



INTERNATIONAL BUDGET PARTNERSHIP
Open Budgets. Transform Lives.

Budget Work for Accountability and Impact

Mumbai
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Why Budget Work

- “I am a poor farmer and this is the first time in my life that I have seen a meeting organized by the government in which the powerful and corrupt are being held to account and I have a forum to speak my mind. That is why I am singing in joy” *Social audit –public hearing in India*
- Public budgets influence service delivery to poor and marginalized communities.
- Civil society budget work aims to improve service delivery to poor and marginalized communities



Global Trends in Budget Issues/ Work

- Implications of the Changing Global Political Economy
 - Finance Capital and state resources – subsidies, tax expenditures, FTTs, tax havens
 - Tax justice
 - PPPs and off-budget expenditures
 - Extractives : the new arena for global capital and its implications for state revenues (blood diamonds!!)
 - ESCR Rights assertion – need for more revenues



Working with Budgets

The budget process has four stages:

- Different decisions are made at each stage of the budget process
- You should intervene before the decisions you want to change are being made, not after.

Steps in the Formulation Stage

- Economy modelled
- Revenue estimated
- Department/Agency expenditure ceilings determined
- Department/Agency expenditure budgets formulated
- Approval by Cabinet



Steps in the Approval Stage

- Tabling in Legislature
- Committees consider and report to Chamber
- Amendments
- Budget voted into law



Steps in the Implementation Stage

- Money transferred to spending agencies
- Services delivered
- In-year reports produced
- Year-end reports produced

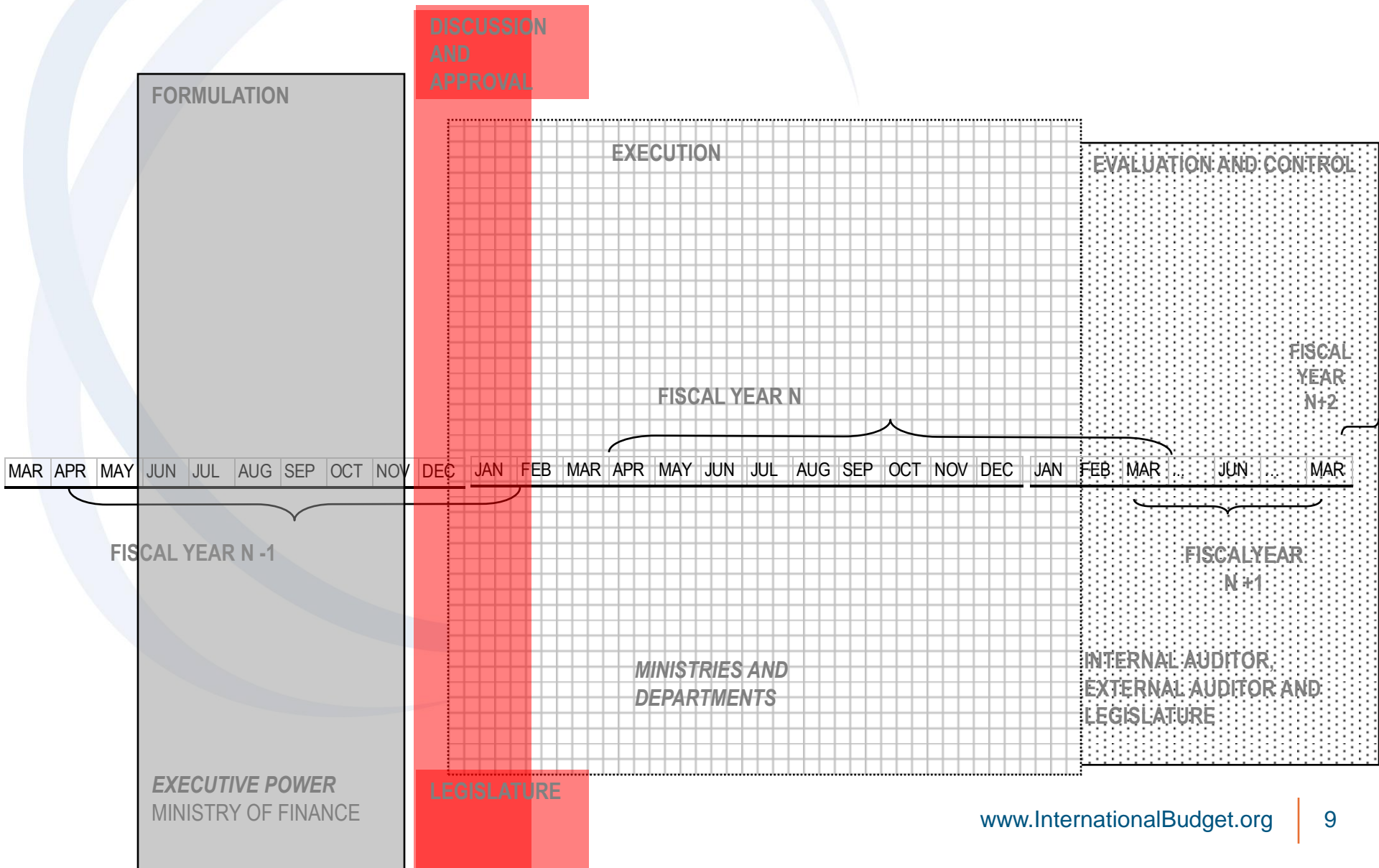


Steps in the Audit Stage

- Year-end report to Supreme Audit Institution (SAI)
- Audit conducted
- SAI report referred to Legislature
- Legislature refers report to the Public Account Committee (PAC)
- Recommendations of PAC referred back to Chamber.



The Budget Cycle



Strategies in Budget Work

- Global Actions/Campaigns...
 - Global campaigns and partnerships (BTAP, EITI..)
 - Collaborative work across CSOs globally (ESCR, Maternal Health, CDFs..)
- Local and National Initiatives
 - Coalitions
 - Citizen Mobilization
 - Engaging the Executive
 - Litigation
 - Working with Oversight Institutions
 - High Level Working Groups
 - Media



What is Impact in Budget Work ?

Contributing to change:

- Allocations and Expenditures
- Transparency, Accountability and Civic Participation
- **FOR IMPROVED SERVICE DELIVERY AND EQUITABLE ACCESS**
- Strategies used in various combinations



Samarthan – India

- Samarthan focused on The National Rural Employment Guarantee Act (NREGA)
- Guarantees a minimum of 100 days of unskilled work per year to every poor rural family that needs employment
- NREGA - bureaucratic glitches and widespread corruption.
- Case study examines a Samarthan-led campaign to address problems in NREGA's administration and mobilize people to demand work under the scheme.



Treatment Action Campaign – South Africa

- 2000 South African government allocated a total of R214 million (US\$28.5 million) to fight HIV/AIDS.
- 2010 an increase to R3.96 billion (US\$528 million) a real increase of over 1,850%.
- Case study examines TACs campaigns for treatment access.
- Combination of strategies that contributed to increase.
- Negotiations with government, mass mobilization and litigation contributed to this increase.

ACIJ – Argentina

- Shortage of kindergarten and pre-schools prevented children the right to education Freedom of information requests and budget analysis informed litigation strategy.
- Result: Government legally obliged to take steps to fill shortage of early child education facilities.
- Set precedent for human rights campaigns to combine budget tools and litigation to hold governments accountable in public finance processes.

NCDHR – India

- Scheduled Caste Sub-Plan (SCSP) program designed to provide direct benefits to Dalits, who are considered to be "outcastes" and have faced centuries of exclusion and discrimination.
- Case study examines NCDHR campaign - undertook sustained monitoring of SCSP funds and advocacy throughout policy and budget cycle.
- Campaign identified misuse of funds and pressured government to admitting to diverting resources and committing to repay the money.



OAK Foundation - Pakistan

- Earthquake in NW Pakistan, October 2005
- Donor money for reconstruction & rehabilitation
- 2008 many people still without adequate housing, critical public infrastructure
- Case study describes how a large coalition of CSOs and individuals embarked on a campaign to drive Pakistan's efforts to rebuild.
- Led by the Omar Asghar Khan Development Foundation.

HakiElimu – Tanzania

- Concern for quality of education, education policy, underutilisation of primary education development education funds
- Coalition of umbrella organizations strengthened credibility and impact
- National media campaign
- Case study describes the campaign that led to improvements in Tanzania's schools.



Coalition to Improve Social Security – South Africa

- Civil society organizations and coalitions fight to improve Child Support Grant for poor children
- Increase in number of poor children, age, inflation-related increases for the grant
- Case study describes persistent campaigning of these organizations and their contribution to significant budget and policy changes over the last decade

Some Key Budget Groups

- FUNDAR Mexico
- IDASA South Africa
- INESC and IBASE Brazil
- CBGA India
- Revenue Watch
- IBP-CBPP



THANKS



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