Attention Former IBP Training Participants!

Call for Feedback on IBP Training Workshops

The IBP’s Training Program is evaluating three of its core training workshops:

1. General Intermediate Training on Budget Analysis and Advocacy;
2. Monitoring Budget Implementation Training; and
3. Health and Budgets Training.

The purpose of this evaluation is to gather feedback from former training participants on how the IBP’s training activities have helped to strengthen their capacity to analyze and monitor public budgets and to use the results of this work to enhance their advocacy initiatives. The IBP continuously strives to do a better job of building the skills of civil society groups committed to budget work, and this evaluation is an essential part of that effort.

If you have participated in any of these workshops (on any date), we would appreciate your contribution to our evaluation efforts. Your feedback will help the IBP review and modify these trainings in order to increase their impact on participants’ budget work.

Click on the brief workshop surveys below to give us your feedback:

- General Intermediate Training (English)
- General Intermediate Training (Spanish)
- Monitoring Budget Implementation Workshop (English)
- Health and Budgets Workshop (English)

Please complete the questionnaire for the workshop that you attended; if you attended more than one of these workshops, please complete the questionnaire for each. All responses are anonymous and confidential. If you have any questions about this evaluation, please contact Jennifer Sleboda (sleboda@cbpp.org) Thank you in advance for your participation!
New Methodologies for Exploring Subnational Budget Transparency, Participation, and Accountability, by the International Budget Partnership

A Guide to Public Financial Management Literature - For Practitioners In Developing Countries, by Overseas Development Institute

Job Announcements

Program Officer (Government Reforms) with the IBP’s MENA Program

Program Officer (Civil Society) with the IBP’s MENA Program

Civil Society: Promoting Accountable and Participatory Governance

Civil Society Fulfills Broken Government Promise in Azerbaijan, by Galib Abbaszade, National Budget Group, Azerbaijan

According to the International Budget Partnership’s (IBP) Open Budget Survey — a biennial survey that provides the only independent, comparative, regular measure of government budget transparency and accountability around the world — Azerbaijan was found in 2010 to provide “minimal budget information.” In the wake of this news, the government of Azerbaijan announced efforts to increase budget transparency. Some of these words transformed into action; in 2011 the Ministry of Finance website displayed the proposed budget summary and preliminary information on investment policy for fiscal year 2012.

Other government promises regarding the budget were not kept. In October 2011 the Head of the Budget Committee of the Parliament of Azerbaijan announced plans for public discussions on the proposed 2012 national budget draft. Civil society welcomed this news; and National Budget Group, an IBP civil society partner in Azerbaijan, immediately wrote a letter to the Parliament Committee and the Ministry of Finance to express a desire to be involved in the proposed discussions.

Unfortunately, the government-led discussions never happened. But National Budget Group — the only organization in Azerbaijan that provides the public with an alternative review of implemented and drafted budgets — stepped in to fill this gap.

On 18 November 2011 National Budget Group presented its “Review of the 2012 National Budget Draft” to the public and convened public roundtable discussions. The review included an analysis of revenue and expenditures, as well as recommendations regarding a growing dependence on the oil sector (60 percent of direct transfers in the draft 2012 budget came from the Oil Fund), sharp differences between proposed budget allocations compared to prior years, increasing foreign debt, increasing and opaque reserve funds, a lack of budget classification for investment projects, and a lack of gender analysis. Experts also observed that foreign debt will probably become the country’s primary budget issue in coming years.

These public roundtables filled a critical gap in informing the public about what was being proposed in the budget and providing opportunities for participation in the debate over these proposals. However, in a truly open and accountable budget system, the government must fulfill its responsibility to make all budget information widely available and provide opportunities for the public to have meaningful input into decision making and oversight.

Unfortunately the discussions held by National Budget Group did not impact the 2012 draft budget, which was approved by the President on 20 December 2011, after spending just three days in the parliament for consideration and debate. But the Group’s strong relationship with the media, which covered the public roundtables, was enough to leave hope that next year will bring to light a government that abides by its word.
Radio and SMS Are a Winning Combination for Accountability and Participation,
by Bill Siemering, Developing Radio Partners

Radio is an often overlooked tool to promote transparency, accountability, and citizen participation. It is affordable, accessible, ubiquitous, and has long been the most popular, if not only, source of news and information for people living in developing or rural regions. Over 80 percent of people in developing countries listen to radio, as its availability is not constrained by literacy, income, or access to electricity or the Internet. Radio can serve individuals and give a voice to the public by bringing information to people and engaging with them in their local language.

Community radio can be defined as nonprofit radio stations that are owned by and accountable to a community that participates in the station’s management and programming; and it is thriving. According to a study by the Center for International Media Assistance, community radio in Africa grew on average 1,386 percent between 2000 and 2006. This growth is due to the cost effectiveness and accessibility of community radio, as well as the demand for alternatives to government-controlled and commercial media. In addition, access to information via radio has benefitted from a gradual liberalization of the airwaves in developing countries.

Community radio is already providing information to citizens on governance, finance, and civic participation. At Breeze-FM in Chipata, Zambia, former program manager Martha Zulu produced an hour-long weekly program called Good Governance that fostered discussion about the national budget. Listeners learned, for example, that seeds allocated for small-scale farmers were being sold before reaching their intended recipients. This information led to an investigation, and those committing fraud were subsequently arrested. Breeze-FM has also aired programs on such topics as decentralization, corruption in public institutions and in land acquisition, and delivery of health care services.

As part of an anti-corruption and transparency campaign, Radio Moa in Sierra Leone invites the local district councilmember on air each week to discuss the budget. By law the council members must open their books on income and expenses. Radio Moa sets a positive example by announcing its income and expenses each week. The station frequently uses an on-air character called the Eagle, which investigates misuse of public resources. In one instance, the Eagle exposed the fact that the distribution of government-purchased dumpsters was being mismanaged. As the Paramount Chief of Kailahun said, "We chiefs do not have the power we used to have before Radio Moa started up. And I think this is good." Other stations in Sierra Leone have similar characters watching out for corruption, such as Dr. Owl and the Spider.

Community radio is consistently being used in innovative new ways. Linking radio with SMS technology, for example, has provided a unique space for finding and airing solutions to problems. Participants and users can use their mobile phones to solicit topics for radio programs, ask questions, and evaluate programming. Mary Myers, a leading expert on community media from the United Kingdom, noted that “[m]obile telephony represents probably the biggest revolution in radio broadcasting since the invention of the transistor.” A program called FrontlineSMS has been particularly useful because of the way it creates circles of interest groups. Radio stations can collect mobile phone numbers of certain categories of users and invite them to ask questions during relevant programming. For example, farmers might text questions to a radio station while listening to a program on agricultural advice, and receive on-air or SMS responses from an operator.

Developing Radio Partners (DRP) was created in 2004 to improve the flow of information in rural and developing areas to those who need it most. The organization works with staff of local radio stations and provides producers with the knowledge and skills to make more effective programs. DRP holds the belief that few social investments affect more lives than an effective local radio station.

To learn more about how radio can aid development and accountability, visit DRP’s website at www.developingradiopartners.org, or contact Bill Siemering at: bill@developingradio.org.
To listen to radio programs featuring IBP partners in five African countries talking about the challenges of getting budget information related to the Millennium Development Goals, visit:  

To learn more about how civil society organizations can use mobile phones in their advocacy, visit http://internationalbudget.org/wp-content/uploads/2011/04/newsletter48.htm#cellphones.

Voices from the Ground

**Budgets: No Longer a State Secret in China?** by Julian Wu, BudgetofChina.com

Budgeting systems in the People’s Republic of China were highly inadequate for many years. From the country’s founding in 1949 through 1999, China did not have a “modern” budget system by most standards. Since so much relevant information from this era was not recorded, or has not been made available, it is impossible to know much about how the governments during this period distributed the burden of raising revenues or the benefits of spending them. Nor is there information available to understand the financial difficulties China faced.

Things began to improve in 1999, when the Chinese government implemented budget reform measures to streamline administrative processes. The government made considerable technical and process advances in just a few years, including separating revenue and expenditure records, unifying treasury collection and payment systems, and implementing new budget management methods. In a pilot experiment in 2000, the State Council submitted draft budgets for four ministries — Education, Agriculture, Science and Technology, and Labor and Social Security — to the National People’s Council (NPC). Twenty-six departments wrote proposed budgets in 2001; 29 in 2003; 34 in 2004; and 40 in 2006. By 2006 a modern framework for public finance and budgeting began to take shape. There was a long wait, but these changes represented a true breakthrough.

While a considerable number of government departments submitted their budgets to the NPC, the Chinese people had no opportunity to access this information. All budgets were considered state secrets in China. It was almost as if public budgets were kept in a black box. Budgeting was not done in a transparent way, and there were no opportunities for the people to become involved. This practice was not consistent with the core principles of public budgets. The lack of transparency also provided opportunities for some officials to use public money inappropriately. In my view, treating the public budget as a secret and barring the people from participating in budget processes is absurd — equivalent to a public company hiding its accounts from its shareholders. Keeping the budget secret not only hurts the people’s interests; it also seriously weakens government legitimacy. It was simply a national disgrace.

My interest in budget transparency is a personal one, borne from my stubborn idea that people must do something to push their government to publish budgets and create opportunities for more active citizen participation in the budgeting process. In 2006 the demand for budget information was lacking, so I took matters into my own hands. Pressuring the government to publicize its records was a difficult task. I felt as if I were constantly trying to push open a heavy door, but with very little luck. Then, in May 2007, the Chinese State Council promulgated the Regulations on Open Government Information (ROGI). This development felt as if it was sent by God’s own wish.

Equipped with ROGI as a legal resource, my organization began to request that the Chinese government release its budgets. Immediately after the ROGI took effect in May of 2008, we sent requests to 15 central government departments and nearly 30 local governments. Unfortunately, most of our requests were rejected on the grounds that budgets were state secrets and should not be made public. We argued with these authorities and were persistent in our requests. Finally, the Shenzhen Municipal Government opened the chamber of secrets for us. And after four different attempts, the Ministry of Health, the Ministry of Civil Affairs, the National Science and Technology Commission, and several other entities released at least partial departmental budgets to us. In 2009 after a two-year struggle, and for the first time in Chinese history, the city of Guangzhou responded to our request by posting its budget on the Internet.
There is now a social consensus that budgets should be public documents. Many Chinese people, along with members of the media, have begun to pay attention to and got involved in discussions on budget issues. The breakthroughs described above indicate that the tide of history is beginning to change, and there are now some cracks in the dam of secrecy that had previously made our work impossible. In 2010, under new expectations of transparency and in what the Chinese media named the “Year of Open and Public Budgets,” 40 central departments released their budgets. In 2011 more than 90 central government departments have done so.

It must be noted that in the IBP’s Open Budget Index 2010, China scored a 13 out of a possible 100, indicating that it makes little to no budget information available to the public. Still, though the level of transparency in China is still unsatisfactory, there has been respectable progress. Public budgets are no longer treated as state secrets. A well-known commentator, Ye Tan, has said that “It is a huge change and terrific progress. The establishment of public budgets will be a first and crucial step towards strengthening the legal community and civil society.” Our own hope is simple — that China will eventually make its budgets accessible to the people who, in turn, can participate in the effort to build a better country.

To contact Julian Wu, write to jw3611@gmail.com.

“*We’ve Been Brainwashed,*” by Guillermo Noriega Esparza, Sonora Ciudadana A.C. and Universidad Nacional Autónoma de México

“Citizens have rights, we have money, we have power; but do we really have rights, money, and power?”

“We have been made to think that our rights, money, and power are not really ours. We’ve grown accustomed to this idea.”

“Over the course of many years, we’ve been brainwashed to think that budgets, politicians, and government leaders, in general, are doing us a favor.”

“We must remind everyone that the rights are ours, the money is ours, and the power is ours. And we want those things back.”

These comments formed part of discussions at the First Global Assembly for Budget Transparency, Accountability, and Participation in Dar es Salaam, Tanzania, in November 2011. The Assembly convened civil society organizations from nearly 60 countries to discuss how to work together to promote government budgeting that is open and accountable to the public (www.makebudgetspublic.org).

But what exactly do we mean by budget transparency, accountability, and participation? Simply that you and I, who pay taxes and sustain the labor and services our government is charged with providing — and who are directly impacted by decisions about public policies and programs — can and should learn exactly what the government is doing with our money. Nothing less.

Obviously there are many obstacles to this goal. One of the main ones is ourselves.

“*It belongs to no one*”

In Mexico we view public spaces and services as being “without an owner.” In other words, we do not see public parks, banks, police, and even public soccer fields as belonging to any one of us. Because of this idea, if we observe someone harming or misusing anything “public” — spaces, financial resources, programs, services — it is highly unlikely that we would come to defend it, because we don’t consider these public goods as ours. And that is a huge mistake.

In reality the ownership of these resources is public, which means that they belong to everyone — and that is how we should view our responsibility to protect and defend them. Perhaps lack of authority or effective law enforcement institutions contribute to the impunity; no one pays for damaging public goods.
As civil society organizations seeking to engage communities and individuals in budget decision making and oversight, changing this mindset is the first challenge we face: we must spread the message that public resources belong to us. Each of us contributes our own money — that we could use for ourselves or our families instead — to the pool of public resources that we put in the hands of the government to use to meet our collective needs. We entrust the government to use these funds to build schools and hire teachers to educate our children, provide for our health care needs, ensure that we are safe from crime and disasters, provide spaces for us to play sports and enjoy cultural events, and respond to the many needs that we have as a society.

Though we citizens don’t always realize it, whenever we buy something (from a can of soda to a car), we also pay taxes; and each time we get paid for our work, we pay taxes. We are constantly contributing our money to the pool of public funds. Why should we not be able to see what the government is doing with our money? Why would we not demand to see this? Why not defend public monies in the same way we defend our own pockets?

If, as we believe, public resources have no owner watching over them, then it is not surprising that government leaders do not hesitate to steal part of them.

Aruna Roy, the founder of the MKSS, — a powerful civil society force in India that advocated successfully for that country’s access to information law and that uses that law to enable communities to monitor public spending, explains this idea in a rather straightforward way: “If I send my son to the market with 10 rupees, when he returns, I will ask him for the items he bought and to see a receipt. Why would I not ask my government the same of the money I’ve given them?”

This lack of a sense of personal ownership is the first mental barrier that we must tear down.

*Can’t fight city hall?*

The second mental barrier or myth that we must change is the idea that things never change. “Can’t fight city hall,” say our neighbors to the north, in the United States. They, too, are wrong.

We win against government mismanagement and corruption in small steps — the system can change and we will do it little by little, issue by issue, battle by battle.

Every time a civil society organization dedicated to monitoring government emerges, there is cause for happiness and hope. Each time a group of neighbors decide to demand pavement for their streets, and each time a group of patients organize themselves to fight for their rights, a battle has been won.

We complain that politicians come to us only during the lead-up to elections; but once they have acquired a government position, we leave them to their own will, letting them do whatever they want. And if we do seek them out, it is to ask them for favors, for assistance, or for funding; almost never do we ask them to do their jobs — and prove to us they are doing the right thing.

It’s worth asking ourselves, how responsible are we for the current state of things? I would say, very, very much.

To contact Guillermo Noriega Esparza, please write to noriega@sonoraciudadana.org.mx or follow him on Twitter.

**How to Inspire Individuals to Promote Long-term Change: An Interview with Orazio Bellettini, Director of Grupo FARO, Ecuador, by Enrique Mendizabal, onthinktanks.org**

_The full version of this interview originally appeared in the blog, onthinktanks.org, published by Enrique Mendizabal._
Orazio Bellettini is the executive director of Grupo FARO, an IBP partner and Ecuadorian think tank that he co-founded. In this interview Orazio describes the challenges he faced in setting up Grupo FARO and his vision for the center. He discusses how to mobilize domestic funds, finding the right balance between public engagement and direct influence, and offers a few recommendations: namely that to develop, think tanks need competent leaders who in turn need support. Read the full interview here.

Enrique Mendizabal: What motivated you to set up Grupo FARO?

Orazio Bellettini: After working several years in the private sector I decided to start a new phase of my professional life by working in a development NGO. There I learned to appreciate the contribution that civil society organizations (CSOs) make by generating ideas and creating opportunities for the most vulnerable groups of society. I decided then to promote the creation of an organization that would focus on delivering innovative solutions for social problems. My idea was to create an organization that promotes citizen participation and encourages public-private collaboration to change the rules of the game; an organization that, as described by Ashoka (a network of social entrepreneurs I belong to), does not just teach a (wo)man to fish but reinvents the fishing industry. I became convinced that one of the best ways to achieve this goal was by influencing public policy.

EM: What keeps you up at night?

OB: One of the biggest challenges we have is how to grow without becoming a bureaucratic and rigid organization that loses the humility, flexibility, and innovation we have had from the beginning.

We understand that we cannot promote change in society on our own. In the last few years we started promoting an ecosystem of public, private, and civil society organizations that value the use of knowledge in public policy. Therefore, we are actively working on developing the capacities of other organizations to generate and use knowledge to improve the design, implementation, and monitoring of public policies.

EM: How do you measure Grupo FARO’s value for Ecuador? Is it just about influencing policy?

OB: Influencing public policy is only a means to promote a more democratic, sustainable, equitable, and prosperous society. Grupo FARO aims to contribute to promoting, in Ecuador and Latin America, societies that look to the future and that are collaborative and action-oriented.

Envisioning the future: Grupo FARO is convinced that think tanks have a key role not only supporting public reforms that govern the present but proposing those required to drive our countries towards the future. This is particularly important in countries like Ecuador, where the urgency of changes sometimes makes it difficult to step out of the fog of everyday life to think about who we are and who we could become.

Hence we need public policy centers with the ability to see beyond current events and generate knowledge that can create and develop new institutions and propose policies for an increasingly interdependent and knowledge-based world. To do this, we must learn to complement deductive and inductive logic to conduct research with the use of a different kind of method based on what Charles Peirce called abductive logic that enable us to make “logical leaps of the mind” and generate new models.

Collaboration: From our perspective, Ecuador is characterized by high political, social, economic, and geographic fragmentation. Consequently, changes have occurred in Ecuador by the imposition of a particular economic, political, ideological, regional, or ethnic group on the rest of society.

We are convinced that lasting change occurs only when different groups of society agree on the definition of a problem and, above all, take shared responsibility for solving it. Grupo FARO seeks to diminish
fragmentation and improve public decisions by combining a top-down and a bottom-up approach to reach policy-makers and grassroots organizations as well as individual citizens.

Action-oriented: From the beginning, Grupo FARO calls itself a “think-and-do” tank because we are convinced that in response to fragmentation there has been inability to act for the collective good. Therefore, we are working towards a culture of action and responsibility that enable us to channel entrepreneurial ideas into actions that improve the lives of people.

In short we believe that organizations like Grupo FARO exist not only to inform public policy, but above all, to support our societies to envision a different future and develop their capacity for dialogue and action that are necessary to prepare today for the challenges we will face in the years ahead. In order to achieve this challenge Grupo FARO needs to learn to generate narratives — not just evidence. Narratives, arguments, big ideas are what inspire individuals and societies to promote long-term changes.

EM: How does Grupo FARO maintain the balance between public accountability (being transparent to the Ecuadorian public) and achieving change (if, as you say, this requires [doing] some things in private)?

OB: Grupo FARO believes that public policy could be influenced from top-down (i.e., decision makers) as well as from bottom-up (i.e., citizen mobilization). We have learned that the media is not the only way to promote citizen engagement and, consequently, we are actively seeking other methods. Keeping this commitment to transparency and plurality, our challenge now is to establish a communication strategy that enables us to develop messages that, based on the evidence generated in our knowledge products, are tailored to those who participate in the formulation of a policy we would like to influence. By doing this, we will continue promoting citizen engagement using the media and social networks and, at the same time, increase our capacity to target and inform those with power to improve the quality of public deliberation and public policies.

Follow Orazio on Twitter.
Contact Enrique Mendizabal at enrique@mendizabal.co.uk and follow him on Twitter.

Stay Informed: New Publications and Resources

**How New Laws Balance Budgetary Powers**, by Christina Murray, University of Cape Town and Joachim Wehner, London School of Economics

*This article is a summary of a full-length piece that can be found [here](#).*

Kenya’s 2010 Constitution opened its budget process to citizens and Members of Parliament (MPs) while reducing the traditional, nearly unlimited control that the executive has had over financial matters. Amongst other changes, the Kenyan Constitution fundamentally expands the authority of the National Assembly to amend the budget. This change is important because it constrains the power of the executive to spend, but it also calls for careful consultation and coordination between the executive and the National Assembly. The full-length article explains these changes in detail. It also questions the constitutionality of an attempt to reimpose limits on parliamentary amendment authority in a recent draft of a new Public Finance Management Bill, which would violate the carefully crafted “checks and balances” in the new Constitution.

Whenever power is more widely distributed within the budget process, there are risks, including inefficiency and conflict. For example delayed agreement and approval of a budget may shut down the government. To prevent this stoppage the Kenyan Parliament must take the executive’s views on the budget very seriously, as the President can still refuse to sign appropriation bills approved by the National Assembly. A more meaningful and timely debate on the Budget Policy Statement, well ahead of the tabling of the annual budget, would also help to build consensus.
Some economists also argue that legislative bodies with too much fiscal authority tend to spend excessively, as MPs have electoral incentives to channel funds to their constituencies. One solution to this problem is to centralize legislative decision making on budgets within a powerful financial committee, composed of members with relevant professional expertise and qualifications. It is crucial that Kenya’s Budget Committee have the status and expertise to play this role. The full-length article further highlights the importance of sufficient time and analytic support for effective scrutiny of the budget.

These and other institutional mechanisms can safeguard against the risks of having a parliament with strong constitutional authority. If carefully implemented, they offer the best bet for reconciling Kenya’s new budgetary balance of power with a sustainable future.

To contact Christina Murray, email her at christina.murray@uct.ac.za.

To contact Joachim Wehner, email him at jh.wehner@lse.ac.uk.

**What Factors Cause Fiscal Transparency, and What Are Its Benefits?** by Paolo de Renzio, the International Budget Partnership

As part of a multi-year research project combining quantitative and qualitative evidence on issues related to budget transparency, participation, and accountability, the IBP has just published five *Working Papers* that seek to address some of the gaps in the literature, and to verify the usefulness of its Open Budget Index (OBI) as a quantitative measure of budget transparency.

More specifically, the IBP asked independent researchers to address questions on both the causes and consequences of greater or lesser fiscal transparency. First, three papers look into some of the possible causes that appear to be correlated with budget transparency as measured through the OBI, such as the strength of democratic institutions and the dependence on natural resource revenues or on foreign aid flows. Second, one author was asked to verify the claim that higher transparency levels lead to increased government access to financial markets. Finally, the last study tries to untangle some oft-quoted but still unsubstantiated claims that transparency leads to improved development outcomes. These studies were carried out using OBI data from the Open Budget Survey 2008. The results are to be interpreted as purely exploratory and meant to generate preliminary findings that can spur further research and provide directions for it.

The results of the analyses are particularly rich on the under-researched question of what factors may cause governments to be more or less transparent about the way in which they manage public finances. Various political, economic, and international factors were identified that provide at least partial explanations.

The positive factors:

- Fiscal transparency is enhanced in governments that need to respond to demands coming from citizens holding them accountable through electoral processes, and from politicians belonging to competing parties in legislatures.
- Fiscal transparency in aid-dependent countries can benefit from donor interventions, if these are coordinated and designed to support rather than undermine the overall quality and transparency of public financial management systems in recipient countries.

The negative factors:

- Fiscal transparency suffers in oil-wealthy autocratic regimes that gain from limiting public scrutiny of the management of public finances.
- Fiscal transparency also can be hindered by fragmented aid that is delivered off-budget, i.e., aid that goes into specific projects rather than into the general pool of public resources that are allocated through the budget.
Regarding the benefits of improved transparency, the new Working Papers confirmed and built on previous findings of improved access to financial markets for financing government operations, and provided limited evidence of a link between budget transparency and certain human development indicators.

Given data limitations, all of the above results need to be interpreted as tentative and preliminary. As future rounds of the Open Budget Survey generate more data, further analysis and testing will become possible, increasing the opportunity to investigate causal relationships more directly. In the meantime, these preliminary results complement case study evidence in the development of a more comprehensive picture of the factors that shape governments’ ability and willingness to open their budget books to public scrutiny, and of the benefits that they may derive from it.

To contact Paolo de Renzio, email him at derenzio@cpbb.org.

**New Methodologies for Exploring Subnational Budget Transparency, Participation, and Accountability**, by the International Budget Partnership

The International Budget Partnership (IBP) has released the results of 10 new pilot studies on subnational budget transparency. The studies were carried out by the IBP’s partners in Argentina, Brazil, Bolivia, Croatia, Ecuador, India, Indonesia, Mali, Mongolia, and Peru, and aimed to address the scarcity of academic and policy literature on the topic. While there have been significant efforts to analyze budget transparency at the national level, little is known about the relationship between transparency, accountability, and participation at the subnational level. Such analyses are becoming increasingly important given the expanding responsibilities of subnational governments in allocating resources and providing services.

The methodologies that groups used to assess subnational budget transparency in their countries were loosely based on that of the Open Budget Survey (the IBP’s biennial assessment of transparency and accountability in national government budgets) but were adapted to reflect local circumstances. Some approaches taken by these pilot studies point to interesting avenues for future research. The Centre for Budget and Governance Accountability in India, for example, investigated practices related to local budgeting for disadvantaged sections of the population. The 10 pilot studies ultimately found that the state of subnational budget transparency is, at best, mixed, and that there are few international guidelines for conducting this type of research in the field. The methodologies presented in these 10 pilot studies are a crucial first step toward a better understanding of budget transparency at the subnational level.

View the report, methodology, questionnaire, and media coverage from each study by clicking the country name above; or read the Analysis of 10 Pilot Studies.

**A Guide to Public Financial Management Literature - For Practitioners In Developing Countries**, by Overseas Development Institute

The world of public financial management (PFM) literature can be daunting, ranging from heavy handbooks on PFM reform and theoretical academic papers by economists and political scientists to country-specific evaluations and case studies. Navigating this sea of material can be difficult and time consuming. In this guide, the Overseas Development Institute has selected handbooks, guidance notes, and articles that would be useful to governments implementing PFM systems; recommended readings are practical, concise, user friendly, and focused on PFM systems in developing countries. As the objective is to save the reader time, ODI has kept the lists short, and the majority of the listed readings are free and available online.

View the full guide here.
Requests for Proposals and IBP Job Announcements

**Program Officer (Government Reforms) with the IBP’s Middle East and North Africa (MENA) Program**

The IBP is seeking a Program Officer (Government Reforms) to lead in the development and implementation of IBP’s MENA Project strategies for supporting government reforms aimed at enabling civil society engagements in budget policies and processes. To read the position announcement, [click here](#).

**Program Officer (Civil Society) with the IBP’s MENA Program**

The IBP is seeking a Program Officer (Civil Society) to lead in the development and implementation of IBP’s MENA Project strategies for supporting civil society engagements in budget policies and processes. The position will be based in Tunisia. To read the position announcement, [click here](#).