National Rural Employment Guarantee Act in India by Nandan Jha, Deepak Xavier, and Vivek Ramkumar

The Indian parliament recently passed a ground breaking law called the National Rural Employment Guarantee Act. Under the law, all rural households will be entitled to 100 days of minimum wage employment from the government. The law has been passed as a result of enormous pressure brought about by civil society activists and social movements in India who have long demanded the passage of such legislation providing the poor in the country with the 'right to work.'

In a series of articles written for the International Budget Partnership's (IBP) newsletter, the Centre for Budget and Governance Accountability (CBGA) — a budget group based in New Delhi, India — has documented the rationale for the law, its financial implications, and the unique social auditing process through which citizens are monitoring the use of the funds allocated for programs under this law. For more information on the NREGA, contact Nandan Jha of the CBGA at nandan_jnu@yahoo.com or Vivek Ramkumar of the IBP at ramkumar@cbpp.org.
An Overview of NREGA

The National Rural Employment Guarantee Act (NREGA) was passed by the Indian Parliament in August 2005. At the national level, the law is the first of its kind, providing the right to work for around 700 million rural Indians.

While India has a rich history of public programs designed to create employment during times of food scarcity, those earlier programs were not codified into permanent laws. Further, those programs were fraught with corruption (with funds being siphoned off by public officials) and inefficiency (with funds not being used in the areas where they were most required).

NREGA guarantees each rural household 100 days of minimum-wage employment per year at a minimum wage of Rs. 60 per day (one dollar is approximately Rs. 45) or the state's statutory minimum wage for agricultural labourers, whichever is higher. Those who do not receive employment within 15 days of applying for it are entitled to a daily unemployment allowance at the rate of one-fourth of the minimum wage for the first 30 days and half of the minimum wage for the rest of the year.

The passage of the NREGA faced severe opposition from some powerful government officials, particularly officials within the finance ministry and the national planning commission, and sections of the conservative media. Their opposition was founded on the basis that the Indian economy would lose its competitive edge in the global economy if it were to invest its resources in public programs instead of investing in infrastructure. Further, they contended that large public welfare programs like the NREGA are breeding grounds for corruption, inefficiency, and mismanagement of public funds. They also raised doubts on the NREGA achieving its objectives of eradicating rural poverty and specifically preventing starvation deaths in rural areas by citing the failure of the Maharashtra Employment Guarantee Scheme — a law passed by the Indian state of Maharashtra in the 1970s, which like the NREGA guaranteed employment to rural households – in achieving similar objectives.

NREGA's proponents include community-based organizations, mass movements, social activists, and academics, believe it will assist millions of rural Indians by providing them with supplemental income during periods of drought or during lean phases in the agrarian work cycle. In fact, many proponents have campaigned for NREGA as a food-security measure. For these activists, NREGA's enactment is an implicit acknowledgement by the government that the economic liberalization policies India has pursued for the last 15 years — which assume that rapid economic growth will "trickle down" through the population, creating employment and reducing poverty — have failed.

India can be cited as a classic example of the failure of this "trickle-down" theory. Before the adoption of liberalization policies, India's economy grew by 3.5 to 4 percent per year and employment grew by 2 to 2.2 percent. Now, India's economy is growing by 5 to 7 percent per year, but employment is growing by just 1.1 percent, which is less than half of the new additions to the workforce every year.

Unemployment has been particularly acute in rural areas, which largely depend on agriculture. The annual employment growth rate in rural areas fell from 2 percent during 1987-1994 to 0.6 percent during 1993-2004, the period when liberal economic policies were introduced.
NREGA, which is based on the assumption that every adult has a right to basic employment opportunities at the statutory minimum wage, is expected to significantly increase employment in the 200 districts (out of a total of 602 districts in the country) that have been selected for the initiative. The government has promised to extend the initiative to the entire country within five years.

NREGA proponents state that economic globalisation and privatization policies have created a system of unequal competition between large multinationals and local businesses, destroying traditional crafts and occupations. Mechanisation of agriculture and the growth of agro-businesses have further weakened rural employment opportunities and helped cause large-scale migration to urban centers. In sum, NREGA's goals are to:

- provide supplemental income to poor rural households during lean periods in the agrarian cycle
- reduce the migration of agricultural labourers by offering opportunities for local employment
- generate employment in the most deprived areas through productive works that create durable assets and rejuvenate the natural resource base of poor communities
- provide the rural poor with access to food during times of drought and famines

Financial Issues

The cost of NREGA largely depends on two factors: the number of applicants for employment and the number of days of employment they seek. Additional costs include administrative costs and unemployment allowances for families who have applied for employment but are not provided with it.

NREGA's costs are divided between the central and state governments. The central government pays all of the wages of unskilled manual workers and 75 percent of the wages of skilled and semi-skilled workers; the state government pays the remaining 25 percent of the wages of skilled and semi-skilled workers and the unemployment allowance for applicants who are not provided with jobs. The two levels of government split administrative expenses.

In addition, NREGA provides medical coverage to workers in case of work-related injuries. Workers are also entitled to safe drinking-water facilities and adequate rest periods. Further, the act requires that day-care facilities be provided at work sites where there are more than five children below the age of 6 accompanying female workers.

The issue of what wage level to offer under NREGA has been contentious. In India, minimum wages are prescribed by individual states and vary vastly from state to state — from Rs. 40 to Rs. 134 per day. In establishing the program, parliament compromised between proposed wage levels of Rs. 50 and Rs. 66 by settling at Rs. 60 or the state minimum wage rate, whichever is higher.

More recently, the Ministry of Finance has made a concerted attempt to fix the wage rate at Rs. 60 all across the country. This has been resisted by the Ministry of Rural Development, which is responsible for administering the scheme.

Advocates for higher minimum wages contend that the wages paid under NREGA should be linked to the state minimum wage, which reflects the local cost of living. Their opponents
state that NREGA is intended to supplement rural households’ income and thus is not meant to compete with existing private-sector wages.

The Indian government expects to spend Rs. 143 billion on rural employment in the current fiscal year (2006-07), Rs.113 billion of which will be spent under NREGA and Rs. 30 billion of which will be spent under a separate rural employment program established before NREGA, called Sampoorna Grameen Rojgar Yojana (SGRY). This Rs. 143 billion is approximately 23 percent more than the government budgeted (as per the revised budget estimates) for rural employment last year. Moreover, because NREGA is being implemented in only one-third of the country this year, the budget for rural employment will have to be increased significantly in future years, when NREGA is extended to the entire country.

NREGA advocates contend that much more funding is required to implement the plan in the selected 200 districts. They also note that the government is actually reducing employment opportunities in the 402 districts not currently covered by NREGA, since in establishing NREGA the government eliminated one of the two existing rural employment programs (the National Food for Work Program, or NWFP) and scaled back the other (SGRY).

It should be noted that under the NREGA statute, the government does not have the power to end the scheme at any point in time, but instead is obligated to provide adequate funding to cover the costs of all applicants who are eligible to receive assistance under the scheme.

Results to Date

NREGA was implemented in 200 districts on February 2, 2006. As of June 9, approximately 26.9 million of the total of 57.5 million rural households in these districts had applied for identity cards (called job cards) under the plan, and approximately 18 million of these households had been issued job cards, according to data issued by the Ministry of Rural Development. Further, 8.1 million job-card holders had demanded employment by that date, only 6.5 million of whom were employed.

The Ministry of Rural Development data does not include the mean number of days of employment provided to current beneficiaries or the average wages paid under the NREGA in each state or the break down of expenses in terms of wage costs and material costs. This prevents us from calculating the future costs involved in providing the promised 100 days of employment to all households that have applied for work. However, the information provided by the ministry shows that had all applicants for job cards been provided employment, the total cost would have exceeded Rs. 290 billion, or more than twice the current allocation for this scheme.

The amount of money required has unsettled the Ministry of Finance, which allocated only Rs. 113 billion for the program for the year. The prospect of such a shortfall was one reason for the ministry’s unsuccessful attempt, noted above, to reduce the minimum wage under NREGA to Rs. 60 all across the country.

Fortunately for the Finance Ministry, recent trends in the demand for employment have come down to much more modest levels. The reasons for this include low wage payments – loopholes in the provisions governing minimum wages under the NREGA allows the government to calculate wages at a piece rate, which in most cases results in wages being paid at a rate below the prescribed minimum wage rate – and a general lack of awareness among poor communities of their right to employment under the NREGA.
The ministry now expects that the number of persons seeking work under this scheme will not exceed the target of 15 million households. But even at this level of participation, it would still require approximately Rs. 150 billion to fund these applicants, which is approximately Rs. 40 billion more than the government has budgeted.

Because NREGA is a demand-driven scheme, it is vastly different from the earlier employment generation/poverty reduction schemes, which were not mandatory and could be capped based on the availability of funding. The national government and the state governments must allocate adequate resources to cover the costs of this scheme. To raise these additional funds, the government might look to increasing tax rates or introducing new earmarked revenues through imposition of a tax like the current education tax.

**Key Provisions of the NREGA**

1. Each state government is responsible for providing one or more members of a rural household with unskilled manual employment for a combined period of not less than 100 days (per household) in a financial year.
2. If an applicant seeks employment under the Act and is not provided with such employment within 15 days of receipt of his application (or from the date on which the employment has been sought in the case of an advance application, whichever is later), he shall be entitled to a daily unemployment allowance.
3. As far as possible, employment is provided within a radius of five kilometres of the village where the applicant resides. In case of employment provided beyond this radius, labourers shall be paid extra wages to meet additional transport and living expenses.
4. Social audits — audits conducted in a public assembly composed of village residents targeted under NREGA — shall be used as a tool to enforce accountability and enable public monitoring of NREGA funds.
5. Half of the funds under NREGA shall be used for development projects identified by the Panchayats (a cluster of villages, the smallest unit of administration in rural India). This provision holds enormous significance for providing financial powers to the Panchayat, which have until recently been lacking.
6. Projects taken up under NREGA shall follow a wage-material ratio of 60:40. For example, a Rs. 100,000 project would spend at least Rs. 60,000 on wages and the balance on materials, thereby focusing heavily on employment creation.

**Social Auditing the NREGA**

Deepak Xavier of the Centre on Budget and Governance Accountability participated in a social audit on the NREGA and wrote about his experience at the social audit.

Can the National Rural Employment Guarantee Act (NREGA) truly benefit India's rural poor? That was the biggest question in my mind before leaving for Dungarpur — a remote tribal district located in the southern part of the state of Rajasthan — to participate in a mass social audit exercise on NREGA. But to many people's surprise, the residents of Dungarpur have demonstrated the NREGA's great potential.

In India, social movements led by the Mazdoor Kisan Shakti Sangathan (MKSS) had pioneered the use of social auditing as a tool to mobilize rural residents to actively monitor the use of village development funds and thereby hold public officials accountable for the use of these funds. At a basic level, social audits are undertaken in a public assembly where all details of a project are scrutinized. However, social audit can also be understood in a broader sense, as a continuous process of public vigilance through which potential
beneficiaries and other stakeholders of an activity or project are involved at every stage: from planning to the implementation, monitoring and evaluation. This process helps in ensuring that the activity or project is designed and implemented in a manner that is most suited to prevailing conditions, appropriately reflects the priorities and preferences of those affected by it, and most effectively serves public interest. (See: http://nrega.nic.in/Nrega_guidelines.pdf, page 46.)

In Dungarpur, roughly 900 volunteers from 13 Indian states walked across the district to spread awareness about the NREGA and to monitor its implementation as part of the social audit exercise. Volunteers came from various walks of life and included farmers, labourers, academics, professionals, and activists.

The NREGA, one of the most progressive policy tools in recent times in India, has been widely criticised by many economists and policymakers. They argue that large spending projects for the poor will accomplish little because of corruption and poor mechanisms for delivering public services. Participants in the Dungarpur social audit process rejected this argument. People are becoming more aware of their rights and entitlements, thanks to the right-to-information movement in Rajasthan.

People began demanding work under the NREGA even before the awareness campaign was launched. Around 150,000 households of a total of 237,000 households in this district were employed under NREGA in Dungarpur at the time of the awareness campaign.

During the awareness campaign it became evident that when there is social or public monitoring of public works, corruption can virtually disappear. In the entire social audit, which covered some 1,500 worksites in 800 or more villages, we came across only 15 complaints of corruption (such as false names in the muster rolls, discrepancies in payment of wages, and absent labourers being marked present in the muster rolls). The major reason is that the muster rolls were available at almost all of the worksites. This reduces the scope of corruption, as labourers can easily access the muster rolls to find information such as the amount of wages they are reported to have been paid. In previous public works projects, in contrast, muster rolls were not available.

Another significant finding of the social audit was that a large share — some 70-80 percent — of the labourers working at NREGA worksites were women. In some places, all of the labourers were women. It is startling to see that women are participating in large numbers in a state like Rajasthan, where according to the latest National Sample Survey, only 25 percent of rural women are employed.

Yet even though women are participating in programs executed under the NREGA in large numbers, we did not find a single worksite with child-care facility as required by the law. This violation of the law hampers women from participating in NREGA programs, especially if they have young children. This form of discrimination needs to be addressed immediately.

The social audit exposed other shortcomings in the NREGA’s implementation as well. The act placed enormous pressure on all levels of government to ensure that sufficient jobs were created. There has been a severe shortage of staff to meet the requirements created by the act. Unless additional staff is appointed and the necessary funds allocated, the government will be unable to deliver the expected outcomes.

The pattern of wage payments in Dungarpur also raised serious issues. In most of the worksites, labourers were paid much less than the statutory state minimum wage of Rs. 73 (approximately 1.5 US dollars) per day, as wages were calculated on the basis of tasks. This
violates the NREGA guidelines issued by the central government, which explicitly state that under no circumstances may labourers be paid less than the minimum wage rate fixed by the state government for agricultural labourers (which is Rs. 73 in Rajasthan).

In addition, the Finance Ministry has been trying to fix the minimum wage at Rs. 60 per day across the country, which would violate the spirit of the NREGA. If this effort succeeds, labourers in more than half of the Indian states would be paid less — in many cases much less — than they are now. This could discourage people from opting for work under the employment guarantee scheme.

Despite these problems, Dungarpur is a classic example of how public vigilance and participation, combined with proactive administration (the district government has provided complete cooperation during the project), can ensure NREGA's successful implementation. With proper public monitoring, transparent and accountable administration, and an empowered population, not only is corruption minimised but the lives of the poor can be transformed.

The example of Dungarpur shows that the employment guarantee scheme can make progress towards eradicating poverty and other forms of social exclusion. It also shows that public participation and social monitoring can effectively deal with the problem of waste in large public spending projects. Though Dungarpur is only a drop in the ocean, its experience can be replicated across the country. It is time for the central government to stop hampering the vision of the NREGA, which holds the potential to transform Indian society.

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**Three Exciting Budget Initiatives in Ghana by T.J. Conway**

Ghanaian civil society has undertaken several initiatives related to budget work recently. This article highlights some of the latest efforts of three organizations: the Centre for Budget Advocacy has just issued a press statement on the supplementary budget approved in July; the Institute for Policy Alternatives has been undertaking social audits of government policies and programs; and the SEND Foundation has been monitoring the use of funds released through HIPC debt relief. Each case offers insights into the strategies and impacts of civil society budget work.

**Centre for Budget Advocacy (CBA): Supplementary Budget Press Release**

In July the Minister of Finance presented a supplementary budget of 4.3 trillion cedis (over $450,000,000) to Parliament. The Centre for Budget Advocacy (www.isodec.org.gh) of the Integrated Social Development Centre (ISODEC) disseminated a press release on the supplementary budget in early August, which has gained significant media attention. Some of the CBA's central criticisms are as follows.

_Inconsistencies in the government's case for the supplementary budget._ The Minister of Finance justified the need for the supplementary budget on the pretext that money from donor sources had recently been made available and needed to be expended. This justification seems misleading to the CBA. The Multi-Donor Budget Support system is designed specifically to avoid such unpredictability of resource flows. Furthermore, Parliament approved a domestic loan to finance over 30 percent of the supplementary budget.
Poor macroeconomic outlook. The government forecasts poor performance in the agriculture sector and a reduction in the domestic debt-to-GDP ratio. The CBA attributes the troubles in the agriculture sector to the government's failure to heed warnings about excessive reliance on cocoa production at the expense of food crop farming, which most poor Ghanaian farmers depend on for their livelihoods. In addition, while the Minister cited "fiscal prudence" as the reason for the expected reduction in the domestic debt-to-GDP ratio, the CBA remarks that the government's "deliberate refusal to spend" on poverty-reduction interventions is a more correct explanation, as the government has not fulfilled its promises to upgrade public schools.

Inadequate employment measurement. The Minister measured Ghana's employment levels on the basis of the number of job advertisements in the national newspaper, The Daily Graphic. The CBA regards this as an inadequate indicator of employment and calls upon the government to develop more comprehensive indicators.

Inadequate revenues from domestic sources; too much indirect taxation. Domestically mobilized revenues are insufficient, according to the CBA. The CBA also states that the government relies too heavily on indirect taxes, which are more burdensome for the poor than direct taxes. Currently, indirect taxes account for 67 percent of tax revenues. The government has continually reduced corporate tax rates — now standing at 25 percent — over the past five years.

Whither national investment? The CBA expressed concern about the low national expenditure on investment. National investment in the first period of 2006 was 21 percent less than in the corresponding period of 2005. Of this expenditure, the CBA notes that only 22 percent came from domestic sources.

Concerns over planned expenditures. The CBA notes that some planned expenditures are either suspicious or profligate. Several ongoing projects have requested additional funds without justification. Also, the budget announced the launching of a new microfinance program through the Office of Government Machinery, an atypical office for such an initiative, which fuels suspicions that the government is setting aside funds for party supporters for the 2008 elections. Finally, the CBA considers the amount designated for Ghana's 50th anniversary celebration — over $200 million — to be ostentatious.

Social Accountability Initiative of the Institute for Policy Alternatives (IPA)

The Institute for Policy Alternatives, a public policy think tank and training center based in Tamale, has established the Social Accountability Initiative to strengthen social accountability activities among civil society, Parliament, and public institutions. The Initiative recently released *Community Voices: a civil society assessment of the pro-poor policies and programs of Ghana's Poverty Reduction Strategy (GPRS) from 2004-2005*, which demonstrates how civic engagement can improve resource allocation and public service delivery.

Community scorecard system. With the guidance of the IPA, communities in 14 districts from 8 of Ghana's 10 regions carried out a social audit of three aspects of the GPRS: education policies, health policies, and resource allocations to local governments. The assessment involved 11 Ghanaian civil society organizations, which the IPA trained to help develop Community Scorecards (CSC) in each community.

The CSC is a qualitative social accountability tool that communities used to rate the quality of poverty-reduction policies. There are two steps to the CSC process. First, the community
produces a performance scorecard and collectively scores services based on self-generated criteria such as access, transparency, and satisfaction. This takes place in a public forum, where citizens also discuss possible reforms to policies and programs. The second step is the "interface," which brings together service providers (often government officials) and community members to discuss the results of the CSC, offer feedback, and generate consensus on a reform agenda.

**Scorecards reveal major shortcomings.** The CSC findings in each of the three focal areas show significant room for improvement. To assess the fulfillment of the two GPRS objectives in the area of education — enhancing access to and improving the quality of basic education — communities established two main indicators: the presence of high-quality teachers and the provision of textbooks. The vast majority of respondents gave failing grades on both of these indicators.

The main health policy objective of the GPRS is increased access to health care. Ghana has implemented two policies — an exemption system through which certain groups, including the poor, receive free health services and a national health insurance policy — to achieve this objective. The two indicators chosen to assess the government’s policy commitments were the availability and affordability of drugs, and the quality of care received by the poor. Communities awarded these indicators a failing grade and an average grade, respectively.

The third focal area was resource allocations to local governments. Transfers to local governments through Ghana’s District Assembly Common Fund and the HIPC (Heavily Indebted Poor Countries) Fund totaled more than $100 million in 2004. As part of the CSC, communities chose two indicators to assess the fair and efficient allocation of these funds: whether residents were involved in the planning for use of these resources, and the degree to which the government provided the public with information on these resource allocations. Citizens gave failing grades on both indicators.

**Impact.** The initiative has successfully influenced policies at both the local and national levels. In the interface at Gbulung in the Northern Region, for example, citizens complained to the school supervisor that the school lacked necessary furniture and that the head teacher was an alcoholic who allowed his unqualified son to assume responsibilities in his absence. Following the interface, the supervisor immediately sent furniture to the school, had the head teacher transferred, and removed the head teacher’s son from his undeserved position.

In another example, during an interface at Afram Plains in the Eastern Region, citizens told government officials that public health facilities did not deliver the requisite services and that the exemption policies were not transparent. The district medical officer, present at this interface, showed participants the health facilities’ budget to apprise them of the constraints these facilities faced. Since the interface, the officer has become deeply involved with the community to carry out reforms.

At the national level, the Minister of Public Sector Reform spoke at the launch of Community Voices in Tamale and accompanied attendees to the community of Nanton, where they had lunch with community members. Government officials present at the luncheon included two district chief executives, three members of Parliament, and one functionary from the auditor general’s department. In addition, the auditor general’s office continues to seek the training and support of the IPA in undertaking its own social audits.

**Future work.** The IPA is currently completing the report for Community Voices 2, which assesses the performance of the National Health Insurance Scheme using an approach
similar to Community Voices. This second study, however, uses both a Citizens' Report Card and a Community Scorecard in order to collect both quantitative and qualitative data, respectively, and to enhance the study's robustness without compromising community participation. The IPA has also expanded the scope of the project, administering 4,500 questionnaires in communities from all 10 of Ghana's regions in partnership with 15 local NGOs.

For Community Voices 3, the IPA is considering a social audit of the Capitation Grant (a grant aimed to waive school fees for basic education) that builds on the methodology of Community Voices 2 by incorporating an expenditure-tracking element.

**HIPC Expenditure Tracking by the Social Enterprise Development Foundation (SEND)**

The SEND Foundation ([http://www.sendwestafrica.org/](http://www.sendwestafrica.org/)) is an NGO that promotes livelihood security and equality of men and women through participatory development and public policy advocacy in West Africa. In 2001, amidst fierce debates in Ghana about whether the country should "go HIPC," SEND partnered with several other civil society groups to begin Ghana HIPC Watch (GHW) in order to take advantage of the opportunity for civil society to participate in the HIPC implementation process. GHW's goal is to maximize the impact of the HIPC (Heavily Indebted Poor Countries) initiative — an initiative intended to free up funds for poverty reduction through debt relief — by undertaking participatory monitoring and evaluation of HIPC-funded programs and projects.

In July 2006, GHW released *Where did Ghana's HIPC Funds Go?*, which analyzes more than 1,500 HIPC projects from 2002 to 2004 to assess how the Ghanaian government allocated these resources and the extent to which projects were aimed at the areas with greatest poverty.

**Methodology.** The GHW began by raising awareness of Ghana's Poverty Reduction Strategy among the country's civil society organizations. SEND then trained 24 district HIPC monitoring committees in the three northern (and poorest) regions on participatory monitoring and evaluation so they could collaborate with the initiative. The monitoring committees collected data and reported the information to 24 NGOs at the district level on a quarterly basis beginning in July 2003.

SEND and its partners chose indicators based on the Poverty Reduction Strategy's three main goals: 1) good governance, 2) equity, and 3) accountability. Siapha Kamara, CEO of SEND, explains, "We're interested in whether the qualitative values of good governance, equality, and accountability are being adhered to. We didn't begin monitoring funds until after we had set up our indicators for assessing these three values."

**Findings.** Ghana HIPC Watch noted three important trends in HIPC implementation:

- **Communication is weak.** Communication between national and local governments about budget and financial issues is lacking. In one case, the central government created HIPC bank accounts for districts without informing the districts of their existence. Naturally, the money was not expended.
- **Poverty has been deemphasized as a criterion for distributing funds.** The sole beneficiaries of HIPC debt relief are supposed to be the poor. However, GHW has found that debt relief is increasingly serving as a cushion for the whole nation, while HIPC funds targeting the poor are being sidelined.
Central ministries are taking control of the bulk of the money, even though HIPC funds are supposed to go directly to district governments. Mr. Kamara explains, "Ministries are now developing the priorities and projects for the local governments, which raises the important question: who is becoming the driver for poverty reduction?" This change toward a more top-down approach has serious implications. "Holding MDAs [Ministries, Departments and Agencies] to account is more difficult compared to District Assemblies," says Kamara. Such a power shift threatens the core GPRS values of good governance, equality, and accountability.

**Impact.** Through these findings, SEND and its partners have had a significant national and local impact. SEND's effectiveness reflects in part its strategy of promoting dialogue between stakeholders so they can find common ground and effect change.

For example, GHW monitored the School Feeding Programme, through which districts receive HIPC money to pay for children's meals during school. Several districts and schools denied ever receiving such funds, yet the central government insisted it had disbursed the money. SEND and its partners encouraged dialogue between the parties and found that because of a clerical error, the HIPC money had been placed in the wrong government account, so while the money had indeed been disbursed to districts, districts were not aware that these funds were HIPC funds. SEND informed the central government, which made the necessary change. "That is the impact of dialogue on good governance," says Kamara.

Another impact of SEND's work is that many governing bodies have requested SEND's assistance in undertaking further monitoring and evaluation activities:

- Several district assemblies have asked SEND and its partners to carry out an impact assessment of HIPC projects.
- Traditional governing institutions would like SEND to help establish participatory monitoring and evaluation programs in their traditional governing regions.
- Ministers from the northern regions have approached SEND formally to develop their monitoring and evaluation programs.

Despite these promising results, SEND and its partners face challenges. Lack of timely access to information remains an obstacle. Also, some members of the government and civil society remain doubtful about the possibility for collaboration between the two groups. Kamara says that many of these challenges originate from values found in institutional practices: "There is a lot of space for dialogue, but people don't have the institutional capacity — they don't have the values for working with one another."

To have maximum impact, the GHW has worked hard to promote dialogue around its most recent publication. It disseminated 3,000 copies of the report, including mailing the report to the three ministers from the northern regions and several NGOs, and posted the report on its website. The Ministry of Finance has received the publication and a request by the GHW to discuss it, but has not responded. Finally, the World Bank will hold a development dialogue on the report results.
Budget Monitoring of Children’s Rights and Schools Infrastructure in Argentina by Laura Malajovich and Nuria Becu

Citizen Participation and Children’s Budgets, CIPPEC and UNICEF

The Argentine NGO CIPPEC (Center for the Implementation of Public Policies for Equity and Growth) is working with UNICEF Argentina (United National International Children's Emergency Fund) to promote the notion that children's and teenagers' rights cannot be fulfilled if the government does not institute concrete policies and development programs supported by adequate funds.

One of CIPPEC's main messages is the need to link specific children's rights cases with indicators of government compliance with a specific right — such as when a child does not receive vaccines due to their high cost, which violates the child's right to basic health services. An important goal of the project is to find a simple way to show citizens the connection between the government budget and cases like this, which will help citizens to participate in the budget process.

CIPPEC organized workshops to train public officials linked to social issues and involve technical experts that work in these areas. The workshops were designed to:

- Promote, using concrete cases, tools to analyze ways to improve budget decisions that affect children and teenagers.
- Strengthen citizen involvement in efforts to fulfill children's and teenagers' rights.
- Promote citizen participation in the budget process by opening a dialogue on concrete proposals related to social spending.

The project has a local focus. CIPPEC selected one strategic partner to do budget analysis in each location and provide support to the local organizations throughout the process. This has allowed the different organizations working in each region on problems faced by local children and teenagers to mobilize and unify their efforts. The project also has created tools to provide clear and simple information on the budget and facilitate public access to information on public spending.

Finally, the project has tried to strengthen the link between the community and the government through the presentation and discussion of concrete proposals. Participating groups have elaborated proposals such as a reallocation of funds to include in the teaching curricula the skills to work with boys and girls with different capacities or evaluate the amount of resources assigned to scholarships for teenagers in order to keep kids in school. These proposals were discussed with ministers and other authorities to establish mutual commitments and evaluate how civil society organizations would monitor the implementation of the agreement that would adopt them.

An important element of the project has been identifying local partners willing to develop technical tools and collaborate in the planning of workshops to continue budget analysis activities. If the project were an isolated effort in which a single organization made brief stops in several different locations, local groups would not be able to work between workshops to develop their own proposals.

In addition, it has been important to have the active participation of the government in order to start a dialogue with decision-making authorities. Without government participation, it becomes quite discouraging for organizations to continue developing
proposals concerning the allocation of resources. The government's involvement has made it possible to identify problem areas and promote a collaborative rather than confrontational relationship between civil society organizations and the government.

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**Budget Analysis to Promote Education with Equity in Buenos Aires, ACIJ**

During 2005, ACIJ (Civil Association for Equity and Justice) started to investigate how the government of the city of Buenos Aires distributes public education funds. There was a general sense that the government, which has discriminated against the poorer parts of the city in the delivery of public services, has also been discriminating against schools located in poorer neighborhoods where classrooms are made out of shipping containers. This theory can be tested, given that the poor are generally concentrated in the southern part of the city.

To evaluate the distribution of public education funds and uncover any inequality in public spending in the poorest areas in the city, ACIJ started tracking funds allocated to school infrastructure (construction, repair, and maintenance). The goal was to determine the criteria used to distribute funds and whether they reflect the city's various needs.

ACIJ examined investment accounts for fiscal years 2001-04 and the accumulated execution of the budget up through fiscal year 2005. The investment account details all the information about the budget execution, such as how much money is allocated to school infrastructure maintenance in the different stages of the budget process and the location (school district) of schools that undergo repairs.

An early obstacle was the high level of aggregation of budget data, which made it very difficult to determine which specific schools were supposed to receive budget allocations. Moreover, a significant part of the infrastructure budget was executed through a discretionary fund that was not accounted for, so it is impossible to know how much money was actually spent.

ACIJ formally asked several public entities for additional information, but none responded. ACIJ then sued the city government for not fulfilling its obligation to provide information. With the help of local justice authorities ACIJ obtained the information requested and determined that the government spends too little on school infrastructure in all school districts, but that this underspending is worse in poor neighborhoods than in non poor neighborhoods. ACIJ also found that underspending worsened during years of economic crisis.

ACIJ's efforts succeeded and the city government was ordered to remove the container classrooms for being a hazard to children's safety and ultimately an act against children's right to health and education. This is the first time that a discrimination sentence has been proclaimed against socio discrimination in Buenos Aires and is a direct result of ACIJ's work examining the impact of the city government's spending and questioning the efficiency and priorities of government's spending towards infrastructure programs in Buenos Aires.

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Nepal's finance minister presented the government's $2 billion budget to Parliament on July 12. This marked the first time in four years that the budget was presented to Parliament. (King Gyanendra dismissed Parliament in 2002, but it was reinstated as part of a 12-point understanding reached last November between the seven political parties and Maoist rebels.) During Nepal's four years without a Parliament there were no opportunities for improving accountability in public spending or for open discussion of how to spend public resources.

The new budget promises to ensure transparency and popular participation in all stages of public policy formulation and decision-making; local communities will be responsible for selecting and implementing projects at the local level. However, no civil society organizations are actively engaged in budget advocacy and no pre-budget public consultations took place, though the Federation of Nepalese Chambers of Commerce and Industry organized a post-budget discussion attended by the civil society organization Strategic Group P Ltd.

According to Strategic Group P Ltd., the budget's major challenge is its implementation, both on the expenditure and revenue sides. Bureaucratic problems and weak institutional mechanisms lead to poor implementation of budget programs. In addition, by trying to please all parties, the budget scatters its limited resources, reducing the budget's efficiency.

The new budget increases grants to the Village Development Committees and District Development Committees, as well as funding for rural and strategic roads to connect district headquarters (which are not yet linked by roads). The budget also makes a commitment to complete numerous ongoing drinking-water projects during the coming fiscal year and to expand other health- and education-related infrastructure that would enhance development-related activities, thus improving the living standards of the poor.

The budget increases social spending from previous years — particularly in health, education, and drinking-water facilities, which together represent 26 percent of the budget. The budget for the health sector has increased by 61 percent this year and will be used, in part, to provide vaccines for various diseases to 0.7 million children aged 1 year or less in an effort to reduce child mortality.

Education receives 16 percent of the new budget, a nominal increase of 8.4 percent over last year's budget. This is a solid level of investment, given Nepal's limited resources. To improve Nepal's community-run-schools, the budget funds the hiring of roughly 3,000 new women teachers and the construction of additional classrooms to accommodate rising enrollment, especially in primary schools. The budget also calls for construction of an additional 190 schools and 4,200 classrooms. The quality of education in the public schools remains a serious issue, and the government needs to find a way to improve the quality of public-school teachers. The budget provides in-service training for 19,000 primary-level teachers and 16,000 secondary-level teachers to enhance their skills, but the government will have to monitor the effectiveness of such trainings.

The budget increases allocations for road and bridge construction by 38 percent (real increase) over last year. The share for road and bridge construction this year is 5.4 percent of the total budget while it was only 4.4 percent last year. Budget is allocated for ongoing 1,500 rural roads. This means enough money is allocated to complete 1,500 rural roads that are now under construction. In the past, construction of rural roads has been slowed by conflict with the Maoist rebels, but the new budget includes a special provision that
sufficient funds will be provided to allow roads to be completed within a fixed time frame. The construction work, however, will not be completed for a while even if the earlier allocation level continues. The Ministry of Local Development will prepare an action plan by mid-October 2006 to ensure the completion of rural roads within a fixed timeframe and cost.

The budget allocates $17 million to the Poverty Alleviation Fund, which will implement 667 income-generating programs, 379 community infrastructure development programs, and 1,714 creative programs in 1,200 villages in 25 districts, including 7 districts in the far west and 10 districts in the mid west. About 50,000 low-income households are expected to benefit from the programs. The government this year introduced the program "One-Village-One-Product" under public-private partnership to increase production of commodities, which have adequate export potentials in foreign countries. The government through the budget also announced that commercial sheep farming business in the mountain region will be initiated under the public-private partnership to meet the demand of necessary raw wool for carpet industries by producing wool in the country in a limited scale. There will be income-generating activities to support 18,700 farmer families through Community Livestock Programs targeted to dalits (term used for caste) and freed bonded labors in 22 districts which have high density of such community.

According to the budget, the government this year will provide vocational trainings to 9,066 people and skills-oriented trainings to 44,743 individuals in different disciplines. Priority will be given to individuals injured during people’s movement, women and dalits. The government has made allocations for the expansion of Skills Training Centers in three districts through the Federation of Nepal Chamber of Commerce and Industries in line with the Public-Private Partnership concept.

Because of the ceasefire and the ongoing peace process, the new budget stops the trend of rising security expenditures for the first time in a decade. Security expenditures have nearly doubled as a share of the economy since 2000, from 1.7 percent of GDP to more than 3.2 percent. Funding for the security agencies (army, police, and armed police force) actually declines somewhat in the new budget. This decline means that the size of the army, which has been increasing for the last four years, will need to be reduced. Accordingly, the budget calls for permanently eliminating the positions in the army that become vacant during the year, which will reduce defense expenditures over the long run.

The budget also includes a new employment-oriented labor policy, which will be enacted in consultation with business leaders and trade unions. The government estimates that 50,000 additional jobs will be generated within the next three years under the new policy, which will apply to new industries, special economic zones, and export-processing zones. Formulating the policy will be challenging, however, as many industries remain closed because of demands put forward by Maoist-affiliated trade unions.

On the revenue front, the budget aims to collect 16 percent more revenue from internal sources than last year and almost 75 percent more than last year in foreign loans and grants. (The budget also plans to increase the amount of internal loans.) Meeting the target for internal revenue should not be a problem if there is a political settlement with the Maoists. The foreign aid target is more ambitious, though, and the chances of meeting it depend on how things move ahead politically.

As in past years, the budget does not provide any meaningful mechanisms to strengthen the monitoring of its programs, projects, and policies. While civil society in Nepal is
Concerned with the budget’s successful implementation — as well as the country’s political stability — it has yet to explore the tremendous potential of budget advocacy.

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**Liberian Civil Society Budget Coalition by Alfred Lahai Brownell**

**Promoting Public Participation and Transparency in the Liberian Budget Process**

*The Struggle for Political Rights.* Liberia has endured decades of war and bad governance. The freed slaves who came from America in the early and mid-1800s to establish Liberia became masters over the aborigines. Over a century of misrule, Liberians were arbitrarily arrested, detained, tortured, and sometimes executed. Unexplained disappearances became a way of life. As a result, Liberia's struggle for social, economic, and cultural rights was secondary to its struggle for fundamental political rights — the right to life and liberty, freedom of speech and of the press, the right to one's opinion, and the right not to be subject to search and seizures without a warrant.

Liberians' determination to secure these rights became a bitter conflict that degenerated into one of Africa's worst civil wars during the 1990s. Local civil society organizations (CSOs), in partnership with their international colleagues, worked aggressively to reverse the near collapse of the state. Ultimately, these efforts helped create a democratic space in which civil society could operate.

*The Constitutional Basis for Citizens' Participation in Budget Decision Making.* The framers of Liberia's Constitution, which was adopted in 1986, favored a participatory, transparent, and accountable budget process founded on the right of all Liberians to participate. They also believed that all Liberians had a right to participate fully in the nation's economy and the use of natural resources. This doctrine, known as the Doctrine of Maximum Feasible Participation, was included in Chapter 2, Article 7 of the Constitution.

The Constitution also includes language (Chapter 5, Article 34) to create checks and balances as well as accountability in the management of public resources: "no monies shall be drawn from the treasury except in consequence of appropriations made by legislative enactment and upon warrant of the President; and an annual statement and account of the receipt and expenditure of all public monies shall be submitted by the office of the President to the Legislature and published once a year."

*The Expansion of Civil Society Advocacy.* Having made some progress in fulfilling political rights, civil society in Liberia slowly moved toward securing citizens' economic, social, and cultural rights. Relying on the Constitution and using a combination of advocacy and strategic public interest litigation, a CSO called Green Advocates became a leader in this area. Green Advocates worked to:

- amplify the voices of the rural and urban poor in decisions over the use of natural resources
- hold multinational corporations and the government accountable for their actions
- prevent forceful evictions of local communities from their ancestral lands
- promote transparency in the budget and the use of natural resources
partner with other CSOs to demand an international audit of government financial transactions and management
utilize public interest litigation to defend the economic, social, environmental, and cultural rights of local communities, as well as Liberians in general

The transitional government that took power after President Charles Taylor was forced out of office in 2003 engaged in widespread corruption, as confirmed by reports commissioned by CSOs and the United Nations Panel of Experts on Liberia. Liberian CSOs and international experts began calling for an internationally verifiable audit of the country's financial management. After the transitional government tried to prevent a West African-led audit, CSOs led by Green Advocates helped convince the Supreme Court to lift a stay order on the audit. When the government disobeyed the court order, CSOs organized series of civic actions and demonstrations demanding that the government submit to the audit, which it ultimately did.

Out of this campaign grew a greater desire on the part of civil society to promote prudence in the management of Liberia's revenues. In 2005 a civil society-led campaign helped lead to the signing of the Governance and Economic Management Assistance Program (GEMAP) between the Liberian government and its major international development partners. Under GEMAP, those international partners will provide oversight of Liberia's financial management and help the government manage its economic resources wisely.

*Liberia Budget Guide: The Beginning of Formal Civil Society Budget Work.* While GEMAP was being negotiated, Green Advocates undertook another initiative designed to fight corruption and promote better fiscal governance. In March 2005, Green Advocates and several other Liberian CSOs organized a workshop to identify key areas requiring urgent action in the fight against corruption. These groups highlighted budget transparency as a key weapon in this battle.

To promote budget literacy and citizen participation in the budget process, Green Advocates and the Revenue Watch Program helped prepare an easy-to-read "Liberia Budget Guide." This is the first in a series of advocacy tools to be produced by Green Advocates and is part of a larger campaign by some 15 CSOs to expand citizen participation in the budget process and ensure budget transparency and accountability, in Liberia and elsewhere in West Africa.

The budget guide was based on information Green Advocates obtained through a series of meetings with major budget stakeholders inside and outside the Liberian government, as well as consultations with international stakeholders that focus on budget transparency. Six other CSOs helped Green Advocates prepare the budget guide, which was presented in draft form to leaders of civil society and public institutions at a two-day technical workshop. Green Advocates used the discussions that came out of the workshop to prepare a second draft, which was submitted to Liberian and international stakeholders for review; recommendations from this review were reflected in the final draft of the budget guide.

In addition, a number of the CSOs involved in preparing the budget guide agreed to form the Liberian Civil Society Budget Network, with Green Advocates serving as the lead technical resource institution. Participants include Catholic Justice and Peace Commission, Press Union of Liberia, Association of Female Lawyers of Liberia, Liberia Democracy Institute, Women in Peace Building Network, Sustainable Development Institute, Center for the Promotion of Democracy, Liberia Institute of Public Opinion, and Liberians United to Expose Hidden Weapons.
Other Initiatives. In addition to supporting civil society budget work, Green Advocates has partnered with several government institutions on budget and revenue issues, including the national legislature and executive departments. For example, the director of the Budget Bureau agreed to collaborate with Green Advocates on an initiative to involve the Liberian people in the 2006-07 budget process in order to help the bureau identify national priorities. Green Advocates began by selecting several communities in which to organize discussions with citizens, CSOs, student groups, and budget analysts on the budget’s structure and content.

In addition, Green Advocates and its CSO partners launched a series of awareness campaigns, consultations, and interactive forums on the budget process with youth groups, women's groups, lawmakers, and representative of political parties as well as civil society activists. Green Advocates also conducted talk shows and held focus group discussions with diverse audiences to prepare the Liberian population for the fiscal 2006-07 budget year. To jump-start this process, Green Advocates organized a training and capacity-building workshop for CSOs in preparation for the budget 2006-07 in July. The two-day workshop, which included discussions of budget transparency and public participation in the budget process, empowered CSOs to monitor and evaluate the budget.

Scrutinizing the 2006-2007 Budget. Immediately after the executive submitted the budget 2006-07 to the legislature, the budget was subject to a degree of public scrutiny unheard of Liberian history. Political leaders, lawmakers, professional bodies, journalists, student activists, community leaders, and even members of the international donor community participated in the debate.

Green Advocates worked with the University of Liberia student leadership to organize a two-day symposium to analyze and debate the budget. The debate brought together lawmakers (including the speaker of the House of Representatives), opposition leaders, the media, youth leaders, the private sector, civil society activists, and the ministers of education, health, finance, labor, public works, and agriculture, as well as the director of the budget.

As the budget debate intensified, the executive engaged in extra-budget expenditures. Green Advocates and the Liberian Budget Network quickly brought this fact to lawmakers' attention, and Green Advocates launched a campaign to demand information on the legality of these expenditures. The House of Representatives picked up on this demand, inviting key government officials to provide this information.

The House of Representatives also disagreed with the president's budget proposals on issues such as the minimum wage, the amount to be allocated for debt servicing, whether state-owned enterprises should be counted in the budget, and the budget's overall size. The Senate too approved its own version of the budget. A conference comprising members of the House of Representatives and the Senate was set up to seek common ground, and after almost three days of negotiations, both sides reached agreement. After 50 days of debate, the budget 2006-07 was approved.

Challenges and Opportunities. Though it is the leader in civil society budget work in Liberia, Green Advocates faces serious financial and staff limitations in its work to promote budget transparency. Green Advocates staff members are self-trained and rely heavily on the materials from the Internet, which is still an expensive commodity in Liberia. Green Advocates is looking for financial support to create a Budget Resource Center, which would serve as the hub of the Liberian Civil Society Budget Network and would be accessible to other groups and individuals interested in civil society budget work.
Despite Liberia's financial limitations, it offers important opportunities for civil society budget work as a country emerging from almost 15 years of civil war. The government has declared corruption Liberia's number one enemy and has vowed to maintain fiscal prudence. These are serious policy pronouncements and must be followed through. Civil society budget work is a powerful mechanism to hold the government accountable to those commitments and to fight poverty in Liberia.

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**New Publication: Social Spending Watchdog in Guatemala**

The International Center for Human Rights Research (Centro Internacional para Investigaciones en Derechos Humanos, CIIDH) in Guatemala releases a quarterly report called Social Spending Watchdog ("Observatorio del Gasto Social" with information on the quality, quantity, and transparency of the federal budget spending with a particular focus on fiscal revenues, social spending, and on the Ministry for Public Education, Health and Social Assistance. The report intends to strengthen fiscal revenue, improve the level of transparency and efficiency in public spending in order to reduce poverty and inequality and achieve the fulfillment of economic, social and cultural rights.

In order to elaborate the Social Spending Watchdog CIIDH created a coalition of social organizations where several organizations formed by women groups, farmers' organizations, development NGOs, religious groups and human rights groups. During the elaboration of the quarterly report CIIDH uses the Integrated Accounting System of the Guatemalan government to monitor information on the execution of the federal budget. This information is completed with in-depth interviews to public officials working in different areas of government, particularly within the Ministry of public finance, education, health and institutions that fight for the access to land.

The information of the report is presented quarterly during a press conference with the participation of columnists and journalists within the first 8 days after the report is finalized. It is then distributed to public officials, members of congress, civil society organizations, and the private sector, as well as international institutions.

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**Where is the Money for Women's Rights?**

As part of an ongoing research initiative, Just Associates (JASS) and the Association for Women's Rights in Development (AWID) have issued a report entitled "Where is the Money for Women's Rights? Assessing Resources and the Role of Donors in the Promotion of Women's Rights and the Support of Women's Organizations."

Given the continuing lack of resources for women's rights a decade after 1995's Fourth World Conference on Women in Beijing, the report examines three critical questions:

- Are women's rights groups not bold enough in their fundraising strategies?
- Do donors simply not understand the urgency and importance of this work?
What has really been happening in terms of funding for women's rights organizations in the last ten years, and what have been the driving forces behind those trends?

The goals of this research are threefold: (1) to increase the amount of funding for women's rights, (2) to democratize access to this funding, and (3) to affirm the legitimacy of supporting women's rights organizations and worldwide movements.

Researchers reviewed existing research, conducted an online survey of more than 400 women's rights organizations, conducted 82 interviews with a wide range of funders and women's rights organizations, and sponsored three international meetings with donors and women's rights organizations.

They found that lack of funding has strikingly similar effects on women's organizations across regions, forcing them to focus on "resisting and surviving" and severely limiting their ability to maintain a proactive agenda and build leadership.

Researchers also found a number of common problems among the organizations that help fund women's organizations (such as bilateral and multilateral development agencies, large independent foundations, international NGOs, private philanthropy, and corporations). These problems include poor tracking and accountability systems, the failure to integrate gender equity throughout the organization, and a shifting of the organization's interest to other issues. For example, out of the $69 billion in total bilateral overseas development assistance provided in 2003, just $4 billion (6 percent) was tracked through gender markers, $2 billion (3 percent) had gender equality as a significant objective, and $400 million (0.6 percent) had gender equality as its main objective. Additionally, the top international NGOs have reduced funding to 'women and girls' since 1996.

Researchers' specific findings included:

- 37 percent of respondent organizations had 2004 budgets under $20,000, 68 percent had budgets under $100,000, and 24 percent had budgets between $100,000 and $500,000.
- 51 percent of women's organizations actually received less funding in 2004 than in 2000, while 24 percent received more funding and 23 percent received about the same funding.

Findings regarding non-financial data include:

- The issue areas—for which fundraising is easiest—are: HIV/AIDS, gender-based violence, and civic/political rights and participation. Fundraising is most difficult for issues related to philanthropy, individual rights within specific religious and cultural traditions, and sexual rights.
- The organizational priorities—for which fundraising is easiest—are: media, technology, communications, leadership development, and networking. Fundraising is most difficult for priorities such as salaries, administration, and providing services.
- More than half of the organizations surveyed say that it is generally harder to raise funds now than it was ten years ago and that they are now spending more time fundraising.

While this comprehensive report documents the decreasing levels of funds for women's rights and the challenges faced by women's organizations, it also describes new opportunities. For example, family foundations, individual donations, corporate
philanthropy, and women's funds are emerging as significant funding sources for women's organizations.

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**Mongolia Budget Training**

The International Budget Partnership (IBP) conducted a budget training workshop from 26-30 June 2006 in Ulaanbaatar, Mongolia. The workshop was attended by 21 participants from Mongolia, Pakistan, Azerbaijan, Kyrgyzstan, Armenia, and Kazakhstan. Participants were drawn from groups that have demonstrated a commitment to applied budget work (conducting budget research with the intention of influencing budget policy) as an integral component of their organizational strategy. Participants were selected based on their experience and engagement with budget work within their organization.

During the five day budget training course, participants were provided with an understanding of issues such as the budget process, budget terminology, and case studies of budget groups from around the world, quantitative analysis, and dissemination methodologies. The workshop was highly participatory – though some issues in the training was covered through presentations made by the trainers – and participants responded to issues, raised questions and discussed the course material, undertook group work, and made presentations during the different training sessions. The training was based on a comprehensive package of course material that includes a simulation of the budget of a fictitious country along with case study problems that participants analyzed.

For more information, contact Vivek Ramkumar at ramkumar@cbpp.org.

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**New Materials in the IBP Website**

*Achieving Results: Performance Budgeting in the Least Developed Countries*

*United Nations Capital Development Fund (UNCDF)*

This UNCDF publication explores the challenges of performance budgeting in support of the Millennium Development Goals and how it applies to development issues in developing countries. The book reviews the concepts and context for performance budgeting in local government and looks at the experience of Mozambique, Tanzania, and Yemen. It introduces gender responsive budgeting and sets out methods for local government practitioners to implement performance budget in developing countries.

*Budgeting for Women’s Rights: Monitoring Government Budgets for Compliance with CEDAW*

*By Diane Elson/United Nations Development Fund for Women*

This publication studies the link between human rights standards and government budgets. It elaborates on how budgets and budget policy making processes can be monitored for compliance with human rights standards, in particular with the Convention of the Elimination of All Forms of Discrimination against Women (CEDAW).

*Making Public Finance Public*

*By Katarina Ott/Local Government and Public Service Reform Initiative*

The three case studies presented in this publication explore subnational budgeting in Croatia, Macedonia, and Ukraine. The publication also includes a cross-country synthesis...
particularly useful to those in universities, civil society organizations, parliaments, and the media who are concerned with improving transparency and accountability in public financial management.