

Can Civil Society Engagement in Budgeting Processes Build Trust in Government?

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Executive Summary

In the past decade, civil society organizations have begun to monitor government budgets – and, more recently, have even begun to examine government auditing processes. These organizations direct their advocacy toward demanding changes in government budget and audit processes and policies so that they are more transparent, accountable, participatory, and responsive to the needs of citizens, especially the poor. In this paper, we examine how civil society organizations can play an important role in holding governments accountable for the utilization of public resources, improvement of the delivery of public services, reduction of corruption and inefficiency in public expenditures, and development of transparency in government budgeting and auditing systems.

Global surveys have revealed that poor service delivery, corruption, and the lack of transparency and accountability are factors that can reduce public trust in government. It is our contention that civil society organizations can help rebuild public trust in government specifically by strengthening government accountability, responsiveness, efficiency, and transparency. In order to leverage the successes achieved by civil society organizations, governments should introduce measures that can enhance the effectiveness of civil society in undertaking budget oversight. Similarly, public audit institutions too can introduce collaborative practices that can augment audit-related activities undertaken by civil society organizations.

1. Introduction

The Aide de Memoir for this meeting alerts us to the disturbing results of a survey presented to the World Economic Forum in 2005. The survey, conducted by Globescan, measured citizen trust in government in a diverse group of 17 of the world's richest and the poorest countries (World Economic Forum 2005).¹ When asked why they did not trust government, citizen respondents from across these countries provided the following reasons:

- (i) government is not *accountable* to citizens (31 percent);
- (ii) government is *failing to deliver services* (27 percent);
- (iii) government is *inefficient and corrupt* (16 percent); and
- (iv) government *restricts public access to information* (UNDESA 2007).

Each of the four deficiencies identified in the Globescan survey – accountability, responsiveness, efficiency, and transparency – play a critical role in undermining trust in government.

These results are congruent with the work of United Nations Development Program (UNDP), which includes each of these factors as necessary building blocks in good governance. According to the UNDP, governance is the exercise of economic, political, and administrative authority by a government. It is expressed through the mechanisms, processes, and institutions by which citizens articulate their interests, exercise their legal rights, meet their obligations, and mediate their differences (UNDP 1997). The United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP) defines good governance to include:

- participation
- consensus-orientation
- accountability
- transparency
- responsiveness
- effectiveness and efficiency
- equity and inclusiveness
- legality

The question to be addressed in this panel is: What role can civic engagement play in rebuilding trust in government? This paper will focus specifically on the opportunities and impact of civic engagement in public budgeting and auditing processes. Our evidence is drawn from the recent, dramatic growth of civil society organizations (CSOs) in over 60 countries with the capacity to understand, analyze and influence public budgeting.

Our conclusion will assert that emerging evidence shows that civil society engagement with public budgeting and auditing can help to substantially improve budgetary processes and outcomes in diverse developing countries. Greater engagement of CSOs in public budgeting is associated with a realignment of public priorities with public expenditures, improvements in the efficiency and effectiveness of public service provision, reduction of corruption and other leakages in the public

¹ Countries surveyed include Italy, Indonesia, France, Turkey, United Kingdom, Germany, Nigeria, India, United States, Spain, Canada, Argentina, Mexico, South Korea, Brazil, Russia, and China.

expenditure chain, and improvements in the transparency of government budgeting and auditing systems. By engaging in public budgeting and auditing processes, CSOs can assist with efforts to rebuild public trust in government specifically by strengthening government accountability, responsiveness, efficiency, and transparency.

2. Impact Achieved by Civil Society Budget Advocacy

Over the past 12 years, CSOs in over 60 developing countries have been investing in capacity to monitor and influence public budgeting decision-making and outcomes. Civil society budget-focused organizations share three common strategies:

- They employ a combination of applied fiscal research and action.
- They specialize in producing timely, accessible and useful information to a wide range of stakeholders.
- They focus on the impact of the budget on budget transparency and accountability, especially with regard to poor and low-income households.

In many other respects, civil society budget-focused efforts are diverse. Budget work has grown strongly in both low-income and middle-income countries. It is been successfully undertaken in both presidential and parliamentary systems of government; and it has proved adaptable to democracies and autocracies. The trend involves a wide range of types of organizations from think-tanks and NGOs to social movements and grassroots organizations. These organizations employ a diverse range of budget analysis methods to track the impact of the budget, including public expenditure and tax analysis, expenditure tracking, and impact measurement.

Although the interest and capacity of CSOs to engage in public budgeting is recent, emerging evidence points to the substantial potential impact of these organizations on budget transparency and accountability. Over the past two years, the International Budget Project has worked with the Institute for Development Studies (IDS) at the University of Sussex² to undertake in-depth case studies of six CSO budget-focused organizations in order to assess their impact on good governance practices and poverty reduction. The research project covered the following six civil society organizations.

Development Initiatives for Social and Human Action (DISHA) was founded in 1985 in Gujarat (India) to promote the rights of tribal communities (indigenous people) and laborers. The organization has focused on budget analysis and advocacy to represent the demands for land and labor entitlements for its constituents.

The Institute for Public Finance (IPF) is a non-governmental organization based in Croatia that undertakes public finance research and analysis to improve national policymaking and the effectiveness and efficiency of public budgeting. Founded in 1970, IPF's main purpose is the production and dissemination of high quality research on public finance issues conducted as part of a long-term effort to improve public education on public finance and the quality of public finance decision-making in Croatia.

² Detailed information on the research project is available at <http://www.internationalbudget.org/casestudies.htm>.

Instituto Brasileiro de Análises Sociais e Econômicas (IBASE) is a Brazilian non-governmental organization that focuses on deepening democracy and increasing public participation in governance. IBASE set-up a budget advocacy unit in 1990 to focus on disseminating budget information in accessible formats to the public, and to conduct extensive trainings for the public in order to develop their capacity to analyze and influence government budgets.

The Uganda Debt Network (UDN) was established as a non-governmental organization in 1996 to campaign for debt relief from multilateral donor organizations. After Uganda was successful in achieving debt relief, UDN focused its activities on ensuring that the savings from the debt cancellations were utilized to support pro-poor expenditures in the country. UDN has trained community-based monitors to keep tabs on the effectiveness of government social service delivery.

The Institute for Democracy in South Africa (IDASA) is a non-governmental organization that focuses its activities on supporting the consolidation of democracy in South Africa by building effective civil society and governance institutions. IDASA started budget work in 1995 to provide timely and accessible public policy information on the impact of the budget on poor South Africans. IDASA has pioneered approaches to budget advocacy focusing on the impact of the budget on people with HIV/AIDS, children, and women.

Since its establishment in 1999, ***Fundar Centro de Análisis e Investigación (FUNDAR)***, has developed into a major research institution in Mexico that uses budget advocacy to highlight social justice issues in the country. Fundar works on transparency, human rights and governance, and citizen capacity building through partnerships and coalitions with other civil society groups in the country. The organization is particularly well-known in Mexico for its budget advocacy work on maternal mortality and HIV/AIDS.

The IBP-IDS research study examined the impact of the work of each of these organizations using a case study approach. Each case-study involved one academic and one practitioner spending two-weeks with each organization extensively interviewing the organization's staff and the users of the organizations work, as well as carefully reviewing the publications and other outputs of the organization. Interviews with users covered a wide range of stakeholders in the executive and legislature branches of government, the media, civil sector, and auditor-general.

The results of the research are exciting and very pertinent to the topic of this workshop. Across the six case-studies, civil society organizations show substantial capacity to promote the types behavior associated with good governance and thereby greater trust in government, including improvements in budget transparency, responsiveness, accountability, as well as increases in the effectiveness and efficiency of service provision. (Information on method and results of the case studies, as well as the individual case studies and synthesis papers is available at <http://www.internationalbudget.org/casestudies.htm>)

a) Improvements in budget transparency

Each of the CSOs under review developed highly sophisticated programs to enhance the transparency of public budgeting. The organizations developed accessible reports, briefs and summary documents (including guidebooks) that enable a much broader range of citizens and legislatures to understand budget decisions and the decision-making process. In many cases, organizations have also developed complementary training and technical assistance programs to

build the capacity of citizens and legislatures to engage more effectively with the budget process. These efforts help to build the capacity of citizens to understand and commit themselves to difficult trade-offs inherent in budgeting and secure opportunities to make inputs into the budget process. To take a couple of examples:

IBASE in Brazil has developed training packages to promote awareness on budget policies and to strengthen the capacity of the public to monitor public budget. The training modules include innovative exercises that require participants to formulate the budget of a small town while responding to pressures from different constituencies and complying with federal regulations and guidelines. Another exercise requires participants to explore different strategies to obtain and interpret information on municipal budgets and to lobby local officials on specific issues (Shultz and de Renzio 2006).

Recently, IBASE examined “off budget” expenditures incurred by Brazil’s National Economic and Social Development Bank (BNDES). The BNDES is a very large lending institution, with an annual budget larger than the World Bank’s global lending portfolio. Concerned that many important decisions regarding public investment are being taken outside the budget process, IBASE has launched a dialogue between BNDES and Brazilian civil society. IBASE publishes a news bulletin to raise awareness about the role of BNDES in national development strategies and to provide information and analysis about important projects sponsored by BNDES (Shultz and de Renzio 2006).

The IPF in Croatia has published a “Citizens’ Guide to the Budget” and a “Citizen’s Guide to Taxation” that provide a general introduction to that country’s budget and taxation processes. The guide provides an accessible historical analysis and government taxation and expenditure priorities, and clearly describes the Croatian budget process. The guide has been widely distributed and is widely used by the public and legislators. The following anecdote attests to its usefulness. The guide was published at the time that the national budget was being discussed in Parliament. On receipt of the guide, one of the Members of the Croatian Parliament stood up brandishing the document, and said to the Deputy Minister of Finance: “Now we don’t have to simply listen to you anymore, we have a guide!” (Shapiro 2001). This and other IPF-published guides are regularly updated and made available on the organization’s website (Van Zyl and Shultz 2006).

In India, the state government of Gujarat presents only a budget summary on its website, but not its full budget. After requests for detailed budget reports were turned down by the government, DISHA obtained these budget documents from members of the state legislature belonging to the opposition party. DISHA staff members undertake to analyze each of the budget reports and prepare accessible summaries for civil society and legislatures in time for the legislature hearings on the budget. Today, DISHA is the major source for budget information in Gujarat (Malajovich and Robinson 2006).

b) Increased government responsiveness

Each of the case study organizations has played an important role in increasing government expenditures on the needs of poor citizens – ensuring that the government is responsiveness to the priorities of citizens. While the total amount of funds involved in each case may be modest, the impact on citizen’s lives is substantial. Examples of the successes achieved by FUNDAR in Mexico and IDASA in South Africa are presented below.

In 1999, the newly elected Mexican government committed itself to eradicating rural maternal mortality in the country. To evaluate the degree to which the government was living up to its commitment, FUNDAR joined a coalition of non-governmental organizations to examine reproductive health care in the country. FUNDAR analyzed the government's health budget and highlighted glaring problems in the maternal mortality prevention programs. Specifically, its research showed that the government was not allocating sufficient resources for these programs and the budget allocations for poorer states were disproportionately smaller than those for richer states. FUNDAR's findings were used by the coalition of non-governmental organizations to pressure the government to increase the budget for maternal mortality prevention programs. The coalition's efforts paid-off when the government approved a ten-fold increase in national allocations for maternal mortality prevention programs (Robinson and Vyasalu 2006).

In South Africa, the government provides a Child Support Grant to support the poorest families. Analysis conducted by IDASA's Children's Budget Unit showed that the program was being administered poorly in large part because of poor institutional capacity in local governments. As a result, the program was not fully accessible to its primary beneficiaries – rural and marginalized families. Further, IDASA's research highlighted the fact that program funding was not keeping up with increases in the cost of living (inflation). IDASA used these findings to launch an advocacy campaign to demand that program funding be increased in proportion with inflation rates, that the age limit of eligible children under the program be increased, and that additional resources be allocated to improve the institutional capacity of local government. In a major success for IDASA, the government increased funding for the Child Support Grant and raised the eligibility age from seven to 14 (Hofbauer 2006).

c) Increased government accountability

The case study organizations also achieved some success in ensuring that governments are held accountable to the public for their budget decision-making and implementation. As the examples from South Africa, India and South Africa show below, these impacts were achieved by successfully advocating for stronger public finance laws, ensuring that government budget commitments are actually met, and that appropriated funds are spent effectively and efficiently.

In South Africa, IDASA successfully advocated for changes in that country's new financial management legislation to make the law more transparent and accountable to parliament. IDASA insisted on the inclusion of stronger virement rules and of a provision requiring direct departmental responsibility for overspending. Virement rules determine the extent to which a government department can spend funds for purposes not congruent with budget plans without having to seek legislative approval (Hofbauer 2006).

In India, DISHA undertook activities that focused on ensuring that government departments spend their entire program budgets to address chronic under-spending by public agencies in India. The organization began by tracking funds allocated for programs targeted to support the socio-economic advancement of indigenous peoples. Analysis undertaken by DISHA revealed that the allocations to tribal communities in particular were frequently under-spent – sometimes by more than 20 percent of the total budget. DISHA undertook a public mobilization campaign to highlight these deficiencies and, as a result of its advocacy, the organization was successful in achieving a steep

increase in actual spending levels in program budgets targeting tribal communities (Malajovich and Robinson 2006).

One strategy used by DISHA to ensure that program budgets are spent is to inform elected councilors in the rural administration of the specific allocations for local projects and to make follow-up enquiries once implementation begins. If implementation does not begin, DISHA writes to the relevant government minister, who then compels the local administration to release the funds. This strategy has proven to be a very effective way of placing pressure on the machinery of local government to ensure that financial resources for local infrastructure development are being utilized for their designated purpose (Malajovich and Robinson 2006).

In 2002, UDN and its partners in the Teso region of Eastern Uganda publicized the misuse of funds from the Schools Facilities Grant (SFG) – which support the construction of primary schools – in Katakwi district. The UDN report highlighted major shortcomings in the SFG guidelines that prevented effective oversight from being exercised over contractors who, in the absence of oversight, were constructing poor-quality schools. Sustained pressure brought to bear by UDN and its partners led to the revision of SFG guidelines to improve the quality of construction of school buildings, classrooms, and toilets. Among other changes, contractors are now required to submit performance guarantees declaring they will do quality work and ensure timely delivery of all projects. Further, contractors are required to submit bank guarantees that cover any advances that are released to them for project costs. In this way, if a contractor reneges on contract terms, the government is able to recover the amount advanced to the contractor directly from the contractor's bank (de Renzio et al. 2006).

d) Increased efficiency and effectiveness of public spending

The case study groups also achieved some success in combating leakages and in improving the efficiency and effectiveness of public expenditures. These successes have been achieved by the careful monitoring of government expenditures at the local level. We present examples of this work from Uganda and Mexico below.

In Uganda, UDN sought to tackle corruption and inefficient service delivery by training community-based monitors to check the quality of local service delivery, with a particular focus on local infrastructure projects. The community monitoring process culminates with an annual “district dialogue” during which the monitors present their findings to the district authorities. UDN community monitoring committees have achieved numerous successes. For example, monitors reported that patients in one community health center were treated poorly and forced to bribe hospital officials and buy their own medicine (which is supposed to be free). The resulting investigation by district officials led to a complete overhaul of the center, and subsequent reports by community monitors present a much improved picture (de Renzio et al. 2006).

In 2002, the Mexican legislature approved an increase of 600 million pesos for programs dedicated to women's health. Subsequently, the president of the budget committee of the legislature requested the Minister of Health to allocate 30 million pesos of these funds to eight non-governmental women's centers. The minister complied but the arbitrary and irregular allocation of funds created an uproar in the legislature. A network of six civil society institutions, including FUNDAR, came together to examine this issue. FUNDAR obtained hundreds of pages of accounting records from the Ministry of Health using the national freedom of information law and subsequently identified

large-scale corruption in a contract awarded to a private agency, Provida, under an HIV/AIDS prevention program. FUNDAR's findings were corroborated by an official investigation conducted by the national supreme audit institution. Subsequently, pressure brought to bear by the FUNDAR-led campaign resulted in the initiation of government proceedings to recover misappropriated funds and the implementation of changes in the policies governing the management of discretionary funds, including the HIV/AIDS prevention program. The internal auditor imposed a huge fine of 13 million pesos on Provida, which was also asked to return the funds and was barred from receiving public funds for 15 years (Robinson and Vyasalu 2006).

In sum, these findings provide exciting, emerging evidence that by engaging in budgetary processes, CSOs can play a substantial role in improving governance and reducing poverty. More specifically, civil society budget work is associated with a number of outcomes – such as increasing the transparency, responsiveness, accountability and effectiveness of government operations and service delivery – that may work to improve citizen trust in government.

3. Recent Trends in Civil Society Audit Activities

Most civil society budget-focused work to-date has concentrated on examining the passage of the budget through the legislature and the subsequent implementation of the budget by the executive. There has been much less civil society engagement with the auditing process and with supreme audit institutions (SAI), in particular. Yet, there would seem to be the space for a strategic partnership between civil society organizations and SAIs. CSOs often lack access to timely, accurate data, but can offer analytical capacity, citizens with direct experience of service delivery, and the ability to engage effectively in policy processes. In turn, SAIs can offer access to data, but often struggle with access to sufficient analytical capacity and are prevented from ensuring that their results reach the policy process and are taken seriously.

Reflecting these strategic opportunities, both SAIs and CSOs have increasingly been finding ways to engage with each other to exploit their relative strengths. Although this work is very recent, it promises several fertile opportunities for even broader civic engagement in budgetary processes, and concomitantly, broader opportunities for obviating the obstacles to trust in government.

An overview of civil society audit work

Work at the IBP has uncovered several innovative institutions that are using auditing methods and processes to engage in public budgeting. Despite the fact that most of these projects are very young, several are already indicating new opportunities to improve government transparency, accountability and responsiveness. We briefly describe five of these experiences below³.

In India, the Mazdoor Kisan Shakti Sangathan (MKSS) – a peasant and workers' union – uses public hearing forums to conduct social audits of local government expenditures in village communities. During these social audits, local communities check accounting other records of public works programs executed in their areas in order to identify instances of unfulfilled works, fraudulent billing for project activities, and falsified labor rolls. MKSS' social audit methods are now being used all over India by citizen groups to monitor a recently introduced entitlement program -- the National

³ This section draws on Ramkumar 2007.

Rural Employment Guarantee Scheme – under which rural households are eligible to receive minimum wage employment for 100 days in a year.

In South Africa, the Public Service Accountability Monitor (PSAM) – a research and advocacy organization – works closely with the legislature to track government agency responses to instances of financial misconduct and corruption identified in the Auditor General’s reports. PSAM has highlighted the large number of audit disclaimers issued by a provincial audit agency – which was unable to access financial information during the conduct of its audit – and led a public campaign that subsequently resulted in the strengthening of financial management practices within provincial government agencies.

In the Philippines, a participatory audit was successfully conducted as a joint undertaking of the national Commission on Audit and a non-governmental organization called the Concerned Citizens of Abra for Good Government (CCAGG). CCAGG specializes in monitoring infrastructure projects within its province and uses the assistance of local monitors (volunteers drawn from the area) to verify that road construction projects are executed as per contract norms.

Also in the Philippines, Procurement Watch, Inc. (another non-governmental organization), specializes in building systems of transparency and accountability into government contracting and procurement practices. PWI’s most recent initiative is to participate with the national Commission on Audit in a pilot test of a new tool to measure corruption and inefficiency in public procurement. The tool seeks to determine the true (fair-market) cost of a publicly procured good or service and then compares that cost to what was paid for the good or service. The size of the difference between the actual price paid and the fair-market value serves as a precise and objective measure of the extent of the problem.

In South Korea, the Concerned Citizens for Economic Justice (CCEJ) – the oldest non-governmental organization in the country working on economic rights issues – routinely uses the national citizen audit request system to request government audit investigations of public projects that are plagued with corruption and/or result in wasted resources. In one case, the organization’s dogged pursuance of a case led to action against corrupt officials even after the agency had been cleared by the audit. In another case, changes were made in procurement policies in part as a result of the organization’s advocacy campaign that demanded a limit on the issuance of no-bid contracts by the government.

In Argentina, La Asociación Civil por la Igualdad y la Justicia (ACIJ) – a human rights organization – successfully filed a law suit against the country’s congressional commission responsible for reviewing public audits (this commission examines reports filed by the Supreme Audit Institution and initiates action based on audit recommendations) to obtain the minutes of meetings of congressional hearings. Subsequently, ACIJ used these records to highlight the lack of action taken by the commission to require corrective action in response to audit recommendations.

The increasing engagement of CSOs with SAIs is not only initiated by CSOs. In the following examples, it is the SAIs that have designed programs to engage with CSOs. The potential impact is however much the same – increasing opportunities for government transparency, accountability, responsiveness, efficiency and effectiveness⁴.

⁴ This section draws on Ramkumar 2007.

In South Korea, the Board of Audit and Inspection (BAI) introduced the Citizens' Audit Request System under the Anti-Corruption Act of 2001 to allow citizens to request special audits from the BAI on public agencies suspected of corruption or legal transgressions. Applications are made under this scheme to a Citizens Audit Request Screening Committee, comprising citizens and audit officials who screen requests to identify frivolous complaints and decide which requests merit a full audit. Further, some local governments have decided to address complaints and grievances filed by citizens by appointing citizen auditors. These auditors, who are not public officials, are appointed to review petitions for a certain period and, if necessary, conduct audits and notify the petitioners of the results.

In 2002, the national Commission on Audit (COA) of the Philippines entered into a partnership with several NGOs, including CCAGG, to conduct participatory audits, in particular performance audits to determine whether government programs/projects had achieved anticipated results. Audit teams included members from COA and NGOs. In another instance, COA is cooperating with another NGO, Procurement Watch, Inc., by providing access to procurement documents of agencies that it is auditing to test a tool that measures corruption in procurement processes.

In India, inspired by the MKSS social audit process, the Andhra Pradesh state government is leading a social audit campaign together with a consortium of non-governmental organizations. All over the state, local communities receive information on the use of funds under the National Rural Employment Guarantee Scheme, and social audit forums are organized to discuss the veracity of expenditures incurred under this scheme. The state government acts on findings from social audits to improve the functioning of the scheme.

Taken together the innovative civil society – SAI initiatives are still at a nascent stage and much needs to be done in order to deepen and document this work. However, the examples that we presented above do point towards the potential for civic engagement to have much the same impact in strengthening governance through the audit process as we observed in work on civic engagement on budget allocations and execution.

4. Conclusion

This workshop was presented with evidence of declining public trust in government, both in developed and developing countries. The argument advanced was that declining trust in government is the result of citizen perceptions of government as secretive, unaccountable, unresponsive, inefficient, and ineffective. While there is no silver bullet to addressing these issues or one prescription that will suit all contexts, it is essential to identify and document those practices that can contribute substantially to this rebuilding trust in government.

This paper has argued that civic engagement – and specifically CSO involvement in public budget analysis and advocacy – represents an important part of the solution to rebuilding citizen trust in government. We provided evidence from six initiatives around the world to show that CSO budget-focused work is able to contribute substantially to both improved governance and reduced poverty. In each case, the organizations concerned addressed these challenges by designing and implementing innovative methods to improve budget transparency, monitor the responsiveness of government to

citizen priorities, reduce corruption and other leakages, and improve the efficiency and effectiveness of service delivery.

Moreover, experience shows that there is a natural partnership between civil society budget groups and other institutions attempting to enhance oversight of budget processes. The engagement of civil society in public budgeting can help to bolster the role of the media, legislatures and the SAI in the budget process by providing training, expanding available independent research capacity and improving data access. Thus civil society budget work can help to catalyze a systemic shift in domestic budgetary transparency and accountability.

While restoring public trust in government is a complex endeavor and well-beyond the ambition of this presentation, strengthening opportunities for civic engagement in the use of public resources is a powerful and feasible necessary condition towards this end.

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