



# Budget Formulation

The budget is put together by the executive branch of government.

- Estimating budgetary needs for the draft budget: size estimation; budget impact analyses; service costing; cost-benefit analyses;
  - Guidelines for service standardisation
  - Tools for transitioning planning;
  - Partnerships of NGO advocating for effective health financing, transparency and reform;
  - 'Horror stories' — case studies of countries where the transition process has failed.
- Legislation and strategies:  
EU Association Agreement; Transition Plan; health sector strategy, drug policy etc.
- HIV and health national strategies and programs; National healthcare program; national AIDS program, etc.;
  - Clinical guidelines, standards and protocols;
  - Annual budget and multi-year prognoses; budget law

- Country Coordination Mechanism (CCM); the Ministry of Health; the Ministry of Finance;
  - Parliamentary committees for health and budgeting.
- Health services for key populations are stated as a priority (commitment) for domestic funding are included in the budget.

## BUDGET ADVOCACY IN THE BUDGET CYCLE

- Budget monitoring to assess how effectively the government spends the budget;
  - Review of national budget monitoring systems to promote adherence to the budget and reduces mismanagement or corruption;
  - Monitoring and evaluation of budget execution outcomes;
  - Use of state compliance mechanisms from services clients or patients to report poor quality services or goods; and,
  - Community-led monitoring of quality and access to services and reporting of their findings.
- Budget execution reports; and, Governmental reports; audits of program implementation.

- Government: the Ministry of Health; the Ministry of Finance; and,
  - All budget users responsible for implementation of programs.
- Enhance the quality, availability, and cost-effectiveness of harm reduction and other HIV services and programs for key affected populations and budget accountability and budget reforms to improve budgetary control.

The actual expenditures of the budget are accounted for and assessed for effectiveness.

# Budget oversight and evaluation

# Budget Enactment

The budget plan is debated, altered and approved by the parliament which enacts it into law.

- The budget proposal.
- Government; the Ministry of Health; the Ministry of Finance;
  - Parliament: committees for health and budgeting; Political parties, MP.
- Funds allocated for services in the budget are approved by the government and adopted by the parliament.

- Partnerships with other advocacy groups and 'friendly' parliamentarians for organising public hearings;
- Preparing analytical notes for meetings of Parliamentary committees for health and budgeting;
- Involvement of the media to cover and publish the results of budget analyses and expert opinions of the budget;
- Obtain a copy, and track amendments, of the parts of the budget that interest you; and,
- Awareness campaigns and street action prior to public hearings or votes.

- Enhance the outcomes of budget expenditures.
- All budget users responsible for implementation of specific health programs (mainly governmental agencies such as the AIDS Centre, for example); and,
  - Public procurement agencies.

- Enacted budget/amended budget;
  - Regulations on public procurement;
  - Annual public procurement plans; and,
  - Documents developed during the implementation of public procurement procedures.
- Influence on the technical specifications for procured goods or services to ensure that they actually meet the needs of the community;
  - to ensure that the tender proceedings require a fair and open competition through participation in the tendering process;
  - Analysis of regular public reports on the status of expenditure during the year to monitor the flow of funds;
  - Development of social contracting mechanisms that allow budget planning for NGO-implemented services;
  - Analysis of the fiscal strategy, budget requests, proposals, and engagement in these activities; and,
  - Community assessment of public procurement as well as the quality of, and satisfaction with, the goods/services procured

The budget is implemented by the government and includes the development of programs under the budget allocation, procurement and reimbursement modalities.

# Budget Execution