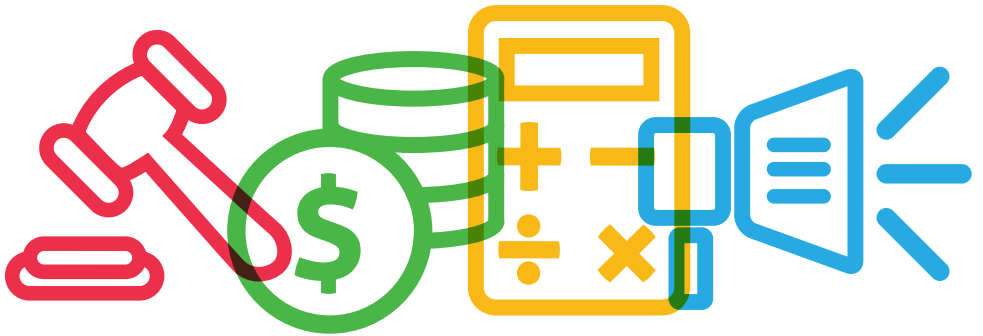


THEMATIC BUDGET

IMPLEMENTATION GUIDELINES



EDITORIAL STAFF

INESC – INSTITUTE FOR SOCIOECONOMIC STUDIES

GENERAL COORDINATOR
Iara Pietricovsky – Inesc

EDITOR
Alessandra Cardoso – Inesc
Carmela Zigoni – Inesc
Grazielle Davi Custódio

PARTNERS
Cew-it Uganda
Movisie NL
LSA Bewoners
Movimento Nossa Brasília

TRANSLATION AND PROOFREADING
Luiz Marcos B. L. de Vasconcelos
and Master Language Traduções e
Interpretação Ltda.

DESIGN
Gabriel Menezes

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**INESC – INSTITUTE FOR
SOCIOECONOMIC STUDIES**
SCS, QD 01 Bloco L, 13º Andar,
cobertura, Ed. Márcia, Brasília/DF –
CEP: 70.307-900.
Phone: +55 (61) 3212-0200;
E-mail: inesc@inesc.org.br;
Website: www.inesc.org.br.
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1. Overview

These are the Thematic Budget Implementation Guidelines, a tool used by the Institute for Socioeconomic Studies – Inesc – to monitor the public budget considering specific aspects such as the perspective of rights holders, human rights and cross-cutting policies.

With the support of Oxfam Novib through the pilot project *Acting for Deepening Democracy: Budget Monitoring and Social Participation in Brazil, Uganda and The Netherlands*, Inesc adapted the tool – already being used in Brazil to monitor the Federal Government’s budget –, vis-à-vis the context of our partners’ countries and contributions by the organizations Movisie NL, from the Netherlands, and CEW-it, from Uganda.

It should be noted that this is a pilot project that precedes a larger project of Oxfam Novib entitled *Deepening Democracy* in which monitoring of the public budget, budget transparency, public participation and open data are important components for achieving fairer and more egalitarian democracies.

We believe that the pilot was an important step not only for adapting the Thematic Budget tool at local and international level, but also for improving Inesc’s main *Budget and Rights Methodology* (B&R). Based on the results of this project, Inesc carries out the review of some contents of the B&R Methodology, as well as creates new content related to cultural diversity and open data.

This is a guide with detailed guidance on how to implement the Thematic Budget and it is based on the experience of the pilot project carried out with Cew-it Uganda and Movisie NL, and also with other partners involved in the project, namely, the Our Brasilia Movement and LSA Bewoners. The project started with a workshop that took place in Brasília, Brazil, in May 2015, when partners had the opportunity to know the tool and plan the implementation of budget monitoring in their countries, considering political differences and cultural diversity, but also similarities in terms of inequalities. This kind of intersection is the key of *E-motive*, a worldwide network for innovative social solutions, another initiative of Oxfam Novib.

This publication is bilingual (Portuguese and English) and intended for use by social movements and organizations interested in using public budget monitoring as a social participation and advocacy tool in different situations, but also by teachers, students and other parties interested in promoting more transparent societies and governments.

Enjoy your reading!

Iara Pietricovski

José Antônio Moroni

Inesc's Management Board

2. **What are**

Thematic

Budgets?

The methodology of the Thematic Budgets was prepared by Inesc for monitoring the National Budget in Brazil in connection with the Racial Equality, Childhood and Adolescence, Socio-environmental and Food Security agendas, using official open data platforms¹ and based on the Access to Information Law, which guarantees to all citizens the right to open, detailed and reliable information.

The Thematic Budget is a tool derived from the *Budget and Rights Methodology* (B&M) that guides all the strategies adopted by Inesc in budget monitoring, training and advocacy in public transparency and social participation: it is important therefore to highlight that the B&R Methodology has to be used as a *permanent source* in preparing the TB.

The main distinguishing feature of the TB tool is its focus on *rights holders*: it expands, therefore, the notion of budget as a technical and monetary cycle within the policy cycle, considering budget as a political process that involves disputes by sectors of society around priority setting. So the TB considers both the intersection of public policies and the different impacts of policies with different approaches and interest on the same agenda or territory.

The centrality of the rights holders relates “budget” and “rights”, and in practice the construction of the TB requires a permanent dialogue with social movements and civil society organizations that work around a particular agenda to capture their perspectives about the policies.

////////////////////////////////////

1 The main platforms used by Inesc are Siga Brazil (Senate), which also hosts Inesc’s analysis on the official website; Portal da Transparência, of the Presidency; and SIOP, of the Ministry of Planning, Budget and Management.

3. Appropriating
the Budget
and **Rights**
Methodology

To start to use the Thematic Budget approach, it is necessary to study and understand the *Budget and Rights Methodology*, because this is the basis of all the upcoming preparation, dissemination and advocacy work that are part of this strategy. A detailed Manual on the B&R Methodology is available in three languages (Portuguese, English and Spanish) on Inesc's website.

STEP BY STEP:

1. In the case of application of the TB tool by organizations, the team responsible for the work has to read and discuss the B&R methodology previously.
2. After dedicating some time to those readings, try and organize a moment to debate the main concepts of the Manual, clear doubts and build a common view on the relationship between budget and rights.
3. Next, draft a brief note indicating which parts of the Methodology the team believes add more value to the work at local level/context: 3 paragraphs could be really good! Apart from the record of process, that note can be used in social media.

3.1. Reflecting on “human rights” and “budget”

The concept of human rights used as a backdrop for the TB tool is considered from a perspective based on international commitments assumed by National States in treaties and conventions:

“Human rights are a set of values that each person is entitled to exercise to be able to live with dignity. These rights are universal, interdependent, and non-negotiable. Living with dignity means having access to food, housing, health care, education, freedom, recreation, work, etc. It means living a life free of violence, discrimination, and deprivation.” (B&R Methodology, Chapter 3, Inesc, 2013).

Also, human rights are understood as an obligation of the States:

“... human rights are not only a beautiful political discourse or purpose. They are guaranteed in our international and national legal system (both in constitutions and in various national laws) and they are expressed through a normative legal system that individuals, governments, and the international community are required to respect and promote.” (B&R Methodology, Chapter 3, Module 3.2., Inesc, 2013).

STEP BY STEP:

The concept of human rights can connect the different countries around the world and it is the most important budget monitoring element in the TB tool.

In this sense, it is important to pay attention to the concepts of Inesc's Budget and Rights Methodology, '*Chapter 2 – Economy*'; and '*Chapter 3 – Human Rights: Concept and Contextualization*', especially the concepts of '*Universalism*', '*Interdependence*' and '*Indivisibility*'.

3.2. The 5 Pillars

The B&R Methodology is based on 5 Pillars that guide the budget approach related to the promotion of human rights. An abstract of those Pillars, which are detailed in the B&R Methodology Manual, is provided below.

- a) **State funding with social justice:** A good tax system should make sure taxes are appropriately levied in different areas (on income, on property and consumption, on financial transactions), recognizing that there are inequalities among citizens.

PROGRESSIVE OR REGRESSIVE TAXATION?

A tax is progressive when those with a higher income or higher-value property pay more of it proportionately than those with a lower income or lower-value property. This way, wealthy people pay more taxes individually than poorer people.

Conversely, a tax is regressive when the poor pay more of it than the rich.

- b) Allocating as much of the available resources as possible to realizing rights:** When national states ratify international pacts, they take on a number of commitments related to respecting, protecting, and promoting the human rights of their population. For governments to comply with the provisions of those pacts, they must progressively devote the maximum available resources to realizing human rights. This commitment is set out in Article 2 of the International Covenant on Economic, Social and Cultural Rights (ICESCR).
- c) Progressive realization of human rights:** One of the commitments taken on by national states upon ratifying the International Covenant on Economic, Social and Cultural Rights (ICESCR), as provided for in its Article 2, is that of devoting their maximum available resources to progressively realizing rights. The progressive realization of human rights means that there can be no setbacks in social indicators related to the implementation of rights and access to them; and the state must develop long-term plans (five- or ten-year plans, for example)

to indicate its targets for the progressive realization of rights over the years.

- d) Non-discrimination:** The budget has to be sensitive to gender and racial/ethnic inequalities and be related to policies that promote human rights considering that those inequalities affect the redistribution of resources and lead to a situation of unequal access to rights by different population groups.

In practice, implementing budgets that are sensitive to gender, race, and ethnicity means listening to what women, black people, and indigenous people have to say to know what their main demands are and incorporating them into the medium-term planning of public agencies; it means ensuring funds and due priority for appropriate actions in annual budgets and also monitoring their results to check whether the policies contemplated in them have actually improved the living conditions of these groups in terms of their autonomy and full realization of their rights.

- e) Social Participation:** Governments have to provide channels for citizens to participate in all phases of the budget cycle as well as in the formulation of public policies. Participation that combines freedom and responsibility is based on the idea of an empowering political culture. These values define the ethics of the relations between active citizens and also the effectiveness of decisions made in participatory forums.

4. **Paving the way** for the Thematic Budget

4.1. Reflecting about the budget context in general

To understand the local reality of budget allocation it is important to know about the budget cycle from a local, sub-national and national perspective. It is therefore necessary to know the main stages of the budget cycle, the documents associated with this cycle and responsibilities of government agencies, including the legislative and regulatory agencies.

In countries where budget transparency is adequate there are at least the following documents:

- ✓ Budget Plan
- ✓ Pre-Budget Statement
- ✓ Executive's Budget Proposal
- ✓ Enacted Budget (or Budget Annual Act)
- ✓ Citizen Budget
- ✓ In-Year Reports
- ✓ Mid-Year Review
- ✓ Year-End Report
- ✓ Audit Report

Pay attention!

It is not necessary be an expert in those documents' contents. The important is to know the cycle in general and understand the role of public agencies and civil society in that process.

After having a general idea of the cycle, documents, deadlines/timeframes and the responsibilities of public officials, it's time to try to answer the following questions:

- ✓ How do you and/or how does your organization consider that discussing taxes can influence rights?
- ✓ What proportion of the public budget in your country is being used to pay the public debt? (external and internal debt);
- ✓ What proportion of the public budget is being spent on social policies? (health, education, social care, etc.);
- ✓ In the last few years, is it possible to verify advances in the promotion of human rights in your country, through social policies? And what about regressions?
- ✓ Has civil society participated in the decision-making process related to policies and budget?
- ✓ How can budget transparency impact people's lives?

Pay attention!

It is important to go back to these questions at the end of the process of constructing your TB!

4.2. Choosing a “theme” or agenda and identifying the “target group” (subjects of rights or rights holders)

The Thematic Budget is a way to track and analyse the budget considering the 5 Pillars of the *Budget and Rights Methodology*. The TB is not necessarily based on a government agency or a strict policy, but rather on agendas (‘themes’) and rights holders (‘subjects of rights’, ‘target groups’). The important issue here is to look not only at the policy structure, but also at the impacts that many agencies and/or government decisions have – in a positive or negative way – on the agendas and people’s lives². To sum up, the TB tool shows that in many cases there are various public agencies working on common agendas with different approaches.

From a local perspective, it is very important, also, to establish the *territory* where the ‘rights holders’ are, i.e., where communities impacted by the thematic budget are located.



2 For example: in the case of the Socio-environmental Thematic Budget, the advisors select the budgetary actions of 6 different Federal Government Ministries – Ministry of Environment, but also Ministries of Health, Agrarian Development, Social Development, Education and Culture –, that impact the environment and communities in Brazil. Another example, the Childhood and Adolescent Thematic Budget, consists in budgetary actions of the Ministry of Education, but also policies about nutrition, social security, health, public security, and so on.

EXAMPLE:

Country	Territory	Theme/ Agenda	Target Groups/Subjects of Rights
Brazil	Brasília (Federal District)	Urban Mobility	<ul style="list-style-type: none"> » Activists of Urban Mobility; » Workers, especially from lower classes; » -Brasilia's society, especially poor women, blacks, disabled and children;
Uganda	Rwenzori region- South Western Uganda; Acholi in Northern Uganda.	Education (Basic Level)	<ul style="list-style-type: none"> » District leaders/local governments » Schools » Pupils » Teachers » Parents » SMCs (School management committees) » Community around the school » Neighborhood assemblies (NAs) » Community Monitors » Staff of the organisations at the grass-root level » Rwenzori Consortium for Civic Competence (RWECO) » Agency for Cooperation in Research and Development (ACORD Gulu)
The Netherlands	Emmen, neighbourhood Emmerhout	Social Care	<ul style="list-style-type: none"> » All citizens of Emmen-Emmerhout » Social activists » Active citizens in voluntary community organisations » Social care volunteers, users of social care.

4.3. Knowing Public Policy and Rights

It is very important to know the most important documents that influence the agenda/policy/policies/rights holders in the Thematic Budget: normally, the policy and the legislation determine the standards of implementation, responsibilities of government agencies, profile of beneficiaries and goals to be achieved: and all these are deeply connected with the budget!

EXAMPLE

Urban Mobility Policy, Brazil

1. Brazilian Federal Constitution:

Articles 22 and 23: Regulates the power to legislate on traffic and transport, including education for traffic;

Chapter III – Public Security: *“...ensure citizens the right to efficient urban mobility.”*

Chapter VII – Family, Children, Adolescents, Youth and the Elderly: Article II: *“creation of preventive and specialized care programs for people with physical, sensory or mental disabilities, as well as the social integration of adolescents and young people with a disability, by means of training for work and community life and facilitating access to collective goods and services, by eliminating architectural barriers and all forms of discrimination.”*

2. Act 10.257: Cities Statute;

3. Act 12.587: National Policy for Urban Mobility;

4. Organic Law of the Federal District;

5. Master Plan for Land Management;

6. Master Plan for Urban Transport.

It is also important to **discuss with rights activists** and understand their perspective in relation to expanding rights and struggling for concepts.

EXAMPLE

During a workshop to construct the Urban Mobility TB, an activist said that:

“Urban Mobility has to be a right, not a product of market, because with expensive and inefficient transport, people cannot access the other basic rights and public services. So, when the State neglected the access to transport, it is a violation of the other National Policies and human rights”.

4.4. Reflecting about the intersection of policies on a specific agenda

The challenge here is to identify the government areas that have policies that impact the “theme” or the “agenda” and identify the budget that was enacted to implement the policy, and that will be tracked.

EXAMPLE

In the case of Urban Mobility, traffic policies were identified whose management is under the Municipal Urban Mobility Secretariat; but also the “environmental policy” that regulates and authorizes the traffic buildings; the “urban development” sector, responsible for urban planning, and finally, the “public security”; and “Energy Company” – that was highlighted by urban mobility social movements during the workshops, because of the safety of pedestrians and bikers, especially women.

4.5. Reflecting on the impacts of the national budget on the local budget

How does the national budget in each country impact the local budget? To achieve that, it is first necessary to identify the main characteristics of the budget. One possible exercise to visualize that easily is constructing a map with:

- a) National Budget Revenues (tax and non-tax revenues)³;
- b) The composition/distribution of the National Budget according to budgetary classification – “function”⁴ (example: ‘Social Care’, ‘Health’, ‘Education’);

////////////////////////////////////

3 “Revenues generally are separated into two major categories: tax and non-tax revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue such as contributions to social security funds can be considered as either tax or non-tax revenue, depending on the nature of the approach to these contributions.” (See: Open Budget Index, 2012).

4 “Expenditures can be organized according to the following classifications: administrative unit, function, and economic category (a fourth, more detailed, categorization is by individual program). Each of these classification systems has different advantages. For instance, reporting expenditure by administrative unit indicates which government entity (department, ministry, or agency) will be responsible for spending the funds and, ultimately, be held accountable for their use – it answers the question “who spends the money?” (See: Open Budget Index, 2012).

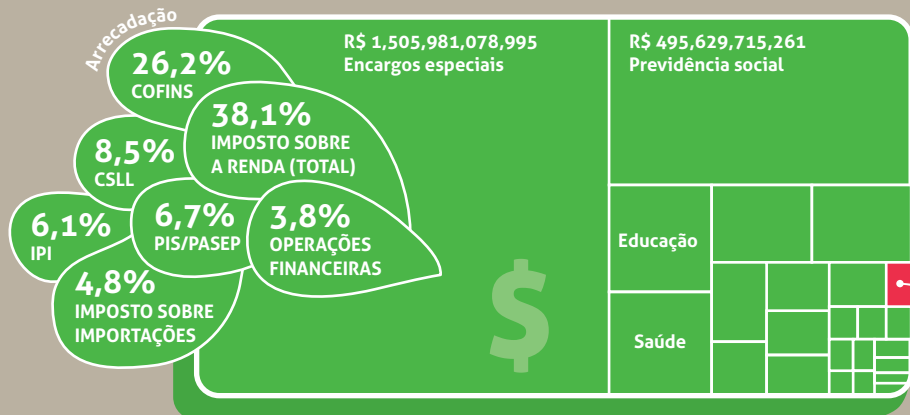
- c) The main laws that regulate the budgetary cycle;
- d) The national ministries that implement the policy and transfer the budget to the local level.

4.6. Reflecting on how the policy is materialized at local level

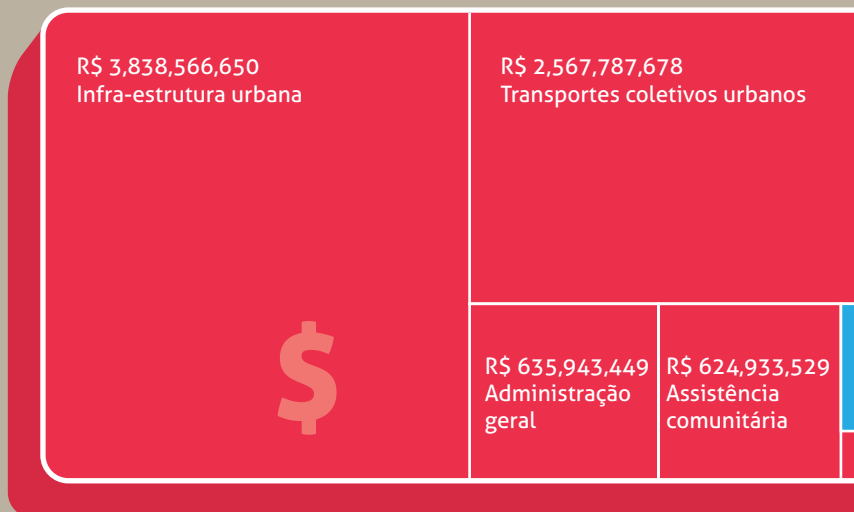
Then, considering the 'theme' of Thematic Budget, it is necessary to find the way that resources run up to the local level, identifying:

- a) The local agencies that implement the policy and execute the budget, i.e., receive the national budget from some Ministry and from the local treasury;
- b) The existence or not of sub-national or local revenues that together with the national budget make up the "local budget";
- c) The existence or not of sub-national or local laws that regulate the budgetary process;
- d) Identify what kind of benefits or services embody public policy (Roads? Cycle paths? Buses? Schools? Meal? Teachers? Social care professionals available? Funds for the payment of social assistance benefits?...).

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4.7. Discussing the availability of information

Whether open or not, data exist. Every comment about information availability has to be in the TB document because the more open the data are, the more transparency can be achieved. This information, also, can be part of the “Methodology” and “Recommendations” of the TB document, to be used in advocacy strategies. The same must be done with the reliability of budget data during tracking.

Try to answer the following questions, considering the reality of the local government responsible for the budget that you will track:

- ✓ Is there at least one planning document available to the public (with priorities, beneficiaries, goals)?
- ✓ Is there at least basic information available about incomes, revenues and expenses?
- ✓ In what kind of media? (Hard copy/paper, internet, both).

Open data means transparency!
Try following the International Standards.
If the data are available on the internet, try to identify the 8 Principles of Open Data

The 8 principles of Open Data

- 1) *Data Must Be Complete:* All public data are made available. Data are electronically stored information or recordings, including but not limited to documents, databases, transcripts, and audio/visual recordings. Public data are data that are not subject to valid privacy, security or privilege limitations, as governed by other statutes.
- 2) *Data Must Be Primary:* Data are published as collected at the source, with the finest possible level of granularity, not in aggregate or modified forms.
- 3) *Data Must Be Timely:* Data are made available as quickly as necessary to preserve the value of the data.
- 4) *Data Must be Accessible:* Data are available to the widest range of users for the widest range of purposes.
- 5) *Data Must Be Machine-Processable:* Data are reasonably structured to allow automated processing of it.
- 6) *Access Must Be Non-Discriminatory:* Data are available to anyone, with no requirement of registration.
- 7) *Data Formats Must Be Non-Proprietary:* Data are available in a format over which no entity has exclusive control.
- 8) *Data Must Be License-Free:* Data are not subject to any copyright, patent, trademark or trade secret regulation. Reasonable privacy, security and privilege restrictions may be allowed as governed by other statutes.

4.8. Discussing the information with rights holders

After these general preparation of the TB (search information, systematize methodology, check the tables available, and produce an analysis) described above, it is time to debate with the interested groups of society, which are usually the directly beneficiaries of the policy. This can be done in a workshop format, and it is necessary to adapt the information to a friendly language that can be understood by the group. The organizations are free to use any methodology to discuss with local groups. It is necessary to register (1) participants' presence (attendance list, registering name, gender, age and e-mail of participants) (2) methodology used and (3) content of the debates: feel free to choose a format. At the end of this moment, it is important to discuss with people what kind of advocacy will be prepared and who will participate directly.

Check the Budget and Rights Methodology -

'Chapter 1 – Popular Education'

Popular Education is the theory of reality-based knowledge that uses methodologies designed to encourage participation and empowerment for active citizenship and is also based on a humanistic and libertarian approach focused on reducing inequalities and deepening democracy with community participation.

4.9. Structuring the local plan for implementation

Finally, it is important to structure a plan for implementation, with deadlines and responsibilities, considering the budget cycle, challenges and advocacy needs. The plan has to preview:

- a) Training of team;
- b) Search of information;
- c) Target groups' meetings;
- d) Systematization of information;
- e) Consulting meeting with public officers;
- f) Advocacy meetings;
- g) Communication Plan.

4.10. Communication Plan

It is important to involve the communication perspective from the beginning of the process. The communication plan is very important to the TB tool because the results can be used to provoke changes in governments: the visibility of budget data can engage people and make public officials manifest themselves about their responsibilities.

Suggestions

Register the workshops and meetings with target groups with pictures and use social media to disseminate these activities

Write short notes to organizations' websites: use the voice of target groups

Share information with partners

Plan to use infographics for budget data so as to put the information in a friendlier format.

4.11. Producing results – outputs, outcomes, impacts

Try to include in your plan the outputs, outcomes and possible impacts of the TB. This is very important as you can make mid-term evaluations that allow you to measure the results achieved and correct the process in what needs to be improved.

5. **Starting the track:** looking for information about budget:

5.1. First condition: the year base

Choose a base year for elaboration of the Thematic Budget: it can be many years or just one. If you are developing a TB for the first time, try to start with the previous year.

Example

In the TB test case of Uganda and The Netherlands, was used 2014 as the base year. As government normally has until December of one year to spend the money, was considered the 2014 budget cycle because it enabled to identify the authorized budget and the executed budget. This information was considering strategic for advocacy activities in 2015. If the organizations have more time they can search some information to make comparisons. Because the availability of data at internet and of the accumulation in the subject, Brazil used the years 2012-2014, i.e., the entire period of the Multi-Year Plan of a government.

5.2. The Budget Plan

What is the document that plans public policies and the budget?

Normally, it is a document that precedes the Executive Budget Proposal and the Enacted Budget – it is the plan that designs the distribution and prioritization of budget in a budget cycle or a government period.

Pay Attention!!

Find the subjects of rights/rights holders/target groups in this document!!!!

It is necessary to know this document and understand the logic of it.

*Is this document a **promoter or violator of human rights**, as the 5 pillars of the Budget and Rights Methodology?*

EXAMPLE

In Brazil, there are the Multiannual Plan and the Multiannual Plans at national, sub-national and local levels, which determine the format and goals of all policies for a 4-year period. This document has to reflect the decisions of conferences (in which government and civil society participate) and is available on the internet.

5.3. The Enacted Budget (or Budget Annual Act)

The Enacted Budget is the approved budget for one year, and presents the revenues and expenditures planned by the government.

- a) Search and identify the Enacted Budget of your test case – note that as we identify that part of the national budget goes to the local level, it is important to identify that amount in the national Enacted Budget; and then identify it at the local Enacted Budget.
- b) It is necessary to find the budget programs of interest to your Thematic Budget; the function and sub-function; and administrative units that are responsible for executing that budget.

Pay attention!

**Find the subjects of rights/right-holders/
target groups in this document!!!!**

**Find the relationship between rights holders
and budget:**

**How much money was allocated to the target
groups of your Thematic Budget?**

Many countries have a friendly way to present the Enacted Budget, the so-called "Citizen Budget" – this document can be very useful to understand the budget cycle and to work with target groups.

EXAMPLE

In Brazil, the Enacted Budget is available on the internet at:

<http://www.orcamentofederal.gov.br/orcamentos-anuais>

As well as the Citizen Budget

<http://www.orcamentofederal.gov.br/orcamento-cidadao>

5.4. Tracking the budget: where does the money go?

Searching the Enacted Budget you will find the authorized budget (revenues and expenditures) and contingencies. Now, it is time to find the documents that the government uses to register the budget execution process.

EXAMPLE

In Brazil, all the information has to be online and on real time because of the LAI (Information Access Law).

There are many official databases to do searches; however, they are rather complex databases for common citizens

It is important to register in your process where you search, what kind of difficulties you faced, if the data were available or not available, open, close, etc.

Also, because of the complexity of budget information, it is important to choose and prioritize the strategic/important information.

5.5. It is time to construct your Thematic Budget table.

Consider the budget classifications of your national/local budget (in general, the countries use to follow the international standards and economic concepts).

Example: Classification in the Brazilian budget:

- ✓ By Sphere: aims to identify whether the expense belongs to the Fiscal Budget (F), Social Security (S) or investment by State Companies;
- ✓ By Institution: reflects the organizational and administrative structures and comprises two hierarchical levels: budget authority and budgetary unit;
- ✓ The functional classification: it is composed of functions and sub-functions and basically seeks to answer the question *"In which expense areas of government does the action take place?"* Each activity, project and special operation identifies the function and sub-function to which they are linked.

Administrative Unit	22	Ministry of Agriculture
Budget Action	4641	Publicity
Sub-function	131	Communication and Media
Function	20	Agriculture

In short, in Brazil we would have the following structure:

Policy Cycle Plan (4 years, more general)	Program
	Objective
	Administrative unit
	Goals
Budget (Annual Law, more specific)	Function and subfunction
	Budget unit
	Administrative unit
	Program
	Action

EXAMPLE 1 – The Racial Equality Thematic Budget

Produced by Inesc since 2010, the Racial Equality Thematic Budget is based on official open data from the Brazilian national budget.

Why were these budget programs selected?

The selection was oriented by the description of these actions on the Multiannual Plan: all these actions consider blacks and afro-descendants as rights holders, among others. So, for example, the action “Basic Education” has 4 objectives, of which 3 consider blacks and afro-descendants:

- ✓ Objective 0596: provides among other things for “Build classrooms in at least 200 *quilombo* communities”;
- ✓ Objective 0597: provides among other things for “... training for intercultural teaching, bilingual education, the teaching of history and culture of indigenous groups, Afro-Brazilians and Africans”.
- ✓ Objective 0598: provides among other things for “...Reduce the illiteracy rate, especially among women, the rural population and Afro-descendants.”

The same logic was applied to all 12 Budget Programs of the Racial Equality Thematic Budget.

Template:

Budget Program	Initial Allocation	Authorized Budget
1336 - Brasil Quilombola	0	0
2012 – Family Agriculture	682,588,927	682,588,927
2015 – Health System	74,900,000	74,900,000
2016 – Policy For Women: Fighting Violence And Autonomy	0	0
2018 - Biodiversity	106,601,000	106,601,000
2027 - Culture: Preservation, Promotion And Access	0	0
2030 – Basic Education	15,000,000	15,000,000
2032 – Higher Education (Quotas)	373,035,800	373,035,800
2034 – Fight Against Racism And Racial Equality Promotion	64,833,000	64,833,000
2045 – Licencing And Environmental Quality	250,000	250,000
2057 – Foreign Policy	1,540,000	1,540,000
2069 – Food Security	499,398,600	499,398,600
Total (Real R\$)	1,818,147,327	1,818,147,327

Budget Committed	Executed Budget	Paid	Outstanding commitments	Paid+ Outstanding commitments
0	0	0	71,070	71,070
330,948	54,466	54,466	1,920,102	1,974,567
9,713,809	93,839	93,839	2,516,926	2,610,765
0	0	0	85,494	85,494
13,330,000	7,059,865	7,059,865	251,317	7,311,182
0	0	0	0	0
0	0	0	1,148,490	1,148,490
36,049,800	0	0	535,300	535,300
549,703	243,606	238,744	6,736,679	6,975,423
259	259	259	0	259
0	0	0	9,722	9,722
0	0	0	16,368,810	16,368,810
59,974,519	7,452,034	7,447,173	29,643,910	37,091,083

EXAMPLE 2: The Urban Mobility Thematic Budget

First version of the local Thematic Budget and produced through *Acting for Deepening Democracy: Budget Monitoring and Social Participation in Brazil, Uganda and The Netherlands*, the Urban Mobility TB is based on official open data from the Brazilian national budget and official data from Federal District Government (that are neither totally open nor totally reliable).

Why were these budget programs selected?

The selection was oriented by the description of these actions in the Multiannual Plan of the Federal District (Brasília) and other regulations on the urban mobility agenda; also, the choices were made based on workshops and meetings with social movements. All these actions consider the right to urban mobility and the right to the city to be a pillar.

Following the logic of the TB tool, not only the obviously budget programs and budget actions associated to “transport” or “traffic” were selected, but also other very specific programs and actions that impact the agenda:

- ✓ 6215 - Transit Insurance
- ✓ 6216 - Integrated Transport and Mobility
- ✓ 6217 - Public Safety
- ✓ 6208 - Urban Development
- ✓ 6210 - Environment and Water Resources
- ✓ 6209 – Energy

Below is a part of the table of Urban Mobility Thematic Budget. The full version can be found in Inesc page (www.inesc.org.br) in open version (.csv) to download.

Budgetary Programs	Budgetary actions	Initial allocation	Change
6215 Safety Traffic	2460 – Campaigns traffic education	9.629.500	13.074.034
	2469 – Traffic management electronic	46.423.289	49.550.361
	2541 – Policing and traffic enforcement	37.765.000	22.955.187
	2904 – School service transit experiential	650.000	200.000
	3095 – Construction of the traffic academy (dmv)		
	3096 – Dmv call units construction	100.000	0
	3208 – Signs of implementation traffic light	500.000	0
	3209 – Signs of implementation stratigraphic	2.000.000	1.200.000
	4034 – Integration der / dmv traffic management (der)		
	4101 – Signal horizontal and vertical	13.700.000	0
	4197 – Signs maintenance stratigraphic	2.480.000	1.100.000
	4198 – Signs maintenance traffic light	1.400.000	100.000
	5027 – Signs of implementation (cup)	60.000	-60.000
8505 – Advertising and propaganda	137.746.035	52.000	

2015 (until June) *Amounts in Real R\$

Contingency	Locked allocation	Authorized	Committed	Available	Paid
6.808.359	0	22.703.534	3.534.793	12.360.381	2.347.537
28.792.095	0	95.973.650	31.044.104	36.137.451	17.302.036
18.764.249	0	60.720.187	18.496.112	23.459.826	11.354.740
96.300	0	850.000	329.000	424.700	36.945
30.000	60.000	100.000	0	10.000	0
270.000	0	500.000	0	230.000	0
600.000	0	3.200.000	0	2.600.000	0
0	0	13.700.000	1.134.698	12.565.302	671.040
744.000	0	3.580.000	1.566.220	1.269.780	1.470.490
420.000	0	1.500.000	718.769	361.231	410.725
0	0	0	0	0	0
29.598.931	20.149.466	137.798.035	28.902.027	59.147.611	7.514.937

6216 – Integrated transport and mobility	1968 – Project development	47.837.179	15.325.783
	3128 – Implementation of urban transportation program management	17.201.863	-10.511.863
	3711 – Studies and research	8.768.493	171.000
	3983 – Hiring consultants and audits	360.000	-10.000
	4088 – Servers training	14.782.624	1.672.768
6217 – Public Safety	4031 – Monitoring by video camera	12.272.727	-7.963.727
6208 – Urban Development	1471 – Information system modernization (fundurb);	77.628.989	13.664.613
	3145 – mplementation of territorial planning and urban instruments;	30.000	0
	3151 – Conference of cities;		
	4965 – Territorial monitoring and review of the master plan for land management of the federal district;		
	4984 – Urban development standard.	25.000	0
	3148 – Project development intermodal circulation;		
	1287 – (Ep) process of enlargement;		
	3938 – Revitalization of urbanized areas (so, fundurb and ccdf).	10.025.455	0
6210 – Environment and Water Resources	3217 – Vehicle inspection program deployment;	20.000	0
	3218 – Construction of vehicle inspection centers;		

27.041.872	325.000	63.162.962	18.150.374	17.645.716	514.777
0	0	6.690.000	3.275.939	3.414.061	1.754.073
3.723.448	20.000	8.939.493	0	5.196.045	0
105.000	0	350.000	0	245.000	0
3.554.005	665.000	16.455.392	2.102.479	10.133.908	347.673
2.161.273	0	4.309.000	1.445.831	701.896	0
25.225.005	752.000	91.293.602	15.321.288	49.995.309	8.598.308
9.000	0	30.000	0	21.000	0
7.500	0	25.000	0	17.500	0
3.025.455	7.000.000	10.025.455	0	0	0
6.000	0	20.000	0	14.000	0

5.6. Building the critical analysis

Building the critical analysis has to consider these aspects:

- ✓ Understand how this budget is represented in the general budget (for example, the “Racial Equality Thematic Budget” represents less than 1% of the total national budget);
- ✓ Where does the money come from? (tax and non-tax revenues);
- ✓ Where does the money go? (pre-determined expenditures; allocation, commitments and budget actually spent);
- ✓ If the money is sufficient;
- ✓ Sometimes, the problem is not the amount of money, but the policy structure: civil servants available, infrastructure, quality of expenditures/waste of budget.
- ✓ Sometimes, the problem can be cultural: as in Brazil, where we have “institutional racism” that in many cases affects the correct execution of public policy;

The relationship between budget and goals – what was planned, what was achieved? (Identify government indicators and compare with government reports).

Suggestion

Before discussing with local groups and disseminating the TB, try and discuss your analysis with specialists and civil servants that are open to dialogue – they can highlight some aspects and explain some details of the policy cycle and the budget cycle that we have not captured!

5.7. Products

- ✓ Thematic Budget: register every step, discussion and findings in a document that will be used for reporting purposes;
- ✓ TB Note: a short executive summary with main findings (2 pages) to be used as a press release and to orient advocacy;
- ✓ Tables: to be used to prepare the statistic information;
- ✓ Key Analysis: to be used to prepare infographics.

REALIZAÇÃO



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