



INTERNATIONAL BUDGET PARTNERSHIP
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Join the IBP on Facebook and Twitter!

The Facebook logo, consisting of the word 'facebook' in white lowercase letters on a dark blue rectangular background.

The International Budget Partnership launched its new Facebook page! If you or your organization are already on Facebook, please [“Like” the IBP](#). If you are not yet on Facebook, consider opening an account to receive daily updates from the IBP on exciting budget news from around the world, such as recently released budget briefs, blog posts, and job announcements.

Its new Facebook page is yet another way the IBP is raising the profile of civil society budget work and promoting transparency, participation, and accountability. By connecting with partners, friends, and other like-minded organizations through social media, the IBP hopes to create an online community that facilitates better communication, increased sharing of ideas, and a strong support system for effective budget advocacy.

For even more regular updates on budget transparency news, [follow the IBP on Twitter!](#)



New Publications

[Azerbaijan: National Budget Group's \(NBG\) 2012 Budget Guide Now Available](#)

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Government Spotlight

Rwanda Opens More Doors into its Budget Process: An Interview Between Warren Krafchik, International Budget Partnership, and Elias Baingana, Ministry of Finance & Economic Planning, Rwanda

The Executive's Budget Proposal is the most important policy document that a government issues each year, for it is through the budget that key policy goals are translated into action. If civil society is to have any prospect of influencing the design and implementation of policies in such areas as poverty alleviation, health, education, gender equity, or the environment, the public must have access to information on what the government intends to spend in these areas, as well as how it intends to finance its activities.

In light of Rwanda's recent important decision to publish its Executive's Budget Proposal for the first time, IBP Director Warren Krafchik interviewed Rwanda's Director General of National Budget at the Ministry of Finance & Economic Planning, Elias Baingana.

Warren Krafchik: Elias, it's really wonderful to hear about the publication of the Executive's Budget Proposal (EBP) in Rwanda, and we congratulate you on taking this important step to improve budget transparency. What motivated the Rwandan Government to publish its draft budget for the first time?

Elias Baingana: The motivation came from our publication of the Citizens Budget in 2009. We found significant improvement in public awareness around the budget — people have showed ownership of the budget and requested more information on how institutions spend money to implement government priorities.

This form of fiscal transparency and access to budget information is also important because it gives civil society tools to participate in the budgeting process, to own the processes, to own the programs, and to own the assets that government finances in their own communities. In government we sometimes don't know whether service providers do the right thing with the money. But the people on the ground do, and their input is very valuable.

WK: Did the IBP's Open Budget Survey play any role in the steps taken to make the EBP estimates publicly available?

EB: I have looked at the IBP website and read materials that you have sent me. I think most of the ideas that you provide make sense. The recommendation of publishing the draft budget is made in the Open Budget Survey, which gave us the idea to try and to publish the document.

Fiscal transparency is something to which we give great importance not just because of the Open Budget Index or the Public Expenditure and Financial Accountability reports, but because of our conviction that making this information available to the public will lead to valuable participation.

WK: What obstacles prevented you from taking this step earlier?

EB: First, there's always the fear of the unknown. Publishing the Citizens Budget in 2009 was something we were not used to and we weren't sure what the citizen reaction would be. But in my experience, if you can share the Citizens Budget with the public, you can share the EBP. The Citizens Budget reflects the ideas in the EBP, so once you have published that, there is no obstacle in sharing the more detailed information.

Second, we believe that people must be educated on the budget before they are given all this technical information. One way to accomplish that is by providing the Citizens Budget. Another is through working with the civil society platform that can then use its network to spread information on the budget to the public.

The third obstacle we encountered was our uncertainty about timing. As we in East Africa now seek to harmonize the budget process, we did not want to publish our information before other East African countries, thus undermining them. Other East African governments only publish their draft budget in June and Enacted Budget some months later. It would help if all East African member states begin to publish the EBP in April so that one country does not prematurely reveal its policies on taxes and expenditures.

WK: Have citizens responded to the publication of this report? Is there a demand from citizens for information?

EB: Citizens can play an important role in making sure budgets are formulated properly and reflect their needs. They can also help monitor budget implementation. We've seen this trend for the past two years since the Citizens Budget has been published. People have been coming up to us and telling us where things have been implemented well, or identifying poor budget execution. They'll say, "compared to other districts, we don't see impact." This helps the ministry identify where to focus efforts.

I can tell you almost every morning I listen to local radio stations, especially the Flash FM. They always talk about governance issues, use of government money, and service delivery. This is a clear demonstration of the power of the people in trying to monitor performance, trying to provide ideas of where things are going right, and where things are going in the wrong direction. For me, that information is to be acted upon.

Now you can see that people are showing that they can contribute, and when given more information, they contribute even more. I personally witnessed many people coming to the parliament. I can't say that all of these people came because of the publication of the EBP, but it could be because they had more information and they wanted to know more. Information creates the demand for more information which, again, creates a need for more information. And this is a good thing for government: we value their participation in determining priorities because what we finance is meant to benefit them.

WK: What are your plans to continue to improve budget transparency and publish the EBP in future years?

EB: Budget transparency is part of our action plan and public financial management reforms initiative. In fact, if the East African processes harmonize, we'll publish the EBP three months before approval. This year we only gave people three weeks to review the EBP before the budget was approved, and though there was a lot of excitement about that and lots of people showed up at parliament for the budget discussions, there was not enough time for meaningful participation.

Now that we're publishing the EBP, people will want to know about what has been done with the money. They'll want to see execution reports. Providing an executive proposal is good, but people will say, "OK, but can you share with us the results from the ground?" Once this kind of demand starts coming, we will have a response.

You'll notice that we are trying our best to put as much information as possible on [Rwanda's Ministry of Finance and Economic Planning](#) website to build community capacity to better understand the budget and the technical aspects of what we do. It's not enough to publish budget information on the website without also helping people to understand it.

WK: Elias, thank you for speaking to me this afternoon, but, more important, thank you for the efforts of the Ministry of Finance and Economic Planning for continuing to take steps to improve budget transparency, enable public participation, and promote greater accountability in Rwanda.

Leveraging Technology to Strengthen Budget Advocacy

A Guide to Facebook for Budget Work, by Rebecca Hammer, International Budget Partnership

Many people don't go a day without visiting Facebook, the most heavily trafficked website in the world. Facebook has generally been used as a means for individuals to connect with friends and family, but civil society organizations (CSOs) are now harnessing its power to raise public awareness of their mission, increase community engagement, better understand their audience, create cohesive campaigns, and lower the cost of communications and outreach.

Through Facebook, budget organizations in particular can engage citizens and hard-to-reach audiences, raise awareness of budget issues, solicit feedback on initiatives, gauge public opinion, and mobilize movements for advocacy. This free tool offers a direct channel through which budget organizations can quickly and easily update the public on budget policy and execution developments and organization activities. Facebook also provides a mechanism to create cohesive budget campaigns that make the work of the organization and the opinions of the public visible and accessible to other citizens and government officials.

How to use Facebook

- **Step 1:** Create an ["organization page"](#) on Facebook. Here, page administrators can post information, such as the organization's mission, contact information, and photos.
- **Step 2:** Integrate relevant [Facebook applications](#) and Tweets from your organization's [Twitter account](#).
- **Step 3:** Build your page's content and invite dialogue by posting links, pictures, and status updates.
- **Step 4:** Develop your page's presence by commenting on and sharing posts, pages, and photos from other organizations. Encourage individuals and other organizations to "Like" your page via Facebook messages or via mass email announcements your external mailing lists.
- **Step 5:** Use [Facebook Insights](#) to better understand your audience and tailor posts to their interests.

Advice from organizations using Facebook

HakiElimu

[HakiElimu](#), a CSO that focuses on education budgets in Tanzania, successfully used Facebook during a recent teachers strike. The group used its Facebook page to update the public on the strike and the government's response, post teachers' stories, and share its public statement about the strike. This coverage attracted many comments and discussions on HakiElimu's page, which in turn increased its visitors, "Likes," and the number of people "talking about" the group (instances where individuals mention an organization, "Share" or "Like" an organization, post or comment on organization's page, or tag an organization in a photo). HakiElimu hopes that their future coverage of similar events continues to resonate with audiences in order to spread awareness about important issues and help citizens voice their opinions.

Advice from HakiElimu

HakiElimu suggests that organizations seeking to grow their Facebook presence integrate Facebook into their overall marketing strategies and awareness campaigns; while Facebook is a great tool, it cannot stand alone. In creating a social media strategy, a budget organization should also have a strong understanding of its audience and the kind of content they seek. Additionally, a designated staff member should make regular updates and respond to comments and questions posted on the organization's page.

The Institute for Social and Economic Studies

One of the IBP's Brazilian partners, the [Institute for Social and Economic Studies](#) (INESC), joined Facebook only recently. But INESC has already gained an active audience thanks to multiple posts per day and a solid understanding of their audience. Through the user statistics provided to Facebook organization pages ([Facebook Insights](#)), INESC found that posts on education issues generate the most interest and response from citizens.

Advice from INESC

INESC's communications specialist notes that Facebook can be a great way to refer relevant audiences to other media, such as an organization's website or blog. Additionally, CSOs using Facebook should tailor content to their specific audience. For example, INESC reaches its primary audience, Brazilian teenagers, by posting questions and surveys on its page that target young, active Facebook users who comment on and share the organization's content.

Facebook glossary:

- **[Organization Pages](#):** This type of page has different features and abilities than standard individual profile pages.
- **Like:** The act of an individual or other organization clicking the "Like" button on an organization's page. Once a user has "Liked" an organization, content posted by the latter will appear on the user's news feed.
- **Post:** A post is content that an organization or individual places on their page.
- **Share:** Sharing is when an organization or individual posts information that appeared another organization or individuals' page.
- **News Feed:** When users log in to their Facebook page, they land on their news feed, which shows recent posts of their friends and "liked" organizations.
- **Talking About:** This term refers to when Facebook users mention an organization, "share" or "like" it, post or comment on the organization's page, or tag the organization in a photo. A "talking about" tally appears on the organization's page.
- **[Facebook Applications](#):** Applications are add-ons that enhance the value of an organization's page.
- **[Facebook Insights](#):** This is a service offered by Facebook to allow organizations to better understand what content is reaching their audience.

This article is the first in a series that will cover a different form of technology in each newsletter. If your organization would like to share some of its lessons in the use of technology in budget work, please contact Jay Colburn at colburn@cbpp.org.

INESC Uses Different Approaches to Fight for Change in Brazil

From Brasilia to Amsterdam: A Human Rights Approach to Community Budget Analysis and Monitoring, by Jay Colburn, International Budget Partnership

The *Instituto de Estudos Socioeconômicos* (INESC) is a civil society organization (CSO) that uses budget analysis to deepen democracy, strengthen citizenship, and secure basic human rights for Brazilians. As explained in a [United Nations training guide](#), the kind of human rights-based approach that INESC uses "emphasizes the importance of integrating human rights principles and standards in each and every part of a development process on the basis that the human rights normative framework helps to ensure more sustainable and equitable development outcomes, in particular for the most discriminated and marginalized people in all communities."

INESC's human-rights based approach to budget analysis and monitoring recently reached new audiences in the Netherlands — a developed and democratic country not normally associated with human rights issues. In 2011 residents of Amsterdam became interested in INESC's work on monitoring

public budgets and wanted to learn more about how to apply a human rights-based methodology in the Dutch context. In June of that year, INESC was invited to Amsterdam to present its methodology in lectures, workshops, and meetings with Dutch community leaders and local officials. While INESC had previously worked in Latin America and Africa, this was the first time the organization had been asked to collaborate with a highly developed European country. This convening of organizations from vastly different socioeconomic and geographic contexts proved to be fruitful for both parties, allowing them to explore how budget monitoring and the human rights-based approach to development varies depending on a country's economic situation.

In November 2011 a delegation from local Dutch organizations in the Indische Buurt neighborhood of Amsterdam visited Brasilia to experience firsthand how INESC's budget analysis and monitoring work impacts peoples' lives. Members of INESC and the Dutch representatives traveled to a *favela*, a poor urban community, to talk to youths who participated in budget monitoring at their school. The students explained to the Dutch representatives how they tracked spending of allocated funds to advocate for the improvement of school facilities. More information about the Dutch visit to Brasilia can be found in a video on INESC's website at <http://www.inesc.org.br/news/2012/april/budget-monitoring-from-a-human-rights-perspective>.

Since the beginning of this collaboration, some of the Dutch who visited Brasilia helped found the [Center for Budget Monitoring](#) in Amsterdam, with the goal to enable organizations and give the public insight into budgetary processes and resource allocations.

In April 2012 representatives from INESC again visited the Netherlands, this time to train local leaders in budget monitoring. They also assisted in revising their methodology using the human rights framework and began a pilot budget monitoring program in Indische Buurt. The Dutch will return to Brazil in October to present the preliminary results of this program.

INESC's methodology underscores how transparency and accountability in government budget processes and public participation in decision making on the use of public funds are basic human rights that should be afforded to all people. INESC hopes to build more new partnerships and implement similar platforms in other European countries, like the United Kingdom and Spain. Through their collaboration with INESC, representatives from the Indische Buurt neighborhood in Amsterdam have come to better understand the importance of participation in public budgets and the real impact that these budgets have on people's lives. For the Netherlands, this work is particularly relevant given Europe's fiscal austerity and budget cuts to social programs across that continent in the aftermath of the global financial crisis.

For more information about this exchange, please email protocoloinesc@inesc.org.br.

An Unlikely Crowd Challenges World Cup Spending, by the Institute for Socioeconomic Studies (INESC), Brazil

Among other areas of work, the *Institute for Socioeconomic Studies* (INESC) in Brazil has had a unique focus in recent years: teenagers. INESC, which aims to improve budget monitoring and transparency, also aims to strengthen teenagers' capacity to secure and protect their right to monitor public budgets and policies. An entire movement has grown out of this work. *Onda: Adolescentes em Movimento Pelos Direitos* (Teenagers' Rights Movement) aims to ensure that teenagers are involved in national discussions on such important issues as human rights, budget transparency, budget allocation, and the environment.

In June 2012 the movement zeroed in on the hottest topic in the country: the World Cup 2014, which will be held in Brazil. It all started with a week-long, four-hour-a-day workshop for teenagers from Cidade Estrutural, a densely populated and very poor region where many families make money by sifting through waste in garbage dumps. The youths discussed a variety of issues: democratic participation and organization of the state, education, and the environment.

The government has taken no action to protect human rights in Cidade Estrutural, particularly for adolescents and children. In conducting a survey, teenagers discovered that child labor is pervasive throughout this region, most likely due to extreme poverty and lack of childcare.

The teenagers from Cidade Estrutural presented their survey in an Onda-led forum of 200 youths that focused on the budget for the World Cup 2014. The People's Cup Committee, an entity established to monitor Brazil's spending on the World Cup, also participated in this forum. By comparing the World Cup budget with the Federal District Government's (GDF) investments in promoting the rights of children and teenagers, students learned about the importance of monitoring government budgets for equity and fairness.

The People's Cup Committee and the teenagers jointly discussed issues pertaining to the World Cup, including a lack of transparency in spending. The participants also tackled the government's failure to present policies to address several issues surrounding the mega-event, such as the sexual exploitation of children and teenagers, child labor, and the potential for forced evictions as the government builds World Cup infrastructure. The teenagers will continue to learn about these issues as the World Cup approaches.

Looking Beyond the World Cup

Other teenagers from high schools with high social exclusion, and, more recently, from an organization that houses delinquent teenagers have participated in the Onda movement in a variety of ways. Most students visit important government sites, such as the Federal District Legislative Assembly and the National Congress. During these trips, students meet with members of the executive branch at the Children's and Teenagers' Budgetary Forum of the Federal District and attend relevant hearings on budgets and policies that impact their rights.



Onda has taught teenagers that they have the ability to influence policy that directly affects them in ways that extend beyond the World Cup through activities like these:

- Monitoring local school budgets. Teenagers discover why community budget monitoring is crucial to ensuring that funds are allocated and spent appropriately in their own schools.
- The Teenage Eye as Protagonist in São Bartolomeu. Teenagers from two communities at opposite ends of the Rio São Bartolomeu basin discussed their concerns about the river and took photographs as evidence. Together the teenagers wrote a report for an exhibition on the river and presented their photographs to Brazilian legislators to shed light on the severity of the river's environmental problems.
- Teenagers from the Mesquita Quilombo community — a group of descendants of escaped slaves who also live around the São Bartolomeu River — along with other INESC teenagers will come together to discuss citizens' rights and public budgets. From this experience, INESC will create a video to document their method for working with teenagers and involving communities in budget and policy discussions.

The Onda movement has engaged public officials and educated teenagers on budget and policy analysis through facilitated discussions about issues that directly impact them. It has also published reports and a magazine for teenagers, Descolad@s, which aims to broaden the budget debate, delve deeper into discussions from Onda workshops, and highlight budget execution of programs aimed at children and teenagers in its "Eye on the Budget" section. By educating children at a young age, INESC hopes to

create a generation that is civic-minded, engaged, and ready to demand participation in government decisions.

For more information on INESC's work with teenagers, [view this video](#) in Portuguese with English subtitles.

Taking on Tax Reform

Alliance for Tax Reform in Nicaragua Fights for a Fair and Equitable Tax System, by Claudia García, Instituto de Estudios Estratégicos y Políticas Públicas (IEEPP), Nicaragua

Reducing inequalities and promoting social inclusion in Nicaragua remain major challenges for the government. According to the latest figures from the Living Standards Measurement Survey (2009), 42.5 percent of the population lives in poverty and 14.6 percent in extreme poverty. Social inequities experienced by women, youths, and ethnic communities further limit the development of those sectors.

Overcoming poverty depends not only on overall economic growth but also on greater investments in social policies, such as education, health, social protection, and housing, which help to facilitate and redistribute the fruits of economic growth in a more equitable way. This shift calls for the state to review the allocation of public funds, control debt, and promote a progressive tax structure that will generate more resources for social investment.

To promote a serious and informed discussion on the need to reform the tax system in Nicaragua, three local and three international nongovernmental organizations (NGOs) joined forces to create the Alliance for Tax Reform (*Alianza por la Reforma Tributaria*) in mid-2010.^[1] The members of this alliance believe that to meet current social investment demands at a time when external funding sources are diminishing, the most realistic and sustainable option is to transform the current tax system. The current tax system in Nicaragua, which relies heavily on indirect taxes, is “regressive” in that it places a higher tax burden on those with less income (i.e., those earning less are paying a higher share of their income in taxes).

Indirect taxes, such as the value-added tax (VAT), selective consumption tax (ISC), and import duties (DAI), place a higher burden on those with limited income. People with limited income tend to spend more of their money on goods that are subject to the taxes (higher income people purchase more services, which are often not subject to sales or other consumption taxes), and even if they pay the same sales tax as wealthier people, they are left with less money after paying the tax. To get a sense of the how regressive Nicaragua's tax system is, in 2010 indirect taxes accounted for 66.7 percent of the country's total tax revenue and 12.3 percent of gross domestic product (GDP).

By comparison, direct taxes like the corporate or individual income tax, which place a higher burden on those with greater incomes (income taxes tend to be “progressive” in that they often exclude people who earn less than a defined income level, and the tax rate generally increases as income increases) contribute much less to Nicaragua's total revenue. While indirect taxes represented 66.7 percent of total revenue in 2010, the corporate income tax contributed only 26.9 percent of total revenue, and the personal income tax, only 6.2 percent.

Because of its regressive structure, Nicaragua's tax system makes income distribution even more imbalanced after taxes (the [Gini coefficient](#) before taxes are paid is 0.513; after taxes, it is 0.692). Not only is this system unfair, it will not generate the revenue necessary to meet the country's needs. Tax reform would make it possible for the Nicaraguan government to increase revenues and stop using internal loans to close budget gaps. By addressing the inequities within the tax system and increasing the tax burden on those earning more, the government can capture what the alliance refers to as the

^[1] The three local NGOs are the Institute for Strategic Studies and Public Policy (*Instituto de Estudios Estratégicos y Políticas Públicas-IEEPP*), the Office for Civic Coordination (*Coordinadora Civil -CC*), and the Nicaraguan Institute for Fiscal Studies (*Instituto Nicaragüense de Estudios Tributarios -INIET*). The three international NGOs are Kapa Finland, Christian Aid, and Oxfam.

"demographic dividend" — the increased revenues that would come from equally distributing the total tax burden across all level of income. This will allow the government to become financially sound.

Direct taxes (including personal and corporate income tax among others) contributed to 33.1 percent of total tax revenue collection and to a very small percent of GDP. A detailed analysis shows that corporate income taxes contributed 3.7 percent, and personal income taxes contributed even less — just 1.7 percent of GDP. But liabilities, which are taxes on non-cash assets such as investments, are even lower than taxes on personal income. This form of wealth is concentrated among the affluent, and thus their tax burden is lower than those who do not pay liabilities. These issues with personal income tax should be at the forefront of any attempts to increase revenue collection in Nicaragua due to the unusually low portion of the total tax burden that personal income currently represents. More specifically, the Alliance for Tax Reform proposes the following tax reforms:

1. **Income tax for individuals:** Tax citizens using the same sliding scale regardless of income origin. Wages, salaries, dividends, interest, capital profits, and rents should be taxed equally. Currently, individuals' wages are taxed on a progressive scale (i.e., those with higher wages pay a higher tax rate) while capital gains are taxed using a fixed percentage. Currently, income generated by citizens residing abroad is not taxed. There is great potential for increasing revenue by making the income tax more progressive given that 10 percent of the population earns roughly 40 percent of total income.
2. **Corporate tax:** Corporate exemptions that exceed US\$400 million (equivalent to 6.6 percent of Nicaragua's GDP) are greater than the total budget for the Ministry of Elementary and High School Education, which is around 4 percent of GDP. The first solution to this problem is to broaden Nicaragua's corporate tax base by reducing exemptions and reductions. Second, corporate tax law should give preferential treatment to micro, small, and medium enterprises.
3. **Value-added tax:** Currently, a zero VAT rate applies not only to exporters but also to those that sell inputs for exporters. The government should maintain a zero VAT rate only for direct exporters and reduce the generous system of exemptions and reductions for nonessential goods and activities.

Discussions on transforming Nicaragua's tax system should be broad and reforms should incorporate changes desired by the majority of citizens. Pushing for a reform of the tax system is not easy or immediately achievable, but it must be a priority. Making substantial changes that correct current inequities is necessary to close Nicaragua's economic gaps and promote growth in lower income sectors.

For more information, please contact Claudia Garcia at claudiagr@ieepp.org. You can also visit the website of the Instituto de Estudios Estratégicos y Políticas Públicas-IEEPP at www.ieepp.org, or the Office for Civic Coordination website at www.ccer.org.ni.

Announcements

The Global Movement for Budget Transparency, Accountability, and Participation (BTAP) Appoints Rocio Moreno as Its Global Coordinator

For the past nine years, Rocio Moreno has worked extensively on research and advocacy campaigns related to budget transparency, budget priorities, legal frameworks for budgeting, and natural resource issues.

As the coordinator of the Budget Area at Fundar, a pioneering Mexican civil society organization (CSOs) devoted to improving public budget policies, practices, and outcomes, Moreno collaborated with organizations throughout Latin America, helped to coordinate a regional network on budget transparency, and liaised with CSOs dedicated to budget work in Africa and Asia. For several years she has been actively involved in international efforts including the IBP's Partnership Initiative, the Extractive Industries Transparency Initiative, the Latin American Network of Extractive Industries, and the Evidence and Lessons from Latin America (ELLA) initiative.

Moreno also served on BTAP's interim Steering Committee that organized and convened the Dar es Salaam BTAP Inaugural Assembly and drafted the movement's Declaration of Principles. Given her experience and involvement in BTAP to date, the Steering Committee is convinced that Moreno's appointment will bring renewed enthusiasm and energy to our nascent movement. "Rocio Moreno is the right person to take us forward, to connect the dots of what was started in Tanzania, and to truly represent what BTAP members stand for," said Katarina Ott, member of the Steering Committee.

Moreno holds a master's degree in Development Administration and Planning from the University College London and a bachelor's degree in Economics from the Instituto Tecnológico Autónomo de México (ITAM).

Opportunities

Program Officer, Training and Technical Assistance Program, International Budget Partnership

The IBP is seeking a Program Officer for its Training and Technical Assistance Program to contribute to the conceptualization, development, publication, and delivery of the IBP's training and training-related materials and activities. In fulfilling these responsibilities, the Program Officer will play a critical role in a core part of the IBP's efforts to support civil society organizations' capacity to engage effectively in work to improve budget policies and processes. The Program Officer will report to the Manager of the Training and Technical Assistance Program. For more details and to apply, [click here](#).

Call for Papers – Middle East and North Africa (MENA) Program, International Budget Partnership

The IBP's MENA Program has announced a Call for Papers. We are interested in publishing a number of papers to provide context or analysis of the budgetary process, resource allocation and the budget impact of government policies, and the potential for budget reform in Egypt or Tunisia.

The application deadline is 12 October 2012. If you are interested in applying, please submit a one-page abstract, a CV, a writing sample, and a proposed timeline. The abstract should outline your proposed topic, research goals, a brief methodology, and potential primary sources. Please direct all materials and any questions to Akram Al-Turk at Al-Turk@cbbp.org.

For more details and information about potential research topics, go to <http://internationalbudget.org/wp-content/uploads/MENA-Call-for-Papers.pdf>.

Help Shape Transparency in Public Sector Contracting

As part of the Global Initiative for Fiscal Transparency (GIFT), the IBP's collaboration with other public finance stakeholders to advance a global norms and standards on budget transparency, accountability, and participation, we invite you to contribute to a virtual conversation on "open contracting." In addition to open budgets and revenue reporting, an open public contracting process is a critical component to improve the effectiveness and equitableness of fiscal policy.

Click here to get involved in the World Bank Institute's effort to [reduce corruption and inefficiency in government contracting](#). Participants will answer 10-15 microsurveys over the next few weeks. Each microsurvey takes less than one minute to complete.

New Publications

Azerbaijan: National Budget Group's 2012 Budget Guide Now Available

Azerbaijan's National Budget Group (NBG) recently released their 2012 Budget Guide in Azerbaijani. NBG created this guide to help the general public understand and analyze important information in the

national budget in a simple yet thorough format using accessible language. The new guide highlights information on spending in sectors of widespread interest like health, education, and social programs; it includes detailed information on costs of schools, social assistance to the poor and elderly, and teacher and health care worker salaries. Broader issues of development, Azerbaijan's reliance on the oil and gas sector, and overall revenues and expenditures are also explained in ways to engage readers with little or no experience with budgets. This new version of NBG's budget guide not only provides simplified language, data, and graphical representations about the budget, it does so in a way that facilitates the use of this information for budget advocacy, analysis, and monitoring while encouraging public participation in policy-making processes. The 2012 Budget Guide is not available in English currently, but can be found online in Azerbaijani.

For more information, visit the National Budget Group's website at <http://www.nbg.az/>.

Evidence and Lessons from Latin America (ELLA): Materials List

The [ELLA initiative](#) recently published a [materials list](#) for civil society organizations working in Latin America to influence budget transparency. The materials related to past and current budget work throughout Latin America include publications, videos, podcasts, interviews, briefs, case studies, reports, and lists of useful organizations. The list covers all topics related to budget transparency and is organized into three sections: budget and public policies, transparency and access to information, and citizen participation. Here is a sampling of the almost 30 materials listed:

- **Budgets and Public Policies**

- [List of Publications: Budgets and Human Rights](#)

- This list features key budgeting and human rights publications, such as guides and toolkits for budget analysis, explanations of specific human rights, and country case studies that highlight groups' work.

- **Transparency and Access to Information**

- [Expert Interview: Where do we stand? The situation of the right to information and transparency in Latin America](#)

- An interview with Karina Banfi, the executive secretary of the Regional Alliance for the Freedom of Expression and Information, on the need to approve and implement Freedom of Information Acts, as well as the significant role that civil society plays in pushing for the approval and implementation of these laws.

- **Citizen Participation**

- [Brief: Increasing Citizen Participation in Local Governance: Latin America's Local Citizen Councils](#)

- This brief highlights key outcomes, design features, and contextual factors that have enabled civil society organizations from Bolivia, Brazil, Colombia, Mexico, Paraguay, and Peru to develop new mechanisms to foster local citizen participation.