# **BUDGET BASICS PRACTICE EXERCISE**

# **PLANNING FOR ACTION BY GETTING THE RIGHT INFORMATION**

**Aim of exercise**

Before education activists can do any budget analysis, they first need to gather the information. This exercise aims to provide some practice in getting hold of budget documents, and to help users to find their way around the documents in order to find the information they need.

**Activity**

**Step 1: Check government websites**

The first place to look for budget information is online, visiting the website for the Ministry of Finance, Treasury etc. (or perhaps a subdivision, such as the office of the budget controller).

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. In reality, governments do not always produce their budget information in an accessible format, nor do they always transparently share information.

**Step 2: What to do if you can’t find the budget information online**

If documents are not published online, it’s worth contacting the Ministry of Finance directly to ask for budget information. Or you may contact the Ministry of Education for information on the education budget and a more detailed breakdown.

**Step 3:** **Accessing supplementary information**

It may also be helpful to visit other websites to find supplementary information to support your budget analysis. This can help to give additional information, for example, about the intention of funding for certain programmes or the related sector plans.

Additional sources of information might include:

* The Central Bank and the Central Statistical Office – sometimes publishes budget and other finance information.
* Auditor General – may have past audited accounts.
* The Ministry of Education (or local budget office for the Ministry) – for more detailed sector budget breakdown.
* Bilateral and multilateral donors – to supplement information on donor spending, sometimes donors may also help access to information on budgets.
* Education Sector Plans – can help understand what budget commitments were for.
* Global Partnership for Education, Local Education Groups or Education Sector-Wide Approach (SWAp) coordination mechanisms often have budget information.

**Information challenges**

In many countries users are likely to encounter some obstacles when trying to gather information about the budget. The degree of difficulty in finding information will determine to what extent an education activist can conduct effective budget analysis. If you can’t find the right documents and information necessary for budget analysis, you will struggle to move forward!

**There may be a number of challenges when trying to get hold of budget information, such as:**

* Lack of right-to-information legislation;
* Lack of accurate and timely budget data;
* Lack of data which is broken down in a helpful way (also known as fully disaggregated data: data that is divided by age, sex, or other characteristics);
* Lack of transparency; and
* Lack of institutionalised mechanisms for public participation.

If access to information is a major concern, then an obvious starting place for advocacy is to push the government to publish more budget information and be more transparent. In which case, one of your first steps might be to join forces with relevant partners or groups who work on right to information or transparency campaigns, in order to improve the data availability and transparency.

**Step Four. What does the budget tell you?**

Once you have collected your country’s budget documents, review them and answer the following questions:

* Are there reasons given for the choices made in the budget? Can you tell what the priority areas in the budget are?
* Does the budget break down into functional, administrative or economic classifications (see Budget Classifications explanation in the budget basics)?
* Does the budget have information on government spending on programmes, sub-programmes and further information on disaggregation of government spending below the sub-programme level?
* Does the budget differentiate properly between spending on recurrent (operating) costs and capital (development) costs?
* Is the budget decentralised? Is there a regional and/or district budget? Can you access it?
* Are the budget lines sufficiently clear to know what each of them refers to, and are they consistent across departments?
* Does the budget contain estimates for the coming three years or only for this year (can budgets be compared across years easily)?
* What are your key takeaways from looking specifically at the education budgets?

**What to do in a workshop setting**

**Time allowed:** approximately 1.5 hours

Divide participants into small groups in which to share and discuss their findings. In an international context, participants can either work in single-country groups to collate and discuss their findings or in mixed-country groups to compare and contrast the availability of information in the different contexts.

**Step one.** Find your country budget documents (alone or in small country group)

Try finding budget information during the event. As a facilitator, make sure you prepare for this by understanding the different challenges of budgets in the different countries in the training. The time required to carry out this exercise will depend on the availability of publicly accessible documents and the complexity of these documents – some countries have a lot of easily accessible information (which can take a long time to work through), others have much less. Allow for some participants to make more progress than others. You might wish to place a facilitator (or experienced participant) in each of the groups to support (but not lead) the process.

The purpose of this is for participants to familiarise themselves with the layout and content of their country’s budget and learn how to extract useful information from it. It’s therefore not necessary to share the specific answers to the questions in plenary. Instead you may wish to facilitate a group discussion about the experience of navigating the budget, exploring some of the following questions:

Once participants have found the budget documents, ask them to analyse alone/in small groups to answer the following questions. Once they have done for their country ask them to share with other country participants /discuss findings with others (in plenary or in groups).

**The following questions may guide a discussion in plenary and/or in table groups**

* Was it easy to find information on the budget for your country?
* What sites did you visit to find official government information on the budget?
* What sites did you visit to find supplementary information on the budget?
* What steps do you think the government should take to make budget information more easily accessible?
* What challenges did you face?
* What new terminology did you encounter?
* What do you think could be done to make the budget easier to understand?