Gender Budgeting Tools and Experiences

It is widely recognized that the incidence of poverty, unemployment and HIV/AIDS is higher among women than men. Yet, in most countries, the government budget does not facilitate a comparison between its impact on men and women. For this reason, governments, donors, and civil society organizations have developed a tool, Gender Responsive Budgeting (GRB), to enable in-depth analysis of the gender impact of government budget policies, revenues, allocations, and impacts. GRB is not a separate budget for women; it is a set of analytical tools that enables a gender analysis of the generation and use of public resources.

Over the last ten years, GRB has been applied in over 40 countries around the world by government, parliament, civil society or partnerships between these institutions. This growth has been accompanied by the development of practitioners, literature, analytical tools and workshops. To mark its spread around the world, this issue of the IBP Newsletter focuses on recent developments in GRB and provides important references for those who want to explore the subject further. Our brief survey covers recent developments in GRB in Morocco, Philippines, South Africa, and Tanzania. These short reports show the diversity of GRB approaches and the range of topic areas and coalitions that can benefit from adopting the approach.
Gender budgeting analyzes both the content of the budget and the budget process in order to: develop mechanisms for including gender considerations in decision-making regarding public revenues and expenditures, achieve more effective policy outcomes, and identify the differential impact of public revenues and expenditures on women and men. As a 2005 report by Idasa, a South African NGO, stated, "Looking for gender within the budget is not about separate budgets for women and men or girls and boys. It is about budgets that give critical consideration to the imbalances that exist in society and respond effectively to addressing these."

Australia and South Africa are the pioneers of gender budgeting. The first "women's budget" was conducted between 1984 and 1996 by Australia’s federal government as a pilot project. Subsequent gender-budget initiatives have been heavily influenced by the Australian initiative, though they have developed their own methodologies to reflect their national context.

Gender budgeting initiatives tend to combine one or more of the following tools:

- **gender-aware policy appraisal**, which analyzes current policies and programs from a gender perspective and identifies ways in which these policies (and the resources allocated to them) are likely to reduce or increase gender inequalities
- **gender disaggregated beneficiary assessment**, which evaluates the extent to which programs or services are meeting the needs of beneficiaries
- **gender-disaggregated public expenditure benefit incidence analysis**, which evaluates the distribution of budget resources among women/girls and men/boys
- **gender-disaggregated analysis of the impact of the budget on time use**, which seeks to show how budget allocations and the services they support affect the ways in which different members of a household spend their time
- **gender-aware medium-term economic policy framework**, which incorporates a gender perspective into the government’s medium-term frameworks for policy development, planning, and budget allocations
- **gender-aware budget statement**, which responds to government reports on the gender-equity implications of public expenditures
- **disaggregated tax-incidence analysis**, which assesses the differential impacts of taxation on women and men and the level of revenue raised in relation to the needs and demands for public expenditure.

Gender budgeting initiatives have adopted several different strategies. One such strategy, creating political leverage by forging a civil society coalition, has been followed by the Tanzania Gender Networking Programme (TGNP) in collaboration with the Feminist Activism Coalition (FemAct). TGNP has successfully influenced macroeconomic processes in Tanzania by inspiring the Ministry of Finance to initiate its own gender budget work and by becoming consultants on gender issues to the Ministry.

Another example of a coalition effort is Uganda’s Forum for Women in Democracy (FOWODE), which started working in 1997 to promote gender equity in the budget. FOWODE began its advocacy strategy by launching a project to increase gender awareness and to enhance the ability of women parliamentarians and civil society to analyze policies from a gender perspective. Since 1998, FOWODE's gender budget project has grown to include district, regional, and national components, and it collaborates with stakeholders at all levels to offer advocacy trainings. FOWODE is an active member of the National NGO Forum, Uganda Debt Network, and Uganda Women’s Network.
The United Nations Development Fund for Women (UNIFEM) has undertaken many initiatives to help develop gender-responsive budgets across the developing world. Through advocacy and training of government officials and women’s groups, UNIFEM has succeeded in introducing gender-responsive budget work at the local and national levels. In six countries, this work has already shown results, such as the dedication of resources to women or women’s organizations (in Ecuador, India, and Mexico), gender analysis of current policies aimed at establishing mechanisms to promote gender equality (in Senegal and Brazil), and advocacy for the removal of taxes on essential commodities (in Kenya).

In addition, Morocco’s 2006 national budget contains an annex that outlines the government’s plan to address gender-equity priorities at the local and national levels. The annex addresses the budget’s impact on gender equity, the formulation of gender-sensitive budgets, and the key parts of the budget in which gender gaps may exist, such as finance, education, health, agriculture, and rural development. The creation of a gender budget report is critical to Morocco’s efforts to achieve gender equality, promote women’s rights, and progress towards the Millennium Development Goals. Due to the importance of this initiative, it is crucial that gender equality advocates monitor its progress and lobby for inclusion of a gender report in subsequent budgets.

Other organizations, such as the NGO Gender Action, work to promote women’s rights and gender equality and to ensure that both sexes benefit equally from international financial institution investments. In its recent publication Reforming the World Bank: Will the Gender Strategy Make a Difference? A Study with China Case Examples, Gender Action shows that World Bank investments in China have tended to ignore the country’s major gender problems, such as the “feminization” of poverty and agriculture, exploding trafficking of poor rural women and girls, and the world’s highest female suicide rate. To read the report, go to: http://www.genderaction.org/images/ReformingtheWorldBank2005.pdf.

For further reading, we recommend:

- **Mozambique**
  "Why Should We Care About Unpaid Care Work?"

- **Sri Lanka**
  "Gender Sensitive Analysis of the Samurdhi Scheme"

- **India**
  "Women's Empowerment through Gender Budgeting: A Review in the Indian Context"
  "Gender Audit in Nepal," UNIFEM 2003
  "Building Budgets from Below," UNIFEM 2003
  "Gender in Fiscal Policies in West Bengal," UNIFEM 2004

- **Uganda**
  "District Gender Budgeting Training Manual"

- **General Resources**
  BRIDGE (http://www.bridge.ids.ac.uk/go/subnav/about-us), a UK-based NGO that features gender and economic materials and an annotated resources list
  SIYANDA (www.siyanda.org), a summary of gender resources hosted by BRIDGE
  Gender Responsive Budget Initiatives (www.gender-budgets.org), part of the UNIFEM/IDRC/Commonwealth Secretariat Gender Responsive Budgeting Initiative, which features events, activities, and an online document library
**Gender Equity in Morocco: Interview with Nisreen Alami from UNIFEM**

UNIFEM’s support to initiatives on gender responsive budgeting since the late nineties stems from its mandate towards gender mainstreaming. In 2001, it launched a 20 country program creating a momentum among governments, civil society, and parliamentarians to engage in budget policy-making from a gender perspective. This work built capacity around budget analysis from a gender perspective, budget literacy amongst women’s rights and gender equality advocates, and developed knowledge and experience on effective approaches to gender responsive budgeting. More recently, UNIFEM launched the second phase of its program which seeks to transform budget allocations and processes and institutionalize mechanisms for monitoring responsiveness of budgets and economic policies to gender equality. The countries supported in this phase include: Ecuador, Morocco, Mozambique, and Senegal.

**How does UNIFEM carry out a gender assessment?**

A gender assessment at country level requires a thorough analysis of policies, programs, institutions, and budgets. A starting point for UNIFEM however, is the Convention of Elimination of Discrimination against women. Looking at inequalities and discrimination in the implementation of women’s right is a key baseline. Then this is complemented with an analytical capacity to show the cross cutting way that gender roles deepen these inequalities at all levels whether we are talking about poverty, illiteracy, mortality rates, access to land, HIV/AIDS, or trafficking. Gender determines the outcomes in relation to all these issues. However, a key element of any successful assessment is to understand the realities from a close distance specifically through listening to the voices that are often not heard or simply over-looked. The work for gender responsive budgeting tries to match the analysis of needs, with the prioritization of budgets.

**Describe the collaboration between UNIFEM and the Ministry of Finance in Morocco to institutionalize gender budgets**

Recently one of the very exciting developments was that in Morocco, for the first time ever, the national budget for the year 2006 has included a special annex on gender equity priorities. This gender budget statement is a statement that summarizes the implications of the national or local budget on gender equity using gender-budget analysis tools and specifies targets and planned outputs vis-à-vis gender equality goals. The report was prepared by the ministries of finance, education, health, agriculture and rural development – ministries whose mandates have been identified as critical to the achievement of the Millennium Development Goals (MDGs). This was achieved following a number of technical workshops carried out throughout 2005 which were facilitated by UNIFEM. These workshops provided hands-on training for the staff of the priority line ministries. The participants established baselines for executive policies and programs selected for the development of gender sensitive budgets for each of the four ministries. Following that each ministry assessed the level of impact of already implemented public policies, in order to adjust their budgets accordingly. The four ministries then presented the findings of the gender evaluation of their programs by comparing targets with the actual results achieved and providing an analysis of resources invested and allocated funds.
UNIFEM’s collaboration with the Ministry of Finance in Morocco started more than four years ago. The process is completely owned by the Ministry of Finance, and UNIFEM plays a facilitating role. The Ministry has high technical capacity, but not necessarily in relation to gender. UNIFEM's added value is to bring in this dimension, and through this partnership, the Ministry has been able to develop tools and guidelines for gender responsive budgeting. UNIFEM's role has also been to facilitate dialogue between women’s organizations, members of parliament, and the Ministry of finance.

**What are some of the enabling conditions that facilitated the creation of a gender report in the Morocco national budget?**

An enabling policy environment exists for gender-responsive planning and budgeting. A dynamic change process is in place with the consolidation of the democratic process and of human rights, in particular women’s rights. A new family code has been promulgated, the process of devolution and decentralization is ongoing and the public sector is being modernized. Partnerships between the state and civil society are being forged and the financing systems for health, education, and justice systems along with lodging are being reformed.

The shift towards results-based budgeting, based on performance and outcome evaluation, is an opportunity and a strategic entry point for gender-responsive budgeting in Morocco. The rationale for the globalization of credits is to introduce more flexibility in the way budgets are prepared and presented, so that what the spending is for (objectives) becomes a focus for budget preparation and presentation rather than purely how much is being spent and on what (means).

The gender budget initiative is in reality grounded in these reforms and is considered to add value to them.

**What is the importance of this gender budget report for local and national budgets?**

The current phase of the work on Gender-Responsive Budgeting (GRB) focuses on the use of GRB as a tool to increase accountability, participation, and gender responsiveness in national budgeting. The developments in Morocco are exactly reflecting progress in these areas. There are many experiences that are emerging from around the world where we are seeing the Ministry of Finance take concrete steps towards mainstreaming gender in the budget. Last year, the Indian Minister of Finance in his call circular for the 2005 budget, indicated that Ministries should present their proposed budgets with a gender perspective.

Engaging in this work will not only integrate a gender approach in technical and institutional practice but will work towards transforming planning and budgeting process to address gender inequalities. The ultimate goal is to ensure that services, resources, and rights are ensured to citizens, men and women, urban rural, from all ethnicities, and all groups; that poverty is addressed effectively, and an intentional effort is made by policy makers to do it. Data is a problem, since you cannot connect the links between the budget and priorities of the poor if you are not able to measure and disaggregate. But this is a possible task, and there are a number of experiences that are trying to address that.
Gender Budgets and Fighting Domestic Violence: South Africa Case Study

According to Lisa Vetten from the Centre for the Study of Violence and Reconciliation (CSVR), a South Africa-based NGO, "as many as one in two South African women is subjected to violence at the hands of her intimate partner." Violence against women also contributes to the AIDS pandemic. To combat this serious problem, in 1998 the South African government passed the Domestic Violence Act (DVA), an important step towards protecting women from domestic abuse. This piece of legislation affords the victims of domestic violence the maximum protection from domestic abuse and introduces a statutory monitoring and oversight of police enforcement of the law. (See: Addressing Domestic Violence in South Africa: Reflections on Strategy and Practice http://www.un.org/womenwatch/daw/egm/vaw-gp-2005/docs/experts/vetten.vaw.pdf).

One of the programs operated by CSVR has used gender budget analysis to examine how the criminal justice system addresses gender-based violence in South Africa. "Budgets are clearly an aspect of policy formulation and implementation that needs to be addressed by those concerned with advancing gender equality," says Vetten. "However, very few spaces exist in which to contest government departments' budgets. Lack of budget and absence of political space demonstrate weak political accountability to women."

In the article "Show me the Money: A Review of Budgets Allocated towards the Implementation of South Africa's Domestic Violence Act" (Politikon, Vol. 32, No.2), Vetten reviewed past budget allocations to implement the DVA. While she identified budget allocations to support training and publicity around the DVA (international donors provided some funds for these activities as well), she found little evidence of financial planning to support the Act's daily enforcement. In the absence of such figures, she presented research on the cost of implementing the Act at nine sites in three provinces. During 2004, roughly 26,000 cases were dealt with at these nine sites. (A "typical" case of physical abuse is one brought by a woman against the man with whom she had been involved in a long-term relationship.)

The low daily expenditures on the Act suggest that it is under-funded and underprioritized. Where the state has not provided adequate funds, some of the costs have been covered by civil society and international donors. Nevertheless, the underfunding of the Act has negative consequences for all levels of society. In particular, lack of resources shifts additional costs to women applying for protection and can cause delays in service, which in turn can put applicants' safety at risk. In addition, understaffing may lead personnel to reduce the amount of time spent on cases, potentially harming applicants.

Debbie Budlender, Vera Schneider, and Lisa Vetten have prepared a series of recommendations to improve the implementation of the DVA. They include: setting minimum standards regarding the ratio of court and police personnel to applicants, as well as the quality of service owed to applicants; allowing NGOs to participate in government departments’ budget presentations and annual reports; strengthening the role of the Independent Complaints Directorate - responsible of receiving complaints around police non-compliance with the Act’s provisions - to submit a report every six months to parliament on instances of police non-compliance with the Act. It has been reported that police only helped in extreme domestic violence cases, or when ordered by the court.

For more information, contact Lisa Vetten at lvetten@csvr.org.za.
Gender Budgets at the Local Level: Philippines Case Study

A major obstacle to gender-responsive budgeting at the local level is the absence of disaggregated information. To overcome this obstacle, many local governments in the Philippines are adopting an information-gathering method known as the Community-Based Monitoring System.

Fiscal decentralization in the Philippines started in 1991 with the enactment of the Local Government Code. Only recently, however, has the code been implemented and gender budget planning been integrated into local government. In 1995 the Filipino government earmarked 5 percent of all departmental expenditures in national and subnational budgets to programs for women. This, however, led to the misallocation of funds and the realization that gender mainstreaming required a more targeted effort to identify appropriate programs or policies for women, rather than the simple application of a 5 percent formula.

Practitioners and experts of gender-responsive budgeting at the local level discussed the need to develop and adapt methodologies to facilitate this work. The Community-Based Monitoring System (CBMS) is one of the primary tools that could be adapted for this purpose. CBMS is an organized way of collecting household-level data at the local level and then supplying these data to local governments to help them develop policies and programs that meet people's needs.

With its capability to provide disaggregated information, CBMS became the prime candidate to carry gender-responsive budgeting down to the local level.

Today CBMS is working on a gender-responsive monitoring system that will enhance local government budget processes in the Philippines. A considerable number of local governments are implementing CBMS, and others are showing interest in doing so as well. Also, key national government agencies, such as the Department of Interior and Local Government, the National Anti-Poverty Commission, and the National Statistical Coordination Board have expressed support for CBMS as a monitoring tool to diagnose poverty at the local level.

The barangay (village) of Sorsogon focused its gender-responsive budget effort on the health-related Millennium Development Goals, monitoring the progress of gender mainstreaming in this sector. (A barangay is the smallest unit within a municipality.) The barangay of Hilongos centered its gender approach on the agriculture sector, looking at ways to engage more women in jobs in local agriculture so they are not forced to move to urban areas to serve as domestic workers. CBMS allows the monitoring of achievements in these areas at the barangay level as well as the municipal level.

As of January 2006, CBMS is being implemented in 17 provinces, 11 cities, 228 municipalities, and 5566 barangays in the Philippines. It is generating valuable gender-relevant information and providing considerable help in local government planning and budgeting. Several other Asian and African countries are now considering CBMS as well.

For more information, contact Celia Reyes at creyes@mail.pids.gov.ph at the Philippines Institute for Development Studies (http://www.pids.gov.ph).
Update on Tanzania Gender Networking Programme (TGNP)

The Tanzania Gender Networking Programme (TGNP) established the Gender Budget Initiative (GBI) in 1997 to promote pro-poor and gender-sensitive budgets at different levels of government. Since then TGNP continues to implement the GBI by strengthening the gender-analysis capacities of the civil society organizations (CSOs) that are its key partners, namely 40 activist national organizations in the Feminist Activist Coalition (FemAct) a network of grassroots groups and district-level gender networks. TGNP also works with government actors to influence macroeconomic policy and challenge and promote public debate on the growth of inequality in Tanzania and in Africa as a whole.

As part of their gender budgeting work, TGNP offers training to public servants and parliamentary committees working on gender issues. Hence, TGNP has an active role in identifying and sharing with government and parliamentarians some of the major limitations of the present macroeconomic and Poverty Review Strategy (PRS II) frameworks. For example, as part of their gender budgeting work, TGNP and other CSOs have been instrumental in influencing the recent PRS II review process by raising key issues with government and donors; advocating for the development of pro-poor and gender-sensitive indicators in the annual Medium Term Expenditure Frameworks (MTEFs)/annual budgets; and raising issues of corruption in relation to budget allocations.

For the last few years, TGNP, in collaboration with other CSOs, have provided pro-poor gender budget analysis to advocate and hold government accountable for promoting pro-people and gender oriented budgets at different levels, i.e. budgets that lead to better income distribution, equity, and access to all basic resources and services. For instance TGNP analysis for national budget 2003-04, indicated that the budget was neither pro-poor nor gender-sensitive because its main strategies and indicators did not lead - in a substantial manner - to increasing household income of the majority of the poor and instead created deeper inequalities in income distribution. In the case of the national budget 2005-06, TGNP analysis challenged the government budget for making only modest efforts to reach out to the majority of women and poor men in the areas of wages and taxation, employment, livelihoods and agriculture, education, water, health and HIV/AIDS.

Furthermore, TGNP and its partners developed a working team to monitor sector specific issues such as health, HIV/AIDS, and water demanding the abolition of user fees and other costs that deny service access to a large portion of the poor, women, and youth. This working team uses government's own information and data to highlight how the current strategies on exemptions and waivers in health have failed to reach the targeted poor, including pregnant women, children, and people living with HIV/AIDS. TGNP and FemAct are currently leading a campaign called "Return Resources Back to the People: HIV/AIDS is a Policy, Resource and Gender Issue" to promote public debate and raise awareness of women, poor men, and the youths on the linkages between HIV/AIDS, poverty, resources, and gender while using government's own official statistics and reports.

Alongside these efforts, TGNP and its partners also advocate for greater attention to the current strategies of home-based care in the area of HIV/AIDS that shifts the burden of care from the government to the individual and the family, leading to increased unpaid work for women and children (girls and orphans), and blocking children from going to school. These efforts represent important lobbying opportunities for gender-sensitive and pro-people policy formulation and monitoring of poverty eradication strategies.
Zambia 2006 Budget Snapshot

On February 3, Zambia’s minister of finance presented the government’s proposed budget to Parliament. The budget proposal represents an increase in spending of only 4.6 percent compared to 2005, says Mulima Kufekisa Akapelwa from the Catholic Commission for Justice and Peace. In his budget speech, the finance minister gave a very optimistic account of the achievements of 2005, observing that Zambia has maintained steady economic growth over the past three years. While that growth (which has averaged 5 percent per year) is not adequate to have an impact on poverty, it is a positive trend, says Kufekisa.

Kufekisa, however, argues that the economy performed less well in 2005 than in 2004. Growth was slower (5.1 percent, compared to 5.4 percent in 2004), mining output declined as a result of fuel shortages and increased fuel costs, a partial drought reduced agricultural output, and inflation (15.9 percent) exceeded the government’s target for 2005.

The bulk of government revenue in 2006 will come from the income tax. Taxpayers had hoped that the tax rates would be reduced and the tax brackets adjusted, but this did not happen. The government did raise the income threshold for paying taxes, but this alone is inadequate given the high levels of poverty in the country. Funding for small-scale farmers will remain the same (in real terms) for 2006 under the new budget, while big businesses and investors would receive new tax-breaks. Kufekisa noted that it is difficult to see how such policies will promote equitable wealth creation.

The government also raised by 10.6 percent the share of mineral royalties that are dedicated to general revenues. However, even this expanded amount will constitute just 0.43 percent of the overall budget.

Health and education show only small increases in the budget for 2006. Given the large numbers of young people without access to secondary and tertiary education, the allocations to this sector are far from adequate. The budget does, however, increase grants to basic and secondary schools.

Another challenge is addressing external audit issues raised over the past year, which show that certain government departments clearly have misused funds. It seems that government needs to invest in examining how well money is spent and what the results are.

For further information, contact Mulima Kufekisa at m_akapelwa@yahoo.com.

South Africa 2006 Budget Snapshot

The 2006 national budget was tabled in the South African parliament February 15, 2006. According to the Minister of Finance, Trevor Manuel, higher than anticipated economic growth and greater efficiency in revenue collection led to a substantial increase of R41.2 billion in actual revenue collection during the previous year. The major debate in the
country was therefore about how to distribute these greater than expected resources. According to the Institute for Democracy in South Africa (Idasa), the South African government chose a middle path by decreasing taxes to middle and low-income earners and significantly increasing spending on infrastructure and skills development. Both infrastructure improvement and human resource development form the basis of the South African government's major new economic and social program, the Accelerated and Shared Growth Initiative, aimed at eliminating the constraints to higher growth and employment in the country.

With the theme Towards Accelerated and Shared Growth, the budget details plans for greater investment in the country's infrastructure, health, social grants, and education. According to the Minister's speech, highlights of the budget include:

- improving colleges and introducing no-fee schools
- fixing of hospitals and acquiring medical equipment
- expanding social welfare services and better management of social grants
- building houses and community facilities and improving municipal infrastructure
- providing safe and efficient transport by investing in the passenger rail network
- investment in transport infrastructure and better management of roads
- improving service delivery at public administration centers
- fighting crime and improving the effectiveness of the courts

The South African treasuries website contains the full budget speech and substantial background information and data.

The Institute for Democracy in South Africa (IDASA) produced a general response to the budget, as well as specific responses to the impact of the budget on children and people with HIV/AIDS. In its general response to the budget, IDASA observed that making headway in eliminating poverty and unemployment in South Africa depends on an increase in the efficiency and effective of government expenditure. In relation to the large increase in infrastructural spending, Idasa warns that the government will have to improve its capacity to identify and efficiently implement public investment projects; ensure that the benefits of infrastructural spending are equitably distributed; and ensure adequate levels of transparency and accountability in the implementation and evaluation process. Similarly, while Idasa applauded the increases in social services, particularly in education and housing, it is concerned about departmental absorptive capacity.

The Children's Budget Unit at Idasa notes that although social grants will increase in real terms, a large percentage of the population continues to lack access to secure sources of income, as well as access to any form of social security. Of particular concern, the CBU observed that the increase in the Child Support Grant (CSG) will benefit children up to age 14; this grant still leaves children between 14 and 18 unprotected.

According to the AIDS Budget Unit (ABU) at Idasa, services and grants associated with the Community and Home-Based Care Program will no longer be earmarked by national government but will be included in the share of revenue flowing to provincial government. The ABU observed that given the weak disposition of social development departments to utilize equitable share funding for HIV/AIDS, concerted efforts need to be made to mobilize provincial HIV/AIDS departments and agencies to bargain through provincial treasury processes to secure adequate funding to sustain the Community and Home Based Care Services (CHBCS) program.
Budget Work in Sudan

The "resource curse" refers to the tendency for resource-rich countries to suffer from extreme poverty and inequality and poor governance, despite access to significant resource-based revenue flows. In order to build on the recent peace agreements and prevent Sudan from falling into the "resource curse trap," two recent initiatives seek to build the capacity of Sudanese parliamentarians and civil society to hold the government accountable for its receipt and use of oil revenues.

From 1-3 December, three civil society organizations, in coordination with the human rights section of the United Nations Mission in the Sudan (UNMIS), led a workshop for 50 members of Sudan's national parliament to enhance their capacity to set priorities from a human rights perspective when discussing the national budget. The three groups were the International Human Rights Internship Program (IHRIP) from Washington, D.C., Fundar from Mexico, and the Social and Economic Rights Action Center (SERAC) from Nigeria.

The workshop, specially designed for the Sudanese legislators, was based on existing tools on human rights and budgets such as the guidebook Dignity Counts (available at http://internationalbudget.org/wp-content/uploads/Dignity-Counts-A-Guide-to-Using-Budget-Analysis-to-Advance-Human-Rights-English.pdf) and a training module designed for human rights activists doing budget analysis.

The workshop arose out of a fall 2005 request to UNMIS by the Sudan People's Liberation Movement (SPLM) parliamentary caucus for help in enhancing its members' ability to promote and protect the human rights of all Sudanese people. Such help was considered essential for legislators representing southern Sudan, since a large number of them had no prior experience in parliamentary affairs. In addition, the legislature was scheduled to debate the 2006 national budget early in December. The workshop was initially developed for the SPLM members but later was extended to other political parties, including the northern party, in the spirit of unity, peace, and post-conflict reconciliation.

The workshop introduced participants to basic human rights concepts, budget analysis tools, and the practical application of budget analysis with a human rights perspective. Participants also had an opportunity to discuss human rights issues related to many of Sudan's important documents, such as the constitution, the recent peace agreement ending the country's two-decade-long civil war, and documents relating to the Joint Assessment Mission (a UN-World Bank initiative to assess Sudan's recovery needs in the wake of the civil war). In addition, participants discussed possible questions to be raised during future budget debates by examining how the budget data provided by the government could be analyzed from a human rights perspective.

For more information, contact Gabriel Lara at Fundar (gabriel@fundar.org.mx) or Jumoke Lawal at SERAC (serac@linkserve.com.ng).

In a separate initiative, the European Coalition on Oil in Sudan is working with partners to establish an independent Sudanese Financial Study Center. The coalition is a network of 60 European NGOs, established in 2001 and coordinated by Pax Christi Netherlands. Its objective is to promote peace and equitable development by state and non-state actors, including the private sector.
The coalition argues that the initiative is based in the recognition that the Comprehensive Peace Agreement in Sudan faces several serious threats linked to public finances:

- Disagreement over the sharing of oil-revenues can trigger conflict between the major political actors in the Government of National Unity and within the South.
- Disagreement over the allocation of donor funds for the rehabilitation of the country.
- Unaccountable financial management, corruption and nepotism that can undermine the government's legitimacy and the stability of the state.

The coalition argues that transparency of public finances is at the heart of government accountability and democratic decision-making. This depends in turn on the level of public awareness and capacity to understand and monitor government revenues and expenditures.

Although Sudanese civil society has yet to focus on budget issues, the Government of National Unity may expand the window of opportunity for civil society to monitor and advocate for improved public financial accountability. The European Coalition project is designed to use the growing political space to help kick-start a civil society initiative for public financial accountability.

The project has three major components:

- The formation of a Steering Committee to formulate the mission, vision, and policy of the proposed Sudan Financial Study Center. The Steering Committee will commission a feasibility study to assess the best strategy and local organizations to establish the proposed study center.
- A conference on "Oil and the Future of Sudan" is scheduled for May-June 2006. The conference will bring together, for the first time, Sudanese CSOs, government representatives from the North and South, the business community and international organizations to tackle the "resource curse." The conference will examine the role of each of these actors in achieving the objectives of the Comprehensive Peace Agreement.
- A set of publications including an analysis of Sudan's 2005 oil revenues will be published in 2006.

For more information, contact Egbert Wesselink at the European Commission on Oil in Sudan wesselink@paxchristi.nl.

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**Budget Work and the International Financial Institutions (IFIs)**

In April 2005 the International Budget Partnership and the Bank Information Center convened a meeting bringing together civil society organizations that monitor government budgets with those that monitor the international financial organizations. The meeting was convened in recognition that both of these civil society communities strive to achieve similar outcomes and use complementary methods, but very seldom cooperate with one another. While budget groups have developed expertise in monitoring government expenditures and revenues, they seldom analyze the donor pressures that can significantly determine the size of the budget available. Similarly, IFI monitors have great expertise in monitoring the negotiations between donors and developing countries, but often do not pursue the impact
of these policies through the government budget on poverty and inequality in particular countries.

The IBP-BIC meeting was designed to broaden the dialogue between these two civil society communities to promote more effective monitoring of international donor agreements all the way through to changes in poverty and inequality. A report of this conference was included in the IBP newsletter last May (see issue no.27: http://internationalbudget.org/newsletters/newsletter27/) Readers interested in this meeting are now able to follow the discussions, lessons, and conclusions that were reached at the meeting in the official report on the meeting prepared by Jim Shultz of the Democracy Center in Bolivia.

For more information on forthcoming work linking IFI and budget monitors, please contact: Warren Krafchik at IBP (Krafchik@cbpp.org) and Manish Bapna at Bank Information Center (Mbapna@bicusa.org).

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**First Conference on Budget Work in Middle East and North Africa**

The International Budget Partnership together with Partners in Development, an organization based in Cairo and the Revenue Watch of the Open Society Institute recently held a path-breaking conference on budget transparency and accountability in the Middle East and North Africa (MENA). The conference took place in Cairo from 21-22 January and received the support of the Ford Foundation and the Revenue Watch of the Open Society Institute.

The conference gathered, for the first time, civil society, parliamentarians, academics and journalists from eight countries in the region (Bahrain, Egypt, Iraq, Jordan, Lebanon, Morocco, Palestine, United Arab Emirates, Qatar, and Yemen). The discussions focused on the state of budget reform, transparency and accountability in the region, as well as on the current and potential role of civil society, parliament, the media, and academicians in improving financial accountability of public revenues and expenditures. A special session of the conference highlighted specifically the challenges and opportunities posed by oil and gas revenues in resource-rich countries in the region.

The next issue of the IBP newsletter will provide access to the presentations and discussions at the conference and some of the potential follow-up activities. In this issue of the newsletter we attach a copy of the seminar agenda. Readers who are interested to contact any of the conference speakers featured in the agenda should contact the IBP (info@internationalbudget.org) or Partners in Development (PID@rusys.eg.net).

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**Announcements**

**PUBLIC FINANCE TRAINING OPPORTUNITIES**

The Duke Center for International Development (DCID) offers opportunities for short-term training, including intensive seminars, conferences, and professional workshops. The DCID
Executive Education Programs offers five programs in governmental and public-sector administration on financial management topics, these include:

- Project Appraisal & Risk Management May 14-June 09, 2006
- Tax Analysis & Revenue Forecasting June 18-July 14, 2006
- Budgeting & Financial Management in the Public Sector July 16-August 04, 2006
- Management of Foreign Aid

DCID programs are directed to public-sector executives, government officials, policymakers, program managers, politicians, consultants dealing with decentralization reforms, economists, finance managers, administrators and lawyers from international agencies, members of research institutions, members of central and local governments, budget analysts, accountants and auditors, administrators in the central ministries of finance and planning, private-sector professionals who are in a position to apply these concepts and techniques, and consultants providing assistance to decision-makers in public and private sectors.

DCID can also custom-tailor programs based on your country's requirements and conduct them on-site or on the Duke University campus. For more information, go to: http://www.pubpol.duke.edu/centers/dcid/execed.php.

TAX, POVERTY AND FINANCE FOR DEVELOPMENT WORKSHOP
The Essex University is planning the fourth-annual research workshop jointly organized by the Association for Accountancy & Business Affairs and the Tax Justice Network. This workshop will focus on the role of tax policy in alleviating poverty and inequality and promoting sustainable growth. The purpose of the workshop will be to facilitate research through open-minded debate and discussion and to generate ideas and proposals to inform and shape the political initiatives and campaigns already under way. The workshop is directed to researchers, academics, journalists, policy staff of civil society organizations, consultants and professionals, elected politicians and/or their researchers, and government or international organization officials.

For more information, contact Richard Murphy FCA, Director, Tax Research LLP, 150 Beresford Road, Ely, Cambridgeshire CB6 3WD. Phone: 01353 645041; email richard.murphy@taxresearch.org.uk.

SENIOR PROGRAM MANAGER – LEGISLATIVE TECHNICAL ASSISTANCE – NIGERIA
The National Democratic Institute (NDI) seeks a creative, energetic and experienced individual to design, implement and evaluate a legislative strengthening program based in Abuja, Nigeria. The ideal candidate must have served in either an elected office or as a professional, senior-level staff person in a legislature. Under the supervision of the Country Director, the Senior Program Manager will coordinate skills development programs for members of the legislature and senior staff and will oversee NDI support in establishing a National Assembly Budget Office as part of the federal budget reform process. Given the fluid nature of NDI's program in Nigeria, the Senior Program Manager will undertake other duties that may be assigned by the Country Director. Qualified candidates with teaching or training experience are encouraged to apply.

For more information, contact Steve Moody at smoody@ndi.org.