

HEALTH SECTOR **BUDGET** ADVOCACY

A guide for civil society organisations



Save the Children

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Save the Children

Save the Children works in more than 120 countries.
We save children's lives. We fight for their rights.
We help them fulfil their potential.

Acknowledgements

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Cover photo: Surusi Bala Das is a local elected official for Badalpur union in Bangladesh. "We need a health facility in this area for the pregnant mothers and the children," she says. (Photo: Colin Crowley/Save the Children)

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CONTENTS

Abbreviations	v
1 Introduction	1
What do we mean by health budget advocacy?	2
Why do we need health budget advocacy?	2
About this guide	3
2 Understanding the health sector	4
What is the health system?	4
Policy levers in the health system	5
Understanding the policy environment and legal frameworks	6
3 Understanding budget basics	8
What is a budget?	8
How does the budget cycle work?	8
Who's involved in the budget process?	9
The budget system, policy and outcomes	10
Budget system	10
Budget policy	10
Budget outcomes	10
Open budgets	12
What can the budget tell us?	13
Budget analysis	13
4 Planning your budget analysis and advocacy activities	15
Developing your advocacy strategy and objectives	15
Identifying your objectives	15
Developing your theory of change	15
Identifying your research question(s)	16
Building strategic alliances	18
Involving children	20
Advocacy activities for each stage of the budget cycle	20
Accessing information	21

5 Health budget analysis in practice	24
Comparing allocations by sector, programme or area	24
Comparing allocations with actual expenditure	24
Tracking budget allocations from national to local level	25
Tracking trends over time	25
Doing budget calculations	26
Practice calculations	26
What messages can you draw out from these calculations?	28
6 Sharing and using your findings	29
Doing effective budget advocacy work	29
Sharing your findings	29
Lobbying: deciding on the best approach	31
Campaign strategy	32
Appendix: Answers to practice budget calculations	34
Further reading	35
Endnotes	40

ABBREVIATIONS

BAN	Budget Advocacy Network
CGG	Campaign for Good Governance
DHS	Demographic Health Surveys
FUNDAR	Centre for Analysis & Research (Mexico)
IBP	International Budget Partnership
ICESCR	International Covenant on Economic, Social & Cultural Rights
IMF	International Monetary Fund
INGO	international non-governmental organisation
MoFED	Ministry of Finance & Economic Development
MoHS	Ministry of Health & Sanitation
MTEF	medium-term expenditure framework
NAG	National Accountability Group
NANGO	National Association of Non-governmental Organisations
NHA	National Health Accounts
NMJD	Network Movement for Justice & Development
PETS	Public Expenditure Tracking Surveys
SMART	specific, measurable, achievable, realistic & resourced, time-bound
WABEAN	Western Area Budget Education Advocacy Network
WHO	World Health Organization

I INTRODUCTION

“What brings us together... is our belief that people have a right to influence the public choices that shape our lives. Public budgets are the chief instruments by which governments make these decisions and civil society the greatest tool to ensure that people are part of that process.”

Jim Shultz, Democracy Center in Bolivia, at the International Budget Partnership (IBP)'s third conference, 2001

Every person in the world has basic human rights, including the right to health.¹ It's the obligation of the state to provide for these rights, for which citizens may hold their government to account. Citizens also have a right to influence government decisions about how public resources are spent, both across sectors and within each sector. Civil society organisations in many developing countries are becoming more and more involved in analysing and influencing government budgets on health, education and other services. This helps them to have a greater say in government decisions about spending priorities and to hold their governments to account – with many successes (see the case study from Nigeria below).

WHAT YOU CAN ACHIEVE THROUGH HEALTH BUDGET ADVOCACY

In five states in Nigeria, ActionAid's HIV/AIDS Budget Tracking and Analysis project built the capacity of three local non-government organisations (NGOs) to engage in budget processes and influence funding decisions for HIV and AIDS programmes. During the implementation of the project, successes included the release of 30 million Nigerian naira (US\$190,000) to the Plateau State Action Committee on AIDS.²

Source: ActionAid Nigeria (2010) 'They should be talking to us', available at actionaid.org/sites/files/actionaid/habta_end_of_project_publication_quotations_copy.pdf

Budget advocacy challenges the notion that public budgets are exclusively the business of government; budgets are the business of all citizens, including children and young people, as they are the rights-holders whose needs the government designs services to meet (see Box 1). Budget advocacy can bring citizens closer to the decision-makers who affect their everyday lives. It also helps promote transparency and accountability – concepts that are vital to a strong social contract between citizens and their governments.

BOX 1: WHAT IS ADVOCACY?

Advocacy is the process of influencing those who make policy decisions, write laws and regulations, and distribute resources that affect people's lives. Advocacy delivers deliberate messages intended to influence the thoughts, perspectives, and actions of people in authority. Advocacy strategies involve building pressure around an issue through:

- campaigning to create public pressure through mass action, public forums, and media campaigns
- lobbying to have political influence through policy analysis and dialogue, negotiation, and forming collaborative partnerships.

Adapted from *A Budget Guide for Civil Society Organisations Working in Education*, Commonwealth Education Fund, 2009, p 24

To find out more, see Save the Children, *Advocacy Matters: Helping children change their world*, International Save the Children Alliance, 2007

Children and young people, as vital members of their communities whose voices often go unheard, also have a key role to play in holding government to account for spending on the services that affect them and their families. In Section 4, we explain how you can involve children and engage communities in health budget analysis and advocacy activities, and help children's voices to be heard by decision-makers.

WHAT DO WE MEAN BY HEALTH BUDGET ADVOCACY?

Budget advocacy is a way of enabling your organisation to get involved in how government resources are allocated and spent, and how these allocations address the needs of different population groups. Health budget advocacy is about lobbying and campaigning to change the way public resources are used to deliver health services. By analysing how healthcare is funded and how budgets are drawn up, civil society groups will have more opportunity to influence how the government prioritises health spending.

As a civil society organisation, you might want to lobby for more spending on health services generally, more funding for a specific programme or policy (prioritising primary healthcare for instance, or maternal, newborn and child health (MNCH) services for example), or for more equitable allocation of resources across programmes or regions in your country. Health budget advocacy can help you identify blockages or failures in the system, as well as inequities across different diseases, population groups, levels of care, or regions.

In certain contexts, where information about government spending and budgets is difficult to get hold of, your first priority for budget advocacy might be to make the public budgeting system more transparent and participatory, at national and local levels. Experience suggests that involving a broad group of stakeholders (individuals or organisations with a particular interest) in decision-making, particularly the people who will be most directly affected, can lead to better outcomes.

WHY DO WE NEED HEALTH BUDGET ADVOCACY?

Healthcare is a basic human right, and should be available to everyone, regardless of where they are born or how wealthy they are. The poorest and most vulnerable people in society are often most dependent on the public health system, and are therefore most likely to be affected by how public resources are allocated. Even if a government allocates funds to disadvantaged groups, weak financial management – and a lack of political ‘voice’ on the part of those groups – can mean that money does not always reach them. Without health budget advocacy, civil society may not always be aware that resources aren’t being spent as they were intended to be.

At both the national and local levels, civil society organisations rooted in local communities, working together in strategic alliances, can play an important role in ensuring transparency and accountability in the way government spends funds on health services. At national level, organisations can get involved in the planning process and influence national spending priorities. At local level, civil society organisations can oversee health expenditures, monitoring what is spent by district health teams or even local clinics, and using their findings to call for changes to budget allocations.

HOW CAN HEALTH BUDGET ADVOCACY HELP YOU?

Doing health budget advocacy can help you and your organisation to:

- challenge health policies and budgets, at national and local levels
- advocate for more resources, and more efficient use of those resources
- improve transparency and accountability
- influence decision-making processes
- expose leakages and bottlenecks
- reduce wastage in health expenditure.

ABOUT THIS GUIDE

This guide explains why health budget advocacy is so important, and provides you and your organisation with the information you need to get started.

- Section 2 explains key elements of the health sector, including how health budgets are funded.
- Section 3 takes you through some budget basics (such as what a budget is, and how the budget cycle works).
- Section 4 shows you how to plan your health budget advocacy, with guidance on developing an advocacy strategy, building strategic alliances, identifying your research questions, and getting the information you need.
- Section 5 explains how to do health budget analysis, with some exercises and examples to help you.
- Section 6 looks at how you can share and use your findings so that your work has maximum impact.

Finally, there's a list of other useful publications and websites if you want to find out more about budget advocacy, either on health or more generally.

This guide was piloted in Sierra Leone, where there is growing momentum for health budget advocacy, with broad involvement of civil society organisations. We've included examples from this pilot throughout the guide, as well as case studies from other countries to show you how to put health budget advocacy into practice. We've also included examples of what other organisations have achieved, which we hope will inspire you to get involved in health budget advocacy in your country.

Doing effective health budget analysis and advocacy requires patience, commitment and resources, but the rewards can be enormous, making a real difference to people's lives and the quality of healthcare they receive, and strengthening the relationship between citizens and their governments. We hope this guide is a good starting point to help you achieve your health budget advocacy objectives.

2 UNDERSTANDING THE HEALTH SECTOR

When undertaking health budget advocacy, it's crucial that you are familiar with the health system in the particular context you are working in. This will help you to relate budget information to the actual flow of resources, and to understand the relationships between different levels of the health system. In this section, we explain what a health system is and introduce its components. We also outline the importance of health financing policy to support your interpretation of health budget information.

The World Health Report 2000, *Health Systems: Improving performance*, provides more detail on the role of the health system, and subsequent World Health Reports can help you understand the key building blocks – notably the 2006 report on the health workforce and the 2010 report on health financing.³

WHAT IS THE HEALTH SYSTEM?

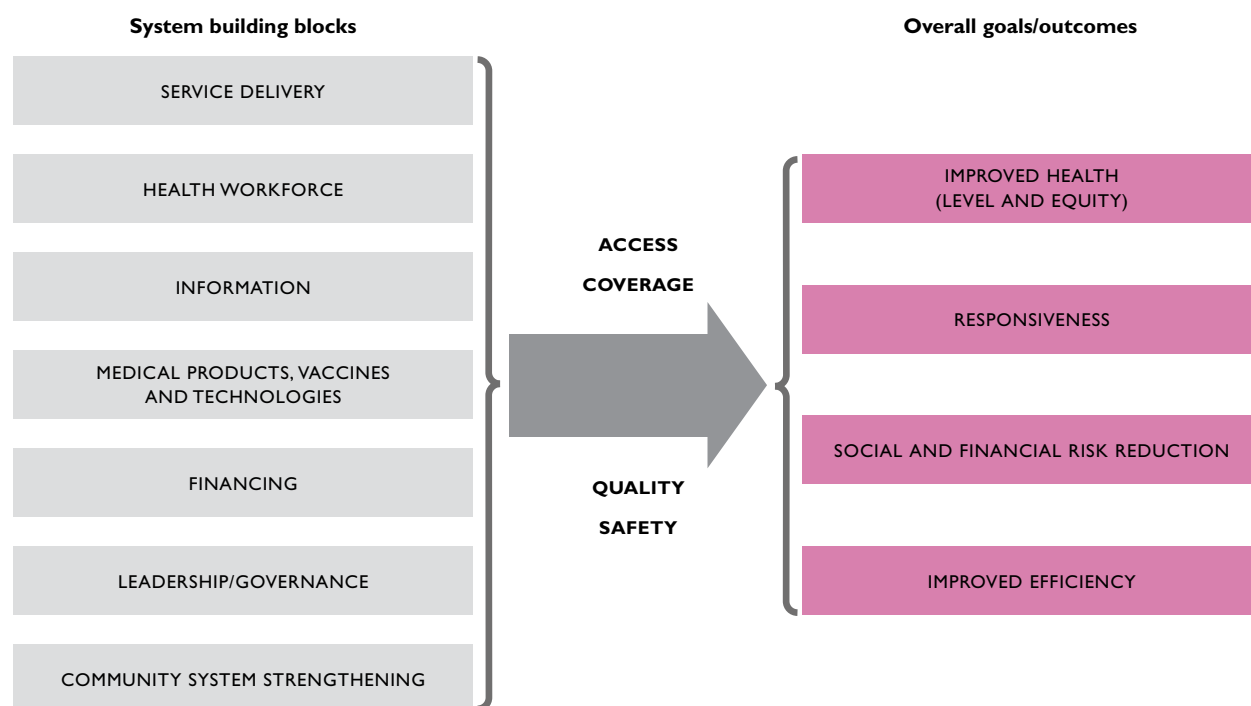
The World Health Organization (WHO) defines the health system as “all organisations, people and actions whose primary intent is to promote, restore and maintain health”.⁴ This involves the key functions of the health system, which are defined by WHO as six building blocks (see Figure 1):

- service delivery
- health workforce
- information
- medical products, vaccines and technology
- financing
- leadership and governance.⁵

To this list, we could add community system strengthening.

But this broad definition also includes private sector providers, health insurance companies, and action across different sectors, such as the ministry of

FIGURE 1: THE HEALTH SYSTEM



Source: Adapted from World Health Report 2000

education (for health education and promotion within schools), or the ministry of water (for water, sanitation and hygiene programming). It's the responsibility of each government to exercise stewardship of the health system – overlooking and supervising all activities within the sector.

The World Health Report 2000 defines the goals of the health system as improving and protecting health, being responsive to the expectations of the population, and fairness in how people pay for healthcare. An intrinsic goal is reducing inequalities in access so that better health outcomes can be achieved for all, especially where needs are greatest.⁶

However, in many developing countries, household out-of-pocket payments (payments at the point of use of health services, such as user fees) account for a large share of total health expenditures. This is a regressive way of funding the health system, as it is the poor and sick who are forced to pay disproportionately more than the healthy and wealthy. User fees can both discourage poor people from seeking essential care and exacerbate poverty for those who do, due to the unexpected nature of health needs and the unpredictable costs of healthcare. The World Health Report 2010 states that 100 million people are pushed under the poverty line each year because of out-of-pocket payments for healthcare, of which user fees are a large part.⁷ This goes against the understanding of health as a human right.

As asserted in the World Health Report 2010, health systems should move away from out-of-pocket payments and instead draw contributions from the population through a form of pre-payment, either through tax or insurance contributions. Further public financing will be necessary to subsidise the contribution costs for the poor.⁸ Expanding financial risk protection is fundamental to achieving the health system goal of universal access, realising the right to health for all citizens. Through the elimination of user fees, pre-payment, and pooling resources at the national level so that the healthy and wealthy can subsidise the costs of healthcare for the sick and poor, financial risk protection allows for all people to access healthcare regardless of their ability to pay.

POLICY LEVERS IN THE HEALTH SYSTEM

In order to exercise effective stewardship, the government has various 'policy levers' it can use within the health system. These include the size of the total health budget and how it is allocated – which is

often the focus of health budget analysis and advocacy work carried out by civil society organisations.

The **national health strategy**, usually produced by the Ministry of Health, is an important starting point to help you understand the health system in your country. It should outline the priority objectives and structure of the health system for a given time period.

This guide should also help you to find out how the different levels of the health system (national, regional, district, and facility) relate to each other, and at which levels decisions are made. Health systems can vary widely between countries. They range from **centralised** systems (with power concentrated at the central or national ministry, which determines how resources are used all the way through the system down to the facility level), to **decentralised** systems, where authority is transferred from the centre to regions or districts, creating greater autonomy (independence). A federal system tends to be more decentralised.

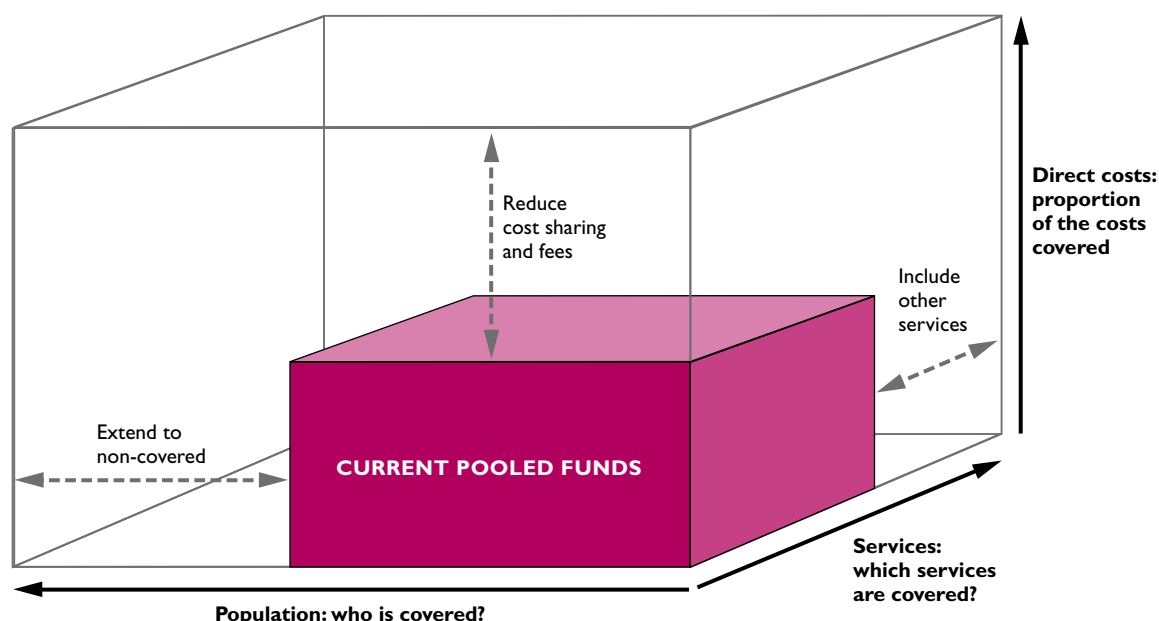
HEALTH FINANCING POLICY

As part of your preparatory work, try to get hold of a copy of the national health financing policy. This should set out how revenues are raised and redistributed across the health system in your country. The health system is generally financed by the public budget, but there are also likely to be other sources of financing, such as off-budget aid (aid provided outside a government's public financial management systems and not reflected in the national budget) and private out-of-pocket expenditures (as mentioned above). In order to promote equity in access to health services, the costs of providing healthcare for the poorest people will have to be subsidised from general tax revenues – that is, public resources.

Understanding how your national health system is financed will help you to analyse the health budget and resource flows, and to put your budget advocacy messages in context. Analysing the health budget (see Section 5) can also lead you to identify potential financial barriers to access and inequities in the way public resources are distributed, such as where a facility is reliant on revenues raised from user fees to provide essential services. This may prompt you to undertake further research and advocacy on health financing policy.

When learning about the national health financing policy,⁹ it's useful to consider three dimensions (see Figure 2): who is covered (ie, which populations); what for (ie, which services are in the benefit package); and

FIGURE 2: THREE DIMENSIONS TO CONSIDER WHEN MOVING TOWARDS UNIVERSAL HEALTH COVERAGE



Source: World Health Report 2010

what costs are covered (ie, how health services are financed). As there's a finite pool of resources in any health budget, trade-offs will have to be made across these three dimensions, and it's the national health policies that determine where this balance lies. Civil society should also seek to engage in these debates, and you can draw on these policy levers in your health budget advocacy messaging.

UNDERSTANDING THE POLICY ENVIRONMENT AND LEGAL FRAMEWORKS

Legal frameworks include national or state constitutions, national health strategies/plans, national health policies, and national health acts. These frameworks outline the structure and institutional arrangements of the health system, and should be publicly available through the following institutions:

- National and state government health ministries.
- Regional health bureaus.
- District health offices.
- Government statistical bureaus.
- Ombudsman or other independent regulatory authorities.
- Public accounts committees in the legislature.
- Public finance management laws at different levels of government.
- Access to information laws.

Legal frameworks also include international conventions and treaties that set out basic human rights that governments have signed up to, including the right to health (for instance, the United Nations Convention on the Rights of the Child (UNCRC)).

Building strategic relationships with key partners, such as the local government authority or the district health officer, can help you get access to relevant documents. Making good contacts and investing in these relationships can be very worthwhile, especially where documents aren't readily available at a central resource centre or online. Through engaging with local government and the local health system, you are more likely to be able to make constructive contributions to budget discussions.

It is important that civil society organisations intending to undertake budget analysis and advocacy first become familiar with key aspects of the legal framework in their context (see case study on page 7 on the policy environment and legal framework in Sierra Leone, where this guide was piloted). These key aspects include:

- **the right to health.** In many countries, legal frameworks, such as a health act or even the national constitution, assert the right to health. All countries are party to a treaty that recognises "the right of everyone to the enjoyment of the highest attainable standard of physical and mental health" (Article 12 of the International Covenant

on Economic, Social and Cultural Rights (ICESCR) 1976).¹⁰ In addition, all countries – except for Somalia and the US – have ratified the UNCRC, which asserts that “Every child and young person has the right to the best possible health and health services” (Article 24).¹¹

- **powers and functions of actors in the health system.** Legal frameworks might outline the powers and functions of different levels of administration in the health system. They might also explain the extent to which budgets are decentralised – that is, the level of government that determines budget policy.
- **public participation.** Information should be available on how citizens and civil society organisations can participate in the governance of the health system (for instance, through community health committees, which provide

a forum for health workers and community representatives to discuss public health issues and service delivery). However, this information may not be readily available, due to limited or no public participation in the budget process, and weak freedom of information laws. Gaining access to budget information may, in this case, be the crucial message around which you build your early advocacy activities.

- **complaints procedures.** There may be independent bodies – for instance, the ‘ombudsman’, elected representatives or committees – through which complaints about service delivery are made. This may provide a useful channel or target for the findings of your budget analysis in order to influence policy change.

UNDERSTANDING THE POLICY AND LEGAL ENVIRONMENT IN SIERRA LEONE

A DECENTRALISED HEALTH SYSTEM

Since 2004, Sierra Leone’s health service has undergone a process of decentralisation. Since the end of 2008, 19 local councils have been responsible for managing the delivery of both primary and secondary healthcare services. This means that certain budget responsibilities lie with districts, and require more analysis at that level once each district is given its aggregate ceiling (maximum) budget amount. The district hospitals and district health management teams have to draw up a budget using the total amounts they are given by the district council, which is then submitted to the district and city council to approve.

KEY DOCUMENTS AND PLANS

In Sierra Leone, the documents that became the main focus of Save the Children’s health budget analysis and advocacy were the Poverty Reduction Strategy for 2008–12 (called Agenda for Change) and the National Health Sector Strategic Plan 2010–15.

Agenda for Change lists health as a priority area for improvement, so it was important to see which areas of health service delivery had been specifically identified. It was clear that maternal, newborn and child health (MNCH) was one of the areas to be given more attention. The minimum package of

essential services was also to be scaled up, and basic maternal and neonatal healthcare services were to be made available to all.

The Health Sector Strategic Plan, produced by the Ministry of Health and Sanitation, showed that the priority at service delivery level was to implement the basic package of essential health services and ensure that human resources and healthcare financing could support this. The services comprising the basic package include maternal and newborn health, child health and immunisation, and nutrition.

THE FREE HEALTHCARE INITIATIVE

The biggest policy affecting delivery of healthcare services in Sierra Leone is undoubtedly the Free Healthcare Initiative. Launched in April 2010, it aims to provide free healthcare for women, nursing mothers and children under five in order to improve maternal and child health, and reduce high mortality rates.

The free healthcare policy has led to a big increase in uptake of health services, and was an important focus of health budget analysis at local level, especially in individual health facilities, which experienced much greater demand for services for these groups.

3 UNDERSTANDING BUDGET BASICS

Budgets can be complex, and you might feel you don't have the technical skills to analyse and monitor a budget. But the reality is that understanding budgets can be straightforward. While some are more sophisticated than others, the bottom line is usually simple. Using basic calculations, you and your organisation can gather important information that will enable you to assess whether your government is fulfilling its commitments on health spending through the budget.

Anyone can analyse a budget – they just need the right guidance, which is where this guide comes in. But bear in mind that doing effective health budget advocacy requires patience and commitment. Getting hold of the right information can be challenging. You may also be monitoring budgets across different periods of time (annual, quarterly, etc). Being committed to the process will help you achieve more in the longer term.

WHAT IS A BUDGET?

A budget – whether for a family or a government – is a document that sets out how much money (income or revenue) is coming in, where it is coming from, and what it will be spent on (expenditure). A family budget would show how much money is available for a certain period of time (often a week or month), and how the family plans to spend it. For example, the money available may come from the parents' income or welfare benefits. Expenditure might include rent, utility bills (such as gas, electricity and water), food, transport and clothing.

Public budgets follow a similar concept to family budgets, but they involve a more complex planning and implementation process. Public budgets are the instruments through which governments allocate the country's financial resources. They are usually drafted at regular intervals to cover a fixed period of time, often referred to as the fiscal year. The budget process is a political one, reflecting the policy priorities of the government in power.

POLICY PRIORITIES

In most countries, and particularly in developing countries, government income from taxes, loans and grants is generally not enough to allow it to meet all its citizens' needs. So governments have to weigh up these various needs and decide how to allocate the resources it has. The policies that are given the most resources – the biggest slice of the pie – are its **policy priorities**.

HOW DOES THE BUDGET CYCLE WORK?

The budget sets out how the government will raise funds (revenues) and distribute them to the various ministries, states and local structures responsible for delivering basic services, such as health and education, as well as other sectors, such as defence, infrastructure and energy. The national budget is broken down into budgets for each ministry. Within ministerial budgets, there are programme budgets (eg, for district health services), and within these there are line items and sub-programme budgets (eg, community health services). In some cases, budgets may include amounts that are earmarked for specific areas of work or activities, while in others these kinds of decisions may be devolved to lower levels of the system.

The budget process follows a cycle (see Figure 3) and usually takes place over a period of one year. The four main steps in the budget cycle are:

- **formulation** – the budget is usually drafted by the budget office in the Ministry of Finance. It's based on national projections for economic growth, inflation, and demographic changes, and will reflect goals such as raising or lowering taxes, or increasing expenditure for agreed priorities
- **enactment** – the draft budget is discussed in parliament, approved (sometimes with amendments) and enacted into law. This stage

may include public hearings, and is generally when budget information becomes publicly available

- **execution** – the government implements the budget by disbursing funds and monitoring expenditure to ensure that it is in line with the budget (funding allocations are not always adhered to though)
- **auditing** – there should be an independent audit by a qualified body or the auditor general to check whether the budget was implemented efficiently, and in line with plans.

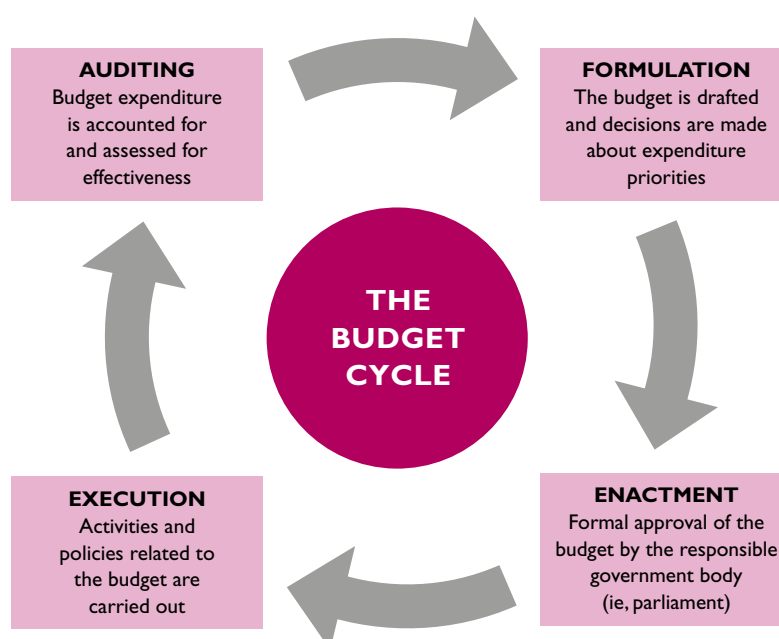
It's really important that you understand your government's budget cycle so that you know when to lobby or raise issues to inform discussions and influence decisions. The work that you do to analyse, monitor and track the government's health budget will not, in itself, bring about changes. You need to share and use your findings strategically, knowing when and how to lobby key decision-makers with evidence to support your arguments about what needs to change, and why. It might be that your health budget advocacy aims to change spending priorities (eg, increasing the allocation to maternal and child health), or ensure that allocations reflect the government's stated policy priorities. Whatever your aims, you will find more detail of the role civil society can play at each of these stages in Section 4 ('Advocacy activities for each stage of the budget cycle').

WHO'S INVOLVED IN THE BUDGET PROCESS?

The overall structure of the health system differs from country to country, but the key actors (people responsible) are broadly similar, and you will need to work out who makes the decisions, how and when, in your context.

- **National government officials** (eg, the Minister of Health and Minister of Finance) develop health policies and prepare the health budget.
- **Local government officials** (eg, district council officials) can also prepare health budgets in decentralised systems, overseen by the Ministry of Finance or Ministry of Health.
- **Parliament and the legislature** (eg, members of parliament and the executive) have powers to approve, amend or introduce new laws relating to health. They also have the power to call on the Minister of Health to account for health policy choices, budgetary allocations and expenses.
- **State or district officials** (eg, district health officials) implement government policies and budgets. They can identify where challenges or bottlenecks lie – that is, what is stopping them from delivering better services – in the implementation of health policies and budgets, but may not have the power to determine how resources are spent.

FIGURE 3: THE BUDGET CYCLE



- **Health managers or governing structures** (eg, hospital or health facility managers or management committees) are responsible for funds at facility level. They may have a good understanding of what needs to change to improve local services. They will also know what resources are reaching the facility, and where there are budget constraints or bottlenecks.
- **Ministry of Finance officials:** the ministry often has substantial influence over budget allocations to the health sector, and should be considered as a key actor in – and target for – your health budget advocacy.
- **Development partners:** bilateral and multilateral donors, the World Bank and the International Monetary Fund (IMF) can have some influence over budget decisions, particularly the IMF, which advises governments on macro-economic issues and managing budgets.

Most of these people, if not all, should be included in your stakeholder mapping. In Section 4, we discuss how you can develop your advocacy strategy, which includes carrying out a stakeholder mapping exercise (see page 15).

THE BUDGET SYSTEM, POLICY AND OUTCOMES

There is a subtle but important difference between these three terms, which we explain below.

BUDGET SYSTEM

A budget system encompasses the process (as defined by the cycle shown in Figure 3, on page 9) as well as the context, and the structures (institutions) that enable it to be implemented. The budget system will also determine whether the budget meets wider criteria. For example, is it a transparent process? Does it cover all the priorities identified by the government? Is it able to adapt as needs and contexts change?

The budget cycle (formulation, enactment, execution and auditing) should adhere to the following principles:

- transparency and accountability
- comprehensiveness of the budget
- predictability of resources and policies
- flexibility to respond to changing needs/priorities
- contestability (that is, being open to evaluation and improvement)
- existence and sharing of information.

Various efforts have been made by international financial institutions (see Box 2) and civil society organisations to define and promote transparency and accountability in national budgets (see ‘Open budgets’, on page 12).

BUDGET POLICY

A government’s policy priorities reflect the goals it is most committed to achieving. Budget policy is this process of prioritisation. Many different factors can influence how a government decides to allocate its resources, including historical legacies.

The government needs to undertake adequate planning at different levels of the health system in order to identify the required inputs for each policy or programme, as the budget requirements are worked out based on these inputs. When a policy is not allocated enough funding, it is unlikely to have the desired impact. For example, if a policy to reduce morbidity and mortality from malaria is not allocated sufficient resources to increase the number of insecticide-treated bed nets, to train health workers to prevent, detect and treat malaria, and to purchase anti-malarial drugs, then it is unlikely that a reduction in malaria rates will be achieved. Similarly, disproportionate allocation can also result in failure to achieve the desired objectives (for instance, if all of the malaria resources are used to buy bed nets but none are used to educate people how to use them, or to purchase anti-malarial drugs for treatment, then the results are likely to be disappointing).

WHAT ARE BUDGET INPUTS, OUTPUTS AND OUTCOMES?

Budget inputs: refers to the allocation of funds for a specific use in the budget.

Budget outputs: refers to how inputs are used (for example, to train health workers, to build hospitals, or to purchase medicines and supplies).

Budget outcomes: refers to the impact or result of budget inputs and outputs (for example, improved child health, and fewer maternal and child deaths).

Adapted from Idasa (An African Democracy Institute), ‘What tells you more about a government’s budget performance?’, http://idasa.org/about_us/faqs/question/what_tells_you_more_about_a_government_s_budget_performance_/

BUDGET OUTCOMES

The outcomes of the budget – for example, the impact on children's health – are a product of how much is spent, what it's spent on, and how well it is spent (see Figure 4).

A good budget system that adheres to the principles of fiscal transparency can help identify efficient and equitable budget policy. In turn, the level of spending, its composition, and efficient use can lead to better

development and health outcomes. This linear relationship is a useful framework for civil society, reminding us that the budget system is perhaps the most important concept, as it influences budget policy and outcomes. If civil society organisations can participate in the development of an improved budget system, this could lead to better policies and development outcomes, not just in health but other key sectors too.

BOX 2: THE CODE OF GOOD PRACTICES ON FISCAL TRANSPARENCY*

Following the Asian economic crisis in the late 1990s, the international financial institutions developed codes of practice on economic governance, which include the Code of Good Practices on Fiscal Transparency (2007). This has since been revised and extended, and in the most recent version the IMF defines four pillars of fiscal transparency.

1. **Clarity of roles and responsibilities.** The government sector should be distinguished from the rest of the public sector and the rest of the economy, and policy and management roles within the public sector should be clear and publicly disclosed. There should also be a clear and open legal, regulatory, and administrative framework for fiscal management.
2. **Open budget processes.** Budget preparation should follow an established, realistic timetable and be guided by well-defined macro-economic and fiscal policy objectives. There should be clear procedures for budget preparation, execution and monitoring.
3. **Public availability of information.** The public should be provided with comprehensive information on past, current, and projected fiscal activity and on major fiscal risks. Fiscal information should be presented in a way that facilitates policy analysis and promotes accountability. The timely publication of fiscal

information should be a legal requirement of the government.

4. **Assurance of integrity.** Fiscal data should meet accepted data quality standards. Fiscal activities should be subject to effective internal oversight and safeguards, and be externally scrutinised.

THE OPEN BUDGET INDEX**

The only existing civil society-led measure of budget transparency is the Open Budget Survey, conducted by the International Budget Partnership (IBP). Carried out every two years and covering more than 90 countries, this independent survey allows for comparative analysis of the levels of transparency and accountability in public budgets. Internationally recognised criteria are used to give each country a score on transparency. This 100-point scale is the Open Budget Index.

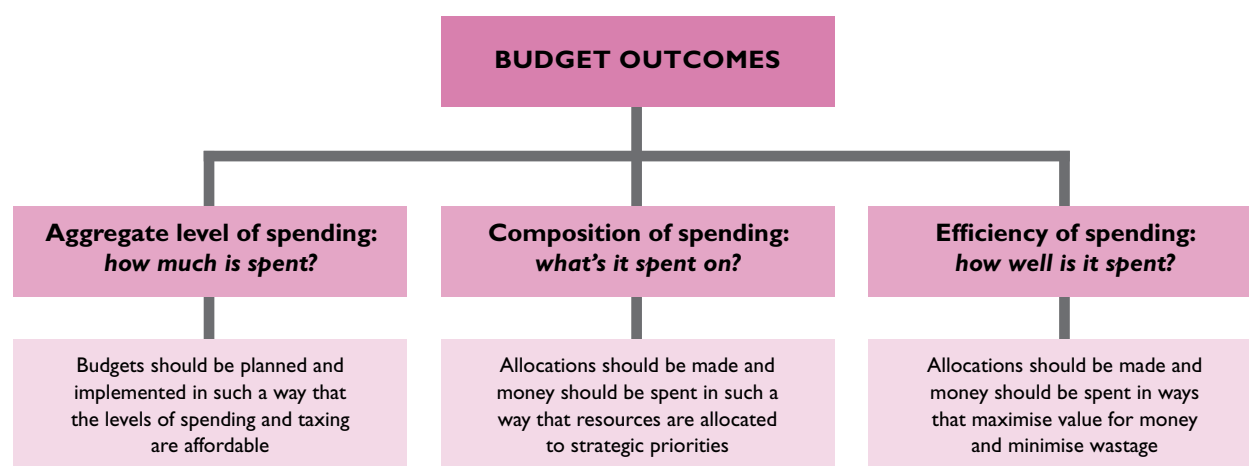
The 2010 Open Budget Survey found that 74 of the 94 countries assessed failed to meet basic standards of transparency and accountability in their national budgets. But it explains that all governments can improve transparency and accountability quickly, at little extra cost, by publishing online all of the budget information they already produce, and by inviting public participation in the budget process.

Sources:

* International Monetary Fund, *Code of Good Practices on Fiscal Transparency*, IMF, 2007, imf.org/external/np/pp/2007/eng/051507c.pdf

** Adapted from openbudgetindex.org (accessed 1 February 2012)

FIGURE 4: BUDGET OUTCOMES: LEVEL, COMPOSITION AND EFFICIENCY



Even in the most open and democratic countries though, a robust and transparent budget system can be difficult to achieve. Encouraging governments to strive towards achieving an open budget and improving the budget system can be a good starting point for your health budget advocacy.

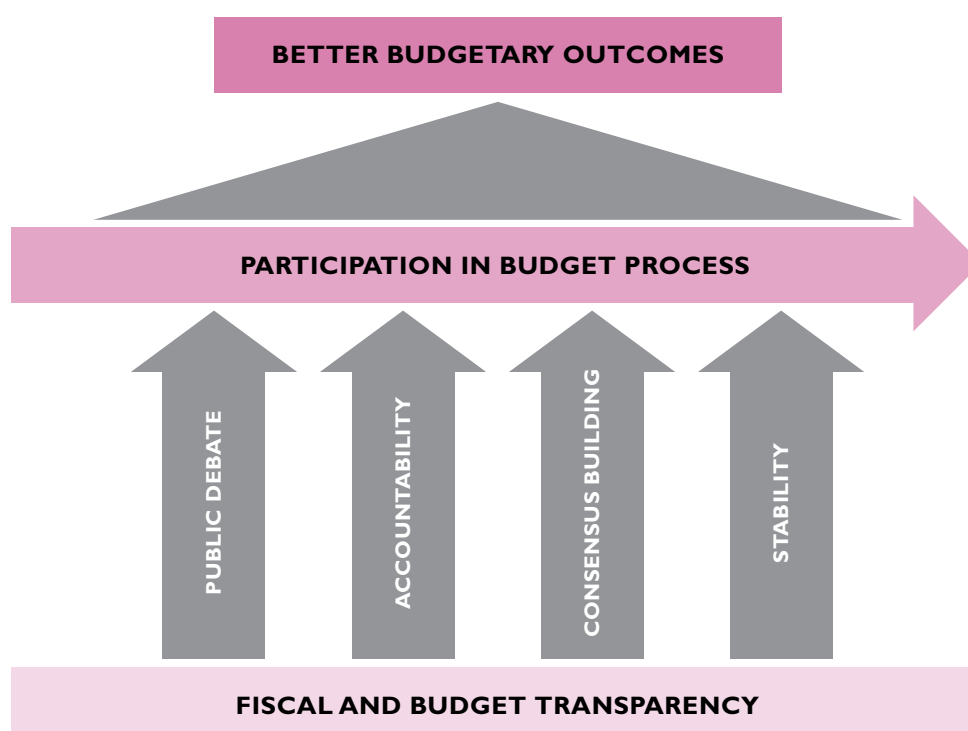
OPEN BUDGETS

An open budget is one that's based on the principles of transparency, participation and accountability (see

Figure 5). These three principles are interdependent and mutually reinforcing.

A government that endeavours to produce an open budget is more likely to be responsive to the needs of its citizens. Governments are more likely to have good budgetary outcomes if these three principles are an integral part of the budget system at every stage: drafting (formulation), the legislative process (enactment), implementation (execution), along with auditing.

FIGURE 5: CHARACTERISTICS OF AN OPEN BUDGET



Source: Idasa Budget Information Service, 1998

WHAT CAN THE BUDGET TELL US?

It's important that you understand how budgets work at different levels – local, national and international – and *between* levels. This is because national policies determine what is available to spend in local health facilities. Good planning and budgeting at local health facility level can have a big impact on people's health outcomes. In addition, the flow of money between and within budgets influences the amount of money available from a specific budget. It can also expose leakages or the misuse of funds (see case study from Mexico below).

Recognising the linkages between budgets at different levels will give you a better understanding of the system, and inform how your organisation carries out health budget advocacy. The extent to which you can engage with key actors at the various levels will depend on the level of government decentralisation in your country. The extent to which a health system is decentralised determines how much power the different levels of the system have to decide how resources will be used. Where the state administration is decentralised, it will be more important that you engage with local government budgeting processes, as this will maximise your chances of directly influencing service delivery.

BUDGET ANALYSIS

Budget analysis can help you to answer some key questions for health budget advocacy.

- **Is the current health budget adequate to meet the government's stated policy objectives?** If the government has committed to reduce child mortality, for instance, are sufficient resources reaching the related programmes, such as integrated management of child illnesses, a strategy that is widely recommended to improve healthcare for sick children in outpatient settings? How does this compare with funding for other priority areas such as specific disease programmes?
- **How much priority is given to health when compared with other sectors?** Many developing country governments have already made a commitment to improving health services. In 2001, many African heads of state pledged to allocate at least 15% of their total annual budget to realise this aim (the Abuja Declaration). Civil society organisations in these countries can track government budget allocations to the health sector and lobby for this spending commitment to be met.
- **Is progress being made in real terms?** Has government expenditure on health increased in real terms (above the rate of inflation) over time (when compared with previous years)?

UNCOVERING THE MISUSE OF HEALTH FUNDS IN MEXICO

In 2002, the Mexican Chamber of Deputies approved a substantial increase in funding (600m pesos) for programmes dedicated to women's health. Following this, the then President of the Budget Committee requested the Minister of Health to divert 30m pesos allocated to HIV and AIDS programmes to eight 'centres to assist women' run by non-government organisations. This was then executed by the Ministry of Health, despite not being in line with its own health policy. It sparked uproar in Congress, as it was clearly an arbitrary and irregular request and should not have been granted.

Legislators who found out about this illegal misappropriation of funds destined for HIV asked a network of six civil society organisations, including FUNDAR (Centre for Analysis and Research), to investigate this issue. Relying

on the powers of the independent body that was established to enforce the 2003 Right to Information Law, the coalition obtained information on the use of these funds.

FUNDAR showed that the centres were, in fact, linked to a right-wing, pro-life organisation (Provida) whose programmes ran counter to the Mexican government's policies on HIV and AIDS. It also found that 90% of the funds handed over to these organisations were blatantly misused – most payments were not invoiced and went to 'ghost' organisations sharing an address with Provida.

Subsequent investigations by the internal and external auditors confirmed FUNDAR's findings. The internal auditor imposed a huge fine on Provida, which was asked to return the funds and was barred from receiving public money for 15 years.

Adapted from ODI, 'Budget Monitoring and Policy Influence: Lessons from civil society budget analysis and advocacy initiatives', ODI Briefing Paper 16, Overseas Development Institute, 2007

- **Are budget allocations equitable?** Which services and commodities are being funded, and are they proportional to the most common diseases among different population groups, or targeted where needs are greatest? Are cost-effective interventions being prioritised? Or, for instance, is a disproportionate share of resources going to tertiary care (specialised, consultant care, usually in a hospital) in urban areas, to the neglect of primary and secondary services in rural and urban areas? Your health budget analysis can reveal any inequities in resource allocation (see case study from Nigeria on page 1).
- **Are resources being spent efficiently?** Exploring discrepancies between budget allocations (what is planned to be spent) and expenditure (what is actually spent) can reveal inefficiencies, blockages or weak capacities in the system. A lack of capacity within a ministry or health facility may mean the full budget allocation cannot be spent. This can happen for various reasons – a department may lack the capacity to roll out a project, or there may be insufficient staff to deliver a certain service. There might be money at the health centre to purchase the necessary medicines and provisions, for instance, but the district drug store may have a shortage of products due to a weak supply chain, so the allocated funds cannot be spent as they were intended. Unspent funds may have to be returned to the national Treasury at the end of the financial year, which can result in less funding allocated for that service in the next budget cycle.
- **Are resources being spent effectively?** Funds should be spent on the right items to meet the overall objective. For example, a policy objective to improve maternal health should be linked to a sufficient share of funds being spent on training and supporting midwives, and the provision of safe delivery kits.

Budget analysis can also lead you to ask broader questions, such as what other resource flows does the health sector receive (eg, external aid and the private sector), and how do these influence the allocation of public resources? This could include questions about the scale and focus of ‘off-budget’ aid (external resources invested in specific services or programmes but not part of the government budget and planning system, and often managed by NGO implementing partners). However, there’s no global reporting procedure for off-budget aid, and it can be difficult to track – for governments as well as for civil society organisations. Looking at public budgets can also provoke questions about the role of the private sector in health service provision.

To inform your health budget analysis, it might be helpful to understand the national health policy framework. For instance, looking at the budget for each health facility, you might see that user fee revenues are used to top-up health worker salaries, or to pay for the maintenance of the clinic. It may be helpful to look at the health financing policy to check that this is what is supposed to happen. Similarly, the national health worker policy should explain how salaries are to be paid and whether revenues from user fees should be expected to supplement salaries.

4 PLANNING YOUR BUDGET ANALYSIS AND ADVOCACY ACTIVITIES

Developing an advocacy strategy at the outset can help to ensure that you maximise the impact of your budget work. In this section, we take you through the basics of developing an advocacy strategy and preparing to do budget work. You can find much more guidance on how to develop an advocacy strategy, including how to involve children and young people, in *Advocacy Matters: Helping children change their world, Participant's Manual* (published by Save the Children, 2007).

When developing your advocacy strategy, you should identify key stakeholders through a stakeholder mapping exercise (see *Advocacy Matters, Participant's Manual*, exercise 5.1, page 86). In Section 3, we listed some of the key actors you are likely to be targeting with your health budget advocacy. Most of these people, if not all, should be included in your stakeholder mapping. You should also carry out a risk assessment of the impact on local stakeholders of participating in advocacy activities. In some contexts, you may need to protect the confidentiality of the organisation, sharing findings with the media without disclosing the source. These kinds of risks, and how to mitigate them, should be dealt with in your risk assessment.

Bringing about changes in policy and budget allocations are often long-term objectives, but there will be many points along the way where you can

bring influence to bear and help shape the policy environment. It's important that you measure these benchmarks as you go along, so that you are able to monitor and evaluate what your advocacy activities are achieving. Again, for more guidance on how to monitor and evaluate your advocacy work, see *Advocacy Matters, Participant's Manual*, section 9.

DEVELOPING YOUR ADVOCACY STRATEGY AND OBJECTIVES

IDENTIFYING YOUR OBJECTIVES

Before you begin your budget analysis, you need to work out what your objectives are. Does your organisation already have an advocacy strategy that this work could fit into? If not, it would be helpful to develop one. In Box 3, you'll find a template for an advocacy strategy, which you could use as the basis for developing your own organisation's advocacy strategy, tailoring it to your local and national context.

The objectives you set should be SMART (specific, measurable, achievable, realistic and resourced, and time-bound). This will encourage you to consider strategic timing of advocacy activities and use the findings of your work to call for specific changes. (See the case study on page 18 for the SMART objectives used by the team piloting this guide.)

DEVELOPING YOUR THEORY OF CHANGE

For each of your chosen objectives, you need to describe the rationale and set of assumptions about how you believe change will happen, and how you can contribute to that change – your theory of change. Linking and publicising the findings of both national and local budget work can lead to greater public awareness of the challenges facing the health system. It places pressure on health ministers and other government officials to take the necessary steps to address these challenges.

WHAT IS AN ADVOCACY STRATEGY?

An advocacy strategy sets out the policies and actions that need to be changed, who has the power to make those changes, and how you can influence those decision-makers.

Source: *Advocacy Matters, Participant's Manual*, page 17

Your theory of change should set out, step-by-step, how your planned strategies, activities, outcomes and objectives are linked, and the underlying assumptions you have made (that is, “If we implement these activities, why do we expect that these changes will occur?”). Put simply, your theory of change describes how you intend to get ‘from here to there’. Your health budget analysis will have generated the evidence you need, and you then need to bring this evidence to inform policy through targeted lobbying and popular mobilisation.

When you have set your SMART objectives, you need to identify your research questions. It’s vital that you understand the specific context within which you are working. It may be helpful to refer back to Section 2, where we discussed how important it is to understand the health policy environment in your context and any legal frameworks that outline the rights of civil society groups to participate in the budget process and access budgetary information (eg, freedom of information acts). It is particularly important that you understand how the national health system works and how it is financed, and who the key actors and decision-makers are.

IDENTIFYING YOUR RESEARCH QUESTION(S)

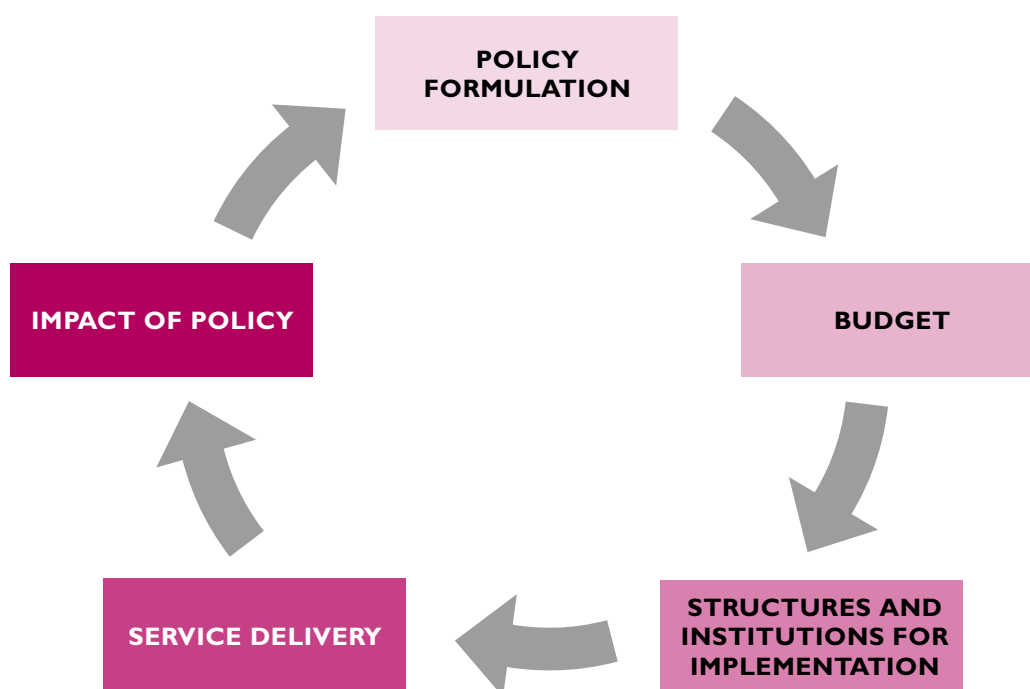
Analysing your government’s health budget will help you to ensure that your advocacy is evidence-based. Once you have set your advocacy objective(s), you need to think about what kind of analysis will be required to create this evidence base. This is where you define your research questions – the particular issues you want to explore through your budget analysis. You could organise your questions according to these categories:

- **population group:** eg, by sex, age, ethnicity, geographic area, etc.
- **health system level:** eg, primary, secondary or tertiary health services; district, state or national level
- **specific disease or programme:** eg, HIV and AIDS, tuberculosis, malaria, or maternal, newborn and child health (MNCH) services
- **commitments** made by the government at international events (such as signing up to the Abuja Declaration, pledging to allocate 15% of the national budget to health), in the national health policy or strategic plan, or during election campaigns, for instance
- **policy documents as a benchmark to check against commitments made:** eg, national health policy or strategic plan for the health sector.

BOX 3: A BASIC TEMPLATE FOR AN ADVOCACY STRATEGY

1. What are your **aims**?
2. What are your **objectives**? (They should be SMART.)
3. What’s your **theory of change**?
4. Who are your **key targets and allies**? (A ‘power analysis’¹² will help you identify these, and how you can influence them.)
5. What are your **key messages**? (For each target you’ve identified, and linked to specific events)
6. What **advocacy activities and outputs** are you planning? (Include budget analysis, plans to influence key decision-makers, a timeline of activities, and key milestones. Important events or meetings should be plotted on a calendar.)
7. Have you carried out a **risk assessment and contingency planning**? (You need to consider any potential risks for civil society organisations advocating on health budget issues, and mitigate these risks. You also need to consider any events that might change the context for your advocacy (eg, national elections) and how you might respond.)
8. Have you considered how you will **monitor and evaluate** your budget advocacy activities so that you can assess what impact they have had, and how you will share learning?
9. Have you decided who is responsible for **coordination and leadership** of your health budget advocacy activities within your organisation?
10. Have you drawn up a clear **budget** for your advocacy activities, including sufficient staffing resources to achieve your chosen objectives?

FIGURE 6: THE CYCLE OF POLICY FORMULATION, BUDGET AND SERVICE DELIVERY



Looking at each stage in the cycle of policy formulation, budget preparation and service delivery (see Figure 6) can help you begin to identify research questions. What you decide to do will depend on the information available and the level that you are working at: national, regional or local.

For example, if information on budget allocations and expenditure priorities is available at the national level, you may be able to:

- measure the government's commitment to specific health policy areas
- determine trends in spending over time
- relate allocations and expenditures to commitments made
- cost the implications of policy proposals, such as improvements in maternal health
- analyse the impact of budgetary choices on specific groups, such as populations affected by HIV.

If information is available about the budget and expenditure priorities at local health facility level, you may be able to:

- measure the health facility's commitment to specific health policy areas or programmes
- determine trends in health facility expenditure, to ensure that its programmes and plans are being implemented as planned and are allocated sufficient budgetary resources

- cost the implications of the health facility's policies and plans (for example, if there's a plan to remove user fees, what will this cost the facility, and what are the wider implications?)
- analyse the impact of budgetary choices on specific groups, such as children.

It's important to remember that the kind of policy or expenditure decisions made at local level depends greatly on the level of government decentralisation. Some local governments may have the power to make budget and policy decisions that directly impact health service delivery, whereas in other cases they simply implement decisions made at a higher level.

Findings from your budget analysis should not remain confined to one level of the health system. If civil society organisations have analysed the annual national budget, the findings could be shared at the local level too. Similarly, findings from budget analysis at local level can be used at national level, when lobbying government officials and policy-makers. For example, if a civil society organisation finds evidence of resource leakage or corruption on the part of local health officials or health facility managers, it can expose such activities and ensure that, at the national level, legal steps are taken to prosecute corrupt officials.

IDENTIFYING RESEARCH QUESTIONS IN SIERRA LEONE

During the piloting of this guide in Sierra Leone, the first step for Save the Children's team was to sit down and decide what the objectives for their budget analysis and advocacy activities were. Thinking about what they would like to achieve led them to identify a number of key issues they would focus their budget advocacy on.

They decided on these five SMART objectives:

- to have comprehensive, nationwide information on the amounts and financial flows for health and sanitation, within the Ministry of Health and Sanitation's budget
- to advocate for increased and efficient use of resources within the health sector
- to identify budgetary issues and campaign 'asks' upon which to engage the Ministry and other relevant stakeholders in the health sector
- to build the capacity of the working group and organisational staff to effectively track the flow of resources within the health sector
- to help ordinary citizens better understand current resource allocations and the budget process.

It was decided that the health budget advocacy should complement Save the Children's campaign to halve the maternal and child mortality rates by 2015, helping the country to meet its targets under Millennium Development Goals 4 and 5 (to reduce child and maternal mortality rates respectively).

So the research questions focused on whether the government has been prioritising the health sector in its budget allocations over the past five years and, more specifically, whether maternal, newborn and child health (MNCH) programmes have received adequate funding. Analysis was also conducted at the health facility level, to look at whether budget constraints had a negative impact on services provided by hospitals, local health units, community health centres, etc.

The team recommends keeping things simple to begin with, and trying to be realistic when setting your objectives. And be prepared to revise your research questions when you know exactly what data are available to you to inform your budget analysis.

BUILDING STRATEGIC ALLIANCES

The relationships you build with key actors at different levels of the health system are vital, not just to help you get the information you need to analyse and monitor budgets, but to develop strategic allies in influencing policy change. You will need to build a good working relationship with government health officials who are directly involved in the health system and budget process. They usually have considerable knowledge, understanding and expertise they can bring to complement the budget analysis and advocacy carried out by civil society organisations, and they are usually able to respond to queries about how resources are allocated and used. Further, those officially involved in the health system and budget process may not have the means or mandate to advocate for positive change in the same way that civil society can, so your organisation's independent perspective may give your budget analysis and advocacy work added value.

When undertaking health budget advocacy, it might be helpful to develop a range of strategic alliances. In addition to those individuals who are officially involved in government budget processes and the health system, you might find others such as research bodies and academic institutes who can add value to your budget analysis and advocacy, bringing technical research capacities, for instance. As mentioned earlier, broad partnerships and coalitions across civil society – including international non-governmental organisations (INGOs) and local civil society organisations – can achieve a great deal when they pool their resources and expertise.

There are a number of strategies you can use to begin to build momentum for change. One is to identify 'champions' within parliament, and build a relationship with them, or other decision-makers who can raise issues in the appropriate forums. With your input, champions can articulate the key issues concisely and consistently in formal settings where civil society organisations may not be represented or be able to get their voices heard.

MAKING THE MOST OF RELATIONSHIPS WITH OTHER STAKEHOLDERS IN SIERRA LEONE

At national level, the team piloting the guide in Sierra Leone had built up good working relationships with staff from the Ministry of Health & Sanitation (MoHS), who then put them in contact with other key actors, including staff from the Budget Bureau Department.

At local level, Save the Children in Sierra Leone has been working in close partnership with a network of civil society organisations engaged in budget advocacy. The team liaised closely with local civil society groups in Makeni, Bombali district, in the Northern province, where they carried out district-

level budget analysis. These local organisations had close contacts within the district and city councils, district health management teams, hospitals, and other health facilities, which proved very helpful. They arranged meetings with the Chief Administrator of the Council, the District Medical Officer, district hospital superintendents and matrons, and also arranged visits to health facilities. All of these government and health workers were highly involved in the budget process at district level, and were able to offer great insights and assist with data collection.

Another effective strategy is to work within a network of organisations that are involved in health budget advocacy work across the country (see case study below on the Budget Advocacy Network in Sierra Leone). If there's no such network, you could explore the possibility of setting one up. Working with other organisations (including international NGOs and local civil society organisations) means

you can share the different skills, expertise, contacts and information that each organisation has. You may also have programmes or influence in different regions or districts of the country. It might be more effective if you can develop strong, coherent messages as a group that you can take to government, rather than many different organisations asking for different things.

BUDGET ADVOCACY IN PRACTICE: THE BUDGET ADVOCACY NETWORK IN SIERRA LEONE

Save the Children in Sierra Leone is part of the Budget Advocacy Network (BAN), a group of civil society organisations and NGOs who share similar aims and want to achieve a budget process that is more participatory, transparent and accountable. The team worked closely with BAN during the piloting of this guide.

BAN aims to strengthen civil society budget advocacy to ensure that the government implements transparent, accountable, gender-sensitive and pro-poor planning and budgeting systems. Its responsibilities as a network are:

- to create platforms for engaging and dialoguing on issues of gender-sensitive and pro-poor budget policy
- to serve as a focal point for information sharing and communication among its members

- to undertake national budget analysis in order to influence and change policy
- to strengthen the role and involvement of civil society in promoting transparent and accountable use of public funds
- to strengthen the capacity of members to engage in national budgetary processes and improve community-based work.

BAN consists of local and international organisations, such as the National Accountability Group (NAG), Campaign for Good Governance (CGG), Network Movement for Justice and Development (NMJD), Western Area Budget Education Advocacy Network (WABEAN) and SFCG-Talking drums, ActionAid International Sierra Leone, and Christian Aid.

INVOLVING CHILDREN

Article 12 of the UN Convention on the Rights of the Child (UNCRC) states that children's opinions should be sought and their views considered in all matters affecting their lives. Clearly, government policy priorities and budget allocations for health, education and other key services can have a major impact on children's life chances, so your budget analysis and advocacy activities should try to include children wherever possible. In many countries, children are actively involved in budget analysis and advocacy activities such as child parliaments, and lobbying decision-makers to increase spending on children's services – with impressive results (see case study from Zimbabwe below).

Children and young people's involvement in budgeting can give them a sense of ownership and responsibility for projects and services that have been developed – by government or by NGOs – for their benefit. You need to consider, from the planning stage right at the start, how you can involve children meaningfully, not only in budget analysis, but in your advocacy work based on the findings.

You can find more examples of how children and young people around the world are involved in budget analysis and advocacy in the Resources section.

ADVOCACY ACTIVITIES FOR EACH STAGE OF THE BUDGET CYCLE

There are various advocacy activities you can do at each of the four stages of the budget cycle to maximise your strategic impact. But remember that timing and preparation are crucial – you need to think about timing from the outset, and draw up a plan so that you can 'work backwards' from key meetings or dates, ensuring that you have sufficient time to carry out the budget analysis, involve children in the process, and prepare and share your findings.

The research questions you choose (see below) may relate to a particular event or opportunity for change – such as an election, a new budget, or the review of a particular policy or programme. Remember that you also need to factor in time to build strategic relationships, as well as allowing enough time to undertake the analysis that will provide the evidence base for your advocacy messages. For each stage, you should set appropriate targets, and adapt your messages and activities so as to maximise their impact.

ZIMBABWE: HELPING CHILDREN TO ADVOCATE FOR MORE SPENDING ON HEALTH AND EDUCATION

In Zimbabwe, Save the Children worked with the National Association of Non-Governmental Organisations (NANGO) to set up and support 34 children's groups to work on a Child-Friendly National Budget Initiative. The aim is to build a relationship and develop dialogue with decision-makers in the Ministry of Finance and with parliamentarians, to raise awareness of the importance of increasing budget allocations for children's services.

Children from these groups now understand key budgetary concepts, and produce annual shadow

budgets for their schools and local authorities. Two authorities increased their 2011 budget allocations for health and education as a direct response to submissions and shadow budgets presented by the child-led groups.

The children's groups also produced a Ten-Point Plan for the 2011 and 2012 national budget. Among a range of measures, they called for subsidised medical care for all children under six, and allocation of funds to provide reproductive health information to girls.

Source: Save the Children, Child Rights Governance Initiative, 'Zimbabwean children hold government accountable to fulfil their rights: A case study on Save the Children's support to child-led groups in Zimbabwe', April 2011. See also NANGO and Save the Children Norway, Children's Ten-Point Plan for the 2011 and 2012 National Budget

Stage 1: Budget formulation (drafting):

You can influence health budget allocations by:

- researching the health needs of different groups
- disseminating the findings of your budget analysis
- producing alternative or 'shadow' budgets
- making suggestions about additions/reallocations to the budget proposal.

Stage 2: Enactment (approval by parliament):

You can increase public awareness of the health budget by:

- campaigning to make the enactment process open and transparent
- publishing a critical synopsis of the budget
- engaging with the media (to act as a watchdog), officials (to gain access to information) and the public (to increase pressure to make the process more open and transparent)
- working with parliamentarians to influence reallocations or changes to the budget proposal.

Stage 3: Execution (implementation):

You can help citizens hold the government (at all levels) to account by:

- organising local budget advocacy groups
- measuring the impact of budget allocations and disseminating findings
- monitoring implementation/budget spending throughout the budget cycle (not just at the end during auditing) through engagement with authorities and service providers.

Stage 4: Auditing (checking that funds were spent as planned):

You can contribute to a review of the budget by:

- researching the impact on specific population groups (such as urban and rural communities, women, children, people with disabilities, or people from minority ethnic communities)
- weighing up inputs against outputs
- making recommendations about how the following year's budget allocation for the health sector needs to change.

ACCESSING INFORMATION

Some information and documents will be easier to get hold of than others. You can use the process of trying to get information as the basis of building your relationship with some key actors.

There are many sources of information for budget work, including:

- budget documents and spreadsheets
- government statistics
- national health accounts
- national audit reports
- national health plan/strategies
- white papers setting out government policies
- the Constitution
- health legislation
- public expenditure reviews
- quantitative service delivery surveys
- household surveys
- demographic and health surveys
- academic budget analyses
- annual health reports
- medium-term budget policy statements
- medium-term expenditure frameworks (MTEFs)
- health status indicators
- national and provincial budget speeches
- international comparative statistics
- UN Committee Reports and General Comments
- World Health Statistics.

So where do you start? Typically, you should contact the national or state Ministry of Finance and Ministry of Health (or local budget office) to ask for their basic budget documentation or publications.

In theory, the Ministry of Finance is responsible for providing the legislature and the public with information about budgets in a comprehensive and readily accessible format. According to the Open Budget Index, the government should produce and publish eight key documents to comply with best practice:

1. Pre-budget proposal
2. Executive budget proposal
3. Enacted budget
4. Citizens' budget
5. In-year report
6. Mid-year report
7. Year-end report
8. Audit report

In reality, though, governments do not always produce their budget information in an accessible format. But there are other sources that could provide you with useful information about the budget:

- the President's office
- individual ministries – especially the Ministry of Health
- the Central Bank
- Central Statistical Office
- Revenue Board
- legislative committees
- Auditor General
- Comptroller General
- health or financial ombudsman
- research institutions
- Chamber of Commerce
- private auditors
- universities
- bilateral and multilateral donors.

Your government might also have developed its poverty reduction strategy paper, which can be found on the World Bank's website (worldbank.org).

You may find a number of challenges when trying to get hold of budget information, such as:

- excessive and onerous bureaucracy
- lack of 'right to information' legislation
- lack of accurate and timely budget data
- lack of fully disaggregated data (data that is divided by age, sex, or other characteristics)
- disconnects between national and local information
- lack of transparency and participation.

Even if you come across a number of obstacles, it's worth persevering to see if you can find the information you need from other sources. While it's preferable to have more data of better quality, it's often possible to start health budget analysis and

ACCESSING INFORMATION IN SIERRA LEONE

Collecting data was one of the biggest challenges faced by the team that piloted the guide in Sierra Leone. Getting access to the right information can be a stumbling block at the beginning of any budget analysis and advocacy. It may be that data are simply not available at national or district level due to bad data management; alternatively, government bodies may be reluctant to give access to certain data.

The data received by the team in Sierra Leone were inconsistent and incoherent, with large gaps. It was also difficult to ascertain which source was the most up to date and reliable.

The team began with secondary sources that were available online, such as the World Health Organization (WHO) Statistical Information System, national demographic health surveys (DHS), WHO National Health Accounts (NHA), and Public Expenditure Tracking Surveys (PETS). These sources are a good starting point but they can be out of date or may only present part of the picture.

Next, the team looked at the official published budgets that are kept in the parliamentary library. The most difficult information to get was the actual budget allocations over the past five years. The Budget Bureau, which publishes the official budgets each year, only began to include actuals and budgeted amounts in the same document in 2010.

So getting the actuals for previous years involved contacting many different people in the Ministry of Finance and Ministry of Health and Sanitation.

The secret to getting the data you require is perseverance, and speaking to as many people as possible. Meeting with different people from various ministries or departments also builds up your contacts, who can help you not only with follow-up or future requests for information, but can perhaps even become internal advocates for change within the ministry.

The team also became aware of some formalities that should be followed when trying to contact certain government officials. It is important to have an official letter or email ready, which explains what you are doing, what data you require, and what questions you will ask. During this pilot exercise, the team prepared terms of reference for each of the visits/interviews they carried out with government officials to clarify the objective and what would be requested from the meetings.

Ultimately, if data are too difficult to get hold of, inconsistent, or difficult to understand, remember that this can be the starting point for your health budget advocacy – to bring transparency, accessibility and participation into the budget process.

advocacy with whatever information is available, even if it's more limited than you would like. Any obstacles you confront could also guide some of your initial health budget advocacy objectives and activities.

These might include:

- lobbying for increased transparency within government budget processes
- networking with relevant agencies and offices
- using informal channels and alternative sources of information
- meeting with officials to ask them to explain budget structures and spending
- campaigning for legislation on the right to information.

Once you have decided on your research question(s), and got hold of the budget information you need, you are ready to start your budget analysis. The next section takes you through some practical steps, describing techniques that can help you, and giving you exercises to practise the calculations. Using these techniques may open up more detailed issues than your original research questions suggested, so you may need to pause and collect more data. Remember, though, that your budget analysis has to consider time and resource constraints.

5 HEALTH BUDGET ANALYSIS IN PRACTICE

Budget analysis will help you understand where public funds are coming from, how they are spent, and what costs are covered by the budget, whatever level of state administration you are dealing with. This will enable you to see how resources are allocated across the health sector and whether they are being used appropriately, effectively and equitably.

Your research questions will determine how you analyse the budget information. You might want to:

- compare how much is allocated and spent on one programme, one disease, or one geographical area (as a share of the total health budget)
- compare allocations with actual expenditure
- track budget allocations from national level to local level
- track expenditure trends over time.

We explain each of these in more detail below.

COMPARING ALLOCATIONS BY SECTOR, PROGRAMME OR AREA

Comparing the amount of resources allocated to health compared with other sectors (eg, other social sectors such as education, or non-social sectors such as infrastructure or defence) can help you determine how much priority is being given to health. You might want to focus on how the overall health budget has been spent over a number of years, or look closely at a specific programme such as maternal, newborn and child health (MNCH) over a period of time.

Questions you might ask:

- What proportion of the total government budget is allocated to health? How does this compare with other sectors?
- Has the share of the national budget allocated to health increased or decreased (as a share of total government budget), compared with previous years? Is it sufficient to adjust for population growth? Is it responsive to any changes in the

burden of disease? Does it reflect national political commitments (eg, the Abuja Declaration)?

- How much is allocated to different levels within the health system (such as primary, secondary and tertiary care)?
- What proportion of the health budget comes from donor agencies?
- Do any of the allocations towards the various health programmes discriminate against, or exclude, certain regions or sections of the population by not providing sufficient funding to related programmes (such as MNCH/primary care, or specific disease programmes)?

COMPARING ALLOCATIONS WITH ACTUAL EXPENDITURE

Tracking disbursements (when funds are released) at particular points in the system, and comparing this with the budget allocations and schedule of disbursements, can tell you whether the funds are released regularly and spent as planned, or if there are any leakages. 'Leakages' refers to resources that are being disbursed but not spent as intended, or resources that were disbursed but were not received and cannot be traced. As noted earlier, where there are capacity constraints, funds received may not always be spent in full and may be returned. Priorities may also change, so some resources may be diverted during the budget period, which you should be able to trace.

Questions you might ask:

- How much funding was this particular level of the health system supposed to receive and when?
- What budget lines or line items were the funds intended to be used for?
- Has the full amount been received? If not, is there any explanation as to why? Were there delays in disbursements? Or has there been a change in priorities and the equivalent amount allocated to another programme or sector? If the funds were not received, is there any evidence at all as to where they were spent instead?

- Has the full amount been spent? What was it spent on? Was it spent on the purposes intended in the budget? How much was unspent as a share of the total funds? Was this amount returned to the Treasury? If not, what happened to these funds?

You can even trace expenditure by each health facility – for example, checking that funds allocated to training or infrastructure were spent as stipulated in the budget. This may involve examining district-level health budgets to see how facilities are funded and if resources are appropriately allocated according to each facility's needs.

If looking at a particular health facility's budget, here are some questions you might ask:

- What was the amount allocated to the health facility? How were these funds earmarked – that is, what were they intended to be used for?
- Has the health facility received all of the funds allocated to it? When were disbursements made, and when were they received?
- What amount has been spent so far? And on what items?
- What other sources of funding does the health facility have (such as revenue from user fees, including charges for consultations and medicines)? How much does this amount to each month or year? How are these resources spent?
- Who is responsible for managing these funds?

TRACKING BUDGET ALLOCATIONS FROM NATIONAL TO LOCAL LEVEL

Tracking budget disbursements through the health system from the national budget through to local government and through to each community health facility can tell you whether resources that were allocated have been spent according to plan. This will enable you to identify inefficiencies, bottlenecks or discrepancies. Checking disbursements through the system can also help you to identify mismanagement and corruption, giving evidence you can use in your advocacy work around greater transparency and a commitment to a more open budget system.

Many of the questions you might ask will be similar to those when comparing allocations with actual expenditure.

TRACKING TRENDS OVER TIME

Comparing allocation and expenditure patterns over time can help you identify trends. This can be particularly useful when you are advocating for the government to fulfil any commitments it has made, such as reaching the Abuja target of allocating 15% of the national budget to health. Looking at trends can tell you how quickly the government is moving towards a specific target.

Questions you might ask:

- Have resources allocated to the health sector increased, decreased or stayed the same over the past five years?
- Have resources allocated to various health programmes increased in real terms (adjusted for inflation) compared with previous years? Are they set to increase in the coming years as well?

In the next section, we show you how to do some sample calculations. These can provide the evidence you need to develop some powerful messages when you share the findings of your budget analysis through your advocacy activities.

TRACKING PUBLIC EXPENDITURE

Public Expenditure Tracking Surveys (PETS) are often carried out by the World Bank. They systematically track the flow of resources through various layers of government bureaucracy to a clinic or school to determine how much of the resources that were originally allocated reach each level, and how long they take to get there. They can identify leakages of public funds and can help to assess the efficiency of public spending.

PETS can also indicate the quantity and (to some extent) quality of services being provided. For example, a PETS carried out in Ghana in 2000 tracked non-salary expenditures from government to facility level and found a massive leakage of public funds: 80% of non-salary expenditures did not reach local health clinics. It also found that 40% of clinics did not receive any cash from the government, and were solely dependent on internally generated funds for non-salary recurrent expenditures.

Source: F Marouf, 'Holding the World Bank accountable for leakage of funds from Africa's health sector', *Health and Human Rights*, 12, 1, 2010, pp 95–108

DOING BUDGET CALCULATIONS

We've set out some simple calculations that you can do to begin to develop the evidence basis for your budget advocacy. On the basis of these calculations, you can develop specific statements that can shape your budget advocacy messages.

Working through the following practice calculations should help to familiarise you with the types of data you will be analysing. You can find the answers to these calculations in the appendix on page 34.

PRACTICE CALCULATIONS

Budgets are presented in nominal amounts. Real allocations are allocations that have been adjusted for inflation, while nominal allocations are allocations expressed simply at face value. Inflation is the rising price of goods or services, which means that \$1 in your pocket today does not buy you as much as \$1 bought you last year. So, if you compare budget allocations over time using actual numbers without taking inflation into account, you'll get a skewed picture.

For example, if a budget allocates \$10 for the current year to medicines, the nominal amount is \$10. If you look at the same budget again in a year's time, the nominal amount allocated to medicines may still be \$10, but the 'real' amount will be different.

Therefore, when analysing budget data, it is essential that you take account of the differences between nominal and real amounts. This means taking **inflation** into account.

- Note that in order to compare budgeted amounts over time (across different years, for instance), you have to adjust the figures for inflation. This requires use of a deflator. This is often calculated by the national statistical office and can normally be found in government budget documents.
- The deflator for the base year is always 1.

Table I contains data on nominal health expenditure drawn from national budget documents in an imaginary country. In this example, 2008/09 is the base year. Please refer to this table when working through the practice calculations below.

TABLE I: PUBLIC HEALTH EXPENDITURE BETWEEN 2007/08 AND 2011/12

		A	B	C	D	E	F
		2007/8	2008/9	2009/10	2010/11	2011/12	Average medium-term growth rate 2009/10–2011/12
1	Nominal health expenditure	170,000,000	178,500,000	196,350,000	235,620,000	306,306,000	
2	Real health expenditure						
3	Real growth rate of health expenditures (%)						
4	Total government budget	6,372,418,374	5,600,000,000	5,900,000,000	6,900,000,000	8,200,000,000	
5	Real total government budget						
6	Real health expenditure as a share of total government expenditure (%)						
7	Population	8,000,000	8,240,000	8,487,200	8,741,816	9,004,070	
8	Per capita allocation to health						
9	Deflator	0.943	1	1.05	1.095	1.141	

1. Convert nominal allocations to real allocations

Use the following formula to fill in row 2 ('Real value') and row 5 ('Real total') of the table:

$$\text{real value} = \frac{\text{nominal value}}{\text{deflator}}$$

2. Calculate the real growth rate

The real growth rate enables you to work out how much health spending increases year by year.

Use the following formula to fill in row 3 ('Real growth rate (%)')

$$\begin{aligned} \text{growth rate} \\ = \frac{(\text{real spending in year 2} - \text{real spending in year 1})}{\text{real spending in year 1}} \times 100 \end{aligned}$$

3. Calculate the annual average growth rate for health over the medium term

Please refer back to Table 1 and lift the values in the respective cells. You are taking an average over three years, which is why the denominator (number by which it is divided) is 3.

$$\begin{aligned} \text{Annual average real growth rate for health} \\ \text{over the medium term} \\ = \frac{(C3 + D3 + E3)}{3} \end{aligned}$$

Use the formula above to fill in the average real growth rate of health expenditures for each financial year between 2008/09 and 2011/12.

4. Calculate health as a share of total government expenditure

This formula will help you to fill in row 6 ('Real health expenditure as a share of the total government budget'):

$$\begin{aligned} \text{Real health expenditure as a share of} \\ \text{total government expenditures (\%)} \\ = \frac{\text{real health expenditure}}{\text{real total expenditure}} \times \frac{100}{1} \end{aligned}$$

This will help you to make statements such as the two below, and make comparisons over time, to judge whether the government really has been prioritising health spending:

- In 2007/08, ___% of the total government budget went to health
- In 2011/12, ___% of the total government budget went to health

The formula can also be helpful to analyse spending on different programmes or areas *within* the health

sector. For instance, you can compare budget allocation or expenditure for maternal, newborn and child health (MNCH) with government spending on HIV. This can be helpful if you want to highlight insufficient or disproportionate spending on a certain disease or population group compared with spending on the overall disease burden and levels of need.

IS HEALTH A PRIORITY FOR THE GOVERNMENT?

Calculating the real growth rate in health spending will tell you whether the government has really prioritised health over the past five years, and whether spending on health has increased or decreased year on year. How you use these figures will depend on the context in your country. For example, the government may have committed to prioritising the health sector over the past five years, perhaps through a Poverty Reduction Strategic Plan, but if there has been no increase or even a decrease in health spending over this time, it does not appear to be keeping its promise.

You can use your budget analysis findings to help develop key messages as part of your health budget advocacy, calling for more spending on health in future annual budgets so that the government fulfils its commitments on health spending.

5. Calculate per capita spending on health

Calculating per capita spending gives you a more realistic and relative picture of the amount the government is spending on health, especially if you are comparing your country with other countries. The World Health Organization (WHO) recommends a minimum government spend of \$44 per person on health (for 2009, rising to just over \$60 per capita by 2015).¹³

This calculation will help you complete row 8 of Table 1 ('Per capita allocation to health'). You need to divide total health expenditure by the total population of the country:

$$\begin{aligned} \text{Per capita health expenditure} \\ = \frac{\text{real health expenditure}}{\text{population}} \end{aligned}$$

This can also be helpful when you are trying to understand how resources are distributed *within* a country – for instance, between regions, provinces or districts. You can also compare inequalities in resource allocation with local health needs (looking at local mortality rates, for instance, or data on the disease burden), which might lead you to develop advocacy messages calling for fairer distribution of resources. Just taking the population figure will not give you the whole picture of the needs of people in each province, but it is a good starting point. Then, you can embark on a more technical analysis of health spending, making comparisons between provinces (eg, whether there is more money spent on rural provinces, and whether that translates to better health outcomes in those provinces, if relevant data are available to enable you to assess this).

WHAT MESSAGES CAN YOU DRAW OUT FROM THESE CALCULATIONS?

You can use the calculations you have just done to help you develop advocacy messages linked to these key questions about government spending on health:

- What has happened to real spending on health over the past five years? Has there been an increase or decrease?
- How does the annual growth rate vary across the five years? Has it increased or decreased?
- What is the government's per capita spending on health and how has this changed over time? Is it making progress towards the WHO minimum threshold of \$60 per capita by 2015?
- How much of the total budget does the government allocate to health? How has this changed over time? What does this say in terms of whether the government is really prioritising spending on health and realising any commitments it has made?

Your budget analysis will hopefully have given you some important evidence to base your health budget advocacy work on. The next section discusses how best to use and share your findings for maximum impact.

6 SHARING AND USING YOUR FINDINGS

Now that you have carried out your budget analysis, and hopefully found some initial answers to your research questions, you can begin to share and use your findings – your evidence base – to bring about the changes you want to see in health budget policy and the wider budget process. At this stage, it is important to look again at your health budget advocacy strategy (see Section 4).

REMEMBER: BUDGET ANALYSIS IS A MEANS TO AN END, NOT AN END IN ITSELF

Our aim is to use evidence-based lobbying and campaigning to influence resource allocation and expenditure so that health budgets are more equitable, effective and efficient, delivering a better service and better health outcomes – particularly for the poorest and most vulnerable people – through a budget process that is more transparent, participatory and accountable.

Try not to be disheartened if you have not been able to get the information you need to answer your research questions. Civil society organisations in many countries have struggled with this (see case study from Tanzania on page 30).

If your budget analysis doesn't give you the answers you need, and if the information you have was very hard to obtain, it may be that your first advocacy message is to persuade the government to adopt a more transparent budget process. This could involve lobbying for legislation on access to information, and promoting greater participation of civil society organisations in the budget process.

DOING EFFECTIVE BUDGET ADVOCACY WORK

There are a number of elements to effective budget advocacy work. These include:

- setting realistic goals (the impact you want to see) and objectives (the change you want to bring about)
- finding positive, imaginative solutions
- developing clear messages that are tailored to specific stakeholders (often decision-makers) and strategically timed
- building strong partnerships
- using evidence-based research to increase your credibility and leverage.

SHARING YOUR FINDINGS

It's what you do with the findings from your budget analysis that matters most, as this will determine whether you can help bring about the desired policy changes. At this stage, it's crucial that you follow your original advocacy strategy to make the most out of your budget analysis through strategic planning. Look again at the stakeholder mapping exercise you did. Whether you intend to hold a public or private meeting or launch a written report, your messages need to be tailored to the different stakeholders you identified. Remember to time your activities to coincide with important dates or meetings connected to the budget process, so that you make full use of any opportunities you had identified to influence certain discussions or decisions (see case study from Sierra Leone on page 30).

Try to use a variety of formats to reach different audiences – for example, pamphlets, brochures, easy-to-read guides, policy briefings, newspaper or magazine articles, books, academic articles, online articles, or formal reports, as well as exploring ways to publicise your findings through social media.

ADVOCATING FOR A MORE TRANSPARENT BUDGET PROCESS IN TANZANIA

In April 2008, the government of Tanzania launched its National Road Map Strategic Plan to Accelerate Reduction of Maternal, Newborn and Child Deaths in Tanzania (known as the 'One Plan'). Under this plan, it made a commitment to achieve Millennium Development Goal 5 – to reduce the country's maternal mortality ratio by two-thirds by 2015. As part of this, it promised to increase the number of births attended by a trained midwife.

Women's Dignity, a civil society organisation that advocates for marginalised women and girls' right to health, has carried out extensive analysis of government policies and programmes, including budget analysis. Their analysis of the national Demographic and Health Survey (2004–05) found that the wealthiest women in Tanzania were twice as likely to deliver at a health facility as the poorest women. They also found that poor women are seven times more likely to give birth at home, without postnatal care.

In collaboration with the Health Equity Group, Women's Dignity decided to track the funds destined for 'delivery kits' that contain basic supplies used by midwives and health workers to assist women during birth. The delivery kit is essential to prevent some of the common causes of maternal mortality and morbidity, and according to the

government, should reach most if not all women free of charge.

But through interviews with a range of people – health workers at local clinics, national health officials, and pregnant women – Women's Dignity found that delivery kits are not available in all health facilities. Even when they are, women are often charged for them or advised to bring their own supplies.

These findings led Women's Dignity to track the budget for delivery kits to find out where the supplies – and the money allocated for them – actually were. They discovered that it is very difficult to track resources for specific interventions within Tanzania's budget; they were only able to identify a small amount of resources allocated for improving maternal health.

The research and analysis carried out by Women's Dignity highlights the fact that lack of transparency is a major constraint to analysing Tanzania's budget and health spending. The organisation has begun advocating for more detailed public information on the funding and availability of delivery kits, and more generally on the overall flow of resources from national level all the way to local health facilities.

Adapted from: International Initiative on Maternal Mortality and Human Rights (IIMMHR) The Missing Link: Applied budget work as a tool to hold governments accountable for maternal mortality reduction commitments, Washington DC: International Budget Partnership, 2009

GETTING THE TIMING RIGHT: PLANNING OUR BUDGET ADVOCACY ACTIVITIES IN SIERRA LEONE

If your organisation is part of a network or coalition, it is vital that you plan your budget advocacy strategy well before you undertake any budget analysis, as timing is the key to maximising your impact.

After we piloted this guide and collected the data we needed, Save the Children's team in Sierra Leone, together with the Budget Advocacy Network (BAN), held a workshop to train participants on how to use the guide.

This was also an important opportunity to discuss strategies for our health budget advocacy work. The workshop aimed to come up with joint, consistent advocacy messages and an advocacy plan, based on the timeline dictated by the national budget process.

We decided to launch a written report on our findings in October 2011, as this is when the budget is presented to parliament for discussion and approval. Public hearings scheduled for this time would enable civil society groups to participate in discussions on the proposed budget.

Documents (especially written materials produced for children or local communities) should be accessible, using clear language, and translated into local languages if possible. Any charts and graphs should be easy to understand, clearly stating any specific ‘messages’ (what you’re asking government or other stakeholders to do).

It’s important to remember that the findings of your budget analysis may have implications for other levels of the health system, and you need to make sure you communicate them to the appropriate levels. If you have analysed the annual national budget, the findings could be disseminated at local level too. This would help local civil society organisations understand national priorities and spending trends. Similarly, findings from budget analysis at the local level can be used to inform national advocacy. For example, if your budget analysis reveals evidence of resource leakage or potential corruption on the part of local health officials or health facility managers, advocacy at the local and national levels may be helpful to ensure that the problems are properly addressed.

LOBBYING: DECIDING ON THE BEST APPROACH

The approach your organisation takes to health budget advocacy will depend on the local and national context, and the relationship between

all stakeholders involved in the budget process. In most cases, you may not need to be confrontational; engaging in constructive dialogue with key decision-makers, often backed with a strong media campaign, is often the best way to achieve positive changes in budget policy.

Civil society organisations doing health budget advocacy can also learn from each other and sometimes achieve more and have greater influence by working together (see case study below). There are many examples of broad-based coalitions or networks that have been set up to do budget advocacy, promoting community involvement and a more transparent budget process.

Partnerships with government and key stakeholders – many of whom may be your policy influencing targets (the people or bodies whose decisions you want to influence) – can be an effective way to present your messages as part of an ongoing process of constructive dialogue. Your targets may be more receptive to such an approach, whereas they could become defensive and resistant in the face of a more aggressive advocacy strategy.

However, if there are very limited options for constructive engagement in your context, taking a more confrontational stance may be a strategic choice.

CONSTRUCTIVE ENGAGEMENT IN SIERRA LEONE: BEGINNING A DIALOGUE WITH THE MINISTRY OF HEALTH & SANITATION

During the piloting of this guide in Sierra Leone, Save the Children’s team approached government officials in the Ministry of Health & Sanitation (MoHS). They decided that a collaborative rather than confrontational approach would be more appropriate and bring better results.

A preliminary meeting was held with a health economist from the ministry to briefly explain the guide and how it was being piloted in one district. Then a second, more formal meeting was organised with representatives from the Ministry of Finance and Economic Development (MoFED) and MoHS. At this meeting, we presented the budget guide and discussed how Save the Children could help them use it in their work, particularly to advocate for

increased health allocations and to ensure that the funds already allocated are being spent effectively to meet the health needs of the district population.

The staff from both ministries were very interested in working with Save the Children on rolling out a full pilot of this budget guide for civil society organisations. They asked for a debrief presentation after the pilot had ended so that we could share our findings with them. Both ministries are now represented on the Budget Tracking Working Group led by Save the Children, tracking the budget process in 2012 in all districts. They have had an important input in terms of refining the tracking tools, and smoothing the way for collection of data.

CAMPAIGN STRATEGY

A crucial element of advocacy work is a good campaign strategy. Once you have developed the key messages for your health budget advocacy, based on the findings from your research and analysis, there are a number of activities you can do as part of your broad campaign strategy:

- Identify the targets you want to influence, such as government officials or bodies, and other groups who might help to change the opinion of your targets. These groups could range from professional associations representing doctors or nurses, to mothers' groups.
- Identify actions you want stakeholders to take to influence the targets you've identified, such as signing a petition.
- Identify opportunities to influence different target stakeholders, such as upcoming events like World Health Day, or high-profile meetings to discuss the issues you're advocating on.
- Arrange private meetings with powerful stakeholders, such as a senior adviser to the minister or president, or a major donor.

- Arrange public meetings to encourage debate and discussion of the issues raised.
- Meet with members of parliament to discuss the issues.
- Hold seminars, workshops and conferences to share information with other stakeholders, such as donors and parliamentarians.
- Organise marches, petitions and other forms of peaceful protest to engage the public in your activities.
- Hold press conferences or produce media briefings.
- Identify budget champions in the media.
- Hold public awareness campaigns, such as a concert with a famous pop group, letting off balloons, processions, street theatre.
- Hold a public hearing on budget accountability.
- Use social media to engage young people.
- Share written reports based on your findings.

You should think about what would be the most effective combination of activities to engage decision-makers, and how they should be sequenced to have the greatest impact. For instance, it might be worth

USING BUDGET ANALYSIS TO ADVOCATE FOR MORE SPENDING ON HEALTH

In Sierra Leone, in December 2011, the Budget Advocacy Network (BAN) issued an online press release¹⁴ with its initial comments on the country's 2012 Budget Statement. It welcomed the government's intention to develop a "Citizens' budget" and applauded it for participating in the Open Budget Index in a spirit of transparency and accountability.

But BAN expressed concern that the health budget had declined by 14% in real terms compared with the previous year. This decline was revealed through the budget analysis that the Network undertook. Further, the 2012 allocation represented just 7.4% of the national budget – which is far below the government's commitment to allocate 15% to health under the Abuja Declaration.

As partners of BAN, several NGOs – including Save the Children – embarked on a big media campaign to make the topic a burning issue in the country. Hundreds of pregnant women assembled outside

State House holding banners and placards, taking the issue directly to the President, and calling on him to reconsider cuts to the health budget. They were met by the President's Chief of Staff. The campaign also involved lobbying influential stakeholders, including the President's Office and various development partners, including donors and international agencies. A letter was sent out alerting them to the proposed cuts, together with BAN's report on the proposed budget.

As a result of the strong advocacy and campaigning carried out by BAN and its partners, the government came under increasing pressure to increase health expenditure. The President decided to introduce a supplementary budget for health in 2012 to bring the total allocation to the sector back up to 11% (the same level as in 2011). This revision was a significant achievement for BAN and all those organisations involved in health budget advocacy in Sierra Leone.

sensitising policy-makers about your key messages (your 'asks') in private lobby meetings before you build public pressure and publicise the issues through the media. This way, your targets may appreciate having the space to plan a response to any public outcry. This more constructive approach can be most effective where you have built a good relationship with the policy-makers concerned.

We hope this guide has convinced you of the value of engaging in health budget analysis and advocacy, showing you how you can get started, and highlighting some important considerations as well as good examples of what has worked in other contexts. Good luck with your efforts!

APPENDIX: ANSWERS TO PRACTICE BUDGET CALCULATIONS

(see page 26)

		A	B	C	D	E	F
		2007/8	2008/9	2009/10	2010/11	2011/12	Average medium-term growth rate 2009/10–2011/12
1	Nominal health expenditure	170,000,000	178,500,000	196,350,000	235,620,000	306,306,000	
2	Real health expenditure	180,275,716	178,500,000	187,000,000	215,178,082	268,453,988	
3	Real growth rate of health expenditures (%)	Cannot be done as we don't have data for the previous year	-1	5	15	25	15
4	Total government budget	6,372,418,374	5,600,000,000	5,900,000,000	6,900,000,000	8,200,000,000	
5	Real total government budget	6,009,190,527	5,600,000,000	6,195,000,000	7,555,500,000	9,356,200,000	
6	Real health expenditure as a share of total government expenditure (%)	3.0	3.2	3.0	2.8	2.9	
7	Population	8,000,000	8,240,000	8,487,200	8,741,816	9,004,070	
8	Per capita allocation to health	23	22	22	25	30	
9	Deflator	0.943	1	1.05	1.095	1.141	

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CHILDREN'S INVOLVEMENT IN BUDGETING AND GOVERNANCE:

Reflections from the 'Children's Participating in Governance Project: Budget monitoring within a rights-based framework', www.idasa.org/our_products/resources/output/reflections_from_childrens/

Guerra, E, 'Citizenship Knows No Age: Children's participation in the governance and municipal budget of Barra Mansa, Brazil', *Environment & Urbanization*, **14**, 2, 2002, pp 71–84

UNICEF, *Learning to Listen: Core principles for the involvement of children and young people*, UNICEF, 2003, available at: www.unicef.org/adolescence/cypguide/resourceguide_policy.html

BUDGET TOOLS/GUIDES FOR CIVIL SOCIETY

CAFOD (Catholic Agency for Overseas Development), Christian Aid and Trócaire, *Monitoring Government Policies: A toolkit for civil society organisations in Africa*, London: CAFOD, 2007

This toolkit is designed to help African civil society organisations analyse and monitor government policy implementation. It offers information, ideas, examples and methods on how to gather evidence about policies and use that evidence to press for change. The section on budget analysis is intended to demystify the budget monitoring process. The toolkit also provides ways for trainers or facilitators to engage those with little or no policy/budget experience.

Commonwealth Education Fund, *A Budget Guide for Civil Society Organisations Working in Education*, London: Commonwealth Education Fund, 2009

This budget guide, aimed at civil society organisations working in the education sector, focuses on the practical skills and information that are needed to undertake budget analysis. The objective is to promote greater transparency in education budgets by enabling local communities to monitor spending on education, both at the national and local levels.

Children's Budget Unit, *Child Budget Analysis: Training Manual*, Cape Town: Idasa and Save the Children Sweden, 2002

This manual is appropriate for different types of groups working across diverse contexts. It offers examples, case studies and resource materials that are appropriate to a wide range of country and research settings. The manual has been developed with the intention that it can be used as the basis for further training courses that aim to promote the use of applied budget analysis within CSOs.

Friedman, J, *A Guide to Tax Work for NGOs*, Washington DC: International Budget Partnership, 2006

This guide is intended to help demystify revenue policy issues, and to give civil society organisations undertaking budget analysis and advocacy the tools they need to influence revenue policy in the same way that they have been able to influence expenditure policy. The main audience for the guide is civil society groups that focus on, or want to focus on, applied

budget analysis. This would include groups that do not consider themselves ‘budget organisations’ but that plan to use budget work as a way to strengthen their advocacy on the issues that are their primary focus. The guide discusses revenue issues, and especially taxes, such as value added tax and personal income tax. It provides a basic description of different tax types, discusses some of the key debates, gives examples from a range of countries, and provides ideas for revenue-related projects that groups might want to undertake.

Fundar, International Budget Partnership and International Human Rights Internship Program, *Dignity Counts: A guide to using budget analysis to advance human rights*, Mexico City: Fundar – Centro de Análisis e Investigación, 2004

This guide is aimed at civil society organisations, and explains how to use budget analysis as a tool to help assess a government’s compliance with its economic, social and cultural rights obligations. It has been designed to provide information to both human rights activists and those involved in applied budget work. While the case study focuses on Mexico’s national budget, it is argued that the reasoning process is applicable to budget analysis in other countries, whether at state, provincial or local level. While the guide provides general information on budget analysis for human rights, its primary focus is on the right to health, drawing on examples from the Mexican health budget.

Lindelow, M, *Holding Governments to Account: Public expenditure analysis for advocacy*, London: Save the Children, 2002

This guide provides an introduction to public expenditure analysis and advocacy for NGO practitioners involved in national-level advocacy as well as organisations seeking to promote good governance. It begins by explaining how budgets and public spending processes work, both in theory and in practice, with an emphasis on developing countries. It goes on to look at different approaches to analysing public expenditure, including aggregate public spending, allocation of resources within and between sectors, benefit-incidence, cost-effectiveness and cost-benefits. It also explores how this analysis can be used to highlight where government spending patterns are not consistent with their stated aims or are inequitable, and how to promote budget reform and increased participation in the budget process. The extensive glossary of technical terms, from budget compliance to fungibility, helps demystify the subject.

Ramkumar, V, *Our Money, Our Responsibility: A citizen’s guide to monitoring government expenditures*, Washington DC: International Budget Partnership, 2008

This guide examines whether funds allocated to schools, clinics or roads are actually used to finance these projects, or whether they are diverted for other uses. It does so through a discussion of the work undertaken by 18 budget advocacy organisations around the world. It demonstrates that by tracking budgets throughout their implementation, civil society groups can hold public officials accountable. The guide argues that, by continuously engaging with the budget process, civil society can develop important new allies in government, including programme managers in government agencies, auditors, and even ombudspersons – each of whom influences decisions on financial expenditures.

Save the Children Sweden, *Budget for Children Analysis: A beginner’s guide*, Save the Children Sweden, Regional Office for South and Central Asia, Kathmandu, 2010, available at: <http://resourcecentre.savethechildren.se>

This toolkit aims to help civil society organisations carry out child-centred state budget analysis, as an effective way to advocate for increasing allocations to meet children’s needs.

Shapiro, I, *A Guide to Budget Work for NGOs*, Washington DC: International Budget Partnership, 2001

This guide is intended to help NGOs seeking information on how to assess and improve government budgets in their countries. Although the guide looks at the budget as a whole, its main focus is on expenditure programmes. It draws on the experiences of countries where substantive budget analysis has been carried out and attempts to pull together guidelines for conducting budget analysis. It’s primarily intended for groups or individuals that have a new or relatively new interest in budget analysis and advocacy, but it may also be of interest to those who have been involved in this kind of work for some time. It offers a review of the basic principles involved, examples of useful resources, and best practices.

Streak, J, *Monitoring Government Budgets to Advance Child rights: A guide for NGOs*, Cape Town: Idasa, 2003

This guide focuses on how to use budget analysis as a tool for advancing children's rights. It's aimed at people who would like to conduct their own research on how government budgets affect children. It's also intended to act as a resource for children's rights activists who would like to use budget information to reinforce their advocacy work.

UNICEF, *Advancing the Rights of Children, Women and Poor Families Through Better Public Finance Policies*, New York: UNICEF, 2010

This guide provides background literature, an overview of strategies and tools, and selected examples of social budgeting. It's intended for an audience of non-specialists in public finance, including donors, government officials, parliamentarians, development practitioners, and civil society groups. The audience is assumed to be familiar with the objectives of social budgeting, but not necessarily have expertise with its strategies and tools. The guide aims to introduce topics in budgeting and public financial management (PFM) from the perspective of advocating for children's rights.

Wampler, B, 'A guide to participatory budgeting', in Anwar Shah (ed), *Participatory Budgeting*, Washington DC: The International Bank for Reconstruction and Development/ The World Bank, 2007

Different municipalities and states across Brazil have adapted variations of participatory budgeting programmes. This guide is built on the premise that municipalities, states, and regional governments in diverse corners of the world can draw upon the experiences of these programmes to develop tools that link budgeting, policy-making, and citizen participation. The guide is designed to inspire NGOs and local activists to promote formal participatory budgeting programmes or informal monitoring programmes.

Water Aid, *Budget Advocacy for the Water and Sanitation Sector in Nepal: A primer for civil society organisations*, London: Water Aid, 2010

This publication aims to equip civil society advocates with the skills they need to understand the underlying principles, processes and scope of the budget process. It contains practical tools on how to do basic budget analysis, how to interpret figures, and when and how to be engaged in the four phases of the budget cycle.

WEBSITES

You can find further information on budgets and budget advocacy online from the following organisations:

Centre for Economic Governance and AIDS in Africa (CEGAA)

www.cegaa.org/

CEGAA aims to contribute to improved economic governance, fiscal policy and financial management and accountability, with specific attention to improving the response to HIV and AIDS.

Developing Initiatives for Social and Human Action (DISHA)

www.disha-india.org/

DISHA aims to alter societal relationships in favour of the poor to produce social change, fighting for economic justice in order to work towards social justice.

Economic Literacy & Budget Accountability for Governance (ELBAG)

www.elbag.org/main/

ELBAG seeks to democratise knowledge on economics and use participatory methods for building public accountability and transparency. It creates space where people can discuss the economy, and use it as an entry point to build inclusive and authentic democracy.

European Network on Debt and Development (Eurodad)

www.eurodad.org/

Eurodad is a network of European NGOs working on issues related to debt, development finance and poverty reduction. The network focuses on debt cancellation, aid effectiveness, policy conditionality, and financial regulation.

FUNDAR – Centro de Análisis e Investigación

www.fundar.org.mx/

FUNDAR was established to promote social justice and human rights by monitoring public policies. It is known for its work in the areas of maternal mortality, HIV and AIDS, and spending under the presidential budget, as well as its co-ordinating role in the Latin American Budget Transparency Index.

Human Rights Budget Work

www.humanrightsbudgetwork.org/

IHRIP (the International Human Rights Internship Programme of the Institute of International Education) seeks to advance human rights through facilitating and supporting the exchange of knowledge and experience among human rights organisations. It focuses on the role that government budgets play in realising human rights, and to this end facilitates civil society's efforts to advocate effectively for a budget that is more responsive to human rights.

Idasa (An African Democracy Institute)

www.idasa.org

Idasa is an independent public interest organisation committed to building sustainable democratic societies in collaboration with African and global partners. It aims to put the politics back into economics – to address the current democratic deficit in the way that decisions are made about economic policy.

International Budget Partnership (IBP)

<http://internationalbudget.org>

IBP believes that the public has a right to comprehensive, timely, and useful information on how governments manage public funds. It partners with civil society organisations around the world, leveraging their knowledge of their country's political context, and their experience navigating policy processes for social change, in order to transform their country's budget system.

World Health Organization (WHO)

www.who.int/hhr/en/

ENDNOTES

¹ Defined by the World Health Organization as: “a state of complete physical, mental and social well-being and not merely the absence of disease or infirmity”. Office of the United Nations High Commissioner for Human Rights/World Health Organization, ‘The Right to Health’, Fact Sheet No 31, 2008, available at: www.ohchr.org/Documents/Publications/Factsheet31.pdf

² ActionAid Nigeria (2010) ‘They should be talking to us’, available at: www.actionaid.org/sites/files/actionaid/habta_end_of_project_publication_quotations_copy.pdf

³ World Health Organization (2006) *Working Together for Health*, World Health Report, Geneva; World Health Organization (2010) *Health Systems Financing: The path to universal coverage*, World Health Report, Geneva

⁴ WHO, *Everybody’s Business: Strengthening health systems to improve health outcomes: WHO’s framework for action*, Geneva, 2007

⁵ Community system strengthening may be considered as an addition to the six building blocks identified by the WHO

⁶ World Health Organization (2000) *Health Systems: Improving performance*, World Health Report, Geneva

⁷ The World Health Report 2010, *Health Systems Financing: The path to universal coverage*, World Health Report, Geneva, p 8

⁸ World Health Organization (2010) *Health Systems Financing: The path to universal coverage*, World Health Report, Geneva

⁹ In certain contexts where there is more decentralisation, health financing arrangements may be determined at the state level, so it would be helpful to understand the state health financing policy too

¹⁰ World Health Organization factsheet, ‘Health and Human Rights: International Covenant on Economic, Social and Cultural Rights’, www.who.int/hhr/Economic_social_cultural.pdf

¹¹ Office of the United Nations High Commissioner for Human Rights, Convention on the Rights of the Child (1989), www2.ohchr.org/english/law/crc.htm

¹² For guidance on carrying out a power analysis, see *Advocacy Matters: Helping children change their world*, Save the Children, 2007, pages 73–74

¹³ World Health Organization (2010) *Health Systems Financing: The path to universal coverage*, World Health Report

¹⁴ Budget Advocacy Network of Sierra Leone, ‘Press release on 2012 Budget Statement’, 2 December 2011, available at: http://news.sl/drwebsite/publish/article_200519294.shtml

HEALTH SECTOR **BUDGET** ADVOCACY

A guide for civil society organisations

What is health budget advocacy?

Why is it important?

And how do you do it?

This practical guide provides the answers. It starts with budget basics – how health budgets are funded, how the budget cycle works and who's involved. And it goes on to provide guidance on the key stages of health budget analysis and advocacy:

- developing an advocacy strategy
- building strategic alliances
- identifying your research questions
- getting the information you need.

Case studies showing health budget advocacy in practice are included throughout the guide. And there are practical exercises to get you started on analysing a health budget.

Effective health budget analysis and advocacy require patience and commitment. But the rewards – improving healthcare and strengthening the relationship between citizens and their governments – can be enormous.

We hope this guide will help inspire you to get involved in health budget advocacy in your country.

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