

# HEALTH BUDGET ANALYSIS, ADVOCACY, TRANSPARENCY AND ACCOUNTABILITY

CSOs and Media Training Manual

**AUGUST 2021**

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## **ACRONYMS**

AHBN – Africa Health Budget Network

ANC – Ante-Natal Care

BASCHMA – Bauchi State Contributory Health Management Agency

BHCPF – Basic Health Care Provision Fund

CBOs – Community Based Organizations

CHR – Community Health and Research Initiative

CSOs – Civil Society Organizations

GFAN – Global Fund Advocates Network

IPPF – International Planned Parenthood Federation

IPU – Inter – Parliamentary Union

IHP- Integrated Health Program

MDAs – Ministries, Departments and Agencies

MPs – Member of Parliaments

NGOs – Non-Governmental Organizations

PHC - Primary Health Care

RMNCH - Reproductive, Maternal, Newborn and Child Health

RMNCAH+N – Reproductive, Maternal, Newborn, Child, Adolescent Health plus Nutrition

SLAMs – State Level Accountability Mechanisms

SMART – Specific, Measurable, Achievable, Realistic and Time bound

UHC – Universal Health Coverage

USAID – United State of America International Department

UNDP – United Nation Development Program

WHO – World Health Organization

## **ACKNOWLEDGEMENT**

This training guideline “Health Budget Analysis, Advocacy, Transparency and Accountability” for CSO, community structures and media were developed by Community Health and Research Initiative. While producing the guideline we made reference to the global toolkit on “Health Budget Literacy, Advocacy, and Accountability for UHC”, a product of UHC2030 and PMNCH. We acknowledge that a CHR Board Member Dr Aminu Magashi Garba was part of the global CSOs leaders consulted in the development of the UHC2030 and PMNCH toolkit.

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## **THE PURPOSE OF THIS GUIDELINE**

This guideline will be use site by site with training curriculum/agenda by facilitators and resources persons to enhance the capacity of participants during training to achieve the following objectives

- To increase the understanding and skills of participants on advocacy, budget analysis and tracking.
- To enhance their capacity in using data and evidence for advocacy to engage government officials for improved primary healthcare services for RMNCAH+NM that is gender sensitive, socially inclusive and accessible.
- To strengthen participant`s accountability skills for tracking health service delivery at community level.
- To enhance participants capacity in developing, facilitating, and implementing advocacy strategies for PHCs policies and system.

**Part 1. Introduction to the public budget and its relevance for primary healthcare services**



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**PART -1**

This part will be covered in 8 (eight) hours format to be divided into 3 sub-sessions.

## 1.1 Session one: Public Budget, Definition and Sections

### Facilitator`s Guide

The facilitator will provide a general overview of the “public budget definition, sections and its relevance for primary healthcare services” to the participants at plenary session using a PowerPoint slide.

The facilitator will task the participants to share their understanding on public budget as it relates to primary healthcare services in a group of 2 people. At the end of this exercise each group will share their understanding.

 **120 Minutes**

#### 1.1.1 What is the public budget?

A budget is generally considered to be an action plan for spending in the future according to the income expected. Governments must therefore calculate the total amount of money they wish to spend on schools, hospitals, roads and salaries throughout the year.

A national or state budget is arguably one of the most important public documents, as it is a translation of a country`s or state`s development goals into annual spending plans.

The budget is the most relevant policy document of any government, as it explains the amount of resources it expects to receive and how it plans to spend them.

#### 1.1.2 What are the public budget components?

Government budget and its components can be divided into; revenue and expenditure.

- I. **Revenue:** represents the income that a government receives from various sources to spend on public service delivery. In many countries, most funds come from revenue raised from taxes and varying proportions of funds from external aid and public borrowing.
- II. **Expenditure** represents authorized spending on various aspects of public service delivery by government agencies and line ministries. The two basic types of expenditure are recurrent and capital;
  - **Recurrent expenditures** are made by the government to maintain operations during the budget period. Recurrent expenditures include wages, rent, office requirements, interest payments on borrowed funds and maintenance of fixed assets.
  - **Capital expenditures** are those on assets that last for more than 1 year. They include equipment, land, buildings, legal expenses and other transfer costs associated with a property.



**Public debt** When the total revenue is insufficient to meet spending commitments, governments have to borrow money. Such borrowing is known as **public debt** which may be external (when the government borrows from other governments, international institutions or foreign commercial banks) or internal (when loans come from the issuance of bonds or certificates payable by the government, with attractive rates, to the public).

### 1.1.3 Public budget relevance for primary healthcare services

**Public expenditure** refers to the money the government spends in complying with its duties: to provide public services such as education and health; to build roads, schools and hospitals; and to provide services such as water and electricity.

**Health Budget:** WHO defines it as “the allocations to ministries of health, their attached agencies and to other ministries involved in the delivery of health-related expenditures”

**Revenue sources for health:** Public budget are either tax or non-tax revenues. The sources of public expenditure for health are defined as follow:

- i. **External revenue from loans and grants:** The vast majority of low-income countries rely on external sources of revenue to finance health, making them what is commonly known as “debt-dependent” or “aid-dependent”. An important aspect to consider and explore with respect to
- iii. “Prepaid contributions can take the form of taxes and either compulsory

Figure 1

#### Out-of-pocket spending on health

One of the main objectives of moving towards UHC is to ensure that access to health does not impose financial hardship on the population, particularly the more disadvantaged.

WHO defines out-of-pocket spending as “direct payments made by individuals to health care providers at the time-of-service use”. Out-of-pocket spending is particularly prevalent in countries in which the health financing system relies heavily on user fees and co-payments, and it has a particularly devastating impact on the poor. This type of payment is common in countries in which health workers are not well paid, as it is a way for them to complement their wages.

this source of revenue is whether the resources are incorporated into the public budget or are “off-budget”.

- ii. **Prepayment sources of revenue:** the prepaid revenues that finance public health are of interest, as they should be reflected in the public budget.

or voluntary health contributions.” For example, in Bauchi state a proportion of the income of state workers is deducted and complemented by a contribution by the State that entitles them to health services provided by the BASCHMA.

- iv. **Different types of taxes:** A wide array of taxes that can levied on a population, which, once they flow through the public budget, can contribute to financing health.

#### **1.1.4 Impact of health financing from pooled funds on public finance**

An important health financing function is referred to by health finance experts as “pooling” funds. Pooling “refers to the accumulation of prepaid revenues on behalf of a population and they are pooled by both public and private entities”.

The WHO definition in the context of guiding governments in developing health financing strategies is:

*Figure 2*

**“Funds for health are pooled by a wide array of public and private agencies, including national ministries of health, decentralized arms of ministries of health, local governments, social health insurance funds, private for-profit and not-for-profit insurance funds, nongovernmental organizations (NGOs) and community organizations.”**

*- WHO*

Pooling is an important concept for health budget advocacy for PHCs, As suggested by the definition above, both national and state governments use pooling mechanisms to finance PHC services. For example, in Bauchi and Kebbi states pooled funds are the health contributory agencies served as a source of health financing.

According to WHO pooling revenues should result in the health financing strategy:

- I. enhancing the redistributive capacity of available prepaid funds;
- II. enabling explicit complementarity of different funding sources;
- III. reducing fragmentation, duplication and overlap; and
- IV. simplifying financial flows.

## 1.2 Session two: Public Budget Classifications

### Facilitator`s Guide

The Facilitator will make a PowerPoint presentation on budget classification and divided participants into 3-5 people per group and using a listed budget examples in a word document to brainstorm and agree on each item where it falls in budget classification and come back to plenary and present.

The Facilitator will provide a general feedback and wrap-up the session



**90 Minutes**

### 1.2.1 Public Budget Classification

The classification and organization of a budget are central to preparation of sector budget proposals. Budget classifications serve to categorize public expenditure in the annual budget law and thereby structure the budget presentation. They provide a normative framework for policy development and accountability.

The main classifications and their applicability to health are summarized in Table 1.

**Table 1: Budget Classification**

Budget classification	
<b>Economic</b>	Classifies expenditure by economic categories (e.g., salaries, goods, services) Economic classifications are often associated with input based or line-item budgets.
<b>Administrative</b>	Classifies expenditures by administrative entities (e.g., agencies, health facilities) responsible for budget management
<b>Functional</b>	Categorizes expenditures by sector (e.g., health, education) Within each sector, subfunctions of expenditures (e.g., outpatient services, public health services) are further divided into classes (e.g., outpatient services include general medical services, specialized medical services, dental services and paramedical services). Categories have been pre-defined internationally for the purposes of comparison.
<b>Programme</b>	Classifies and groups expenditure by policy objective or outputs for the sector (e.g., maternal health, primary health care, quality of care) irrespective of their economic nature. Unlike other classifications this is meant to be country specific. Activity based classification e.g., provision of supplementary food has also been introduced in some countries prior or supplementary to larger budgetary programmes, as an effort to group expenditures into coherent policy actions.

## 1.3 Session three: Public Budget Cycle and Its Stakeholders

### Facilitator`s Guide

The facilitator will introduce session 3 by making PowerPoint presentation on budget cycle as it relates to primary healthcare budget.

The participants will be divided into 3 groups of at least 5 people to brainstorm on the various stakeholders involve and their roles in each budget cycle stage. The secretary of each group will write on a flip chart paper and paste on the wall. The facilitator will go round with members of each group to review and build consensus and come back to plenary and provide general feedback and wrap-up the session.

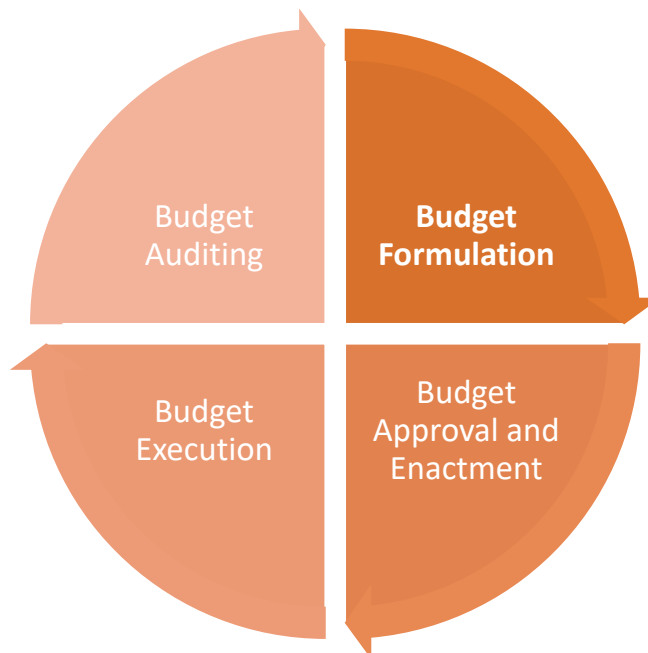


**150 Minutes**

#### 1.3.1 What is the budget cycle?

The budget is designed, implemented and audited in stages, commonly known as “the budget cycle”, as shown in Fig. 3. The stages may be subdivided into steps according to the legal and institutional framework of each country; however, the cycle is used by most governments.

**Figure 3:** The budget cycles



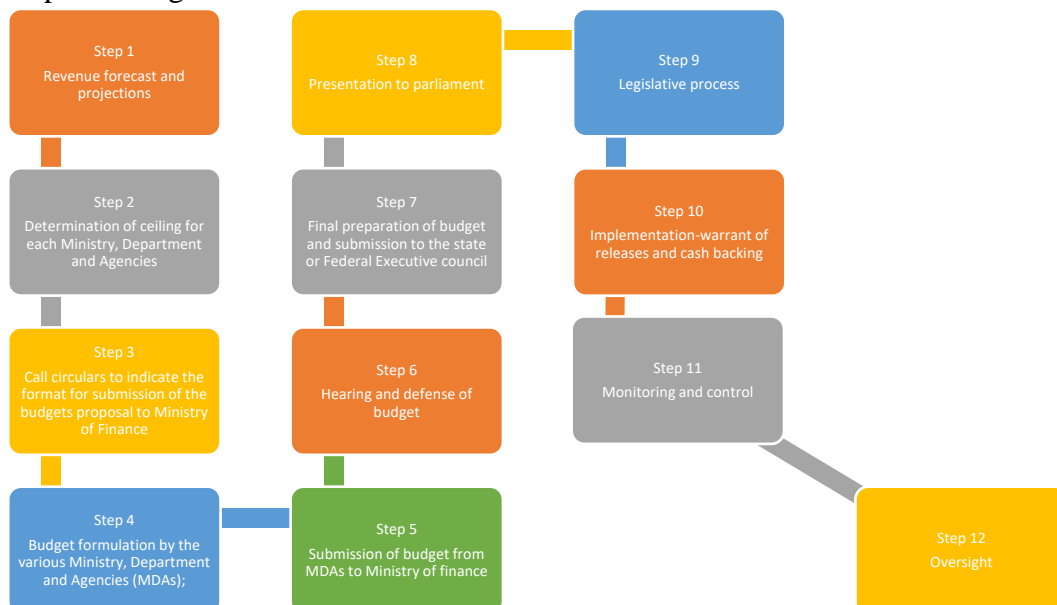
**Table 2:** The budget cycles

<b>Formulation stage</b>	The executive, through the ministry of budget and planning, coordinates elaboration of the budget plan by requesting information from other line ministries. The ministry elaborates a draft budget after an analysis of the macroeconomic context, which includes government revenue, proposed budget ceilings and the priorities of all line ministries. This process may take several months, depending on the involvement of each ministry.
<b>Approval or enactment</b>	Once the budget is formulated, the executive presents the budget to parliament for approval. The legislatures can approve, modify or make substantial changes to the budget. During this stage, the legislature reviews, debates and amends the draft budget plan and enacts the final budget into law.
<b>Budget execution</b>	Starts when the government spends financial resources according to the approved budget. During the fiscal year, the executive may modify the budget to meet unexpected situations.
<b>Auditing</b>	Is the last stage, an independent agency or body reviews execution of the budget to determine whether the resources were used effectively and efficiently? Auditing also addresses the performance of line ministries in executing the budget. Generally, Office of the Auditor General is charged with this duty, or the legislature may undertake auditing process. The results of auditing represent a valuable input for designing the budget for the next year.

### 1.3.2 Different Steps of Budget

The budget cycles are further subdivided into steps, in order to influence the budget, it is important for advocates to understand these steps and the responsible authorities for each step;

**Figure 4:** Steps of Budget



### 1.3.3 Main stakeholders in the budget cycle and their roles

Various stakeholders participate in the budget cycle, depending on their duties and interests. The same stakeholders may participate in different stages. Table 3 lists the main stakeholders and their roles in the four stages of the budget cycle.

**Table 3.** Main stakeholders that intervene in the budget cycle

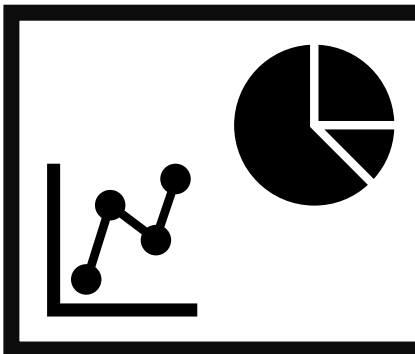
Stage	Stakeholder	Roles
Formulation	Ministry of finance	Determines the overall government budget and proposes resource allocations
	Line ministries, departments and agencies	Define sector or policy priorities and evaluate the cost of activities, goods and services
	Other branches of government and autonomous institutions	Define sector or policy priorities and evaluate the cost of activities, goods and services
Enactment or approval	Legislature	<ul style="list-style-type: none"> <li>▪ Approves and amends the budget</li> <li>▪ Has the power to call line ministries to account or to explain policy decisions, allocations and expenses</li> </ul>
	<ul style="list-style-type: none"> <li>▪ Line ministries, departments, agencies</li> <li>▪ Other branches of government and autonomous institutions</li> </ul>	Account for or explain policy decisions, allocations and expenses if requested by the legislature
Execution	<ul style="list-style-type: none"> <li>▪ Line ministries, departments, agencies</li> <li>▪ Other branches of government and autonomous institutions</li> </ul>	Execute and implement the approved budget During execution and depending on the legal framework, line ministries could propose changes to the approved budget regarding its sector, which should be approved by the ministry of finance, the executive or the parliament.
	Ministry of finance	Monitors and reports budget execution Approves changes to the approved budget according to its legal powers
Auditing	Supreme audit institutions	<ul style="list-style-type: none"> <li>▪ Review, monitor and evaluate budget execution.</li> <li>▪ Review, monitor and evaluate ministries' performance in budget execution</li> <li>▪ Report on the results of the evaluation</li> </ul>
All stages	<ul style="list-style-type: none"> <li>▪ Citizens</li> <li>▪ Civil society organizations</li> <li>▪ Media</li> </ul>	<ul style="list-style-type: none"> <li>▪ Monitor and conduct independent evaluations and assessments of budget formulation, approval, execution and auditing</li> <li>▪ Influence relevant stakeholders during the budget cycle to change policy priorities, allocations and expenses</li> </ul>

## **Group Work 1: Building the budget cycle for your State**

With the content presented on the general budget cycle, identify the stakeholder of the budget cycle in your State.

- What are the names of the key actors?
- identify the key roles and functions of ministries of health in the budget cycle.
- At which stage do you think its role is more important? Why?
- At which stage of the cycle do you think it most strategic to seek to influence or collaborate with the ministry of health in order to advocate for PHC budget? Why?
- From this information, what type of input do you think you could have to the ministry of health in order to advocate for PHC budget?
- What does this information teach you in terms of the budget cycle in general and its connections with PHC budget?

## Part 2. Budget analysis as a tool for budget advocacy for primary Health care



### **PART - 2**

This part will be covered in 6 hours format to be divided into 2 sub-sessions.



## 2.1 Session one: Budget Analysis

### Facilitator`s Guide

The facilitator will start this session by making a PowerPoint presentation on the importance of analyzing public budget in relation to PHC and also present simple understanding of basic budget analysis elements.

The facilitator will define the following elements in budget analysis and guide the participants into a group work to provide simple examples of budget elements in line with the following five categories;

- budget allocations
- resource flow
- budget execution
- gender
- transparency and participation

The secretary of each group will write on a flip chart paper and paste on the wall. The facilitator will go round with members of each group to review and build consensus and come back to plenary and provide general feedback and wrap-up the session.

A second group work will focus on the 5 elements and task the participants to use government approved budget for the analysis.

**180 Minutes**

#### 2.1.2 Budget Analysis

Budget Analysis is about examining the government revenue projections and component of expenditure. The use ratios and percentage to translate budget help you to understand government priorities, performance of budget implementation, revenue generation.

#### 2.1.3 Why analyze the public budget?

No matter what type of stakeholder you are, if you are interested in advocating for improvements or advancements in any issue or sector that depends on public decision-making, it is important to undertake budget analysis, for several reasons, including the following.

- The budget contains the answers to the key questions we have about the overall economy, how our government manages our money and particularly in specific sectors, such as health, that we care about.
- It can provide us with important evidence to make our case to government and key stakeholders.
- It is useful for monitoring, in concrete terms, whether a government is or is not advancing towards a given end, such as UHC.

#### 2.1.4 Basic Element for budget analysis

Basic budget analysis, like that proposed in this toolkit, can include:

- **budget allocations:** analysis of trends in public spending to understand how much money the government allocates for different policy priorities and to different levels of government.
- **resource flow:** analysis of how public money flows from central to local level (depending on the country's system)
- **budget execution:** analysis of how much of the allocated funds are spent and whether they are spent effectively and efficiently.

The budget can also be analyzed to determine whether the government is advancing in:

- **human rights:** analysis of whether the public budget advances human rights through; use of maximum available resources, progressive realization and non-discrimination;
- **gender:** analysis of whether the public budget advances gender equality (gender-responsive budgeting or gender-sensitive budgets);
- **transparency and participation:** analysis of whether the system produces and provides budget information to the public and makes spaces for the public to participate in decision-making; and age-disaggregated data

#### 2.1.5 Analysis for Gender-Responsive Budgeting

A national or state budget are one of the most important policy tools available to a government and ultimately reflects its socioeconomic priorities. Although the figures compiled in budget documents might seem gender-neutral, empirical findings show that expenditure patterns and the way that government raises revenue have a different impact on women and girls.

One key element that CSOs should look for in a budget is its responsiveness to the different needs and priorities of all gender groups. A budget that reflects and addresses these different needs and priorities is considered gender-sensitive. A gender-sensitive national and state budget recognises the underlying inequalities between women and men and redresses them through the allocation of public resources.

The process of developing such a budget is called gender-responsive budgeting (GRB), referring to actual government expenditures on women and girls compared to men and boys, as well as the impacts of spending on these groups. Gender-responsive budgets are not separate budgets for women, and engendering the budget is not about favouring women, but about striving for equity in resource mobilisation, resource allocation, and the sharing of benefits. The gender-responsive budgeting was explain in table 4 below:

**Table 4.** Gender-Responsive Budgeting

GRB is...	GRB is not...
Allocating money for activities that eliminate gender barriers	Creating a separate women's budge
Mainstreaming a gender equality perspective into public finance and economic policy	Spending an equal amount on women and men; rather, it is about determining whether spending fairly addresses women's and men's needs
Analysing the impact of any form of public expenditure, or method of raising revenues, on women and girls compared to men and boys	Merely having additional resources to cater for gender needs; rather, it is also about ensuring that available resources are used to meet differing needs and priorities of sub-groups of females and males
Reprioritising expenditures and revenues to suit gender needs and priorities	Merely generating gender-responsive budgets; rather, it also involves tracking the implementation and impact of various budgetary allocations meant to address the different needs of women and men

To make an informed stand about the gender-responsiveness of the health budget, CSOs need to conduct proper gender analyses. These analyses support actions and policies that will shift existing gender relations to bring about greater equality between women and men; identify strategic gender needs; use social and economic indicators to measure gender impact; and sometimes involve gender-specific strategic policies.

### 2.1.6 Common problems in the Implementation of Budget:

When analyzing budgets, budget advocates usually begin with a set of hypotheses or assumptions about the use of public funds, which can be proven or unproven by budget analysis.

- **Wastage:** a programme or department does not produce the best or the most outputs with the money it has at its disposal.
- **Under-spending:** a programme, department or state is not spending the funds allocated to it, which may be due to poor capacity to deliver or other reasons.
- **Under-funding:** a programme, department or state has been allocated too little money.

## **Group Work 2: Budget analysis relevant for budget advocacy for PHC**

Choosing what to monitor and analyze in a public health budget may become daunting and confusing, and those who begin may get lost. One recommendation from budget advocates around the world is to know what to look for before analyzing a budget.

**Budget allocation** (analyze the total amount of budget allocated to health and calculate the percentage, total recurrent and capital of health budget and calculate their percentages, summarize the key interventions in the capital budget such as malaria, essential drugs, nutrition, family planning and primary healthcare infrastructural improvement)

**Resource flow**; analyze the steps of BHCPF funding flow from federal level to state level government agencies up to facilities level, if data available provide examples of fund disbursement across the step listed above.

**Budget Execution**; use the capital budget allocation of the following and analyze the percentage execution compared to the total amount allocated in the approved budget malaria, essential drugs, nutrition, family planning and primary healthcare infrastructural improvement.

**Gender**: analyze whether the state budget advances gender equality (gender-responsive budgeting or gender-sensitive budgets such as total no of pregnant women that will be attended to during ANC, facility birth delivery, post-natal care, distribution of delivery kits. Also, analyze how many women and girls will be reach with malaria drugs and insecticides treated bed nets)

**Transparency and participation**: analysis of whether the state government produces and provides budget information to the public and makes spaces for the public to participate in decision-making such as organizing and participating in ministry for budget and planning presentation of annual budget and approved budget, as well as presentation of the budget by Executive Governor to the state assembly and public hearing on the budget by the state assembly

## 2.2 Session two: Budget Advocacy

### Facilitator`s Guide

#### Advocacy

The Facilitator will guide the participants in a group of 2 people at a plenary session on definition and steps of advocacy. The facilitator will make a PowerPoint presentation on the definition and steps of advocacy.

The Facilitator will divide the participants into 3 groups to deliberate on the role of CSOs/coalitions, media and parliamentarians in budget advocacy. Using the existing advocacy plan developed, read and review the advocacy messages to be SMART.



**180 Minutes**

#### 2.2.1 What is advocacy?

Advocacy is a concept and practice that is familiar to all CSOs, as it is at the heart of what they do. But there are as many definitions of advocacy as there are CSOs, as it may mean something slightly different for each of them according to their context, the people who compose them and what they seek to achieve.

To ensure clarity, particularly for those for whom the concept and practice of advocacy are new, this training guide adopts the systematized definitions of the International Planned Parenthood Federation (IPPF) Western Hemisphere Region in their Handbook for advocacy planning (Box 5).

“Advocacy is speaking up, drawing a community’s attention to an important issue and directing decision makers towards solution. Advocacy is working with other people and organizations to make a difference.”

#### *Table 5: Definitions of Advocacy*

“Advocacy is a process that involves a series of political actions conducted by organized citizens in order to transform power relations. The purpose of advocacy is to achieve specific changes that benefit the population involved in this process. These changes can take place in the public or private sector. Effective advocacy is conducted according to a strategic plan and within a reasonable time frame.”

*Fundacion Arias (Arias Foundation)*

“Advocacy refers to the planned process of organized citizens to influence public policy and programs”

*Coporacion PARTICIPA 2003*

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“Advocacy is defined as the promotion of a cause or the influencing of policy, funding streams or other politically determined activity.”

*Advocates for Youth: Advocacy 101*

“Advocacy is a set of targeted actions addressed to decision makers in support of a specific political cause.”

*Policy project, 1999*

“Advocacy is the deliberate process of influencing political decision makers.”

*Cooperative for Assistance and Relief Everywhere (CARE), 1999*

Advocacy is a set political actions implemented according to a strategic plan and aiming to focus the attention of the community on a specific problem and decision makers towards a solution.”

*International Planned Parenthood Federation – Western Hemisphere Region*

### **Group Work 3: Identifying participants’ definitions and advocacy steps**

1. Each participant receives a card of the same colour, which will have no particular meaning for this activity.
2. Each participant will consider how their organization defines advocacy and steps they followed for advocacy.
3. Once each participant has written his or her definition and steps, the participants will be grouped into group of two people, who will share their definitions.
4. In plenary, the facilitator will ask two participants to find the three to five common elements or concepts in all the definitions.
5. The group will have a shared vision of advocacy from which to begin understanding budget advocacy.

#### **2.2.2 What is budget advocacy?**

A global community of practice of civil society budget work has developed and evolved, and their research, analysis and advocacy strategies have become more and more sophisticated. Today, well over 200 CSOs direct the vast majority of their work to budget advocacy on a wide array of issues, using different methods, tactics and approaches. Civil society groups that focus more on sectors or issues (such as health, education, human rights, gender equality, poverty) have also adopted budget analysis and budget advocacy as components of their work.

The logic of budget advocacy work *“is to use information and persuasion in order to ensure that needed services and interventions are delivered by those who are meant to deliver them”*.

#### **2.2.3 Why Budget Advocacy?**

The impact that civil society groups are trying to achieve with budget advocacy therefore almost always involves a causal chain of events. By influencing the decision-making sequence and the

process of public service delivery, budget advocacy groups generally aim to trigger impact via the existing infrastructure and/or delivery mechanisms of the public sector. They try to make the system operate more optimally for the people it is meant to serve.

When CSOs can combine an in-depth knowledge of a policy issue, such as health or education, with a solid knowledge of budgets and an effective advocacy strategy they can positively influence policy decisions. Strengthening civil society's ability to analyze budgets and participate effectively can play an integral role not only in policies and service delivery but also in constructing a more open and participatory democratic society.

#### **2.2.4 Who does Budget Advocacy?**

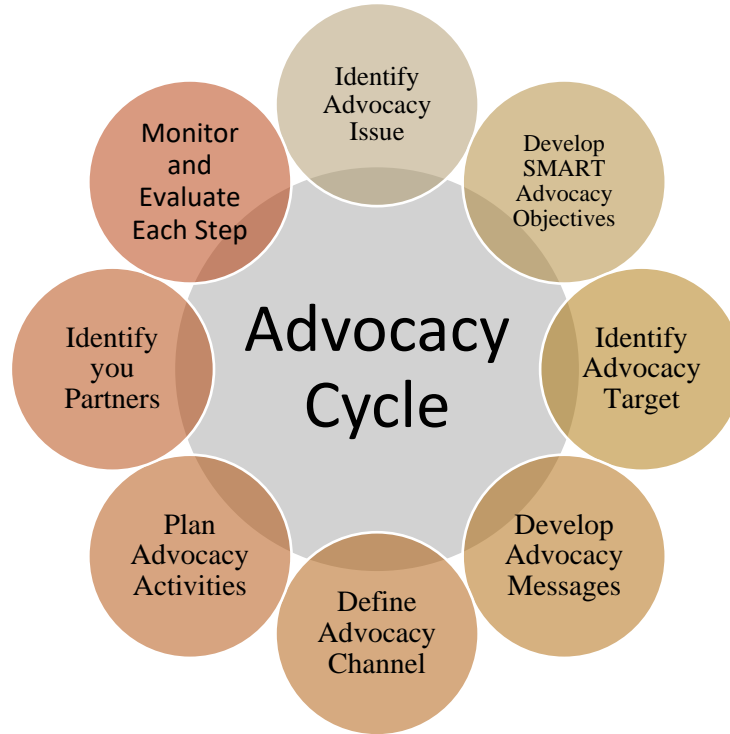
For the purposes of CSO budget advocacy, it is important to understand what types of organizations engage in budget advocacy and their motivation. These include the following.

- **Civil society budget organizations**, concerned primarily with budgets, budget systems and budget accountability in general. They advocate for opening of budget information, increasing citizen participation in decisions about the budget and better accountability for overall use of public resources
- **Sector- or issue-specific CSOs**, concerned with social development, such as health, education, water and sanitation and gender equality. They are not commonly recognized as budget organizations, but they undertake budget analysis and advocacy to achieve policy changes in these sectors.
- **Human rights organizations** (and organizations with a human rights approach) promote, protect and advance human rights, such as economic, social and cultural rights and civil and political rights.
- **Community organizations** are usually subnational or local groups comprising members of the community. Their concerns commonly include the provision of basic goods and services such as housing, schools, clinics, medicines and basic water and sanitation.
- **Social movements and coalitions** are CSOs that include broader movements on issues or more formal national or international coalitions campaigning for a cause. They also engage in budget advocacy, with both movements to foster greater budget transparency and accountability and those for specific issues or themes, the latter advocating for better use of resources for global concerns such as UHC and other health-related issues.
  - Global Fund Advocates Network (GFAN)
  - African Health Budget Network
  - People's Health Movement

#### **2.2.5 Advocacy Cycle (Planning your Advocacy)**

Planning your advocacy helps you to prioritise key advocacy issues of your interest, identify stakeholders, advocacy messages and tools to deploy. Advocacy plan entails 8 steps:

**Figure 5: Advocacy Cycle**



**Step 1 - Identify Advocacy Issue**

Engage the key sector stakeholders and work with them to identify health advocacy issues and build consensus to priorities the issues from highest priority to lowest. Your advocacy might be successful if you focus on limited number of advocacy issues.

**Step 2 - Develop SMART Advocacy Objectives**

Develop SMART advocacy objectives that will address the key advocacy issues identified and priorities. A smart objective should proper solutions to each advocacy issue within a stated time, that can be measured.

**Step 3 - Identify Advocacy Target**

Identify which stakeholder is responsible for taking action to make change to happen, your primary target are decision makers that could make change to happen, those stakeholders that can influence your primary target are also your Advocacy secondary target.

**Step 4 - Develop Advocacy Messages**

Draw messages to aim your stakeholders with specific actions you want them to take that will address your identified issues, messages you will be in line with your identified advocacy issues and SMART objectives. Your message should be specific to each advocacy target and simple to decode without missing the action points.



### **Step 5 - Define Advocacy Channel**

Decide how your messages will reach your advocacy target. Assess each advocacy target to decide the most effective channel to communicate your messages, such as campaign, visits, radio program.

### **Step 6 - Plan Advocacy Activities**

Design how to carry out the activities including resources such as tools, people and finance you need for each activity. Your planning should align with government processes and implementation of programs.

### **Step 7 - Identify you Partners**

Building alliance for your advocacy issues is very important, you need to identify like-mind partners and collaborators to support you in achieving your advocacy objectives.

Your partners should be drawn from all areas such as:

- Development partners
- Media
- CSOs
- Youth Groups
- Women Groups
- Community Leaders

### **Step 8 - Monitor and Evaluate Each Step**

Your advocacy activities implementation should be monitored at each step to ensure adherence to advocacy plan and are in line with set advocacy target. Evaluate the situation to identify successes recorded and changes you will need to make to your plans.

## **2.2.6 PHCs budget accountability**

PHCs budget advocacy is a means of ensuring that appropriate resources are allocated to state health budgets. while CSOs, citizens and parliamentarians may conduct health budget advocacy and use the media (particularly nowadays social media) for advocacy, the principles of journalism mean that the media may focus more on health budget accountability.

Health budget advocacy involves lobbying and campaigning to influence the size and distribution of government health budgets, to increase the amount of resources allocated to health to improve health service access and delivery.

## **2.2.7 Potential impact of budget advocacy**

An important characteristic of budget advocacy is that it is evidence-based. The evidence from budget research and analysis and policy analysis can be used to understand the causes of a problem and propose evidence-based solutions to:

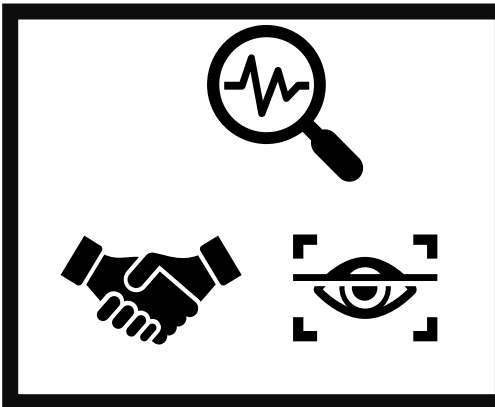
- **social issues**, when the budget is part of the cause or the solution to e.g. service delivery, human rights or equality, because resources are:

- **the budget process**, when, for example, the process by which budget distribution is decided

Successful budget advocacy can have important impacts, which may include the following

- influence decisions on the distribution and use of public resources;
- increase the efficiency and openness of budget processes, decision-making and systems;
- improve the quality of government services for the public;
- contribute to increasing access to (and the quality of) budget information in the public domain;
- improve the capacity of budget implementers to translate public funds into programs and services;
- strengthen the capacity of budget oversight bodies to monitor and scrutinize disbursement of public funds; and
- increase the capacity of citizens to participate in budget processes, to demand and analyse budget information and to hold leaders to account.

## Part 3. Budget Transparency and Accountability



### **PART - 3**

This part will be covered in 6 (six) hours format to be divided into 2 sub-sessions.

## 3.1 Session one: Budget Accountability

### Facilitator`s Guide

#### **Accountability**

The Facilitator will guide the participants in a group of 2 people at a plenary session on definition and types of accountabilities. The facilitator will make a PowerPoint presentation on the definition and types of accountabilities.

The Facilitator will divide the participants into 3 groups to deliberate on the role of CSOs/coalitions, media, parliamentarians, and SLAMs in budget accountability.



**180 Minutes**

#### **3.1.1 Budget Advocacy and Accountability discussion**

##### **Group work 4:**

The facilitator will begin this session with a group work to determine the participants understanding and areas on which they may need more support to understand accountability. The facilitator will guide the participants into group of two to answer the following questions

1. What is “advocacy”, and what is “accountability”?
2. What are the differences or overlaps?
3. Give examples of health budget advocacy and health budget accountability to verify that the difference between the two is understood.
4. Which internal and external bodies monitor health sector accountability?

#### **3.1.2 What is Budget Advocacy and Accountability?**

**Budget advocacy** work is to use information and persuasion in order to ensure that needed services and interventions are delivered by those who are meant to deliver them. The impact that civil society groups are trying to achieve with budget advocacy therefore almost always involves a causal chain of events. By influencing the decision-making sequence and the process of public service delivery, budget advocacy groups generally aim to trigger impact via the existing infrastructure and/or delivery mechanisms of the public sector.

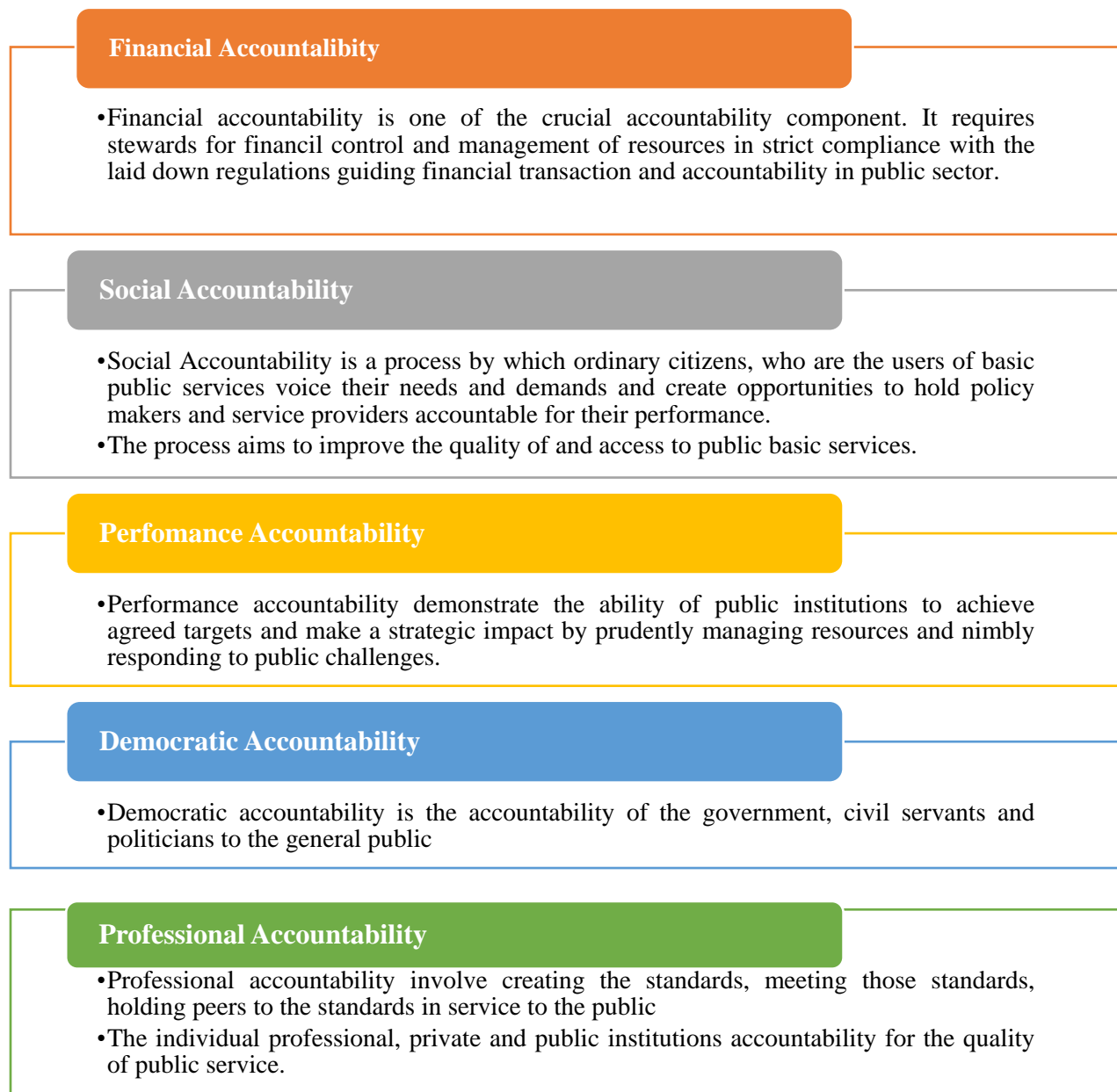
**Accountability**, in terms of ethics and governance, is equated with answerability, blameworthiness, liability, and the expectation of account-giving. As in an aspect of governance, it has been central to discussions related to problems in the public sector, nonprofit and private (corporate) and individual contexts. In leadership roles, accountability is the acknowledgment and

assumption of responsibility for actions, products, decisions, and policies including the administration, governance, and implementation within the scope of the role or employment position and encompassing the obligation to report, explain and be answerable for resulting consequences

### 3.1.3 Type of Accountability

Accountability is a complex phenomenon, and it is therefore helpful to view it as having three components:

*Figure 6: Types of Accountabilities*



### 3.1.4 Health Budget Accountability

Accountability is about being answerable for one's role or commitments, including an idea of sanctions. Budget accountability is answerability for budget activity. Budget accountability includes everything from budget formulation to implementation and review.

**Formulation:** accountability for choosing health priorities that are in line with government policies, commitments and public needs. **Implementation:** accountability for using resources as approved in budget law **Review:** accountability for complying with financial laws, procedures and value for money

### 3.1.5 Engaging CSOs for PHC health budget accountability

The breadth of ways in which civil society engagement can be used to address common challenges to improving the availability and quality of health services at PHC centers are explained below.

- i. **Leadership and Governance:** CSO representation on local health committees to ensure community participation and voices. This contributes to improved transparency regarding decisions (e.g., services fee schedules, hours, organization of services) made by health authorities.
- ii. **Financing:** A Citizen's Alternative Budget reflects budget allocation priorities, including for health and education. It creates space for CSOs to participate in the pre- and post-budget hearings and to advise on health budget priorities.
- iii. **Service Delivery:** CSOs should be involve in educating catchment populations about their right to access government services and about mechanisms through which to register grievances. Citizen Report Cards, facilitated by trained CBOs, followed by community-led action plan development to address identify service delivery issues. Focus was on district-level health centers providing primary health care services.
- iv. **Human Resources:** Community Monitoring Cards along with participatory absenteeism tracking, including through the use of health facility roster, followed by interviews to screen out legitimate reasons for absence could reduce service provider absenteeism as a major obstacle to public sector health service delivery, especially in rural areas.
- v. **Information:** CSOs can contribute meaningfully to the independent verification of facility-based performance data while offering the additional benefits of local knowledge which enables them to contextualize results in a way an external verifier might not be able to. Contracting CSOs to monitor performance data links them to the routine functioning of the health system and thereby ensures the sustainability of community engagement.
- vi. **Medical Products, Vaccines, Technology:** Citizen feedback on stock out of drugs and medical supplies, e.g., through scorecard process.

### 3.1.6 Engaging Media for PHC health budget accountability

The media has a strong role to play in accountability: to analyse how health care is funded, how the government prioritizes health spending and how money intended for health care is spent; to explain these issues clearly on the basis of evidence for the wider public; and to provide opportunities for the public to engage with decision-makers about health spending to help improve access to good-quality health services for all.

“Media” encompass all means of information and communication available to people, including mobile and Internet technologies.

The media can engage in health budget accountability by:

- empowering audiences,
- giving audiences a voice and
- creating space for decision-makers and citizens to discuss challenges and find solutions together.

They may help audiences to understand their right to health, health budgets and the link to their health. It will enable them to understand how they can and wish to have opportunities to hold budget decision-makers to account.

Two-way and multi-way conversations are critical, and the media can ensure that both citizens and budget decision-makers can discuss primary healthcare service provision. Journalists can also share evidence about whether governments are meeting their budget commitments for PHCs and, if they are not, help citizens to question them about why they are not.

### 3.1.7 Engaging parliamentarians for PHC health budget accountability

Parliamentary oversight of the budget is essential to ensure both checks and balances and accountability. The IPU and the UNDP have identified several opportunities for budget oversight by parliament, which are summarized in Table 6 below, to help MPs build knowledge and skills for engaging more meaningfully in budget oversight. A few additional ideas have been added that MPs might find useful at each stage, which are based on best practice,

**Table 6:** Opportunities for budget oversight by parliament

Contribute to budget formulation.	<ul style="list-style-type: none"><li>▪ Become involved in the budget process before the budget is introduced to parliament for consideration and approval and before public hearings in which parliamentary committees collect information on needs and priorities of which they may not be aware.</li><li>▪ Hold debates on the pre-budget statement in which the government describes potential priorities and macroeconomic assumptions in order to identify key issues and questions that may be relevant during budget discussion and approval.</li></ul>
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Examine the proposed budget.	<ul style="list-style-type: none"> <li>▪ Substantively engage with the committees that will scrutinize the budget once it arrives in parliament for discussion and approval.</li> <li>▪ Engage technical staff to analyse the budget for issues of interest to obtain solid evidence for discussion.</li> <li>▪ Call for public hearings or invite stakeholders to present evidence and data that may be useful in reviewing and final approval of the budget.</li> </ul>
Amend the budget.	<ul style="list-style-type: none"> <li>▪ When MPs have the power of amendment, they should ensure that the budget reflects the priorities expressed by their constituencies and evidence from other stakeholders and technical staff.</li> <li>▪ If the budget does not reflect these priorities, participate in requesting amendments to ensure that allocations meet those needs.</li> <li>▪ When the power of amendment is restricted or inexistent, MPs can encourage amendments indirectly by initiating debates on, for example, lack of results or meeting the original objectives.</li> </ul>
Oversee public accounts.	<ul style="list-style-type: none"> <li>▪ Participate in reviews of budget execution by requesting and reviewing in-year and end-year reports.</li> <li>▪ Identify gaps in spending or areas in which funds have been reallocated by the government during execution.</li> <li>▪ Hold public hearings with constituents to determine whether allocated funds are being spent and spent on the original priorities.</li> <li>▪ This information can be powerful for use in discussions and decisions for the subsequent fiscal year.</li> </ul>

### 3.1.8 Working with Networks and Coalitions

Organizations in various sectors increasingly recognize the potential of greater cooperation to achieve positive change and improve the way they work. Partnerships can include those for capacity-strengthening that are defined as enduring and meaningful and also fewer intensive partnerships for providing content, training and guidelines.

**CSO:** CSOs may work on both health budget advocacy and health budget accountability. They can be a useful source of expertise on health budgets and on audience perspectives and interests in the issues.

**National and international NGOs:** National and international NGOs provide an additional level of expertise, especially with national parliamentarians and policy-makers, and can provide expertise from international debates and commitments to UHC.

**Parliamentarians:** Engaging with parliamentarians can be complex. The media invite parliamentarians to represent different points of view on programmes and to explain government commitments and also to hold them to account on government health expenditure.



**Media:** Some audiences may already be interested in or engaged in health budget accountability. Media that are considering addressing health budget accountability should map how health budgeting is addressed in traditional and new media, particularly social media, in order to identify the areas already covered, gaps and needs, with whom they wish to engage and any mis- and dis-information that is circulating and that media can help to challenge.

### **3.1.9 Strategic collaboration (Building Coalition)**

Strategic collaboration involves getting to know organizations and people before you need them, how others work and plan in collaborating and how the collaboration will work. The CSOs can work with other stakeholders in PHC budget accountability in a number of ways.

**When:** Map what CSOs, Media, national and international NGOs and parliamentarians and other organizations and individuals are doing online and, in the media, and identify the key players and with whom you should speak.

**Why:** Collaborations can help members of coalition to learn and check information and also to find relevant, reliable expert advisers, contributors and audiences for programme development and production. Collaboration can also help in planning combined activities, such as community recordings.

**How:** Collaboration between media and non-media can ensure a more holistic approach to addressing health budget accountability, as each sector will learn to understand how each other's activities can bring about change.

### **Group work 5: Collaboration**

Quick discussion on to whom health budgets and expenditure might be of interest to and why. The facilitator will guide the participants into three groups to answer the following questions:

1. Who are your partners or allies, such as CSOs, NGOs, networks, parliamentarians?
2. Who are your contributors? those with an interest in the story?
3. What risks are associated with collaboration or working with any of the groups?
4. How can you mitigate those risks?

## 3.2 Session two: Budget Transparency

### Facilitator`s Guide

#### **Transparency**

The Facilitator will guide the participants in a group of 2 people at a plenary session on definition and why budget transparency is important. The facilitator will make a PowerPoint presentation on the definition, why are budget transparency, access to information and citizen participation relevant in the context of primary health care budget advocacy.



**180 Minutes**

#### **3.2.1 What is Transparency?**

Transparency requires access and availability of citizens to budget information. Open and participative decision-making on health policies and priorities can promote accountability.

Governance is concerned with the processes and institutions for collective decision-making. Governance arrangements determine key institutional attributes such as transparency, accountability, participation, integrity and capacity and therefore have far-reaching consequences for system performance.

Those interested in budget advocacy for PHC should therefore be familiarized with best practices in budget transparency, access to information and citizen participation.

#### **3.2.2 Budget information and Transparency**

The health budget is part of the overall public budget. Information on the health budget, including that relevant for PHC can be found in different places in the public budget depending on the country or state. For example, the PHC related budget are under budget of the primary healthcare development agency which is usually provided separately from the ministry of health budget that implement policies for advancing health outcomes or programs related to health. Therefore, the primary source for identifying PHC-related budget information should be the country or state annual budget documents.

#### **3.2.3 Budget Transparency**

Governments publish some basic budget documents that are reviewed in this section. First, we should learn to identify the key budget documents produced during the budget cycle. Table 7 lists the most relevant documents, their main content and by which body they are produced.

**Table 7:** Relevant budget documents by stage of the budget cycle, content, and producer

Stage of the budget cycle	Relevant document	Content	Produce by
Formulation	Pre-budget statement	<ul style="list-style-type: none"> <li>▪ Discloses the parameters of fiscal policies before the executive’s budget proposal</li> <li>▪ Outlines the government’s economic forecast and expected revenue, expenditure and debt</li> </ul>	Ministry of finance
	Executive’s budget proposal	<ul style="list-style-type: none"> <li>▪ Lists the sources of revenue, allocations to ministries, proposed policy changes and other information about the country’s fiscal situation.</li> <li>▪ Submitted by the executive to the legislature for approval</li> </ul>	Ministry for budget and planning
Enactment	Enacted budget	Budget approved by the legislature	Legislature
Execution	In-year reports	Include information on actual revenues collected, actual expenditures made and debt incurred; may be quarterly or monthly	Ministry for budget and planning
	Mid-year review	Contains a comprehensive update on implementation of the budget at the middle of the fiscal year, including a review of economic assumptions and an updated forecast of budget outcomes	Ministry for budget and planning
	Year-end report	<ul style="list-style-type: none"> <li>▪ The government’s accounts at the end of the fiscal year and, ideally, an evaluation of progress made toward achieving the budget’s policy goals</li> <li>▪ Submitted to the auditing institutions for review</li> </ul>	Ministry for budget and planning
Auditing	Audit report	Examines the soundness and completeness of the government’s year-end accounts.	Office of the Auditor General
All stages	Citizen’s budget	Simplified, less technical version of the government’s executive budget proposal, the enacted budget and any other budget document, to convey key information to the public	Ministry for budget and planning

### 3.2.4 Where to find budget documents

According to international best practice in terms of budget transparency and access to information, all countries should produce and publish the eight key budget documents listed in Table 5 above. Governments can make budget documents available to the public in at least three ways:

- by publishing them on the portals of the ministries of finance and or those of line ministries;

- if this is not possible, by making them physically available on request to citizens and other stakeholders; and
- in response to requests for **Access to Information** from various **Stakeholders** through legislation on freedom of information.

Note that the availability of national or state budget documents does not mean that you will find sufficient information to analyze the budget for PHC. Often, limited information is available on the breakdown of MDAs budgets, especially if some activities are funded by off-budget mechanisms, such as a health insurance or social security fund. There is an important difference between a national or state budget and a detailed ministry or section budget, and the latter might not be publicly available at all times and in all countries.

## **Group Work 6: Finding and exploring budget documents in your state**

Questions:

1. Does your state publish key budget documents? How many?
2. Are these documents easy to find?
3. Do these documents include information on the health budget?
4. What is your recommendation for improving budget transparency in your country?
5. Do these results surprise you?

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