach, and working to establish important media contacts, did interest slowly develop. As attention to BIS's work increased, the program has had to adapt some of its procedures to meet the evolving demand for information. In particular the program has struggled to maintain a balance between the demand for immediate commentary on the budget debate and the desire to produce more in-depth, careful analysis.

BIS places a high premium on producing independent, credible work. For this reason, the project has traditionally avoided quick-response media coverage in favor of more in-depth, analytical work published a few days after the budget. After the release of the 2000 executive budget, however, BIS was inundated with requests for information and statements. The positive side was that BIS's materials were used widely in the media and the profile of the project was greatly enhanced. However, by their nature quick-responses require stronger statements, and BIS was identified with the criticism of the budget rather than its normal balanced view. While this may have won over parts of civil society that support a strong, independent, pro-poverty line, it may have also jeopardized the project's neutrality and positive working relationship with government. Equally important, quick-responses can ultimately constrain the more in-depth work the program would normally engage in by establishing its position very early in the debate. Time for more reflection allows for a more balanced, nuanced review of the budget that can raise the level of debate.

The increasing interest in BIS's work regarding the executive budget has helped place the project on the map and drawn attention to its other on-going projects, most notably its work with the women and children's budgets. Education and outreach surrounding the executive budget also have, over time, helped establish trust in its work, which also has carried over to other projects. In particular, establishing solid media contacts during the executive budget analysis has resulted in increased coverage of other budget-related issues throughout the year.

Along these lines, working on the executive budget should serve as a reminder that budget work is an ongoing effort. The executive budget is a critical component and its release provides an important opportunity to engage the public in a dialogue with government about the policy priorities of the country. The importance of budgetary issues does not end when the executive budget is finalized, however. BIS produces a much larger number of budget reports - on a wider range of topics - during the rest of the year than when the budget is released. Still, leveraging the natural interest in such a big national event into continued interest in the year-round budget issues is an effective strategy for maximizing an organization's impact.

Conclusion

The contribution of a program such as BIS to the initial budget analysis is a critical component of the larger debate. Providing solid, accessible analysis on the relevant issues vastly expands

the number of people who are exposed to the important role the budget plays in determining the priorities and direction of the country. It also provides an important avenue for highlighting the additional budget work being carried out by the organization and sets up a dialogue on ongoing issues related to budgetary impact. While there are several different ways for an organization to approach this work, in the end its role will largely be defined by the status of democratic transition, the needs of its various constituencies, and the reputation it has cultivated through careful work and effective outreach.

For more information about the Budget Information Service of Idasa, visit the website at <http://www.idasa.org.za/bis/default.htm> or contact them at:

Warren Krafchik, Programme Manager
IDASA Budget Information Service
PO Box 1739
Cape Town 8000
South Africa
Phone: 27 21 461 2559
Fax: 27 21 462 0162
Email: warren@idasact.org.za

To view BIS's publications regarding its analysis of the executive budget, see the following links:

"Budget 2000", Budget Information Service, Idasa.
A collection of BIS's publications regarding the 2000 budget.
<http://www.idasa.org.za/bis/budget2000/>

Budget Watch, Warren Krafchik and Alta Folscher, eds.
Online archive of BIS's newsletter.
<http://www.idasa.org.za/bis/budwatch/>

Budget Briefs, Budget Information Service, Idasa.
Online archive of BIS's policy briefs.
<http://www.idasa.org.za/bis/briefs/>

CASE STUDY: AFFECTING MACRO-ECONOMIC POLICY AND PROCESSES THE GENDER BUDGET INITIATIVE, TANZANIA

By The Tanzania Gender Networking Programme¹

Introduction

The Tanzania Gender Networking Programme (TGNP) is a non-governmental organization working to obtain social transformation with a gender focus in all levels of society. The NGO has been pioneering a Gender Budget Initiative (GBI) since mid-1997 in close collaboration with other NGOs that compose the Feminist Activism Coalition (FemAct). The GBI was developed in the context of cost sharing and retrenchment policies implemented as part of structural adjustment programs in the 1980s. These programs precipitated vital social services, particularly health care and education, being dramatically cut at the same time as liberalization and privatisation caused massive layoffs of government workers. They also came at a time when the majority of civil society was feeling marginalized from policymaking and budgetary processes in the country.

Created out of this context, the aim of GBI is to advocate for a more people-oriented development strategy and participatory and equitable allocation of resources. The strategy is to influence and transform planning and budgetary processes to utilize participatory techniques and to take into account the practical and strategic needs of marginalized communities, particularly women, poor men, and youth. The concept is not to develop a separate budget for various groups but rather to integrate issues of equitable distribution of resources into all steps and stages of the budgetary process.

The objectives of GBI include:

1. To work towards influencing budgeting processes and allocation in relation to objectives of gender equality;
2. To promote the design and adoption of instruments for analysis, usage and monitoring of gender mainstreaming in the national budget;
3. To organise and carry out a lobbying campaign to influence policy-makers and technocrats to improve the yearly budgeting process;
4. To strengthen lobbying and advocacy skills of civil society to organise an effective campaign to promote women and men's participation in public resource allocation;
and

¹ The following case study was prepared and submitted by the Tanzania Gender Networking Programme. It is included here in its entirety and in its original form.

5. To provide public information in order to educate and solicit support for the campaign.

Activities

To fulfil its stated aims, TGNP has been developing strategic points of entry within the government, Parliament, and civil society. This process has included the following activities:

1. Preparatory Activities/Planning

- Instituting the Gender Budget Initiative within TGNP and FemAct structures
- Identifying and building working relations with key government actors
- Building a documentation base/building links with other related initiatives, such as South Africa, Australia, and the Commonwealth

2. Action-oriented research activities in the selected sectors

- Research was conducted at the national level (Ministries) and district level (related sectors at the district level). Research was done in the Planning Commission and Treasury, as the key sectors in the planning and budgeting process; Health and Education, as vital service providers; Agriculture as essential to the livelihood of most Tanzanians; and Industry and Commerce, given the significance of market/trade liberalisation policies in the globalisation process.
- Data was collected and analysed with a gender focus on the process of planning and budgeting; composition of the budget officers, technocrats, and decision-makers; sources of income; allocation of the resources both to sectors and within planned and actual output.
- Within each sector, data was collected by a team of three researchers, one from the university (economist or sociologist), one an NGO and one from the government sector involved. Government actors were integrated into the process as researchers, providing access to data that would otherwise be considered confidential. This also helped build ties between TGNP and technocrats working in the respective ministries. The university researcher added the strong quantitative research and academic background and the NGO researcher contributed issues of gender, participatory techniques and analysis of social impact.

3. Dissemination of research findings

- Reports were disseminated to different sectors of society beginning with activist organisations, government departments and external agencies.
- Findings were shared through working sessions and public forums with civil society,

donors, policy makers and technocrats within the researched areas, and various groups of MPs, specifically the Parliamentary Budget Committee.

4. Development of lobbying strategies and tools for Parliamentary and public lobbying

- One such strategy was the publication and dissemination of a popular book called *Budgeting with a Gender Focus*, which outlined the gender gaps in the budget in an easy-to-read and understandable format.
- Entry was also made into Parliament through lobbying, and making contacts with individual MPs and key Parliamentary Committees, such as Finance and Economics.

5. Capacity building on gender as related to budgets

- Capacity building was done within NGOs and CBOs at the national and local levels to support lobbying efforts on issues of gender and budgeting.
- Capacity building efforts were also made for allies and key actors in government Ministries, specifically in areas of gender as related to participatory planning and budgeting.
- This project has now become more systematic, as the government has committed to gender mainstreaming the budget, as will be further described below.

6. Development of tools/instruments for gender budgeting

- The organisation developed alternative budget guidelines, as an example of ways in which gender can be mainstreamed.
- A checklist was also developed to guide budgetary planners and technocrats to mainstream gender into all parts of the process.
- Recently, a tool was developed to guide the collection of gender-disaggregated data.

7. Information-sharing, coalition building and networking

- Information has been popularised, through flyers on GBI in Kiswahili, usage of the media and website, and public forums.
- Members have also attended strategic fora to share information at the national, regional, and international levels.
- Coalition building and networking at all levels have been used to create alliances, contacts and solidarity with other groups and people, promoting collective action.

8. Lobbying and government and donors' structures and processes

- The organisation has sought to influence processes like the Public Expenditure Review (PER), Poverty Reduction Strategy Paper (PRSP) and Tanzania Assistance Strategy (TAS).

9. Documentation of GBI processes

Results

Due to these efforts and others stressing the importance of mainstreaming gender in budgetary processes and decision-making, the organisation has gained a great deal of access into government structures and strategic decision-making bodies. The organisation has been invited by government and donors to be a part of the Public Expenditure Review (PER) process and the Tanzania Assistance Strategy (TAS) processes. As a participant in these processes, TGNP in co-operation with the FemAct Coalition has been able to push a collective agenda and advocate for transformation in macro-economic processes, transparency and accountability by government actors and inclusion of a variety of perspectives in government decision-making.

As a result of lobbying, one paragraph on gender was included in the 1999-2000 budget guidelines. In the 2000-01 budget guidelines, two paragraphs were included, which mandated that all Ministry, department and agency (MDA) budget submissions be prepared with a gender focus. In order to achieve this goal, TGNP was commissioned by the Ministry of Finance in partnership with the Swedish International Development Cooperation Authority (SIDA) to facilitate a project to gender mainstream six sectors of the budget. The six earmarked sectors were: Health; Education; Agriculture; Water; Ministry for Community Development, Women Affairs and Children; and Regional Administration and Local Government. Activities within the pilot sectors included:

- Conducting training workshops for budget officers in the sectors;
- Providing backstopping services through organised working sessions with the budget officers during their preparations for the 2000-01 budgets; and
- Developing tools, including a checklist, for assisting mainstreaming processes.

The above activities, which were recently evaluated by an external consultant for the government showed that government actors within the selected sectors and the Ministry of Finance acknowledged that they had benefited from the workshops and backstopping services. The Ministry of Water (MoW), the Ministry that made the most active use of TGNP's backstopping services, also had the most wide-ranging insertions of a gender perspective into its proposed budget. This demonstrates the impact of capacity building efforts, spearheaded by government and facilitated by TGNP. On the whole, the evaluator commented that, "The government's ownership of GBI processes and its technical application was a useful indication for its sustainability."

In the long-term, the Treasury plans to gender mainstream the budgets of all government sectors. The national budgetary guidelines developed by the Ministry of Planning for the development of the year 2001 budget have now specifically given these sectors the mandate to mainstream gender into their budgets. It is expected that this exercise increased the awareness and capacities of a variety of budgetary actors concerning the importance of taking gender into account when planning, and it is the hope of TGNP that it will be the first in a series of such activities.

Future Plans

In order to lay solid ground for the coming campaign, Phase 1 of the GBI process (1997-2000) focused primarily on information collection, research and dissemination, and capacity building. The second phase of this process, starting in the year 2000 will continue on-going efforts but focus more attention on a *campaign*. This campaign will be aimed at three levels:

1. General public/civil society – Raising public awareness of the importance of playing an active role in resource allocation processes. The translation of the popular book *Budgeting with a Gender Focus* into the local language of Kiswahili is expected to assist us in promoting economic and budget “literacy.” The goal of this campaign is to create a public demand for a voice in the national budgetary processes, with an emphasis on participation, transparency, accountability, and transformation.
2. Government – Parliamentary lobbying efforts and advocacy activities in selected government Ministries will continue to an even greater degree.
3. Donors – Efforts will be made to influence the macro-economic frameworks, structures and systems, such as HIPC.

Lessons/Challenges

- *Building capacity at various levels is essential.* One of the main obstacles faced by the organization has been the low capacity of many actors in civil society to analyse and critique macro- and micro-economic issues. A continuing barrier is having a sufficient pool of informed actors to meet training needs as well as future plans to raise public awareness. Vital to the process is increasing the skills of government actors to link gender issues to budgeting and macroeconomics.
- *Meeting expectations of serving as a role model can be difficult.* While TGNP is eager to serve as a role model for similar processes in other countries and places a strong emphasis on coalition building and networking, the needs of various actors can sometimes spread the capacity of the organization thin. A continued emphasis on bringing more actors into these processes is anticipated to assist in addressing this challenge.
- *Work with government while protecting the civil society agenda.* By viewing government officials as partners in the research and capacity building processes, the government and

civil society were able to learn from each other and capitalize on each other's strengths. It has also given the NGOs involved insight into the constraints of government, while alleviating some of the bureaucratic red tape that can often hinder a project. At the same time, a continuing barrier remains apathy and frustration on the part of budgetary planners caused by hierarchical processes that gave them little control over the actual budget allocations or process. An additional challenge remains ways to lobby government to genuinely transform government processes.

- *Challenging international macro-economic frameworks is essential.* These frameworks, including structural adjustment and the Poverty Reduction Strategy Paper (which are developed by countries seeking loans from the World Bank and IMF and form the basis for concessional assistance including debt relief), have marginalized the government and meant that there are fewer resources to support development. Therefore, one role of NGOs is to influence transformation of these processes.

For more information about GBI visit the Web site at <http://www.tgnp.co.tz> or contact:

Tanzania Gender Networking Programme (TGNP)
Gender Resource Centre, Mabibo Road
P.O. Box 8921
Dar es Salaam, Tanzania
Tel. 255-22-244-3204 or
244-3450 or
244-3286
Fax. 255-22-244-3244
E-mail: tgnp@tgnp.co.tz

APPENDIX I: ABOUT THE INTERNATIONAL BUDGET PROJECT OF THE CENTER ON BUDGET AND POLICY PRIORITIES

The International Budget Project of the Center on Budget and Policy Priorities assists non-governmental organizations (NGOs) and researchers in their efforts both to analyze budget policies and to improve budget processes and institutions. The project is especially interested in assisting with applied research that is of use in ongoing policy debates and with research on the effects of budget policies on the poor. The overarching goal of the project is to make budget systems more responsive to the needs of society and more transparent and accountable to the public. The project works primarily with researchers and NGOs in developing countries or new democracies.

Organizational Background

Founded in 1981 in Washington, DC, the Center on Budget and Policy Priorities has nearly two decades of experience with applied budget and tax analysis. The Center specializes in analysis geared toward policy makers, with an emphasis on how policies affect low- and moderate-income people and communities. The Center examines data and research findings and produces timely analytic reports that are designed to be accessible to public officials, nonprofit organizations, and the media.

Rationale for the Center's International Budget Project

The niche for the International Budget Project reflects, in part, the number of countries that have shifted from being closed to open societies and are constructing more participatory decision-making processes. The goals of this ongoing process extend beyond the establishment of free elections. Open and democratic societies require an informed citizenry, public participation, and governing processes that are transparent.

Because the national budget is perhaps the most important policy document, and the decisions made on the budget have profound effects on a nation's citizens, there is a growing consensus that budget decisions need to be subjected to public scrutiny and debate. However, both in developing countries and in countries that have just become democratic, virtually all NGOs working on budget policy have been in existence for only a few years. Many countries lack such groups altogether. While many researchers and NGOs carry out quality research in various specific policy areas, these same researchers and groups often lack expertise about the budget rules and procedures used in their countries that affect the allocation of resources to these policy areas.

It is in this context that the International Budget Project of the Center on Budget and Policy Priorities was launched in 1997. The project promotes cooperation and the exchange of ideas among the growing number of budget policy organizations and researchers, nurtures the development of applied budget research, and acts as a resource base for such research.

The common goals and challenges faced by budget policy researchers and NGOs interested in budget issues indicate that much can be gained through the exchange of information and practices. These researchers and groups frequently produce similar types of reports and attempt to answer similar questions. They are writing general reviews of government budgets, assessing the financial arrangements between national and sub-national governments, and seeking to make budget processes more transparent and participatory. They also often share a particular concern with policies affecting the poor. The International Budget Project can point to useful models and approaches and bring these new organizations together so they can learn directly from one another.

For more information about the International Budget Project of the Center on Budget and Policy Priorities, visit the website at <http://www.internationalbudget.org/> or contact:

International Budget Project
Center on Budget and Policy Priorities
820 First St., NE Suite 510
Washington, D.C. 20002
USA
Phone: 202/408-1080
Fax: 202/408-1056
campos@cbpp.org
shapiro@cbpp.org