

READING 3.1: ESSENTIAL BUDGET DOCUMENTS

Governments should produce and make available to the public in a timely manner the following eight key budget documents:

- The **Pre-Budget Statement** should be released during the first phase of the Executive's Formulation of the budget. This document is intended to disclose the parameters in which the executive will form its budget proposal — specifically, total expenditures, total revenues expected and debt to be incurred during the upcoming budget year.
- The **Executive's Budget Proposal** is the draft budget which should be made available to the public before the actual budget law is passed by the legislature, so that citizens have the opportunity to provide their input into the drafting of the budget law before it is finalized and passed. The Executive's Budget Proposal above should contain the following information:

Expenditure classification

- administrative
- functional
- economic
- programme

Revenue classification

- tax
- non-tax

Debt

- stock at the beginning and at the end (yearly additional borrowing)
- composition (different instruments, different maturities, interests, currencies, domestic vs. external)
- interest

Macroeconomic information

- different info can be relevant for different countries (e.g. oil producing countries)

- basic info is: GDP growth, inflation, unemployment, interest rate
- changes in the macroeconomic framework can have a significant impact on budget (on both revenues and expenditures sides)

Multi-annual data

- future projections
- past data

Public policy information

- new policies as distinct from existing policies
- links between policies and budget
- links between budget and policies to fight poverty

- The **Enacted Budget** is a document that is approved by the legislature and passed into law as the budget to be implemented for the upcoming fiscal year.
- The **Citizens Budget** is a non-technical representation of the terms and the concepts in the budget which can be understood by citizens that do not have technical background in budgets or fiscal policy.
- **In-Year Reports** should be produced and made available to the public on a monthly or quarterly basis and they should report on the implementation of the budget including the revenue, expenditure and the debt situation of the government.
- The **Mid-Year Review** also provides a comprehensive update regarding the implementation of the budget including a review of the economic assumptions underlying the budget and an updated forecast of the budget outcome for the current budget year.
- The **Year-End Report** should be produced and made available to the public by the executive branch, and it should report extensively on the government's fiscal activities.
- The **Audit Report** is the annual report issued by the Supreme Audit Institution attesting to the government's year-end final accounts and whether public resources have been utilized effectively.

Additional (official) information that is necessary to obtain a deeper perspective regarding the budget:

- Demographic information
- Sector-specific documents (e.g. health, education, defense)
- Sector-specific information (geographical distribution, number of teachers/doctors in different regions, epidemiologic profile of the country)

READING 3.2: SOURCES OF INFORMATION TO SUPPORT OUR EVIDENCE-BASED ADVOCACY

- Budget information may be available on official government websites, including:
 - the ministry of finance
 - the ministry of planning
 - the presidency
 - the official statistics institute
 - sector-specific ministries
 - local governments
 - the central bank.

- Budget information may be available from international institutions including:
 - World Bank country reports
 - UNDP global and country reports
 - Transparency International corruption reports
 - Reports from agencies working in a country
 - Information in the hands of the above-mentioned agencies

- Budget information can be obtained by:
 - Requesting information from agencies working in a country.
 - Reviewing what is available in the Congress or Parliament -they should have this information.
 - Using the access to information law if it exists in the country.
 - Review information that is available through donor agencies and multilateral allies.
 - Review the sites of international organizations to find information specific to a country.
 - Locate and meet with NGOs to share information and perspectives.
 - Partner with academic institutions and research centers.

READING 3.3: STRATEGIES FOR OVERCOMING BARRIERS TO BUDGET INFORMATION

IDENTIFY SYMPATHETIC OFFICIALS

- No government is a monolith: while some public officials are hostile to civil society's requests for information and assistance, others are extremely forthcoming.
- The latter can be critical allies in an effort to obtain information on public programs.
- To win over officials who are less forthcoming but not completely opposed, civil society groups can try to persuade them of the need for transparency, provide an example of how transparency would benefit them, and/or appeal to their egos by offering them an opportunity to showcase their work.
- One way to obtain information from hostile officials is to pressure them, such as by going over their heads, i.e., appealing to their bosses.
- Alternatively, civil society organizations can also work to build a relationship of trust with both officials who are not completely supportive as well as those who are initially hostile to them.

USE "RIGHT TO INFORMATION" LAWS

- Approximately 90 countries around the world have laws that guarantee citizens the right to information.
- An access to information law can be central to an organization's strategy for conducting a social audit.
- Even if their country has such a law, however, groups will not always be able to obtain needed information.
- Information requests can run into a variety of obstacles, including claims that files are missing or that their disclosure would harm national security.
- An excellent collection of studies on access to information laws, including implementation problems, is available at www.freedominfo.org.

USE INDIVIDUAL AGENCY DISCLOSURE POLICIES, COURTS, AND CIVIL PETITIONS

- In countries where there is no law guaranteeing access to information, individual agencies may sometimes have disclosure policies or charters on citizen rights that can provide for such access.

- Some countries that do not have access to information laws do have provisions or laws for access to public procurement information.
- In other countries, the national constitution may protect individual liberties that include the right to information.
- Citizens have successfully used constitutional provisions to file petitions in national courts to obtain information, though this is obviously a complicated process that can take years to complete.

COLLABORATE WITH AUDITORS, LEGISLATORS, AND DONORS

- Public audit institutions can be an excellent source of information.
- Legislators too often have much more information on public projects than ordinary citizens do, and civil society groups may be able to obtain extensive information through a sympathetic legislator.
- Similarly, in countries that are highly donor-dependent, donor organizations may have access to information on public projects – especially the projects these donors fund.
- Donors may be very forthcoming to a social audit process given their interest in ensuring that the funds they have donated are spent properly.

DIRECT ACTION AND CAMPAIGNS

- The pioneer of non-violent direct action, Mahatma Gandhi, encouraged the use of direct action campaigns to demand changes from the government.
- He described the government response to such a campaign as follows: “First they ignore you, then they laugh at you, then they fight you, then you win.” Organizations that are repeatedly denied information might choose a strategy that relies on direct non-violent confrontation with the government agency that denies them information.
- Such a strategy should be undertaken only after careful deliberation given its possible consequences, including violent retribution from the government.

KEEP IN MIND

- When conducting analysis and advocacy work using aid and/or budget information, don’t jump to conclusions about the information or data that you cannot see. Be honest about the limitations of your findings, stressing that they are based on the limited information that is available.

- When publicly available information is limited, use this as an opportunity to demand more information so that you can have a better understanding of what is really happening with regard to the particular development issue that you are working on.
- It is valid to make your own choices and decisions regarding the use of limited data and/or incomplete information in your advocacy work, but always explain these decisions. If the government says that you are wrong, ask them to offer a more complete picture.