

BUDGET MONITORING AND ADVOCACY MANUAL FOR HARM REDUCTION

ASSOCIATION ESE,
REPUBLIC OF MACEDONIA





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AND ADVOCACY MANUAL
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TABLE OF CONTENTS

| | |
|--|----|
| INTRODUCTION | 7 |
| I. PRACTICAL STEPS IN THE BUDGET MONITORING ADVOCACY PROCESS | 13 |
| PHASE 1: IDENTIFYING THE ISSUE | 13 |
| STEP 1: What identified situation or problem we want to have resolved? | 13 |
| PHASE 2: RESEARCH AND ANALYSIS | 24 |
| STEP 2: Which information related to the selected advocacy issue needs to be collected? | 24 |
| STEP 3: What policy documents have we collected? | 26 |
| STEP 4: What methods can be employed to obtain data? | 35 |
| STEP 5: How to conduct budget analysis? | 40 |
| STEP 6: How to develop budget analysis report? | 57 |
| PHASE 3: STAKEHOLDERS AND ADVOCACY TARGETS | 59 |
| STEP 7: Who are the stakeholders? | 59 |
| PHASE 4 : PLANNING | 67 |
| STEP 8: What is an advocacy plan and how to develop such plan? | 67 |
| STEP 9: How to set advocacy indicators? | 72 |
| PHASE 5: TAKING ACTION | 75 |
| STEP 10: How to implement the advocacy plan and take actions? | 75 |
| STEP 11: How to use the media in health budget advocacy? | 77 |
| PHASE 6: MONITORING, REVIEWING, EVALUATION AND LEARNING | 80 |
| STEP 12: How can advocacy be monitored, reviewed and evaluated? | 80 |



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I. INTRODUCTION

Citizens living in Southeast Europe, including people who use drugs and people living with HIV, are continuously facing barriers in accessing public services, especially public health services. The barriers usually arise from the ways how the governments set the priorities in the distribution of the funds in the public budgets for realization of the existing public policies. Harm reduction services in the Southeast region are considered as non-priority services for political structures in power, or services whose funding is considered as a procedure that would have a negative impact on the political successes of the governing bodies, without taking into account the needs of the users of these services. Hence, the provision of such services in the past years was depended entirely on funds provided by foreign donors (the Global Fund), without allocating funds from national budgets or by allocating minimal funds for their implementation. This approach by the authorities in financing harm reduction services has put into question the long-term existence of such services, especially in the event that foreign donors are beginning to cut funds or completely withdraw funds invested in states for this purpose. However, the misallocation, wrong prioritization, abuse and mismanagement of public funds pose a tremendous challenge for the efficiency and effectiveness of the harm reduction services.

The public budgets and expenditures in Southeast Europe are usually used by the political parties in power as a means through which the political parties translate their political priorities and finance actions which will contribute for their reelection. The real needs of the citizens are usually marginalized and set as secondary in the process of setting the budget priorities. However, health as public function is usually left on the margins or is set after the rest of the government functions. While, in the allocations of the funds within the public health sector budgets, governments are usually focused on financing activities which will be visible for the citizens (procurement of medical equipment, employment, reconstruction, etc.) and are convenient for corruption.

Hence, citizen participation and civil society involvement in processes of public budgeting and financial management are essential for: promoting transparency and accountability with regard to public finances, building safeguards against corruption; and ensuring that public moneys are allocated equitably so that the interests and needs of people who use drugs or living with HIV are adequately addressed.

This manual is intended to serve as a tool and guidance of actions that need to be undertaken in the current situation that Harm Reduction Civil society groups are facing and that is the withdrawal of the Global Fund and transitional period that countries are going through. The manual is intended to help civil society organizations working in the area of harm reduction and beneficiaries from harm reduction services to conceptualize their efforts in their struggle for finding resources in the limited national budgets in order to insure the financial sustainability and implementation of the harm reduction programs after the Global Fund withdrawal. The manual is conceptualized in a way to be practical and to serve for the needs of the organizations working in the area of harm reduction to: find budget programs which are continually under spent; find budget programs which are overvalued; find budget programs whose funds are misused; find possibilities for reallocation of the existing budget funds; introduce additional sources of revenues in the budgets or proposing increase in the existing revenues; introduce earmarked funds; etc.

Additionally, the manual provides guidelines and tools which will help civil society organizations working in the area of harm reduction to start engaging in the national budget processes as additional value to their current work related to providing services and engaging in policy development process. Engagement in the budget process sometimes also means building relations with persons who are directly responsible for implementation of the budget process, sustaining the relation built, changing the already established

budget practices, building partnerships, entering in a direct conflict with the decision-makers or influence the seemingly well-established relations (the decision makers in the region usually do not want to talk about their financial/budget activities, or consider them as talking about their own money). The engagement in the budget process requires working with partners, such as other CSOs working in the area of harm reduction, health or budgets; decision makers opened for collaboration form the responsible public institutions; CCMs: international organizations; donors; etc, in order to increase the influence on the decision maker engaged in the budget process in a long term and well conceptualized process, which require patience and persistence. Our success in the process cannot be guaranteed, and any success after a certain time may fail, this is especially due to the fact that we are persons who externally influence the process and we are not direct implementers of it. All the changes in the context where we work may influence the activities we are conducting, but anyway we should

persist and be prepared to react promptly to the changes.

In order to transit the Global Fund withdrawal the countries and CSO's working in the area of Harm Reduction should undertake serious and continuous advocacy efforts in order to assure needed provision of services to those in need. In the introduction of this manual we are providing some basic notions of what advocacy and public budget definition and meanings are and most importantly what we can achieve with budget advocacy. Further we provide you with detail information, guidance, tools and recommendations on how you should plan, execute and evaluate your budget advocacy efforts. The information provided is structured in six phases and 12 practical steps. All information provided is supported by examples specific to harm reduction in order to illustrate and connect the actions that need to be undertaken with your mandate of work.

WHY ADVOCACY?

ADVOCACY IS AN ACTION DIRECTED AT CHANGING POLICIES, POSITIONS OR PROGRAMS OF ANY INSTITUTION.

Advocacy is pleading for, defending or recommending an idea before others.

Advocacy is speaking up, attracting community's attention to an important issue, and directing decision-makers towards a solution.

Advocacy is working with other people and organizations to make a difference.

Advocacy is putting an issue on the agenda, designing solutions for that issue and building support for actions to be taken in that regard.

Advocacy may involve many specific, short-term activities to attain the long-term vision for change.

Advocacy consists of different strategies on influencing decision-making at organizational, local, regional/provincial, national and international level.

Advocacy strategies can include social marketing, information, education and communication, community organizing, and many other "tactics".

Advocacy is the process of people participating in decision-making that affects their lives.

In some of above quoted definitions, you can easily recognize actions that your organization is already taking.

An **effective advocacy** may succeed in influencing policy decision-making and implementation by:

- education for leaders, policy makers, or those implementing the policies;
- changes to existing policies, laws and budgets, development of new programs, and
- creation of more open, democratic and accountable decision-making structures and procedures.

Advocacy is a dynamic process that involves different set of actors, ideas, agendas and politics. This process is divided in several stages, starting with identification of issues for policy action, developing solutions thereto, building political support, bringing issues, solutions and political will together for policy action, and evaluating policy action.

The government budget reflects country/ government priorities and is very good indicator for the commitment level of the country/government to implement international and national obligations related to improving the health status of people who use drugs.

Why budget advocacy?

Public budget is the government's annual plan which outlines planned public revenue (where to get the money) and expenditure (what to spend the money on), and it is usually passed by the highest bodies at the respective government level, such as: parliament, municipal councils and regional/provincial councils, acting as the legislature.

The public budget is the most important policy (in literature known as economic or fiscal policy) for implementation and exercise of citizens' rights (right to health, education, housing, social protection, etc.).

The public budget is an important document for exercise of health rights by people who use drugs and their right to access to public harm reduction programs. Existing public policies and laws are just empty promises, if the government does not allocate adequate level of budget resources for their implementation.

Regardless of the government level the public budget is related to, budget funds are allocated to deliver **public functions such as: health, security (public order, peace and defence), economic development, environmental protection, education, social protection, culture, etc.**

The budget process and all state financial activities in Southeast European countries are characterized by extreme exclusivity given to bureaucrats. In general, information/documents developed and made available during the budget process are not easily accessible and understandable for citizens, while details and specificities related to numbers and decisions are extremely hard to be accessed. Civil society organizations (CSOs) usually consider the budget and the budget process highly technical and very difficult, and only small portion of them understand the technicalities thereof. This situation allows the government to take the budget process exclusively in its hands and to keep the public outside this process.

The state budget, including the harm reduction budget, is developed as part of fixed, planned and controlled process. ¹ In order to be able to understand the final outcome (the budget) and influence the decision-makers, it is important to understand the roles of different individuals, institutions and stakeholders in this process. ²

¹ The text is modified from its original version and adapted to harm reduction. The original text available at: <https://resourcecentre.savethechildren.net/sites/default/files/documents/3134.pdf>

² Analysis of Budget for Children; Save the Children and Center for Child Right, page 22.

The budget process can be divided into **four stages: budget formulation, budget enactment, budget execution, and budget auditing and assessment**. It is important to know that budget processes on central and local level include the same stages and are conducted in parallel. In particular, budget processes in Southeast European countries are usually conducted over period of three years (budget formulation and enactment for 2018 budget is conducted in 2017, its execution is pursued in 2018, while budget execution reports are developed in 2019. At the same time, it is important to know that access should be granted to in-year budget reports during its execution).



Diagram1: Budget period

CASE STUDY 1

HOW MACEDONIAN CSO “HEALTHY OPTIONS PROJECT SKOPJE” HAS STARTED WITH BUDGET MONITORING AND ADVOCACY AND ENGAGED IN EACH OF THE BUDGET PHASES?

The Healthy Options Project Skopje (HOPS), during the budget execution and reporting period, in order to provide evidence which will support their advocacy efforts in proposing concrete budget items from the Macedonian budget which can be reallocated and used as a possible source of funds for funding the harm reduction services in Macedonia (identification of the budget items in the Ministry of Health budget with continues leftovers and finding additional sources from the existing budgets funds), with technical support from Association ESE, has started to analyze the Ministry of Health budget execution based on the information presented in the budget documents, periodical and final budget report and information collected through the procedures for free access to public information. Based on the findings the organization organized series of activities (coalition building, meetings with government representatives, public events and campaigns, conferences, etc) during the stage of budget formulation and budget enactment for 2018.

Source: The case study was developed by Association ESE

What changes can we achieve with budget advocacy?



Changes to existing laws: When engaged in budget advocacy, the need to make changes to the laws arises only in situations when existing laws are limiting the budget process (e.g. existing laws set barriers for increasing budget allocations to the health sector or

- more specifically - to harm reduction services, etc.). Changes to existing laws should be considered only as final solution to of the identified problem, as this process is time consuming and there are no guarantees that the law will be translated into

policy of program addressing the actual problem of the affected community.

Budget activities aimed at making changes to existing laws are focused on the legislature, which is responsible for passing and amending legislative acts. Budget advocacy for law changes may involve: proposing specific amendments to existing laws, suggesting ideas for and content of new laws, or arguing to keep in effect laws that others seek to revoke.³

Changes to existing policies: Frequently, adequate laws are in place, but the problem is identified in their non-implementation, inadequacy and failure to address actual needs of citizens (insufficient policy measures, underfunded policies, inadequate spending of funds allocated for policy implementation, etc.). Budget advocacy activities for policy changes are mainly aimed at the executive government (line ministers and their departments). It seeks to change the strategic and day-to-day frameworks governing their operation, which usually include outdated and non-implementable laws.⁴

Changes to existing practices: The executive government, at central and local level, may have good policies in place, which are clear and well written, but are not implemented. In this situation, budget advocacy involves activities aimed at ensuring specific commitments from those responsible for policy implementation in terms of programs, projects, funding, personnel and timing.⁵

Court actions: Another option is to use the judicial system in an attempt to demonstrate that particular law, policy or practice is illegal and therefore needs to be changed, or to mandate its implementation, in cases when the government refuses to do so. Again, this can be time consuming and costly, implies a long-term process and will usually rely on professional attorneys, but it can be effective in providing accepted interpretation of particular law. For example, if the government does not secure funds for treatment of persons living with HIV/AIDS, which implies violation of the fundamental right to health on the part of the government, CSOs can initiate lawsuit on violation of the fundamental human right to health and request the government to provide treatment to the affected person and the entire community.⁶

CASE STUDY 2

MONTENEGRIN CSOS SUCCESSFUL STORY FOR AMENDING THE LAW ON BUDGETS AND PROVIDING EARMARKED FUNDS FROM LOTTERY AND GAMES FOR FUNDING THE HARM REDUCTION PROGRAMS AND PROGRAMS FOR HIV PREVENTION THROUGH ENGAGEMENT IN THE BUDGET PROCESS AND CONDUCTING BUDGET ADVOCACY.

In mid 2015, Montenegro closed the HIV grant without a transition plan and its implementation but with national AIDS program in place. National stakeholders agreed that it was very important to have continued the Global Fund support for the operations of CCM after the grant closed: the transition and advocacy does not finish with the end of grants. The CCM in Montenegro has limited legal mandate beyond the Global Fund grant but nevertheless until now it remains operational, effective and

vibrant body with a great work of NGOs among others and continued engagement from the Global Fund staff.

The joint advocacy efforts from CCM towards the Parliament proved to be successful to get 100,000 EUR from the 2016 State Budget for support of people living with HIV and affected populations and similar amount in 2017. The allocation was succeeded by amending the Law on budget and providing earmarked funds from lottery and games.

³ Adapted from the Advocacy Toolkit: Practical Actions in Advocacy.

⁴ Adapted from the Advocacy Toolkit: Practical Actions in Advocacy.

⁵ Ibid.

⁶ Ibid.

However, Montenegrin case confirms how difficult for a health system is to contract NGO services, even if money-earmarked by Parliament-is allocated. It took the whole year to get MoH and other bodies to find appropriate body and procedure to channel the state funds earmarked in the budget. Only on 28 December 2016, days before the closure of the fiscal year, a tender was announced by the Institute of Public Health.

This funding is insufficient to cover the needs but can extend some 4-6 months of operations with some 60,000 Euros for components among people who inject drugs, 20,000 euro among sex workers, 8,000 euro for MSM programs and 3000 among Roma and Egyptians, while 10,000 for treatment support. This is a great support for NGOs which already in 2015 experienced major budget, therefore human resources and service cuts. Over one year after the closure of the Global Fund, at least two needle exchange sites were closed, funding for services among people who inject drugs dropped more than 5 times, with only support from the Commission for allocating funds from games of chance. 2016 took even a bigger toll and NGOs survived with various

other projects and were proactively reaching out to the EU support in terms of funding and political dialogue, private donors but often not successfully. Their work, however, resulted in the European Commission noting of challenges with sustainability and funding of the national HIV program in the 2016 report on progress of country to adhere to the EU standards and negotiations for membership.

The social contracting challenges are not ending. On one hand, national stakeholders point the further needs of improving the current tender, which was not thoroughly prepared as most focus was what agency would initiate the tender (e.g. better documentation and monitoring and reporting forms need to be worked out and capacity built on both sides - government agency and NGOs that are new with the government funding schemes). Secondly, stakeholders now doubt whether the Institute of Public Health should be the one to contract NGOs for HIV prevention and support services in the future and whether it should not be either Ministry of Health or National Health Insurance Fund, therefore the Global Fund's condition on social contracting remains to be relevant.

Source: *The Impact of transition from Global Fund support to governmental funding on the sustainability of harm reduction programs. A case study from Montenegro. Compiled by V Golubovic. 2016*

I. PRACTICAL STEPS IN THE BUDGET MONITORING ADVOCACY PROCESS

PHASE 1:

IDENTIFYING THE ISSUE

STEP 1

What identified situation or problem we want to have resolved?

Identification of the problem is the first step in any advocacy process. Namely, the process starts with identification of issues that require policy action, i.e. problems that can be addressed by actions on the part of institutions and individuals representing them. Variety of policy actors are engaged in identification of issues for action, using techniques that range from spontaneous brainstorming to cautious and deliberate study of issues. Research and data can bring into the focus suspected or even unknown issues and can provide comparison among issues. Data may also reveal constraints that may signal potential difficulties in the advocacy process. In this manual, we assume that CSOs working in particular area or on particular issues are those that advocate on behalf of their beneficiary groups. In that regard, CSOs that are close to and tightly work with beneficiaries whose interests they represent usually have full insight in problems and obstacles faced by their beneficiary groups. Ending of funds provided by the Global Fund to Fight AIDS, Tuberculosis and Malaria is an example of problem and obstacle that people who use drugs and CSOs implementing harm reduction programs could try to resolve. Hence, in cases when there are no tight relations between CSOs and their beneficiary group, problems they are facing and the context in which they live should be determined in participatory manner, with inclusion of all groups concerned. For example, if beneficiaries are a heterogeneous group, all subgroups have to provide their inputs in the identification process.

After identification of needs and problems faced by the beneficiary group, the advocacy issue has to be selected. Namely, not all issues and problems require advocacy response. Usually there is one more generic problem or issue and then there are many smaller problems and issues arising therefrom. Identification of the potential advocacy issue is pursued in two steps. First, you have to recognize and identify the potential advocacy issues and second, you have to select and prioritize the specific advocacy issue. According to Tearfund's 2015 Advocacy Toolkit there are many factors that can contribute to selection of advocacy issues, such as: views of communities and partners; views of staff, volunteers and supporters; programme experiences; organizational priorities; strategic or time-bound opportunities; and funder and donor priorities. In

other words, how bold you are in selecting the advocacy issue may sometime depend on simple and technical related issues, such as time and available resources, relevance of identified problems for the beneficiaries, etc. Sometimes, it depends on your own experience and capacity as CSOs representing the interests of those at stake, your organizational priorities and vision, or it may even depend on priorities of your funders and donors. However, the selected advocacy issue should be in line with priorities of the beneficiary group, as well as with your organizational mission and vision. For example, advocacy efforts aimed at allocation of adequate budget funds for continuous implementation of harm reduction programs is in line with priorities of the beneficiary group.

Naturally, limitations in terms of capacity, time and resources have the biggest influence on how bold we are in selecting the advocacy issue. Of course, the selected issue has to require policy or practice change. Usually, there are many issues and problems that could be selected. The decision to focus on one issue or to continue working on all of them or better said the strategical choice among variety of important issues and problems can be checked against the following list (modified from Tearfund's 2015 Advocacy Toolkit):

- » **significance and importance of the issue to people from affected communities/ beneficiary groups;**
- » **the issue is closely related to the organization's experience and is in line with the organisation's mission and values;**
- » **resolution of the issue requires policy or practice change;**
- » **the issue will block progress, if left unaddressed;**
- » **resolution of the issue is likely to provide impetus for resolution of other related problems and issues;**
- » **people feel passionate about the issue and agree on the need for change;**
- » **the issue, i.e. problem and the solution thereto can be easily communicated to diverse audiences;**
- » **the change is possible in long-term, or even in short-term, etc.**

IN OUR CASE, CHOOSING THE END OF FUNDING FOR HARM REDUCTION PROGRAMS AS STRATEGIC ADVOCACY ISSUE CAN BE SUPPORTED BY THE FOLLOWING FACTS:

- » it is important to maintain low HIV prevalence among people who use drugs, which directly affects public health of the general population;
- » CSOs have relevant experience in implementing harm reduction programs and the issue is in line with their mission and values;
- » harm reduction services provided by CSOs need to be recognized in the HIV prevention program and budget allocations for public health need to be adequately adjusted;
- » discontinuation of funding for harm reduction programs will contribute to deteriorated health of people who use drugs and violation of their rights;
- » effectiveness of harm reduction programs is proven, and therefore continuation and improvement of existing programs can contribute to improved human rights for people who use drugs, reduced HIV prevalence, etc.;
- » people who use drugs and CSOs are aware of the need for harm reduction programs to continue to be financed.

Once you have identified several problems or issues that require action, the next step is to develop policy solutions for these problems. What can CSOs or institutions do to help solve the problem? At this stage, reaching consensus on each solution is not of crucial importance, i.e. it is sufficient to identify possible solutions.

About identifying the health budget advocacy issue...

Much of the hard work in planning successful budget advocacy process happens in the initial stages of this process, i.e. when identifying the problem and designing the proposed solution (advocacy goal and objectives). In general, the health budget advocacy seeks to impact size, allocation or distribution of health budgets. Within this broad frame, health budget advocates will need to select a specific problem to address.⁷

The first step before developing budget advocacy interventions is to identify the budget problem which causes the general problem identified in the field of harm reduction. You will be able to identify the budget problem only by conducting budget and budget-related policy analyses. The budget analysis will allow you to identify which interventions or advocacy strategies will be the most appropriate to address the general problem identified in the area of harm reduction. The underlying budget-related problem may not be obvious and you will need several approaches to understand and identify the problem, such as: interviews with individuals engaged in the budget process, desk research, interviews with other CSOs working on budget monitoring, etc.⁸

In order to give you a clue, here we would like to share with you examples of budget problems/situations that you may face and want to advocate for. The examples provided below are taken from the Article 2 & Governments Budgets Handbook⁹. This handbook serves as resource for CSO, human rights commissions etc in order to hold government accountable for their human rights obligations. Namely the rights of the persons who use drugs, HIV and AIDS are falling into the category of the so called "economic, social and cultural rights".

The implementation of this category of rights and their implementation are overseen by the UN Committee on Social, Economic and Cultural Rights through revision of the country reports submitted on a regular basis to this human rights treaty body. What is most important is that this Committee also provides "the most authoritative interpretation of the obligation when it comes to government budgets and progressive realization of economic, social and cultural rights. As Article 2¹⁰ of the ICESCR sets, the government are obliged to achieve progressively the full realization of these rights in conjunction with two other obligations and those are - use of maximum available resources and non-discrimination. Following are examples of some budget situation / problems that are showing clear breach and violation of each of the obligations foreseen under Article 2 of the ICESCR. At the end of this Step you will also find a full list of questions that will help you in detecting and documenting the budget problem/situation that you may face in your work.

PROGRESSIVE REALIZATION

a) Retrogression due to tax reforms reducing funds for the realization of ESC rights. Situation where government undertakes a tax reform that undermines the government's ability to realize the basic social and economic rights of the poorest in the country.

b) Budget increases and meeting the obligation of progressive realization. Situation where there is a need of advocacy in order government to increase the public money budget for provision of services and undertaking actions in securing enjoyment of the rights of those in need.

c) Benefits of increased expenditures not reaching the most vulnerable. Situation where government devotes budgets on paper, but in reality they were not implemented.

⁷ https://www.healthpolicyproject.com/pubs/747_MalawiBudgetAdvocacybooklet.pdf

⁸ Adapted from <https://www.christianaid.org.uk/images/completetaxadvocacytoolkit.pdf>

⁹ Ann Blyberg and Helena Hofbauer, February 2014 available at <http://www.internationalbudget.org/wp-content/uploads/Article-2-and-Governments-Budgets.pdf>.

¹⁰ Article 2 of the International Covenant on Economic, Social and Cultural Rights (ICESCR) sets out what governments are obligated to do to help realize those rights: 1) Each State Party to the present Covenant undertakes to take steps, individually and through international assistance and co-operation, especially economic and technical, to the maximum of its available resources, with a view to achieving progressively the full realization of the rights recognized in the present Covenant by all appropriate means, including particularly the adoption of legislative measures. And 2) The States Parties to the present Covenant undertake to guarantee that the rights enunciated in the present Covenant will be exercised without discrimination of any kind as to race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status.

NON-DISCRIMINATION

- a) **Discrimination in allocations and spending on the basis of geography.** Situation where budgets don't reached everyone equally, especially those in rural localities.
- b) **Failure to allocate and spend funds specially designated to counter the lingering effects of historic discrimination.** Situation where governments are failing to achieve a progress and to eliminate the effects of long lasting discrimination against a certain group of people.
- c) **Discriminatory allocations and expenditures on the basis of socio-economic status.** Satiation where certain policy disproportionately affects i.e. excludes the poorest.
- d) **Discriminatory expenditures based on health status.** Situation where certain persons due to their health condition can not used health services.

THE USE OF MAXIMUM AVAILABLE RESOURCES

- a) **Expenditures on non-essential items.** Situation where substantial resources are wasted on non-essential items.
- b) **Under-expenditure resulting from barriers to access and lack of governmental capacity.** Situation where budgets were not spent due to the barriers created and capacities lacking on behalf of the implementators.
- c) **Expenditures on items that are not effective in guaranteeing rights.** Situation where budgets spent are not providing effective protection/services to the people.

At this stage, you can use Tool 1:

How to examine the problem in order to find out what caused it and to identify adequate solution thereto (problem and solution trees).¹¹

1. Begin by drawing a flow chart, as shown below, placing the main budget issue related to harm reduction in the centre (see example 1: Problem and solution tree focusing on harm reduction).
2. Brainstorm to determine a list of causes and consequences or effects from the budget perspective, enlist the effects above the central issue and the causes below it.
3. List as many causes of the problem you can think of. Draw arrows from the causes to the central issue. While enlisting each cause, brainstorm about the cause for that cause. Link all of these by arrows, to show their connections. For example, one cause for limited allocations under the national budget to harm reduction programs can be the government's capacity to collect revenue. The cause for this can be low tax rate and short portfolio of domestic taxes. The cause for this can be the government's approach that implies low and flat tax rates.
4. Next, write the effects or the consequences of the problem, above the central issue box. Draw an arrow from the central problem to the effects. For each effect, ask what further effects it could

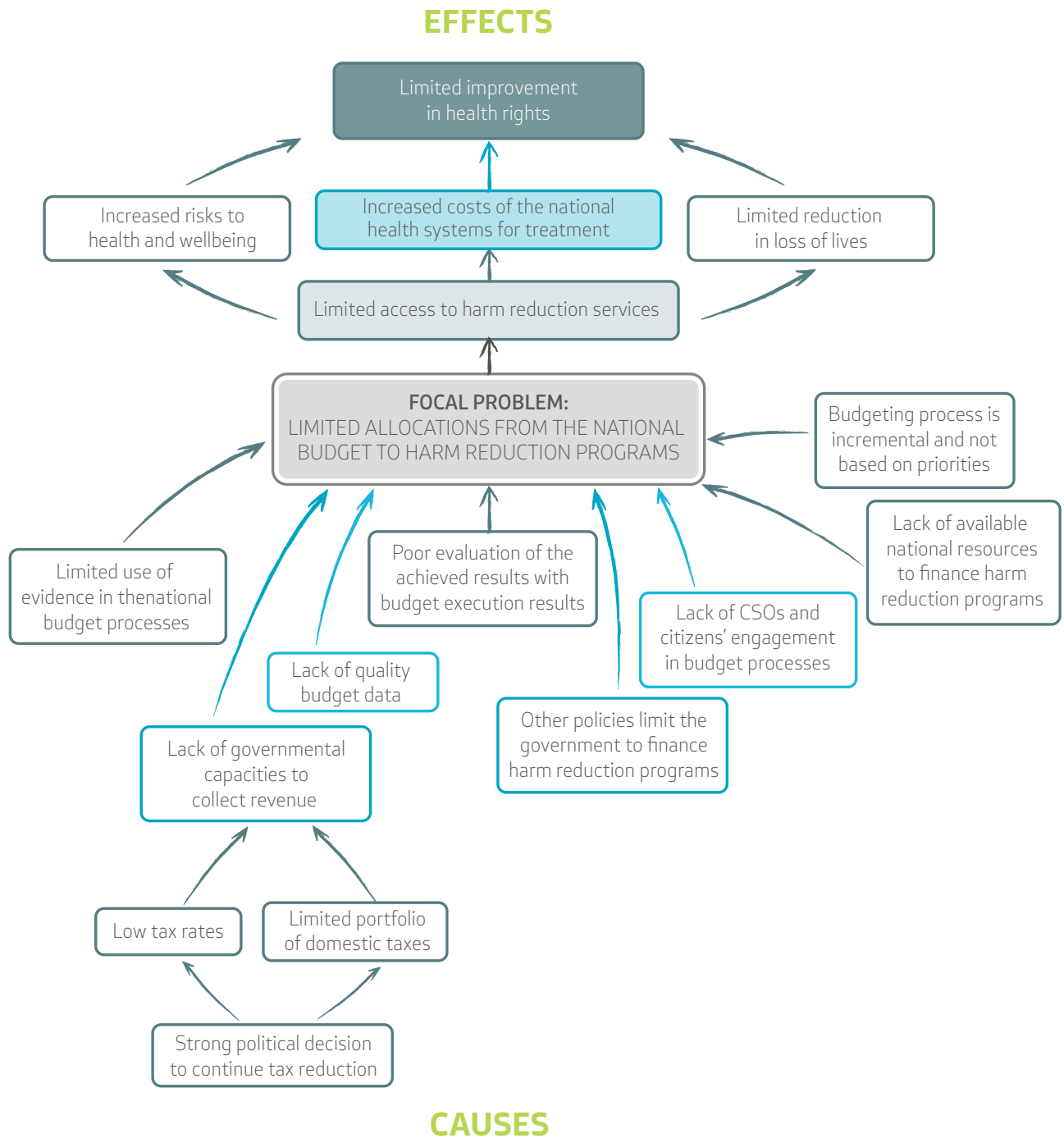
have. For example, an effect from limited access to harm reduction services could be increased costs in the national health system for treatment, which could increase harmful health, social and economic consequences of drug use on people who use drugs, their families and the community. The effect of increased costs in the national health system for treatment could limit promotion of health rights.

5. When developing this tree, remember to include the affected population or beneficiaries of harm reduction services. This is important to identify and consider how the issue (limited allocations from the national budget to harm reduction programs) affects them.

6. After brainstorming is complete, look at the causes again and highlight those that could be changed or improved with the help of influential people or institutions, through advocacy. For example, the low tax rate and limited portfolio of domestic taxes can be addressed by influencing those in power to change the taxation system or find other alternatives (such as: loans, donations, grants, self-financing activities of public institutions, etc.) and at the same time work with tax payers.

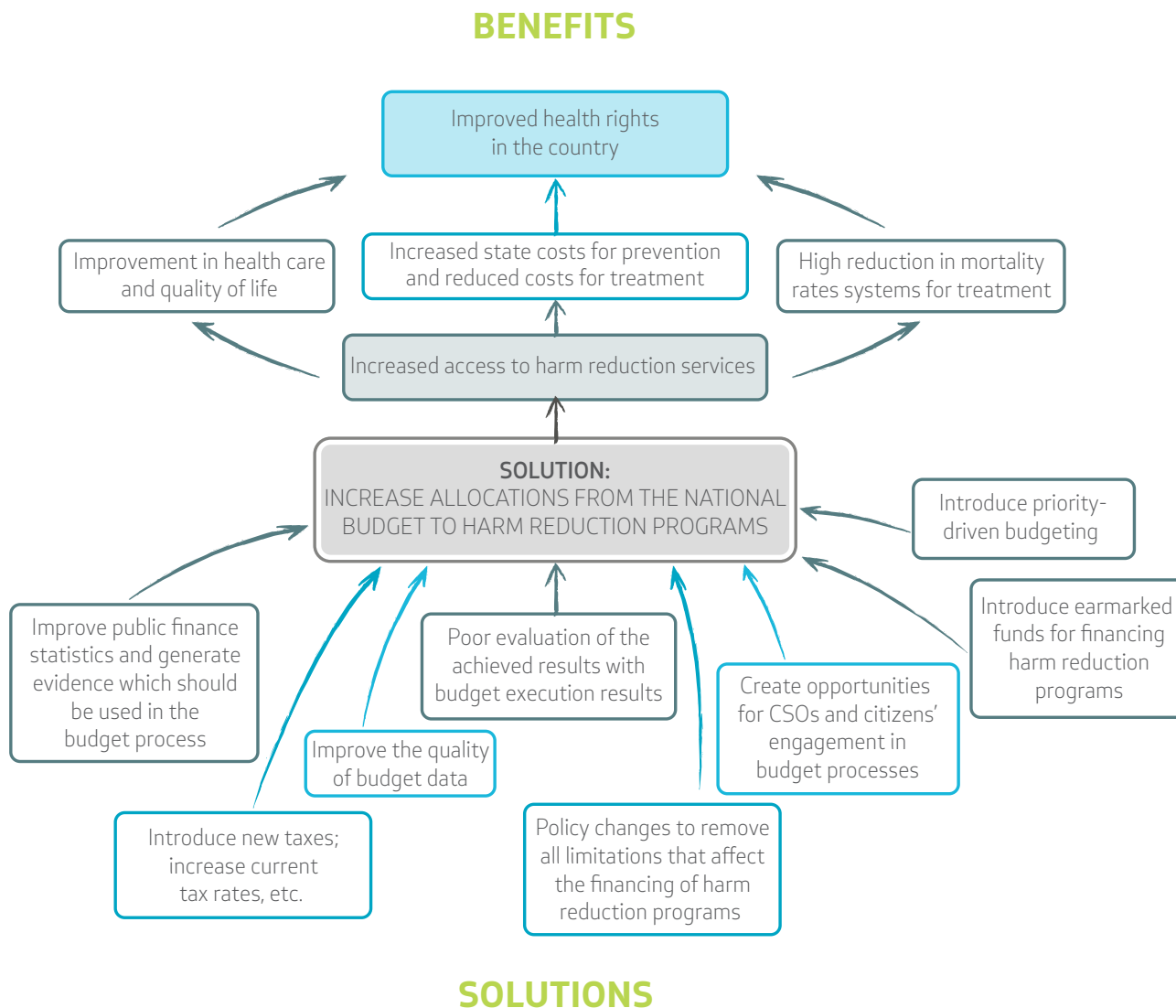
¹¹ The tool is adapted from http://www.evalpartners.org/sites/default/files/toolkit/q1/q1_tools.pdf

Example 1: Problem and solution tree focusing on harm reduction.



Now turn the problem tree into a solution tree: One way to identify solutions is to reverse causes and consequences of the issue. For example, if the cause is “limited use of evidence in the budget process”, then a possible solution will be “to generate evidence and use it in the budget process”. The solution tree helps us think of advocacy goals and interim outcomes. For example, the solutions could be framed into advocacy interim outcomes (e.g. availability of quality budget data, adequate resources available to finance harm reduction programs). CSOs working on harm reduction should choose solutions which will best further their values, credibility, opportunities and impact, including their mission and vision.

Example 2: Solution tree on increasing allocations from the national budget to harm reduction programs



After the initial budget problem analysis, you will need to conduct further budget research and analysis, in order to secure credible and accurate evidence for your arguments. Budget decision-makers are unlikely to be convinced by your analysis of the problem and the solutions unless you have well-researched evidence to support your analysis findings. Budget analysis, especially focused budgets analysis, such as health budget analysis, can be particularly challenging (detailed instructions are given under Step 5). Also, in order to convince budget decision-makers and other potential supporters, it is important to find facts and stories to illustrate the issue.¹²

¹² Modified from <https://www.christianaid.org.uk/images/completetaxadvocacytoolkit.pdf>

Selection of the budget advocacy issue should be in line with beneficiary groups and your organization's mission and vision. To assess relevance of the potential budget advocacy issue, you can use Tool 2: Issue selection criteria checklist. ¹³

LIST OF QUESTIONS FOR IDENTIFICATION OF A BUDGET PROBLEM/SITUATION

List of questions you might ask yourself or your government about progressive realization, non-discrimination and the use of maximum available resources (Article 2 of the International Covenant on Economic, Social and Cultural Rights-ICESCR).

PROGRESSIVE REALIZATION

a) Retrogression due to tax reforms reducing funds for the realization of ESC rights

1. Is the government securing as much revenue as it reasonably can in order to meet its obligation to progressively realize people's rights?
2. What is the country's tax burden and how does that compare with the tax burden in similarly situated countries?
3. How does the current mix of taxes affect different groups of people in the country? The top quintile? The bottom quintile? Has there been a marked trend in recent years to greater or lesser equality in the impact of taxes on individuals?
4. Has the government introduced additional taxes in recent years? When it has done so, has it done a tax incidence analysis prior to introducing the tax, to determine how the tax would impact different groups in the country? If not, why not? Did it make the results of its analysis public?
5. If the government introduced additional taxes, did this result in an increase in overall government revenues? If so, what ministries or programs benefitted most from the increased revenue? Which saw little or no increase in their budgets?
6. Has the government cut taxes in recent years? If so, who has benefitted most from the tax cuts? Who least?
7. Did the tax cuts result in cuts in the budgets of social programs? If so, which ones? Did the budget cuts result in cuts in services? If so, who was most affected by the cuts in social programs?
8. Does the government earmark specific revenue for social programs? If so, which revenue and which programs?
9. Has the earmarked revenue increased, or decreased, over the years? If it has increased in nominal terms, has it also increased in real terms? Has the revenue allowed for a real increase in expenditure for beneficiaries of the targeted social programs? If not, why not?
10. If the earmarked revenue has failed to increase in real terms, or in per capita terms, and if the need for the social programs continues to exist, what additional revenue, if any, has the government directed to the targeted programs?

¹³ The tool is adapted from http://www.evalpartners.org/sites/default/files/toolkit/q1/q1_tools.pdf

b) Budget increases and meeting the obligation of progressive realization

1. Does the government monitor progressive realization of ESC rights? If not, why not?
2. If the government monitors progressive realization of rights, how does it connect these efforts to programmatic and budgetary revisions?
3. If the realization of rights is not increasing, does it analyze the role of the budget in the failure to progressively realize the rights?
4. Where funds for ESC rights-related areas are inadequate to allow for progressive realization of the corresponding rights, does the government examine the rest of the budget to determine if there are funds in other areas of the budget that could be re-directed to ESC rights-related areas?
5. Does the government develop performance budgets for ESC rights-related areas? If not, why not?
6. Does the government develop multi-year budgets for the purpose of ensuring the sustainability of progressive realization of ESC rights over a number of years?
7. When the government adopts a significant new program or project, does it cost out how much the program or project will cost? Does it determine whether there will be adequate funds in the budget to realize the program or project now, and in the future?
8. When the government costs out how much would be necessary to support new programs or projects important for the realization of ESC rights, does it at the same time assess the likely cost to government and society of a failure to adequately support the new programs or projects? Does it make this information publicly available?

c) Benefits of increased expenditures not reaching the most vulnerable

1. Does the government explicitly target the most vulnerable groups in its ESC rights-related policies and programs? If not, why not?
2. Do programs related to ESC rights include indicators and evaluation mechanisms that allow for the assessment of the progressive realization of the relevant rights?

3. Does the government include representation of the most vulnerable groups in the development of ESC rights-related policies and programs? If not, why not?

4. Does the government undertake a benefit incidence analysis prior to adopting ESC rights-related policies and programs to ensure that the policies and programs are appropriately designed to reach the intended beneficiaries? If not, why not?

5. Does the government acknowledge and try to address inclusion and exclusion errors in programmatic design, that is, the inclusion of people who do not need the program and the exclusion of those who do?

6. What structures and processes does the government have in place to monitor and assess the implementation of ESC rights-related programs to ensure that they are reaching the populations they are intended to benefit? Do these structures and processes have the resources necessary to run efficiently and effectively? Are they doing so? If not, why not?

7. Do these structures and processes assess the cultural appropriateness of programs? How? If not, why not?

8. Are the intended beneficiaries of these programs included in the monitoring and assessment of ESC rights-related programs that are supposed to benefit them? If not, why not?

NON-DISCRIMINATION

a) Discrimination in allocations and spending on the basis of geography

1. Does the government develop or have access to current data disaggregated by geographical regions that can be used to assess people's access to enjoyment of their ESC rights? If so, what is that data? If not, why not?

2. Is such data used by the (national and/or sub-national) government in developing its budgets touching on ESC rights-related areas? If not, why not?

3. Are *per capita* allocations for services in such areas as health, education, work, water and so on similar across different areas of the country (or state)? If not, why not?

4. Are people in specific geographic regions particularly disadvantaged in accessing their ESC-related rights? If so, which areas of the country are those?

5. How does the (national and/or sub-national) government develop its budget to ensure that people in these areas will increasingly be on a par with other areas of the country in terms of their enjoyment of their ESC rights?

6. Are there any programs, besides universal programs, that target these particularly disadvantaged areas, so as to close gaps?

7. Has there been a process of decentralization in the country in recent years in the country? If so, what programs and services have been decentralized? How are these decentralized programs and services funded?

8. If sub-national authorities are responsible for providing at least some of the funding for the services, what has the national government done to ensure equity among different areas of the country, given different funding capacities of different sub-national authorities?

9. If national or sub-national government provides lower levels of government with block or conditional grants, what factors are included in the formula for allocations to different parts of the country or area? What difficulties has the government encountered in applying the formula (e.g., inadequate population data)? How has it sought to address these difficulties?

10. Who was / is involved in developing the formula? Overseeing its implementation? Have questions been raised within the government or by civil society as to the equity of the formula? If so, what has been the government's response to these questions?

b) Failure to allocate and spend funds specially designated to counter the lingering effects of historic discrimination

1. Are there groups in the country that would qualify for special measures? If so, who are they? Does the government have in place policies, plans and programs to address and alleviate the effects of historic and/or systemic discrimination experienced by these groups? Were the affected groups involved in the formulation of these policies, plans and programs?

2. If there are such groups, are there specifically earmarked allocations in the budget to respond to the particular needs of the groups? If so, were the allocations arrived at by building on the relevant policies, plans and program designs? If not, on the basis of what factors was the size of the allocations determined?

3. Have accounting codes been established that distinguish such earmarked funds from other funds in the budget?

4. What processes, if any, has the government put into place to monitor the expenditure of these funds? Have the affected groups been formally involved in this monitoring process? If not, why not?

5. If they have not been formally involved, have independent civil society groups been monitoring expenditure of the funds? If so, what have been their findings?

6. Does such monitoring include:

- Matching policy and implementation plans to budget allocations and audited expenditures?
- Benefit incidence analyses to ensure that the affected groups are benefitting from the policies, plans and programs as intended?
- A designated procedure for reviewing all of the above by the legislature (specific committees, hearings, etc.)?

7. Are the policy, budget allocations, and expenditure and audit reports available to the public and easy to understand?

c) Discriminatory allocations and expenditures on the basis of socio-economic status

1. Does the government develop or have access to current data disaggregated by geographical areas and socio-economic groups that can be used to assess people's access to enjoyment of their ESC rights? If so, what is that data? If not, why not?

2. Is such data used by the government in developing its budgets touching on ESC rights-related areas? If not, why not?

3. Are people in specific geographic regions or socio-economic groups particularly disadvantaged in accessing their ESC-related rights? If so, who are they?

4. Are *per capita* allocations for services in such areas as health, education, work, water and so on the same in different areas of the country/region; for different socio-economic groups? If not, why not?
5. How does the government adjust its budget, if it does, to ensure that people in disadvantaged areas or socio-economic groups will increasingly be on a par with other areas and socio-economic groups in terms of their enjoyment of their ESC rights?
6. Does the government have in place a system for monitoring expenditures to ensure that they are made on a non-discriminatory basis? If not, why not?
7. If it does have such a system, how does the system work?
8. If the government has no system in place for monitoring expenditures, has civil society raised issues about discrimination in expenditures?
9. If so, what issues have they pointed to? What has the government done in response to the evidence they have provided?
10. Are certain groups of people more negatively affected by under-spending than others? If so, which ones and why?
11. What measures, if any, has the government taken to address the problem of under-spending?

d) Discriminatory expenditures based on health status

1. What rights-related benefits does the government provide to people in the country? Are these benefits dependent on employment status or are they provided to all people regardless of employment?
2. Does the government maintain records on who has been denied rights-related benefits? If not, why not? If so, does it maintain records of the reasons for denial?
3. If it does maintain records of the reasons it denies benefits, what reasons does it rely on? Is there a pattern that would indicate that certain people are being denied benefits as a result of their gender, disability, age, or other status that is not allowable as a basis for discrimination?
4. Does government regularly assess its benefits-related regulations to ensure that

they enhance people's enjoyment of related rights and not serve as impediments to such enjoyment?

5. Is the denial of benefits consistent across the country or is it more prevalent in certain areas? What are the reasons for different treatments?
6. Does the national government monitor regulations used by sub-national governments related to benefits, to ensure that those regulations are consistent in different parts of the country, and that the regulations do not inappropriately interfere with people's enjoyment of rights-related benefits?
7. Does the government deny certain benefits to individuals on the basis of their health status? If so, which benefits? Which health status? What rationale does government provide for denying benefits?
8. Does the government justify denying benefits to certain groups of people because it lacks adequate financial resources? If so, can the government demonstrate that it has explored all possible options for increasing resources to provide the specific benefits, including shifting resources from less essential areas, increasing efficiencies in expenditures, developing additional revenue - raising schemes, etc.?

THE USE OF MAXIMUM AVAILABLE RESOURCES

a) Expenditures on non-essential items

1. What share of the budget is spent on non-essential categories of expenditure? How has the share of such expenditure changed in recent years?
2. Who has the authority to decide on these expenditures-the specific ministries, departments or agencies (MDAs) making the expenditure, the Ministry of Finance or someone else?
3. What structures and processes does the government have in place to identify non-essential spending of various types? What regulations limit or regulate such expenses-a Finance Act? Treasury regulations?
4. Does civil society have a role in the structures and processes that monitor non-essential spending?

5. Over the past 3-5 years has the government identified instances of non-essential and at times excessive spending? If so, which MDAs were involved? What actions did the government take?

6. Over the past 3-5 years has the Supreme Audit Institution (SAI) identified instances of non-essential spending? If so, which MDAs were involved? What action did the legislature take on the SAI's report?

7. Have any civil society groups brought to the government's attention instances of non-essential or wasteful spending? If so, what actions has the government taken in response?

b) Under-expenditure resulting from barriers to access and lack of governmental capacity

1. Do specific ministries, departments or agencies (MDAs) regularly under-spend their allocations? If so, which ones, and what are the reasons they do so? Do any sub-national governments regularly under-spend allocations in their budgets? If so, which ones, and why?

2. Are there specific program areas within MDAs that regularly under-spend? If so, what are the reasons? Are specific program areas of sub-national governments regularly under-spend? If so, which ones? For what reasons?

3. Is under-spending, whether by the national government or sub-national governments, more consistent in certain areas of the country? In urban or in rural areas? If so, what are the reasons?

4. Are certain groups of people more negatively affected by under-spending, whether by MDAs or in program areas, than others? If so, which ones and why?

5. What measures, if any has the government taken to address the problem of under-spending? How has it responded to reports by oversight institutions like the Supreme Audit Institution and questions by the legislature that refer to under-spending in ESC rights related programs?

6. When under-spending with regard to ESC rights-related programs has been the result of barriers that have impeded the access of intended beneficiaries to a program, what steps has the government taken to eliminate those barriers?

7. Under-spending on ESC rights-related programs has been due to the incapacity of government officials-whether at the national or sub-national level-to efficiently implement the programs, what steps has the government taken to bring that capacity up to the necessary level?

8. When programs in ESC rights-related areas under-spend, what is the procedure for deciding for the roll-over of such funds into the next fiscal year? Are efforts made to protect these funds or are they returned to the Ministry of Finance indiscriminately?

c) Expenditures on items that are not effective in guaranteeing rights

1. Before deciding upon programs, projects and their related budgets, does the government consult with the communities likely to be affected by the proposed initiatives in order to establish their needs and interests?

2. Does government involve those likely to be affected by its decisions-on programs, projects and related budgets-in discussions as to their likely effectiveness?

3. Does the government report on the consultation efforts and factors informing their program, project and related budgetary decisions?

4. When developing programs, projects and their related budgets, does the government assess the likely impact of the programs, projects and spending on people's enjoyment of their rights? If so, what process does it use? If not, why not?

5. How does the government weigh the likely benefits of diverse options for addressing shortcomings in infrastructure, operation and/or maintenance related to ESC rights? What mechanisms are in place to ensure that it chooses the option that will realize rights in the most effective way?

6. Does the government collect data about the effectiveness of its policies, programs and spending in realizing specific human rights guarantees-such as the availability, accessibility, affordability and quality of housing? If so, who collects the data? Who uses it? If it does not collect such data, why does it not?

7. Does it have a process for involving those actually affected by its programs, projects and related budgets in discussions about their effectiveness?

PHASE 2:

RESEARCH AND ANALYSIS

STEP 2

Which information related to the selected advocacy issue needs to be collected?

Once the advocacy issue is identified, you need to collect accurate, reliable and sufficient information. This information can be obtained by means of research and analysis. Your success in researching and analysing the identified advocacy issue will determine the success of your advocacy action for the identified issue.

Reasons why it is necessary to do research and analysis are:

- » **research and analysis will provide you with evidence in support of your advocacy initiative;**
- » **it will allow understanding of causes and effects related to the identified issue;**
- » **it will help in identifying solutions and ensuring that all relevant factors are taken into account;**
- » **it will provide information for better understanding of the context for your advocacy initiative and how the context is changing;**
- » **it will provide information on what others are doing and avoid duplication of efforts, but more importantly, it will allow collaborative cooperation with others when advocating for the same issue;**
- » **it will ensure building of arguments and back up for solutions proposed, etc.**

Research and analysis implies data and information (quantitative and qualitative) collection and processing or - better said - understanding what gathered data shows. There are two data collection methods: primary and/or secondary research. Which of these data collection methods you need to employ depends on the identified advocacy issue. For example, if there is no data or publicly available data on the identified issue, then you need to obtain such data from the original sources or directly from those affected by that issue/problem. In this case, data is collected by means of one-off research (national or otherwise) or by means of systematic data collection using various tools such as: interviews, questionnaires, observation, or statistical analysis. When data and information are available, then you need to gather them from their existing sources. The only thing you need to be careful is to collect relevant and credible secondary sources of data. There are numerous sources of secondary data, such as: research conducted by CSOs and research institutions; reports produced by governmental institutions, international organizations and donor agencies; academic documents; human rights reports; different types of assessments; legal evidence; statistics; documents issued by central, regional/provincial and local governments; law and policy documents; community surveys; media articles, etc. Here, it should be noted that all information are bias and therefore have certain limitations. The table below provides an overview of certain information perceptions according to information source i.e. type, which need to be taken into account when collecting data and information relevant to your advocacy issue.

Table 1: Information perceptions ¹⁴

| TYPE OF INFORMATION | FACTORS IN FAVOUR - AS SEEN BY OTHERS | FACTORS AGAINST - AS SEEN BY OTHERS |
|---|--|---|
| Government reports | Good research | Biased towards the ruling party or particular policy |
| | Access to good information | Not very self-critical |
| | Good to use if lobbying with the government | |
| Eyewitness accounts | Add legitimacy and new facts | Subjective and one-sided |
| Media articles | In public domain | Political bias |
| | Easily accessible | May report only one side of story |
| | Widely read | |
| Legal evidence | Reliable and trusted information | Can be difficult to understand |
| NGO reports | Independent evidence | Pushing particular line (anti-government/business) |
| | On the side of poor people | Amateur |
| Trade union materials | Representatives of members | Political bias |
| | Personal evidence, first-hand testimony | Antagonistic |
| Documents from international institutions | Accurate, reliable and comprehensive information | Biased towards own institutional position, such as trade liberalism, etc. |
| Academic research papers | Independent | Can be difficult to understand and highly specialised |
| | Thorough | |

After data is collected, the next step is to analyse and process them. Analysing data means studying a particular issue and determining its elements and relations. Such analysis should be completed with conclusions and recommendations.

About the health budget data that need to be collected...

As regards health budget data that need to be obtained, there are lots of materials available online which can help you in your research and provide some additional and background information that are not provided by the governments. The table below enlists relevant budgetary and macroeconomic data, developed and published by different international and regional institutions, which may be of help to you.

¹⁴ Taken from the Advocacy Toolkit, second edition, ROOTS, Tearfund.

Table 2: Recommended budget materials and sources of secondary data.

| TYPE OF INFORMATION | INSTITUTION PROVIDING THE DOCUMENT | LINK TO THE DATABASE |
|---|--|---|
| Economic reports by country | European Commission (EC) | https://ec.europa.eu/info/publications_en |
| Statements, survey and reports by country | International Monetary Fund (IMF) | http://www.imf.org/external/country/index.htm |
| Global research and analyses | International Monetary Fund (IMF) | http://www.imf.org/external/research/index.aspx |
| Global research and analyses | World Bank (WB) | http://www.worldbank.org/en/research |
| World Bank Open Data | World Bank (WB) | http://data.worldbank.org/ |
| Statistics, books and publications by country | Organisation for Economic Cooperation and Development (OECD) | http://www.oecd.org/eu/ |
| Economic data by country | Organisation for Economic Cooperation and Development (OECD) | https://data.oecd.org/ |
| Economic publications | Organisation for Economic Cooperation and Development (OECD) | http://www.oecd-ilibrary.org/ |
| Economic data statistics | Organisation for Economic Cooperation and Development (OECD) | http://stats.oecd.org/ |
| Statistical data | Eurostat | http://ec.europa.eu/eurostat |

STEP
3

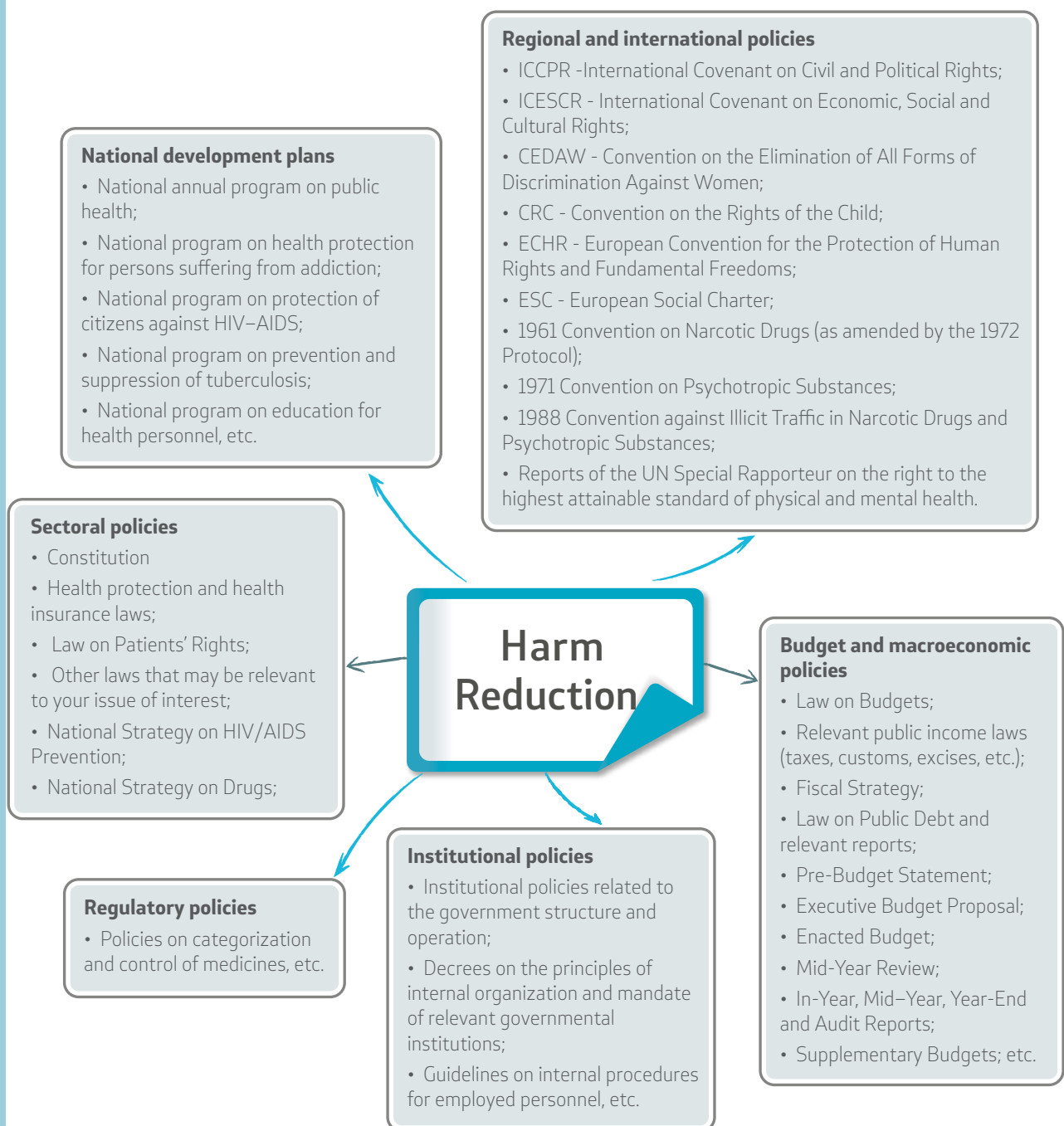
What policy documents have we collected?

As you may all know, the research and analysis phase involves assessment of laws and other policies and practices that are in any way linked to the selected advocacy issue. Therefore, laws, policies and practices related to the advocacy issue need to be obtained and reviewed. There are different types of policies that could be of interest for you. According to the Monitoring Government Policies: A Toolkit for Civil Society Organizations in Africa, there are certain number of broad types of policies such as: **sectoral policies** (this type of policies is related to particular thematic area, such as health, education, etc.); **macroeconomic and fiscal policies** (these are policies that influence economic activities in the country, as well as fiscal operations); **institutional**

policies (policies that are related to set-up of state infrastructure and operation of state institutions); **regulatory policies** (policies that are used to impose norms and standards across a wide range of areas); **global and regional policies** (policies related to human rights treaties and all other international documents that may be non-binding, including policies related to the international financing organizations).

Example 3 provides a schematic overview of the conglomerate of policies that are relevant to the harm reduction issue.

Example 3: Policy and practice framework on harm reduction ¹⁵.



¹⁵ Adapted from CAFOD, Christian Aid and Trocaire, Monitoring Government Policies, A Toolkit for Civil Society Organizations in Africa, available at: <https://www.trocaire.org/resources/policyandadvocacy/monitoring-government-policies-toolkit-civil-society-organisations>.

Speaking about the budget and macroeconomic policies...

The government drafts and produces different budget documents in all stages of the budget cycle (elaborated below). **The budget cycle goes as follows:**

BUDGET FORMULATION: In practice, this stage of the budget process is almost exclusively owned by the executives (executive government). This is the stage when all budget plans, based on priorities set by the government and adhering to guidelines provided by the Ministry of Finance, are put together (all budget parameters are set and all decisions related to revenue collection and resource allocation across programs and activities are made). The document prepared at the end of this budget stage is an actual statement of government priorities and commitments.¹⁶

The budget formulation stage is a great opportunity for CSOs working on harm reduction to influence government decisions about what goes into the budget proposal, or more precisely, what portion of funds is allocated for harm reduction services. Engagement of CSOs working on harm reduction in the budget formulation stage is important, especially when the legislature has limited authority or power to amend the budget proposal.

In order to engage in the budget formulation stage, CSOs working on harm reduction may use evidence from conducted budget monitoring and analysis in the previous years and use them as basis (supporting arguments and facts) to influence decisions related to budget expenditure that would likely be projected under the budget proposal and setting of budget priorities. In order to argue budget expenditure and priorities, CSOs working on harm reduction must have insight in historical trends and structure of budget revenue (if the government does not have sufficient revenue or capacity to collect revenue planned, then CSOs should propose a solution to the government).

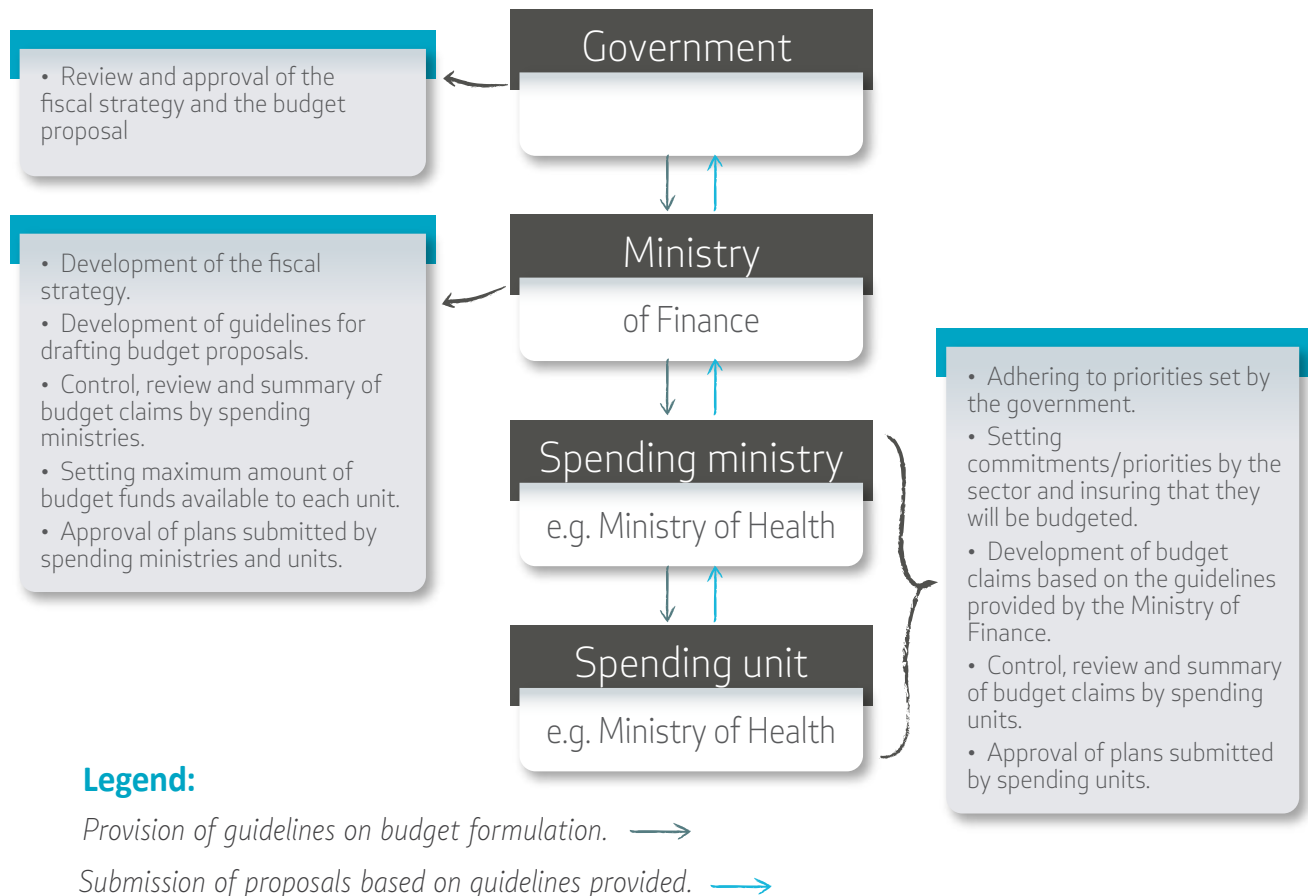
Engagement of CSOs working on harm reduction is also important in terms of planning activities and budget allocations for harm reduction services, as they could mediate the process between citizens and the government, and ensure that all needs of citizens are addressed under the budgets.

The budget formulation starts in January and ends in September, every calendar year. In this period, CSOs can influence budget formulation from different aspects. CSOs can influence development of the country's Fiscal Strategy and setting of government fiscal priorities in the period January - May, every calendar year. In June, CSOs can influence decisions taken by the Ministry of Finance on maximum resources earmarked for the health sector, while in the period June - September they can influence decisions of all public health institutions for allocation of earmarked funds. In October, before the executive's budget proposal is submitted to the legislature (in November) it is subject of review and adoption by the government.

¹⁶ For more information, see: <http://www.internationalbudget.org/why-budget-work/budget-formulation/>

What are the core institutions and their responsibilities in the budget formulation stage?

Diagram 2: Institutions' responsibilities in budget formulation

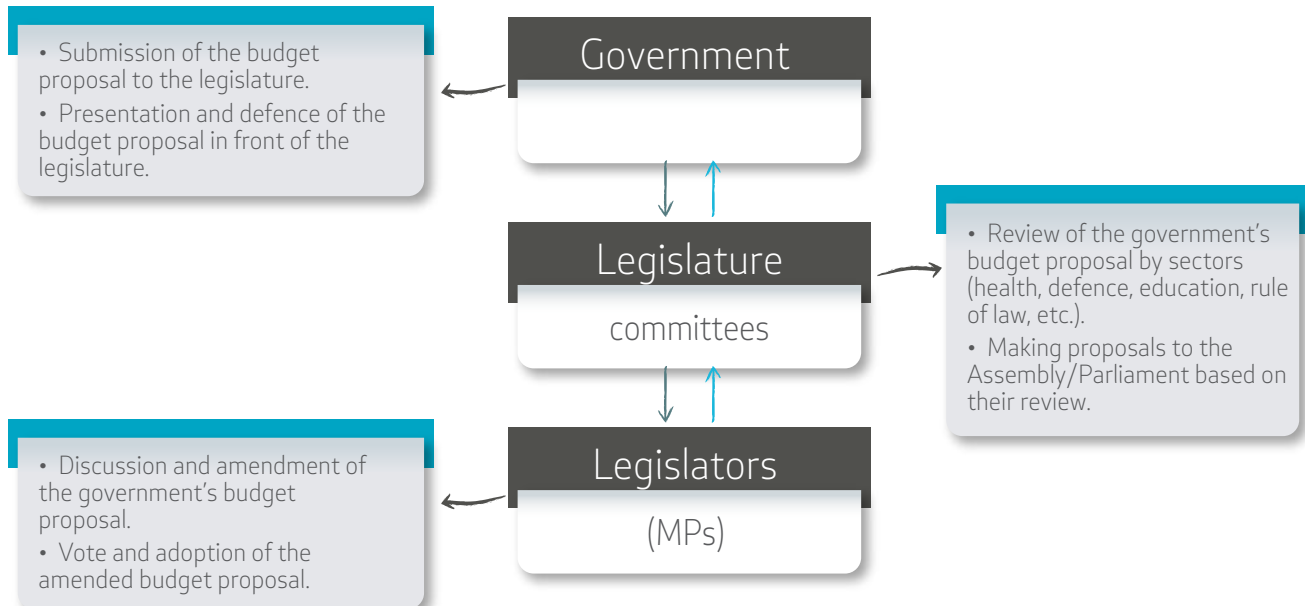


BUDGET ENACTMENT: This is the stage when the budget proposal developed by the executive government is debated, amended and approved by the legislature (parliament and local councils). **In most countries from this region, the budget enactment stage is the time when executive governments share the budget proposal with the public for first time and open wider public debate** (in this region, wider public debate does not necessarily mean that governments create space for citizens/outside to comment the proposal, but that citizens have the opportunity to read and discuss the budget proposal. This debate usually takes place in the independent media. Whether and how the public debate influences the budget proposal mainly depends on the country's governance system and level of democracy.)

Engagement of CSOs working on harm reduction in this stage of the budget process is of crucial importance. CSOs can provide independent analysis of the executive's budget proposal (in the media and to the legislature) and directly engage with the legislature during budget enactment, by means of participation in parliamentary discussions organized by relevant parliamentary committees (e.g. Committee on Health Care, Committee on Finances and Budget, etc.). It is important to know that legislators, i.e. MPs are key actors that can transfer your messages and advocate on your behalf before others. As a result of this process, i.e. through the legislature, you will be able to change the budget proposal and influence the executive government.

The budget enactment starts in November and ends in December, every calendar year. In this period, CSOs should pay attention about the date when the government submits the executive's budget proposal to the legislature.

Diagram 3: Legislature's role in budget enactment



Legend:

Submission of the executive's budget proposal. →

Amendments to the budget proposal and requests for changes in the executive's budget proposal. →

BUDGET EXECUTION: This is the stage when the enacted budget is operationalized in practice, which means that, during this budget stage, public institutions actually spend and use funds allocated/planned for them.

Harm reduction services are delivered to beneficiaries and funds planned for their delivery under the budget are actually spent.

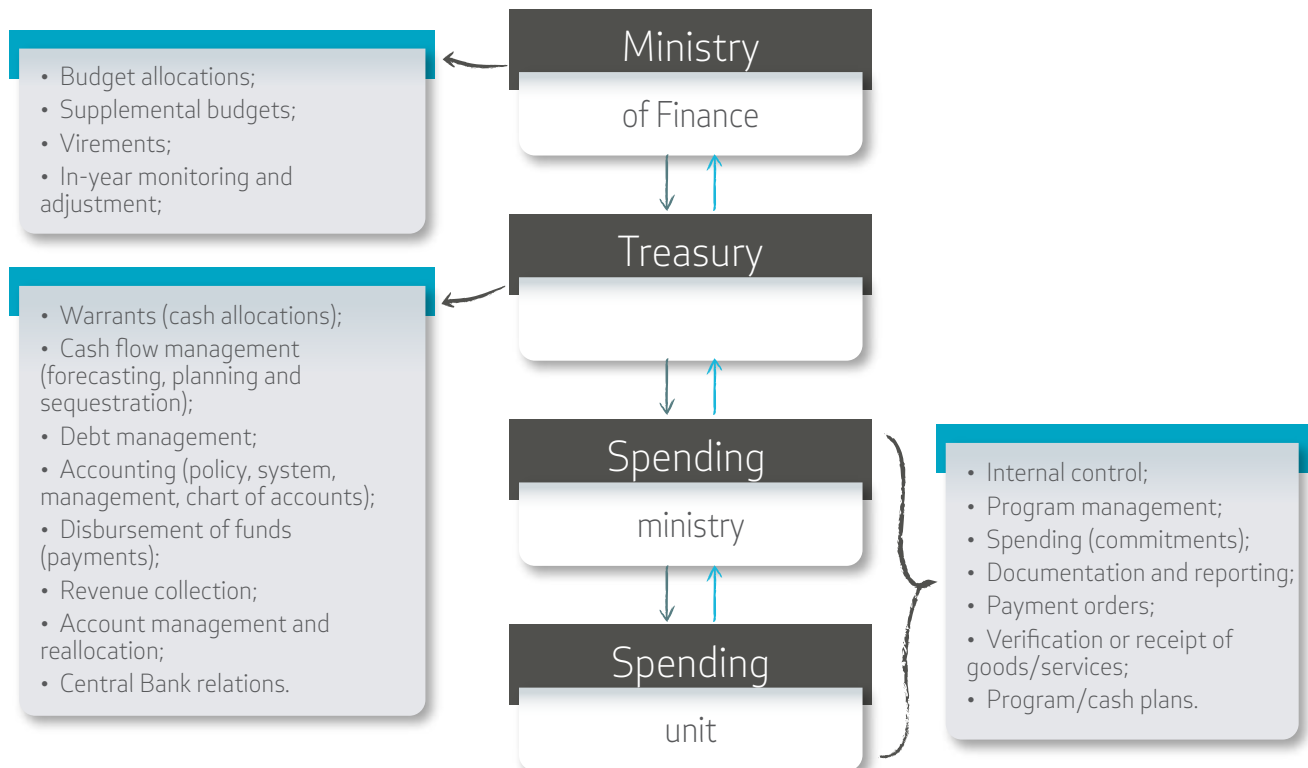
The budget proposal and the approved/enacted budget are just estimates of funds needed for implementation of government priorities for the next year and these documents are used only as guidelines for public institutions when spending budget funds. The two documents themselves do not guarantee that the government will implement all activities anticipated and will spend all funds allocated for their implementation. For example, if the government does not succeed to collect planned revenue/resources, it is certain that the government will cut down budget expenses.

In this stage, engagement of CSOs is of crucial importance in two main aspects: first, influence the government to effectively and adequately spend funds allocated; and secondly, provide independent assessment by analysing and monitoring execution of budget funds.

The budget execution starts after budget enactment, more precisely it starts on January 1st and ends on December 31st.

What are the core institutions and their responsibilities in the budget execution stage?

Diagram 4: Institutions' responsibilities in budget execution



Legend:

Transfer of budget funds and monitoring the budget execution. →

Budget spending and reporting. →

BUDGET AUDIT AND ASSESMENT: The process on budget audit and assesment is conducted by parliamentary committees, internal audit departments within the executive government and the independent audit authority (State Audit Office). Elected legislators also exercise oversight on all government actions. The budget development process and budget approval by the legislature is subject to legislative scrutiny and the legislature exercises full control over the annual budgetary system by means of its oversight function as effective instrument for financial control of government activities. To facilitate proper examination of different claims made by budget users that would lead to more meaningful discussion at the legislature, committees are constituted and tasked to scrutinise budget estimates/claims made by relevant ministries/departments, followed by presentation of report to the legislature. Moreover, the legislature exercises its control over provision of supplementary or additional funds required in the particular year, for the purpose of regulating any excess expenditure over approved appropriations. The legislature exercises its control over post-execution budget evaluation through various committees. These committees invite witnesses/administrators to answer questions on matters related to their department activities and report to the legislature. Once the annual state budget is formulated or approval, budget funds are distributed and revised, it is very important to track details about disbursement and expenditure thereof. This may include the following aspects: was budget expenditure incurred, and if not, have funds been transferred to the government; are there any irregularities or malpractices in utilization of public funds, etc. For this purpose, oversight and regulatory mechanisms are built in the institutional structure of budget processes. They include functions such as auditing, monitoring and controlling, performed by internal department or external

oversight agencies. According to its constitutional competences, the independent audit authority (Auditor General/State Audit Office) conducts account and performance audits of central, regional/provincial and local governments, and presents the legislature and its committees with reports for discussion and deliberation. According to the legislative framework in place, state administration bodies are subordinated to elected bodies that govern them.¹⁷

In this budget stage, CSOs working on harm reduction can assess efficiency and effectiveness in performance of government functions, revenue collection and public expenditure, by monitoring and analysing publicly available (or requested) budget data and documents. Based on their findings, CSOs working on harm reduction can guarantee access to harm reduction services for citizens, decrease corruptive deals by the government, improve quality of services and reduce changes to harm reduction budgets.

Budget audit and assessment by legislature committees and by internal audit departments is pursued during budget execution and six months after completion of budget execution, on the basis of periodic and year-end budget reports. Independent audit of the budget is pursued in the period January - October, every calendar year.

For illustrated presentation, please see the video produced for the budget cycle in Macedonia, available at: <https://www.youtube.com/watch?v=QJboKHnQUhc>.



Буџетски процес на Република Македонија

267 views

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Здружение ESE
Published on Sep 12, 2016

SUBSCRIBE 7

Budžetski proces na Republika Makedonija - Budget process in Republic of Macedonia

¹⁷ Mapping Budget Processes in the Public Health Sector in Maharashtra, Prashant Raymus, Cehat, available at: file:///C:/Users/user/Downloads/A201371718149_20.pdf

At this stage of the advocacy effort, you need to identify and collect the following budget and macroeconomic policies depending on which of the budget stages are focusing on:

» **Pre-Budget Statement:** provides considerable information on the government's perspective about the fiscal policy's relation to the broader economy and about shaping of budget priorities in the coming years. However, this statement is not the budget: it should provide general sense of the government's budget priorities and policies, but without considerable details that will be ultimately incorporated in the budget itself. Moreover, the pre-budget statement reflects the government's initial thinking about the budget for the next year, with the understanding that the final budget will be different, taking into account both new developments that may emerge during the period when the budget is formulated and feedback triggered by the pre-budget statement and provided by the cabinet, the legislature, civil society, and the general public. According to OECD's Best Practices for Budget Transparency, the pre-budget statement should be published at least one month before the executive's budget proposal.

» **Executive's Budget Proposal:** this document contains information about revenue, expenditure and borrowing projected by the government. More precisely, it shows how much citizens pay in taxes, how government resources are distributed among citizens and what portion of government costs is covered by current or future generations. According to OECD's Best Practices for Budget Transparency, the executive's budget proposal should be published at least three months before the start of the budget year.

» **Enacted Budget:** is a law passed and binding for the government. This document reconciles and explains all significant deviations between the executive's budget proposal and the enacted budget. In addition, this document presents the overall balance and gross debt of the government, or their accrual equivalents, which should be provided as set of standard summary indicators about the government's fiscal position; updated economic and fiscal forecast for the current year and the budget year; brief discussion of the enacted budget's impact on the government's financial assets and liabilities, nonfinancial assets,

employee/pension obligations, and contingent liabilities. The enacted budget should be published immediately after its approval by the legislature and no later than three months after its approval.

» **In - Year Reports:** provide a snapshot of the budget's execution throughout the budget year. These reports could be monthly or quarterly reports on budget execution. According to OECD's Best Practices for Budget Transparency, the in-year reports should be published within at least one month from the end of the period they cover (for example, monthly report for the month of June should be published before the end of July).

» **Mid-Year Review:** is an analysis of the budget's effects provided about halfway through the budget year. According to OECD's Best Practices for Budget Transparency, the mid-year review should be published within at least six weeks from the end of the period it covers (for example, if the midpoint of the budget year is June, the mid-year review should be published before 15th August).

» **Supplementary Budget:** during the fiscal year and based on budget performance presented in the mid-year review, the government may propose and the parliament may adopt changes to the enacted budget document. Once such changes are adopted (supplementary budget), the enacted budget is no longer the main budget document. The government can propose changes provided that, on the basis of the mid-year review, it has collected more or less revenue compared to the amount planned under the enacted budget; certain expenditure would not be realized; urgent needs have emerged in certain sectors and they should be addressed with funds from other sectors; etc. Be aware that each change made to the enacted budget, must have an effect on delivery of services (ex. health care, education, etc.) and exercise of the fundamental human rights. The supplementary budget should also be published immediately after its adoption.

» **Year-End Report:** the government's discussion on the budget's performance as executed and in relation to its original budget and any supplementary budget that may have been adopted in the course of the year. It covers what was actually spent and collected in relation

to what was budgeted. According to OECD's Best Practices for Budget Transparency, the year-end report should be published within at least six months from the end of the period it covers (for example, if the budget year ends in December, the year-end report should be published before 30th June next year).

» **Audit Report:** provides the public with independent and authoritative account of whether the government's reporting on taxes collected and public funds spent in the previous year is accurate. The audit report also indicates whether the government has complied with financial management laws and regulations during the budget year. In some countries, the

audit report will also comment the accuracy of information in financial statements on assets and liabilities and may also comment the efficiency and effectiveness of government spending. OECD considers it best practice for the audit report to be published within six months from the end of the budget year.

Important notice: What documents you will use in your analysis depends on the type of analysis you are conducting and the purpose of said analysis. For those that are just starting to work in this field, we recommend your analysis to be conducted based on following budget documents: executive's budget proposal, enacted budget, mid-year review and year-end report.

For CSOs working on harm reduction to be able to adequately address the problem related to the end of funding from the Global Fund and intervene in the state budget, they should analyse the executive's budget proposal, enacted budget, mid-year review and year-end report. Analysis of these four documents will provide answers to the following questions:

1. What are the government's budget priorities and where is harm reduction among them?
2. What budget funds can be used and reallocated to cover the Global Fund's contribution to these programs?
3. What problems are identified on the budget's revenue side?
4. What problems are identified on the budget's expenditure side? etc.

Answers to these questions will allow CSOs to adequately address this issue and consequently select the adequate budget advocacy strategy.

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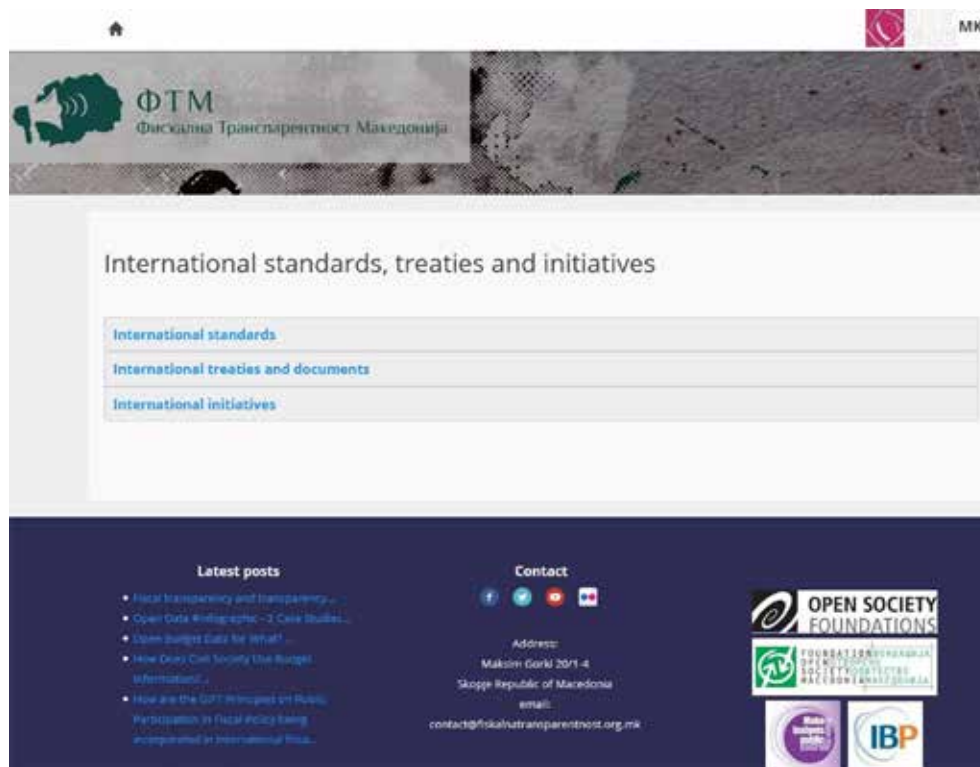
What methods can be employed to obtain data?

Except for identifying data that need to be obtained, including policies relevant to the advocacy issue identified, one of the key questions concerns access to such policy information. If the underlying principle of transparency and accountability in governance is complied with and respected, there would be no need to employ any other method of data collection, except collection of publicly available data, uploaded on websites of relevant government institutions. Of course, this is valid only in cases when such documents exist and are made available. However, in reality that is more of an exception, instead of principle or rule. In particular, some documents are produced and are made available, but they are incomplete or unreliable. What does this mean? It means that they do not contain all necessary data or data contained are not presented in the format needed. Unreliable data means that data presented is contradictory and there are two or more different facts for same data, presented in one or multiple sources. One possibility behind such presentation is that data is collected, but documents are not produced by government institutions. In this case, invoking your right to free access to information means that they have to produce particular information based on data collected. If certain data is not even collected, than you need to conduct own research or extract data from already existing secondary sources of information, provided they are available.

As regards obtaining budget-related data, you have to know that “budget transparency and accountability are translation of the main governance principle related to budget data”. Budget transparency is defined as timely and systematic disclosure of all relevant fiscal information. It represents continuous records keeping (program and financial), data processing, development and publication of reports. In order to attain satisfactory level of budget transparency, public institutions have to publish information in timely and understandable manner. Budget transparency and accountability is one of the main principles underlying the budget process on central and local level. In addition to national standards and regulations on fiscal transparency and accountability and free access to information, in practice the countries have accepted, signed and ratified a number of international standards. International standards are documents of vital importance in trying to access fiscal data, especially because countries in Southeast Europe are characterized by low level of reactive (disclosing data upon submitted requests) and proactive transparency (voluntary disclosure/publication of fiscal data). Moreover, international standards provide an overview of how things should be structured and organized in the country, and could be useful in your attempts to improve accountability level in the country.

In this region, access to specific, analytical and disaggregated budget data, and especially budget data related to specific group of citizens (such as people who use drug, MSM, people living with HIV/AIDS, etc.) is a real challenge. Moreover, in some countries access to basic/general budget information is restricted and closed. In such situation, budget transparency and accountability will be one of key problems that should be addressed with your advocacy activities.

There are lots of international and national initiatives focusing on monitoring and assessment of budget transparency in the countries from this region. For more information on international standards, treaties, documents and initiatives, see: <http://www.fiscaltransparency.org.mk/index.php/me%D1%93unarodni-dogovori-standardi-i-inici%D1%98ativi>



Some initiatives are focused on assessment of reactive transparency, some on assessment of proactive transparency and some are focused on both aspects. Assessment of reactive and proactive transparency aims at determining whether the government complies with basic criteria on transparent operation laid down in international and national standards. The assessment process includes measuring the scope of publicly available documents on budget and program operations published by public institutions and assessing whether the norms stipulated by the applicable Law on Free Access to Information have been complied with. Information secured by these initiatives will help your process for budget data collection, while information from their reports could be used in support to your advocacy arguments, and consequently save time and efforts.

Budget data can be obtained in two ways: by collecting publicly available data and by using free access to information.

a) Collecting publicly available data

The first way, i.e. collecting publicly available/published data is also the easiest. However, it is functional only in the countries marked by high level of budget transparency and accountability. In the countries with moderate level of democracy development it is difficult to find useful publicly available budget data, including information on planned and executed budget, planned and implemented scope of activities, planned and incurred costs, elaboration of procedures and decisions taken by institutions, etc. Nevertheless, this method is very important because it allows full understanding of developments, theoretical inputs in the identified budget advocacy issue, etc. Also, it allows full insight into data available, as well as types

of data available. Important assets in this process include skills on data searching and data selection, skills on memorizing and connecting data, solid computer skills, etc. At this stage of the process, you may want to compile a list of documents, date of their publication and institutions responsible for publishing them.

Where to find the key budget documents in your country?

As regards publication of budget data, i.e. key budget documents in countries from Southeast Europe, the table below shows that such data is not available in some countries, while in others documents are published late or are not published. Some datasets are not produced at all. For more details, please visit the link below.

Table 3: What kind of essential budget information is released by governments in the region, so that citizens, civil society, the media and others can monitor the manner in which public finances are managed in their country?

| | Pre-budgeted Statement | Executive's Budget Proposal | Enacted Budget | Citizens Budget | In-Year Reports | Mid-Year Review | Year-End Report | Audit Report |
|--------------------|------------------------|-----------------------------|----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| Albania | ● | ● | ● | ● | ● | ● | ● | ● |
| Bosnia Herzegovina | ● | ● | ● | ● | ● | ● | ● | ● |
| Bulgaria | ● | ● | ● | ● | ● | ● | ● | ● |
| Croatia | ● | ● | ● | ● | ● | ● | ● | ● |
| Greece | ● | ● | ● | ● | ● | ● | ● | ● |
| Kosovo | ● | ● | ● | ● | ● | ● | ● | ● |
| Macedonia | ● | ● | ● | ● | ● | ● | ● | ● |
| Moldova | ● | ● | ● | ● | ● | ● | ● | ● |
| Montenegro | ● | ● | ● | ● | ● | ● | ● | ● |
| Romania | ● | ● | ● | ● | ● | ● | ● | ● |
| Serbia | ● | ● | ● | ● | ● | ● | ● | ● |
| Slovenia | ● | ● | ● | ● | ● | ● | ● | ● |

KEY: ● = Available to the public Online
 ● = Published Late, or Not Published Online, or Produced for Internal Use Only
 ● = Not Produced

For detailed information, see: <http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/update/#2016-country-results>.

In order to facilitate your query for obtaining key budget data, we have developed a table with useful links that lead to key budget documents in individual countries from Southeast Europe (see Annex 1 on page 84).¹⁸

Although it may seem that an entire quantum of data is published, review of these documents reveals that they lack certain relevant and substantial data. For example, the executive's budget proposal and the enacted budget, which are actually plans for implementation of government policies, are comprised of numbers and do not feature narrative explanations. Moreover, monthly reports on budget expenditure enlist only cumulative amounts under more general budget categories and fail to provide detailed data on specific budget lines.

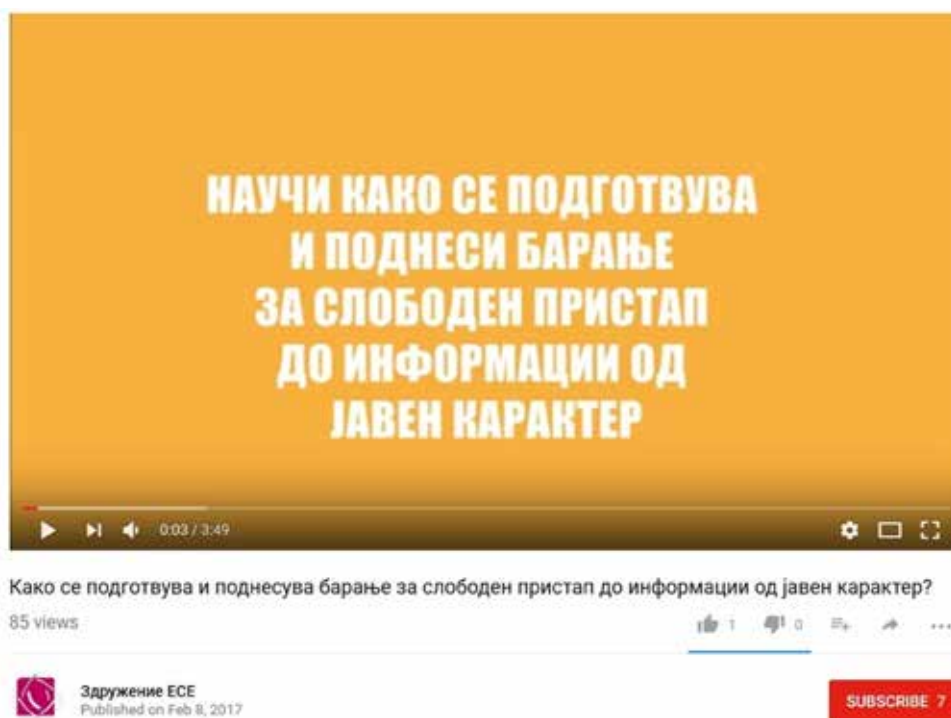
b) Collecting data by means of free access to information

The second way or method on obtaining budget data concerns the use of free access to information law. This law is the only legislative act that allows citizens and CSOs access to budget data. At this stage, you need to obtain copy of your national free access to information law and analyse the manner in which the procedure on requesting and obtaining

data is regulated. Annex 2 (page 87) provides the list of respective laws adopted in countries from Southeast Europe and links to their electronic version.

Even though the procedure on requesting and obtaining data as regulated under the free access to information law may vary from one to another country, you should be aware that it is a matter of procedure regulated in several stages/instances, i.e. it includes institutions/courts of different instance which are responsible for ensuring law enforcement and protection of the right to free access to information. Moreover, due consideration should be made of law-stipulated deadlines, which must be complied with, in particular because failure to comply with them might result in losing the right to free access to information. Below, we provide two tutorial videos with step-by-step presentation on completing and submitting information requests and on completing and submitting complaint/appeal against violation of the right to free access to information. Although both videos were developed on the basis of the free access to information law and relevant procedures in Macedonia, they could be useful for better understanding of this process.

Video: *How to complete and submit request for free access to information?*¹⁹



¹⁸ <http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/update/>

¹⁹ Full video is available at: <https://www.youtube.com/watch?v=u37mZaMy374>

Video: How to complete and submit complaint/appeal against violation of the right to free access to information? ²⁰



Here are some useful tips based on our experience:

- Information requests should be made in two copies (one for the requesting party and another for the information holder);
- In order to expedite and facilitate the procedure, it is of utmost importance for the requesting party to request copies of specific public documents that contain information requested;
- Information requests should be submitted to all relevant public institutions responsible for budget planning and execution and identified as holders of information requested;
- Ask concrete and specific questions, i.e. avoid close-ended questions that could be answered by “yes” or “no”. In this case, information provided could be more general and may not specifically refer to what was requested.

Example 4: How to ask questions when requesting information from public institutions?

Send us copy of the accounting records related to budget/account item 450, for the period January - December 2017.

Send us copy of the annual program and budget reports for the 2016 Program on HIV/AIDS Prevention.

²⁰ Full video is available at: <https://www.youtube.com/watch?v=4TsFN8d63Fs>

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How to conduct budget analysis?

In order to be able to conduct budget analysis, it is important to understand information presented in budget documents. This step from the research and analysis phase gives you theoretical information and practical guidelines about the following aspects: what is public revenue and expenditure; how public revenue and expenditure is presented in the budget; where to find information related to public revenue and expenditure; and how to map public revenue in your specific national context.

Furthermore, this part of the manual outlines detailed guidelines on how to analyse information presented in budget documents, and how to interpret analysis findings and present them in your policy papers and before the public and advocacy targets. For better understanding of the public revenues and especially the taxation as the most important way in mobilizing domestic resources; public expenditures i.e. how different areas of spending are prioritized in the budget; and debt and deficit please explore the Analytical Report: Maximum Available Resources & Human Rights ²¹.

What is public revenue?

The term 'public revenue' is the same as budget, i.e. government income. Public revenue determines how much money the government has available to spend on implementing public policies. The difference between family income and government income is that families earn money from limited sources to finance household functions (salaries, rent, property sales, pensions, loans or borrowings), while the government has access to much more sources (income tax, company tax, sales tax (VAT), import and export taxes, fees levied for public services, etc.). In countries from Southeast Europe, revenue is categorized and accounted in the budget document according to the international standards on public revenue classification,²² developed and promoted by the International Monetary Fund (IMF).

Difference should be made among **planned/projected, approved** and **collected revenue**:

» **Planned revenue** represents the amount of funds expected to be collected by the government throughout the calendar year from different sources, in order to cover expenses for implementation of main public functions mentioned above. Information about planned revenue is presented in the budget proposal, which is usually made publicly available after September, every fiscal year. Planned revenue reflects the government's intention, but not what actually happens.

» The government plans, in order to be implemented, need to be approved by the legislature. This means that planned revenue can differ from **approved revenue** or the legislature can change the government's plans. Approved revenue is presented at the end of the fiscal year, for the next year.

» Usually, the government's planned revenue and the legislature's approved revenue are not fully realized in practice. This is mainly due to the fact that the government tends to plan and presents more funds before the public, in order to justify increased expenditure. It is common for public revenue to be planned in higher amount every year, without logical explanation thereof and by applying simple percentage to increase running expenditure for the next year (e.g., in some countries, the government plans budget revenue increase by 5% every year). However, when it comes to actual collection of revenue during the year, the government fails to collect planned funds and adjusts this situation by means of expenditure cuts or public borrowing. **Actual amount of collected revenue** on monthly basis can be found in the government's monthly budget reports or in the year-end report, in cases of annual revenue collected.

²¹ Center for Women's Global Leadership, Rutgers available at: <http://www.cwgl.rutgers.edu/docman/economic-and-social-rights-publications/362-maximumavailableresources-pdf/file>.

²² Available at: <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>, p. 112

The government finances its functions with funds collected from:

- » Tax revenue: profit tax, income tax, property taxes, taxes on goods and services; taxes from international trade, taxes on special services, etc.;
- » Non-tax revenue: user fees, fines, income generated by public enterprises and income for public property, service charges, etc.;
- » Capital revenue: sales of public property, sales of public goods, sales of land and assets, dividends, etc.
- » Transfers and donations: transfers from other government levels (e.g. transfers from central to local governments), capital donations and ongoing donations, etc.;
- » Internal borrowing: issuance of short- or long-term state bonds; borrowing from domestic creditors (commercial banks and other creditors);
- » External borrowing: borrowing from external creditors (foreign governments or international development agencies);
- » *other revenue.*

Annex 3 (page 88) provides an overview of public revenue information per country.

Once you know what public revenue is and where to find information thereof, you need to map revenue sources in your country. At this stage, you can use **Tool 3: Map country's revenue sources**. Main purpose of this tool is to provide insight in the structure of revenue sources in the country and identify trends and changes in terms of revenue sources. This tool can be applied to identify sources and trends/changes in public revenue at the level of central, regional/provincial and local government. The government level for which you apply this tool depends on your focus of work and the power of individual government levels to influence decisions and resources in your country (e.g. if your focus is the Program on Health Care for People with Addictions or the Program on HIV Prevention, then you should know which government level has the power to decide on allocation of resources for these programs. If such decision-making power is entrusted to the Ministry of Health, then you should map public revenue on central level, while if such power is delegated to the regional health offices, than you should map public revenue on regional level, etc.).

How to map revenue sources:

First: Find out the location (website) where your government publishes information/documents on public revenue. Usually, this type of information/documents is found on the website of the Ministry of Finance or Treasury. (Suggestion: open the links enlisted for individual countries and provided in Annex 3.

Second: Open an excel spreadsheet and insert/copy data presented in documents published by the government under the section "budget revenue statement". Copy public revenue titles and total amount for each revenue type (the table below provides an example for the proposed outline of your excel spreadsheet). When starting with budget work, we suggest using documents on approved budget and executed budget.

Example 4: Mapping revenue sources

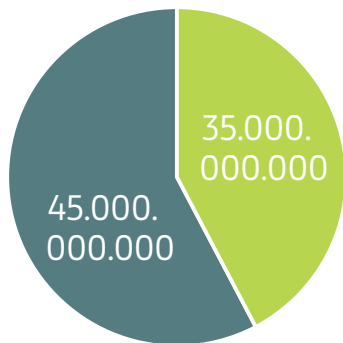
| REVENUE CATEGORY | REVENUE ITEM | Year expressed in MKD (Macedonian Denars) | | |
|------------------------|--|---|------------------------|------------------------|
| | | 2015 | 2016 | 2017 |
| Tax revenue | | 80,000,000,000 | 90,000,000,000 | 102,238,663,000 |
| | Taxes on income, profit and capital gain | 35,000,000,000 | 25,000,000,000 | 26,938,300,000 |
| | Taxes on goods and services | 45,000,000,000 | 65,000,000,000 | 75,300,363,000 |
| Non-tax revenue | | 55,000,000,000 | 40,000,000,000 | 25,000,000,000 |
| | User fees | 35,000,000,000 | 25,000,000,000 | 15,000,000,000 |
| | Income generated by public enterprises | 20,000,000,000 | 15,000,000,000 | 10,000,000,000 |
| TOTAL REVENUE: | | 135,000,000,000 | 130,000,000,000 | 127,238,663,000 |

Third: Using revenue titles and amounts entered in the excel spreadsheet, draw pie or bar charts. You may use pie charts to draw the structure of public revenue for every year separately. The bar charts can be used in cases when you want to present trends/changes under individual public revenue sources over a given period of time.

Example 5: Presenting revenue sources

Pie chart

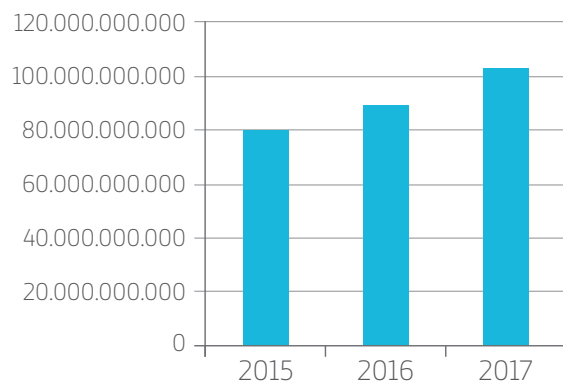
Title: Structure of Public Revenue



- Taxes on income, profits and capital gains
- Taxes on goods and services

Bar chart

Title: Structure of Tax-Based Revenue, in the period 2015-2017



Fourth: Now that you have all the important information about public revenue sources and amounts, discuss with your team how the government plans to finance its expenditure, what changes have been made over a given period of time, what are the government's plans in regard to public revenue in the future, what is the importance and effectiveness of each revenue type, are they sustainable, who contributes the most in public revenue, etc.

Fifth: Draft a short report based on these findings and discussions.

Mapping of public revenue sources also implies a process of mapping public revenue policies. At this stage, you can use **Tool 4: Mapping public revenue policies**. This tool will allow you overview of government policies that regulate central, regional/provincial and local revenue collection procedures in your country, and understand how the government plans and collects public revenue. This tool can be applied to different government levels: central, regional/provincial and local. The government level on which you apply the tool depends on the focus of your work and which government level has relevant competences and power related to revenue regulation and collection. In Macedonia, for example, the highest portion of public revenue is collected at central level and disbursed to local governments pursuant to specific rules. Moreover, local governments are competent for collection of

specific local level revenue, but the portion of this revenue in the local budget is very low. As regards the health sector, due to its high centralization, local health institutions do not receive funds from local budgets, but from the central budget. When planning the government level whose revenue will be subject of monitoring, you have to take into account all aspects of the subject matter in question. Mapping existing revenue policies will allow overview of your country's specificities. We suggest you start this exercise by mapping revenue policies at each government level in your country.

How to map public revenue policies:

First: Open websites of your respective Ministry of Finance, Public Revenue Office/ Tax Administration, relevant regional offices/administrations and find the section "regulations" or "laws and policies". This section should enlist policies related to budgets and financing of other government levels, taxes, public debt, financial system, revenue classification and accounting, etc. Select the policies related to public revenue (e.g., guidelines on public revenue classification, Law on Budgets, Law on Financing Regional or Local Governments, Law on Value Added Tax (VAT), Law on Excise, Law on Customs, etc.).

Second: Download all laws and policies and list their names in a table, accompanied with direct links to their location on the Internet. The table could look as the example given below.

Example 6: List of policies

| NAME OF RELEVANT LAWS/POLICIES | LINKS TO DOCUMENTS |
|--|--|
| Law on VAT | https://www.minfin.bg/bg/page/174 (Bulgaria) |
| Law on Budgets | https://www.minfin.bg/bg/page/4 (Bulgaria) |
| Rulebook on Standard Classification for the Budget Accounts System | http://www.mfin.gov.rs/pages/article.php?id=12197&#txt12197 (Serbia) |

Third: Read all policies and map articles/provisions related to regulation of public revenue. You can add an additional column to the previous table where you can list all rules related to public revenue (responsible institutions, relations among institutions, procedures on public revenue collection, rules on public revenue records, documents provided as part of public revenue collection, etc.).

Example 7: Mapping e articles/provisions related to regulation of public revenue

| NAME OF RELEVANT LAWS/POLICIES | LINKS TO DOCUMENTS | MAIN RULES STIPULATED BY POLICIES |
|--|--|--|
| Law on VAT | https://www.minfin.bg/bg/page/174 (Bulgaria) | » On page 35 Article 66 regulates the rate of VAT. “The tax rate shall be set at 20 percent and shall be applied to: goods imported on the territory of the country...” |
| Law on Budgets | https://www.minfin.bg/bg/page/4 (Bulgaria) | » On page 1, Article 5 stipulates that: “The budget of any organisation defined as budget beneficiary shall be its annual financial plan, which should be drawn up, adopted, modified, implemented and reported in compliance with this law.” » On pages 1 and 2, Article 7 paragraph 1 stipulates that: “Through the Minister of Finance and budget authorisers by delegation, the Council of Ministers shall organise and manage the process on drawing up the state budget and presenting it to the National Assembly, and shall be responsible for its implementation”. |
| Rulebook on Standard Classification for the Budget Accounts System | http://www.mfin.gov.rs/pages/article.php?id=12197&#txt12197 (Serbia) | Page 85, Article 17 - Revenue. This article contains information related to public revenue records for the public sector. Budget account 710000 is designated for taxes; budget account 730000 is designated for donations and transfers, etc. |

Fourth: Discuss the table contents with your team in terms of how the government regulates and collects public revenues, how public revenue is collected (see figures presented above), are they in compliance with regulations, what changes have been made over a given period of time, what is the importance and effectiveness of each revenue type, are they sustainable, etc.

CASE STUDY 3

IDENTIFIED OPPORTUNITIES AND POSSIBLE SOURCES OF REVENUES IN THE MACEDONIAN BUDGET FOR FUNDING HARM REDUCTION SERVICES.

(* 1 Euro is equal to 61.5 Denars)

Based on the analysis of the public revenues and relevant revenue and health policies, Association ESE and Health Options Project Skopje (HOPS) from Macedonia found out that at the Government's proposal, the Assembly voted the amendments to the Law on Health Protection, whereupon the Government undertook to increase the Ministry of Health budget for the amount charged for beer, ethyl alcohol and cigarettes excise duty, all towards protection of the citizens' health (Official Gazette no. 43/2012 from 29.3.2012, Official Gazette no. 87/2013 from 17.6.2013 and Official Gazette no. 188/2014 from 19.12.2014). The last amendment **prescribed providing a Denar per litre of beer, 40 Denars per litre of ethyl alcohol and 0.053 Denars per cigarette for exercising the guaranteed rights and established needs and interests of the citizens in healthcare from the Budget of the Ministry of Health.**

“Article 16, paragraph 4 from the Law on Health Protection - the funds for exercising the guaranteed rights and established needs and interests of the state referred to in paragraph (1) of this Article shall be provided from the Budget of the Republic of Macedonia and from a part of the beer excise in the amount of 1 Denar per litre/percentage of alcohol and from a part of the ethyl alcohol excise in the amount of 40 Denars per litre pure alcohol as well as from a part of the cigarette excise in the amount of 0.053 Denars per cigarette towards procurement of medicine for rare diseases.”

With the amendments to the Law on Health Protection, the Government, among other, undertook the obligation to finance the 16 harm reduction programs with finances collected from the beer, ethyl alcohol and cigarettes excise (Article 16, paragraph 1).

“Article 16, paragraph 1 from the Law on Health Protection - All citizens of the Republic of Macedonia shall be ensured the exercise of the guaranteed rights, established needs and interests, that is:

» measures and activities for protection against the harmful impacts of gasses, noise, ionizing and non-ionizing radiation, pollution of the water, soil, air and food on the health of the population, and other harmful impacts on the living and working environment,

» **measures and activities for maintaining the health of the population,**

» **measures and activities for detection, prevention and eradication of infectious diseases,**

» provision of hygienic and epidemiological minimum of the population,

» **prevention and treatment of quarantine diseases and drug addiction,**

» measures and activities for protection of women during pregnancy, delivery and breastfeeding and protection of infants,

» measures and activities for organization and promotion of blood donation,

» covering the costs of people on dialysis,

» provision of medicaments for patients with transplants,

» provision of cytostatics, insulin and growth hormone,

» measures and activities determined by special programs and

» emergency medical care in accordance with the established network of healthcare institutions.”

After the amendments to the Law were implemented from 2013 to 2015, the Ministry of Health received 1,026,037,787 MKD (16.683.541,25 Euros) from the paid beer, ethyl alcohol and cigarettes excise. The funds the Ministry receives from this source increase every year for around 152 %, amounting to 62 % of the total budget of the Ministry's self-financing activities. However, despite the increasing trend, the Ministry

annually spends around 53% from the available funds on realization of measures and activities towards promotion of the public health. From 2013 to 2015, the Ministry spent only 541,747,952 MKD (8.808.909,79 Euros). The remaining 484,289,835 MKD (7.874.631,46 Euros) were spent for salaries and operating expenses; for the requirements of the State Sanitary and Health Inspectorate, the Agency for Medicines and the Accreditation Agency; for reconstruction of public health institutions and procurement of medical equipment. The remaining amount was not spent for the purposes established with the Law on Health Protection.

Furthermore, it remains unclear how the Ministry of Health prioritizes the distribution of the finances collected from excise duty. From 2013 to 2015, more than one third of the finances (40.30 %) were spent on one program (the Program for User Participation in Health Care Expenses), with the least amount spent on the Program for Prevention and Eradication of Brucellosis (0.03 %). Such distribution and spending **indicates that the Ministry of Health should urgently establish criteria for distribution of finances collected from the beer, ethyl alcohol and cigarettes excises for the different programs in its budget.**

Sources: Possible sources of funds in the national budget of Macedonia for funding harm reduction services, author MA Darko Antik, Association ESE, developed in collaboration with Healthy Options Project Skopje for advocacy purposes

WHAT IS PUBLIC EXPENDITURE?

The term 'public expenditure' is the same as government spending/budget execution/budget expenses. Public expenditure determines how much money the government has spent on implementation of public policies. Public expenditure can be projected and executed.

Under the section on projected expenditure of the public budget, the government outlines the amount of funds expected to be spend throughout the calendar year for implementation of main budget functions. The budget's expenditure side shows how much and for what purposes the government plans to spend its revenue. The government spending is usually divided into two categories: running costs (also called operational / ongoing / administration costs) and one-time costs with long-term effects (also called developmental/program costs), including capital items such as construction of roads, buildings, and equipment.

Public expenditure can be divided into several categories, as follows:

» **salaries;**

» **goods and services:** communications, heating, electricity, maintenance, materials and small inventory, contracted services, etc.

» **capital expenditure:** construction works, procurement of equipment, furniture, vehicles, strategic goods, etc.

» **interest payments;**

» **debt instalment payments;**

» **other expenditure.**

Budget classification is one of the fundamental building blocks of any sound budget management system, as it determines the manner in which the budget is recorded, presented and reported, and as such has a direct impact on budget transparency and coherence.²³

A budget classification system provides normative framework for both policy decision-making and accountability. **Correct classification of expenditure and revenue is important for:** (1) policy formulation and performance analysis; (2) allocating resources efficiently among sectors; (3) ensuring compliance with budgetary resources approved by the legislature; and (4) day-to-day administration of the budget. Once established on sound basis, a classification scheme should not be substantially changed unless there are strong reasons; stable classification facilitates both, analysis of trends in fiscal policy over time and inter-country comparisons.

The budgets in Southeast European countries include administrative, economic and functional classification.²⁴ **The administrative classification** identifies the entity responsible to manage the public funds concerned, such as the Ministry of Education/Ministry of Health, or schools and hospitals, at the lower level. **The economic classification** identifies the type of expenditure incurred, for example, salaries, goods and services, transfers and interest payments, or capital spending. **The functional classification** categorizes expenditure according to purposes and objectives for which they are intended. **All three classifications are essential for users of budget information (see the example below).**

Central, regional/provincial and local governments, including health institutions, are obliged to keep accounts and follow the established classification system. All countries from Southeast Europe have well stipulated budget accounts system, designed for the purposes of public institutions.

The main unit of classification in accounts is the major head, which is divided into minor heads, while each of them has a number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Sometimes major heads may be divided into sub-major heads before their further division into minor heads. Thus, major heads, sub-major heads, minor heads, sub-heads and detailed heads together constitute the classification structure for the government accounts and this classification is uniformly adopted by the governments.

The detailed line item head is the lowest account unit under which transactions are recorded in the sub-head. It indicates the object or nature of expenditure in terms of inputs such as: net salaries for public administration; office materials; electricity, and so on. Sub-heads are generic accounts which contain the funds allocated/spend under each detailed line items, such as: utilities, communications, heating and transport; materials and inventory, and so on.

The minor head represents a definite activity, with information on objective of the government being achieved through that particular expenditure, such as: protection of people who live with HIV/AIDS, under the sub-major head “preventive health care”. Major head shows the definite function of the government, i.e. “health care”.

Example 8: Budget account classification in Macedonia

707 Health care

19 001 Ministry of Health

5 Preventive health care

57 Protection of people who live with HIV/AIDS

421 Utilities, communications, heating and transport

421110 Electricity

423 Materials and inventory

423110 Office materials

²³ Budget Classification, IMF, available at: <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>

²⁴ Ibid.

Once you have an understanding of these classifications, it is time to find information related to public expenditure relevant for your country and the issue of interest. Information related to public expenditure in your country can be found on the links provided in Annex 4, on page 84.

When all information related to public expenditure is gathered, you should continue with mapping expenditure in your country by using **Tool 5: Map country expenses/expenditure**. The main purpose of this tool is to provide insight in the structure of country expenses and identify trends and changes in public expenses.

This tool can be applied to identify structure and trends/changes in public expenditure on central, regional/provincial and local level of government. The government level on which you will apply the tool depends on the focus of your work and relevant competences and power assigned to individual government levels to influence decisions and resources in your country (e.g. if your focus is the Program on Health Protection for People Who Use Drugs or HIV/AIDS Prevention, then you should know which level of government has power to make decisions related to expenditure under these programs and which institutions are involved in expenditure execution).

How to map public expenditure:

First: Find where your government publishes information/documents on its expenses.

Second: Open an excel spreadsheet and insert/copy data presented in documents published by the government under the section “budget expenditure statement”, “budget expenditure by functions”, “budget expenditure by administrative

user”, “budget per spending ministry, ex. Ministry of Health”. Copy public expenditure titles and total amounts for each expenditure type (the table below provides an example). When starting with budget work, we suggest using documents on approved budget and executed budget.

Example 9: Mapping public expenditure

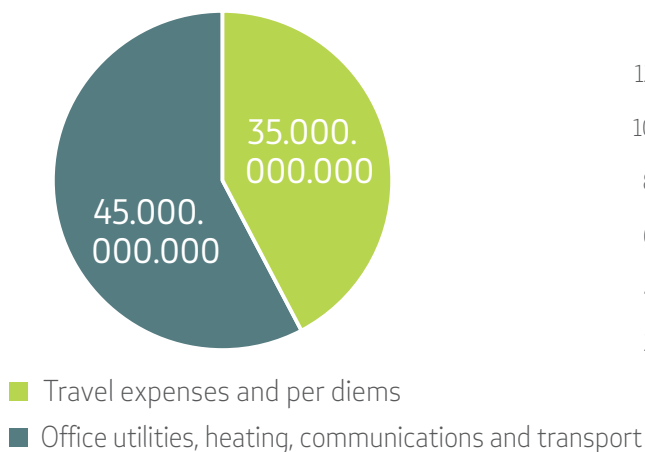
| EXPENDITURE CATEGORY | EXPENDITURE ITEM | Year expressed in MKD (Macedonian Denars) | | |
|-----------------------------------|---|---|------------------------|------------------------|
| | | 2015 | 2016 | 2017 |
| Goods and services | | 80,000,000,000 | 90,000,000,000 | 102,238,663,000 |
| | Travel expenses and per diems | 35,000,000,000 | 25,000,000,000 | 26,938,300,000 |
| | Office utilities, heating, communications and transport | 45,000,000,000 | 65,000,000,000 | 75,300,363,000 |
| Salaries and social contributions | | 55,000,000,000 | 40,000,000,000 | 25,000,000,000 |
| | Net salaries | 35,000,000,000 | 25,000,000,000 | 15,000,000,000 |
| | Social contributions | 20,000,000,000 | 15,000,000,000 | 10,000,000,000 |
| TOTAL EXPENDITURE: | | 135,000,000,000 | 130,000,000,000 | 127,238,663,000 |

Third: Using titles and amounts entered in the excel spreadsheet draw pie or bar charts. You may use pie charts to draw the structure of public expenditure for each year separately. The bar charts can be used in cases when you want to present trend/changes under individual public expenditure items over a given period of time.

Example 10: Presenting expenditure

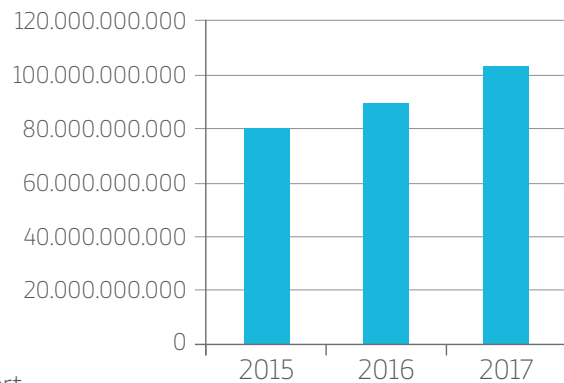
Pie chart

Title: Structure of Public Expenditure



Bar chart

Title: Changes to Public Expenses on Salaries, in the period 2015-2017



Fourth: Now that you have all important information regarding public expenditure and amounts thereof, discuss with your team how the government plans to finance its expenditure, what changes have occurred over time, what are the government's plans in regard to public expenditure in the future, what is

the importance and effectiveness of individual expenditure items, are they sustainable, which expenditure contributes the most in public spending, etc.

Fifth: Draft a short report based on these findings and discussions.

What is budget deficit and budget surplus?

When analysing the budget CSOs working on harm reduction may find difference between public revenue and public expenditure.

In most countries, the projected expenditure exceeds the amount of projected revenue. This situation is known as ***budget deficit***. In cases of budget deficit, the government responds by cutting budget expenses, borrowing or seeking international assistance.

The budget situation in which the government plans to spend fewer funds than the amount of planned revenue is known as ***budget surplus***. This situation is rarely encountered in practice, but if this is the case, the government will probably increase expenditure or use surplus funds to settle debt arrears.

About the health budget analysis...

Budget analysis helps CSOs understand where public funds come from, how they are spent, and what costs are covered by the budget, irrespective of the state administration level CSOs are dealing with. This allows insight for CSOs into how resources are allocated across the health sector and whether they are used in adequate, effective and equitable manner. The research questions will determine how you analyse budget information.

All budget analysis tools can be applied on the government's planned (what is in the budget) and actual (what is actually realized according to reports) revenue and expenditure in the field of health.

Quality and scope of the budget analysis greatly depends on type and quality of budget data available to you and time period covered by these data. Budget analysis is applicable if: you have specific budget programs or budget funds allocated for the specific policy you are targeting; you can identify detailed activities budgeted/executed and detailed funds allocated/spent for each activity in the specific program; you have available data on the entire budget and access to multiannual budget data.

At this stage, you can use **Tool 6: Questions about government allocations and spending on harm reduction policies or programs.**²⁵ Answers to these questions will provide information you need about harm reduction policies or programs by means of analysing national budgets. The table below provides an overview of some questions frequently used by CSOs when monitoring public revenue allocations and spending:

| BUDGET FOCUS | QUESTIONS TO ASK |
|---|---|
| Priority given to harm reduction policy | <ul style="list-style-type: none"> » What share of available funds is allocated to harm reduction, compared to other functions? » Is this in line with the government's policy promises on harm reduction? » Is this in line with the international standards on health rights? » Is the government committed to harm reduction? Is the government's commitment reflected in the budget? » What share of sectoral and departmental budgets is dedicated to harm reduction on national, provincial and local level? |
| Adequate allocations and spending on harm reduction policy | <ul style="list-style-type: none"> » How much the government allocated and spent on implementation of this policy? » Is that sufficient? » What types of costs are covered by the allocations and are they in compliance with the standards on harm reduction? » What is the total amount budgeted for harm reduction? » How has the amount budgeted for harm reduction changed over a given period of time? » Should there be less, more or better spending? |
| Equity of allocations and spending on harm reduction policy | <ul style="list-style-type: none"> » How much is budgeted and spent per capita on harm reduction? » Is per capita spending on this policy distributed fairly among different geographical regions? » Is spending targeted to those most in need? |

²⁵ This part of the toolkit is adapted from https://www.commddev.org/userfiles/files/1818_file_monitoringgovernmentpolicies.pdf

Efficiency of spending on harm reduction policy

- » Are the allocated resources actually spent as planned?
- » Is the increase in allocations to harm reduction translated into increase in actual spending?
- » Is the increase in actual spending translated into actual improvement of beneficiaries' health status?
- » Is the right mix of inputs (medicines, syringes, qualified staff, new and well-equipped hospitals and medical centres, etc.) used to deliver the outputs (quality harm reduction services for all people who live with HIV, use drugs, LGBTI and sex workers) in the most efficient way?

Once you have found out what happens with harm reduction programs, you should use **Tool 7: Assessing priority given to harm reduction**. This tool will allow you to identify the standing, i.e. priority of harm reduction compared to other government functions. Moreover, it will indicate the level of allocations and spending on harm reduction compared to other functions.

First: Download the enacted budget (to determine government plans) and the year-end report (to determine actual spending by the government). You should download these documents for a period of three years.

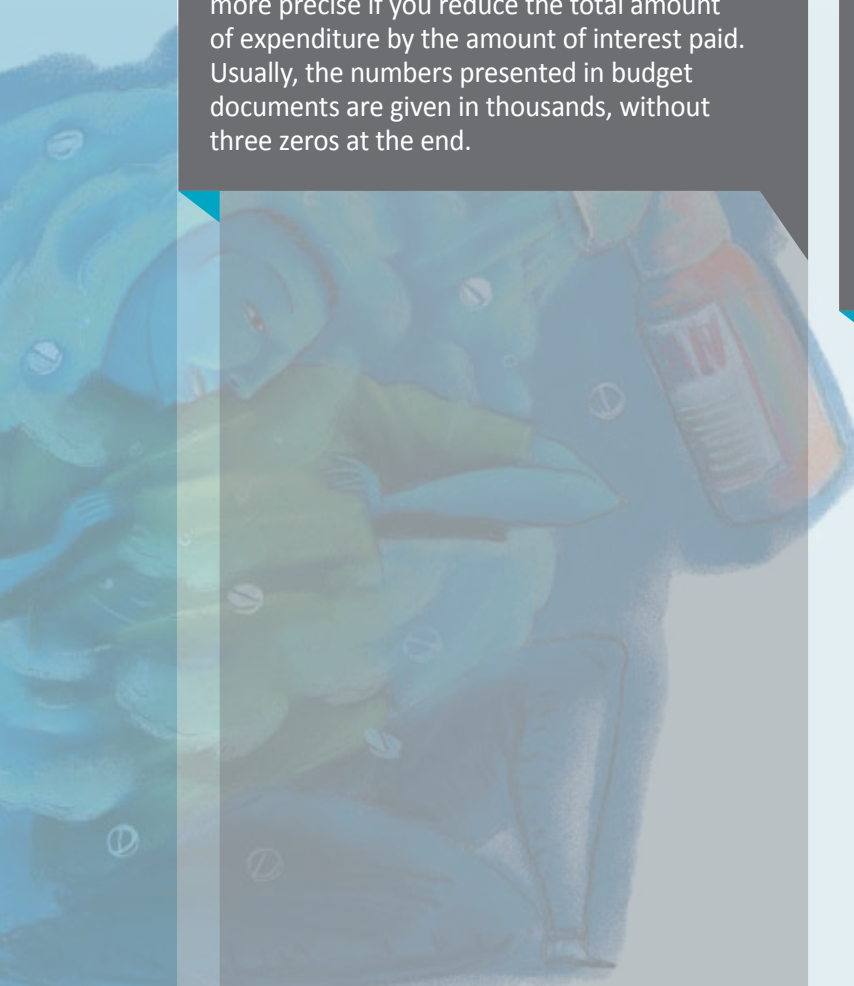
Second: Determine the total amount of budget funds available for provision of all public services in the country (usually you can find this information under budget item "total budget expenditure"). Your calculations will be more precise if you reduce the total amount of expenditure by the amount of interest paid. Usually, the numbers presented in budget documents are given in thousands, without three zeros at the end.

Third: Put the identified data/amounts in an excel spreadsheet. Each year's column should be divided into two columns: first column for data presented in the enacted budget and the second for data presented in the year-end report.

Fourth: Determine the total amount of budget funds for provision of harm reduction services (usually these funds are provided under different budget programs, which means that you should revise all health-related programs).

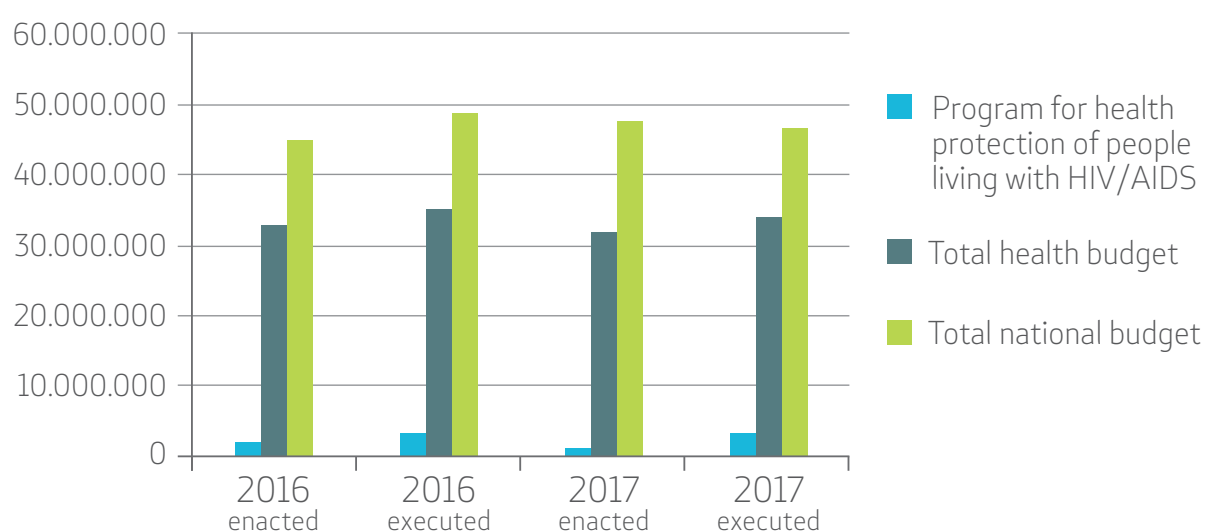
Fifth: Put the identified data/amounts in the excel spreadsheet developed under step three above. Data related to harm reduction should be added as second row in the table.

Sixth: Calculate the share of total available funds allocated for harm reduction for every year. Present these findings in charts.



Example 11: How to calculate the share of total funds available for harm reduction**In thousands*

| ITEM | 2016 expressed in MKD (Macedonian Denars) | | 2017 expressed in MKD (Macedonian Denars) | |
|--|--|-------------------|--|-------------------|
| | Enacted | Executed | Enacted | Executed |
| Program on Preventive Health Care | 20,000,000 | 28,000,000 | 23,000,000 | 22,000,000 |
| Program on Health Protection for People Living with HIV/AIDS | 2,000,000 | 3,000,000 | 1,000,000 | 3,000,000 |
| Total health budget | 33,000,000 | 36,000,000 | 32,000,000 | 34,000,000 |
| Total national budget | 45,000,000 | 49,000,000 | 48,000,000 | 47,000,000 |
| Share of health budget for Program on Health Protection for People Living with HIV/AIDS | 6% | 8% | 3% | 9% |
| Share of national budget for Program on Health Protection for People Living with HIV/AIDS | 4% | 6% | 2% | 6% |

*Note: Amounts presented in the table are developed only for the purpose of this example.***Example 12: How to present the share of total funds available for harm reduction**** the amounts presented in the graph are expressed in MKD (Macedonian Denars)*

After finding out everything about harm reduction programs in your country by answering the questions above and analysing the priority given to these programs, you should use **Tool 8: Assessing adequacy of allocations and spending on harm reduction policy**, which will allow you to identify changes in funds for harm reduction and other functions and compare them over a given period of time.

First: Download the enacted budget (to determine government plans) and the year-end report (to determine actual spending by the government). You should download these documents for a period of three years.

Second: Determine the total amount of budget funds available for provision of all public services in the country (usually you can find this information under budget item “total budget expenditure”). Your calculations will be more precise if you reduce the total amount of expenditure by the amount of interest paid. Usually, the numbers presented in budget documents are given in thousands, without three zeros at the end.

Third: Put the identified data/amounts in an excel spreadsheet. Each year’s column should be divided into two columns: first column for data presented in the enacted budget and the second for data presented in the year-end report.

Fourth: Determine the total amount of budget funds for provision of harm reduction services (usually these funds are provided under different budget programs, which means that you should revise all health-related programs).

Fifth: Put the identified data/amounts in the excel spreadsheet developed under step three above. Data related to harm reduction should be added as second row in the table.

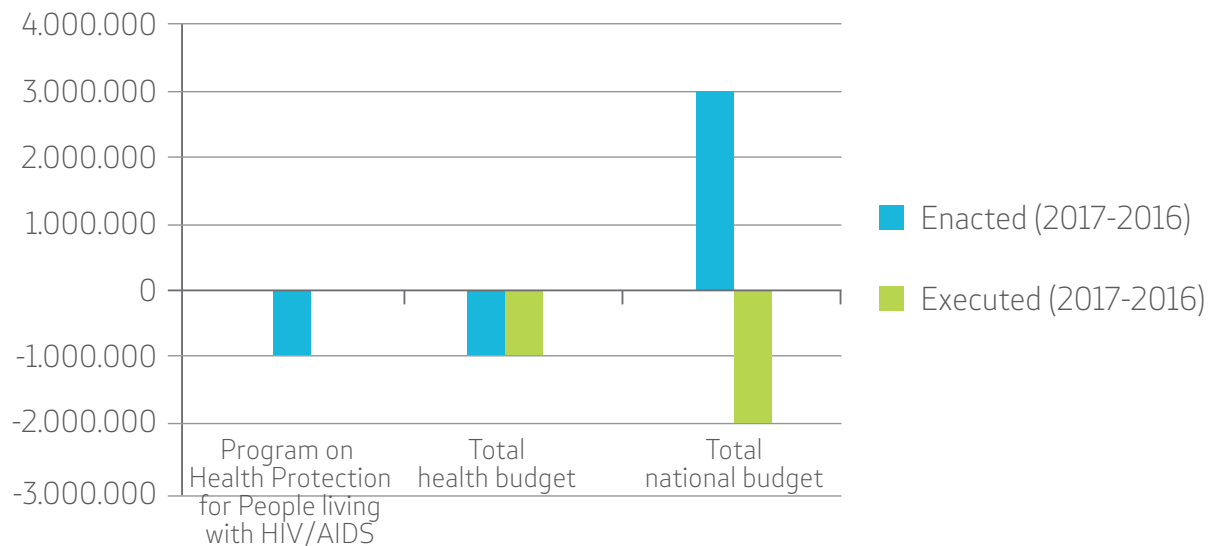
Sixth: Calculate the difference between relevant amounts presented in the excel spreadsheet. Present these findings in charts.

Example 13: How to calculate adequacy of allocations and spending on harm reduction policy

**In thousands*

| ITEM | 2016 expressed in MKD (Macedonian Denars) | | 2017 expressed in MKD (Macedonian Denars) | | Difference expressed in MKD (Macedonian Denars) | |
|--|---|-------------------|---|-------------------|---|----------------------|
| | Enacted | Executed | Enacted | Executed | Enacted (2017-2016) | Executed (2017-2016) |
| Program on Preventive Health Care | 20,000,000 | 28,000,000 | 23,000,000 | 22,000,000 | 3,000,000 | -6,000,000 |
| Program on Health Protection for People Living with HIV/AIDS | 2,000,000 | 3,000,000 | 1,000,000 | 3,000,000 | -1,000,000 | 0 |
| Total health budget | 33,000,000 | 36,000,000 | 32,000,000 | 34,000,000 | -1,000,000 | -2,000,000 |
| Total national budget | 45,000,000 | 49,000,000 | 48,000,000 | 47,000,000 | 3,000,000 | -2,000,000 |

Note: Amounts presented in the table are developed only for the purpose of this example.

Example 14: How to present adequacy of allocations and spending on harm reduction policy

* the amounts presented in the graph are expressed in MKD (Macedonian Denars)

At this stage, you can use **Tool 9: Assessing equity of allocations and spending on harm reduction policy**. This tool will allow you to identify funds allocated and spent on reduction on per capita basis (beneficiary) and compare them over a given period of time.

First: Determine the total number of people who are potential beneficiaries of harm reduction services.

Second: Download the enacted budget (to determine government plans) and the year-end report (to determine actual spending by the government). You should download these documents for a period of three years.

Third: Determine the total amount of budget funds available for provision of all public services in the country (usually you can find this information under budget item “total budget expenditure”). Your calculations will be more precise if you reduce the total amount of expenditure by the amount of interest paid. Usually, the numbers presented in budget documents are given in thousands, without three zeros at the end.

Fourth: Put the identified data/amounts in an excel spreadsheet. Each year’s column should be divided into two columns: first column for data presented in the enacted budget and the second for data presented in the year-end report.

Fifth: Determine the total amount of budget funds for provision of harm reduction services (usually the funds are provided under different budget programs, which means that you should revise all the health-related programs, for example, Program on Health Protection for People Living with HIV/AIDS).

Sixth: Put the identified data/amounts in the excel spreadsheet developed under step four above. Data related to harm reduction should be added as second row in the table.

Seventh: Calculate the per capita (beneficiary) allocation and spending for each amount presented in the excel spreadsheet. Present these findings in charts.

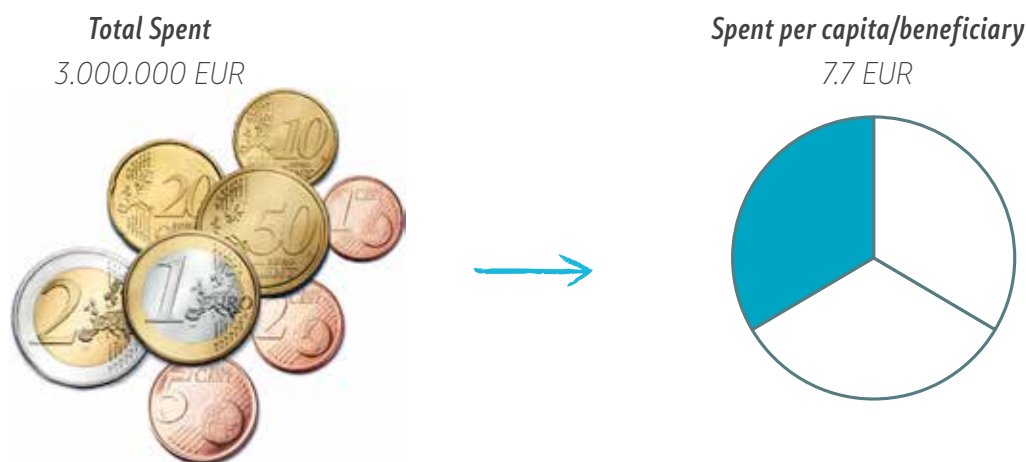
Example 15: How to calculate equity of allocations and spending on harm reduction policy

**In thousands*

| ITEM | 2016 expressed in MKD (Macedonian Denars) | | 2017 expressed in MKD (Macedonian Denars) | |
|--|--|-------------------|--|-------------------|
| | Enacted | Executed | Enacted | Executed |
| Program on Preventive Health Care | 20,000,000 | 28,000,000 | 23,000,000 | 22,000,000 |
| Program on Health Protection for People Living with HIV/AIDS | 2,000,000 | 3,000,000 | 1,000,000 | 3,000,000 |
| Total health budget | 33,000,000 | 36,000,000 | 32,000,000 | 34,000,000 |
| Total national budget | 45,000,000 | 49,000,000 | 48,000,000 | 47,000,000 |
| Total number of beneficiaries | 350,000 | 390,000 | 400,000 | 500,000 |
| Total funds on per capita/ beneficiary basis under the Program on Health Protection for People Living with HIV/AIDS | 5.7 | 7.7 | 2.5 | 6 |

Note: Amounts presented in the table are developed only for the purpose of this example.

Example 16: How to present the equity of allocations and spending on a harm reduction policy



This is the simplified manner for calculation of costs per beneficiary. This type of calculations can also be used to identify costs of individual services anticipated in the harm reduction programs on per beneficiary basis (e.g. what is per beneficiary cost for needle exchange).

At this stage, you can use **Tool 10: Assessing efficiency of spending on harm reduction policy**. This tool will allow you to identify whether resources allocated for harm reduction are actually spent within a given period of time.

First: Download the enacted budget (to determine government plans) and the year-end report (to determine actual spending by the government). You should download these documents for a period of three years.

Second: Determine the total amount of budget funds available for provision of all public services in the country (usually you can find this information under budget item “total budget expenditure”). Your calculations will be more precise if you reduce the total amount of expenditure by the amount of interest paid. Usually, the numbers presented in budget documents are given in thousands, without three zeros at the end.

Third: Put the identified data/amounts in an excel spreadsheet. Each year’s column should be divided into two columns: first column for data presented in the enacted budget and the second for data presented in the year-end report.

Fourth: Determine the total amount of budget funds for provision of harm reduction services (usually these funds are provided under different budget programs, which means that you should revise all health-related programs).

Fifth: Put the identified data/amounts in the excel spreadsheet developed under step three above. Data related to harm reduction should be added as second row in the table.

Sixth: Calculate the difference between funds enacted and actually executed, as presented in the excel spreadsheet. Present these findings in charts.

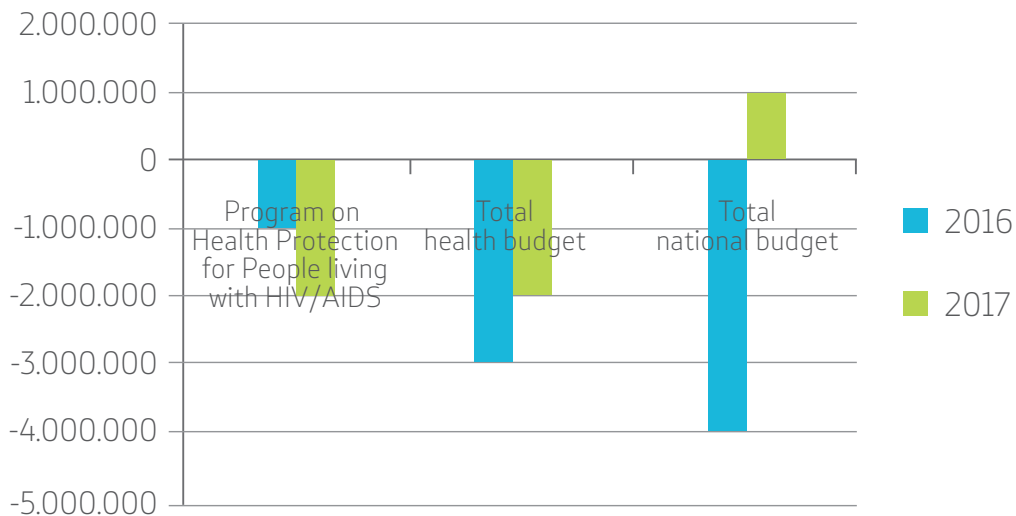
Example 17: How to calculate efficiency of spending on harm reduction policy

**In thousands*

| ITEM | 2016 expressed in MKD (Macedonian Denars) | | 2017 expressed in MKD (Macedonian Denars) | | Difference expressed in MKD (Macedonian Denars) | |
|--|--|-------------------|--|-------------------|--|-------------------|
| | Enacted | Executed | Enacted | Executed | 2016 | 2017 |
| Program on Preventive Health Care | 20,000,000 | 28,000,000 | 23,000,000 | 22,000,000 | -8,000,000 | 1,000,000 |
| Program on Health Protection for People Living with HIV/AIDS | 2,000,000 | 3,000,000 | 1,000,000 | 3,000,000 | -1,000,000 | -2,000,000 |
| Total health budget | 33,000,000 | 36,000,000 | 32,000,000 | 34,000,000 | -3,000,000 | -2,000,000 |
| Total national budget | 45,000,000 | 49,000,000 | 48,000,000 | 47,000,000 | -4,000,000 | 1,000,000 |

Note: Amounts presented in the table are developed only for the purpose of this example.

Example 18: How to present efficiency in spending



* the amounts presented in the graph are expressed in MKD (Macedonian Denars)

STEP
6

How to develop budget analysis report

Presentation of findings from conducted budget analysis is of great importance. CSOs working on harm reduction should be able to integrate findings from conducted budget analysis and translate them into powerful message targeting specific audiences.

Be clear and concise when presenting your findings so others can easily understand and follow your information. Information presented in the report should be based on facts. If you make assumptions, make sure that in your report these assumptions are duly noted. Also, when developing the report, try to think about what an economist would want to read or about the perspective of an economist when reading the report.

At this stage, you can use **Tool 11: How to write budget analysis report**. This tool will serve you as reminder on what you have to do in order to continue with development of the budget analysis report.

First: Collect data about actual revenue and expenditure for at least three previous budget years. We already explained the procedure on collecting budget information.

Second: Use an excel spreadsheet to enter collected data and categorize them. We already explained the procedure on data entry and systematization.

Third: Check for possible errors and ensure accuracy of data entered in the excel spreadsheet. Information entered in the spreadsheet

should be compared against data presented in documents you have collected.

Forth: Analyse data entered in the spreadsheet. We already explained the procedure on data analysis.

Fifth: Develop the report that emphasises and summarizes your findings.

Sixth: Draft the cover letter for each of your targeted decision-makers, including the personnel involved in the budget process but without decision-making power.

Seventh: Print your cover letter, spreadsheets and report. Include the cover letter in front of the report and the spreadsheets in the back of the report to show detailed data, if anyone is interested to look at information presented therein. Before making copies, proofread your report for any typos, misspelling, grammar, punctuation or errors in numbers. Once you have corrected possible errors or the report is error-proofed, place your report in professional folder. Make enough copies for all advocacy targets, including one copy for your files.

Eight: Distribute the budget report in hardcopy, via registered mail. These documents can be sent via e-mail, but make sure that your advocacy targets also receive a hardcopy.

Find examples of how to analyze the budget revenues and expenditures and how to present the findings:

1. Possibilities for financial sustainability of the harm reduction programs from the Republic of Macedonia budget: <http://www.hops.org.mk/sites/default/files/izvestajjuli-web.pdf> (MKD version)
2. Report from the conducted program and budget monitoring and analyzes of the Program for rear diseases in Macedonia: <http://esem.org.mk/pdf/Publikacii/2016/ESE%20retki%20bolesti%20monitoring%20092016.pdf> (MKD version)
3. Report from the conducted program and budget monitoring and analyzes of the Program for early detection of malignant diseases: <http://www.esem.org.mk/pdf/Publikacii/2016/Извештај%20-%20карцином%20на%20грло%20на%20матка.pdf> (MKD version)
4. What happens with the health budget in Macedonia in the period 2006 -2016: <http://esem.org.mk/pdf/Publikacii/2015/Alarm%2032.pdf> (MKD version)
5. How the Ministry of health can improve the program and budget implementation of the Program for early detection on cervix cancer: <http://esem.org.mk/pdf/Publikacii/2016/ESE%20karcinom%20matka%20092016.pdf> (MKD version)
6. Health Budget Brief, FY 2011/2012 – FY 2015/2016, Tanzania, [https://www.unicef.org/tanzania/UNICEF-TZ-BB-Health-WEB\(2\).pdf](https://www.unicef.org/tanzania/UNICEF-TZ-BB-Health-WEB(2).pdf) (ENG Version)
7. Findings of the monitoring of implementation and budget of the Programme for early detection of malignant diseases, particularly activities regarding cervical cancer and breast cancer at national level in 2011: <http://esem.org.mk/en/pdf/Publikacii/Analysis%20of%20the%20Program%20for%20early%20detection%20of%20malignant%20diseases%20-%20EN.pdf> (ENG Version)

PHASE 3:

STAKEHOLDERS AND ADVOCACY TARGETS

S T E P 7

Who are the stakeholders?

Stakeholders are people affected by, interested in or able to influence the identified advocacy issue. As regards advocacy efforts, all stakeholders have to be identified and their interests have to be assessed. More precisely, it is of utmost importance to assess how stakeholders' interest affects the advocacy plan and what relationships have to be established. In general, stakeholders can be individuals, groups, institutions or smaller organizational units within institutions, etc. We have all heard the words "allies" and "opponents". Practically these two categories are stakeholders grouped according to whether they can help you in achieving the advocacy objective or would oppose what you want to achieve. Allies are important because they can influence the decision-making process and can join the interest group or coalition that supports your advocacy effort. On the other hand, opponents are important because they represent a risk to your advocacy effort and therefore they could be individuals or group of people that you want to bring on board and keep close. It should be noted that there is yet another group of stakeholders which are neutral. Their neutrality may be a result of them not expressing interest yet or not having defined their interest. As was the case with opponents, we would like to see this group on our side rather than on the other side. Another division of stakeholders concerns their position in the government system, and therefore we distinguish between "stakeholders within the government" and "stakeholders outside the government". None of these categories are homogenous. On the contrary, both of them are complex and comprised of multiple stakeholders. As you may be aware, every governmental institution has many levels of powers that do not necessarily have single shared opinion about a certain issue. Therefore, it is more than helpful to identify those that may support, as well as those that oppose your advocacy effort. It can be expected for lower and more professional levels of government to be more likely to support your advocacy efforts, while the higher establishments to oppose them. As for "stakeholders outside the government", they are of great importance and could include: beneficiaries, people excluded from or harmed by the selected advocacy issue, the public, civil society organizations, the media, private sector, as well as donors and international financing institutions.

After having identified stakeholders, allies, opponents and people who are still neutral about the identified advocacy issue, it is time to determine with whom you will work and how you will work with them. Some of you may ask why it is necessary to work with others, whether that would endanger your vision and dedication, etc. The answer to this question is very straightforward. Namely, if there are any individuals or groups affected by and working on the same advocacy issue, then you should try to work with them. If there are concerns, fears, doubts or reservations of any kind, they have to be resolved and overcome. There are many different ways of working with others, both formally and informally. Some of them include working as part of network, alliance, coalition, association, forum, partnership, task force, and/or umbrella organization.

From the entire spectrum of stakeholders (individuals, groups, organizations or institutions) you have to know who your advocacy “target(s)” are. Advocacy targets are the stakeholders that you want to inform, mobilize and try to influence with your findings. In general, they are decision-makers or persons with power or responsibility in relation to situation/status of the identified advocacy issue and have power and responsibility for proposing and finding solutions to resolve situation/status of your advocacy issue. They include: government ministries, civil servants and local officials. They could also include people with more indirect influence, such as: advisors to decision-makers, persons of trust and confidence to decision-makers, people who have influence behind the scenes, and those who exert pressure on decision-makers, including those who are affected by the policy. This is your primary target audience, i.e. those to whom you will present your evidence.

About health budget advocacy stakeholders...

When you work on a health budget advocacy issue, you need to identify stakeholders belonging to the so-called fiscal system of the country. In order to do that, at this stage of the process you can use the tool “Fiscal System Power Analysis”.

Analysing structure of the fiscal system is a process in three stages and relies on broad range of tools that could be used in all three stages:



1. Listing stakeholders and defining target(s): in the first stage of this process, all organizations, groups and individuals directly or indirectly involved in the fiscal system need to be identified. This tool will provide you with a general list of fiscal system stakeholders and will allow you to define which stakeholders are the most relevant in your situation. Once the list is completed, use the mapping tool to identify your specific advocacy targets.

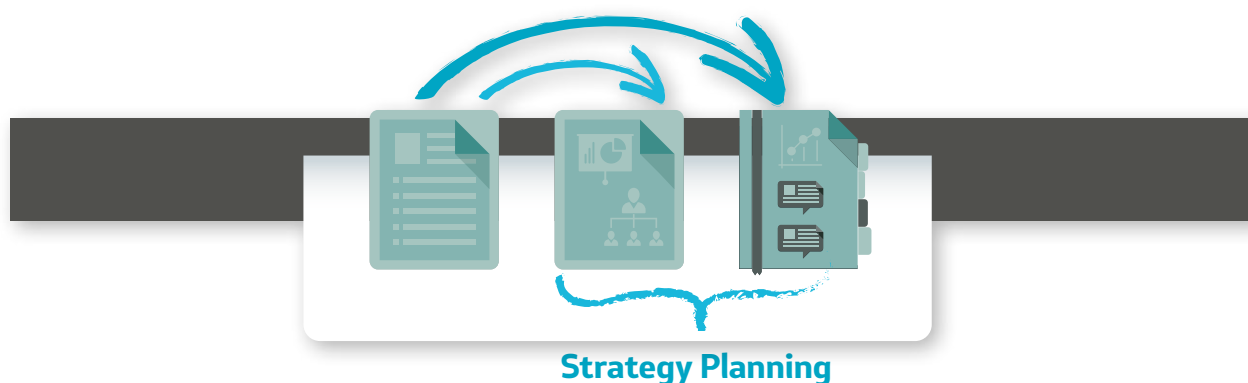


2. Mapping stakeholders: the second stage focuses on relations between advocacy target(s) and organizations, individuals likely to influence them. Usually this involves mapping of relations.



3. Categorizing stakeholders: the last stage of this process is to work out who will support your proposals, who will oppose them, and who is (still) uncommitted. The basic graphic tools traditionally used for stakeholder analysis help assess the level of power (or amount of influence) for all stakeholders, their interests and positions in relation to your advocacy objectives.

The first stage is also the most important one. It provides you with information which will help you during stage two and three. For your better understanding of these stages, we will use one advocacy initiative undertaken by CSO’s working on harm reduction in Republic of Macedonia in 2015 and 2016. Namely, Macedonian Government has concluded its agreement with the Global Fund to fight AIDS, Tuberculosis and Malaria in 2005 with mutual understanding that the state will gradually overtook the funding of the harm reduction programs. However, approaching the conclusion of the agreement Macedonian Government didn’t fulfil its obligation, so the existence and provision of harm reduction services were put in danger. As a result, Macedonian CSO’s working on harm reduction undertook advocacy efforts in order to identify and secure funds from the state budget for sustaining the harm reduction programs. All examples and maps presented below under stage 1, 2 and 3 are representing the spectrum of stakeholders from this advocacy initiative.



1. Listing stakeholders and defining target(s)

The power map and analysis will help you identify your advocacy targets: those with the most direct influence on the identified problem (primary targets) and those with influence on primary targets or influence on the problem (secondary targets). The table below will help you do that. Here we would like to emphasise the role that CSO's that are working on the Open Budget Index - OBI ²⁶ and Open Government Partnership - OGP ²⁷ can play as a part of your advocacy efforts. To find out the CSO's that are working on this two very important initiatives please visit the initiatives web sites. Organisations working on these initiatives have valuable experience and knowledge that combine with your expertise and knowledge can make a good combination in budget advocacy efforts.

Example: Listing stakeholders of the Macedonian CSO's initiative for sustaining the harm reduction programs after withdrawal of the Global Fund to fight AIDS, Tuberculosis and Malaria

| KINDS OF STAKEHOLDERS | List the names / positions of the stakeholders | List the organizations where each of the stakeholders belongs | Is the stakeholder inside or outside the government | How to determine which stakeholders belongs in each group? |
|--|--|---|---|---|
| Vulnerable stakeholders | | | | Are the most deeply affected by the successes and failures of a fiscal policy, or by being excluded from fiscal policy benefits? |
| <i>People who use drugs</i> | | <i>National level</i> | <i>Outside</i> | |
| <i>add rows as much as you need</i> | | | | |
| Powerful stakeholders | | | | Have influence over fiscal policy implementation and are affected by its outcomes. Some may have an interest in seeing a fiscal policy succeed, others in undermining it. |
| <i>Government</i> | <i>1. Prime Minister 2. Deputy Prime Minister</i> | <i>National Level</i> | <i>Inside</i> | |
| <i>Ministry of Finance</i> | <i>1. Minister of finance 2. Head of the Budget and Funds Department</i> | <i>National Level</i> | <i>Inside</i> | |
| <i>Ministry of Labor and Social Policy</i> | <i>1. Minister of labor and social policy 2. Head of the Cabinet of the Ministry of Labor and Social Policy 3. Sector for social protection 4. Head of the Budget and Finance Department</i> | <i>National Level</i> | <i>Inside</i> | |

²⁶ <http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/>

²⁷ <https://www.opengovpartnership.org/>

| | | | | |
|--|---|----------------------------|----------------|--|
| <i>Parliament</i> | <ol style="list-style-type: none"> 1. Head of the Health Commission 2. Head of the Budget and Finance Commission 3. MP (name and surname) interested in health | | | |
| <i>Global Fund to fight AIDS, Tuberculosis and Malaria</i> | 1. Pearson responsible for South East European countries | <i>International level</i> | <i>Outside</i> | |

add rows as much as you need

| Implementing stakeholders | | | | |
|--|---|-----------------------|----------------|--|
| <i>CSOs implementing harm reduction programs</i> | <ul style="list-style-type: none"> - Executive director - Coordinator of the harm reduction program | <i>National level</i> | <i>Outside</i> | Play a critical role in the implementation of fiscal policies. Their power is in the everyday routine decisions and actions. |
| <i>Ministry of Health</i> | <ol style="list-style-type: none"> 1. Minister of Health 2. Head of the cabinet of the Ministry of Health 3. Head and the employees in the Budget and Finance department 4. Head of the preventive health department 5. Coordinator of the Program for HIV/AIDS protection | <i>National Level</i> | <i>Inside</i> | |
| <i>Psychiatric Hospital Skopje – Center for addictions</i> | <ol style="list-style-type: none"> 1. Director of the center 2. Medical doctor in the center | <i>Local Level</i> | <i>Inside</i> | |
| <i>Ministry of Justice</i> | <ol style="list-style-type: none"> 1. Minister of labor and social policy 2. Head of the Cabinet of the Ministry of Labor and Social Policy 3. Head of the Budget and Funds Department 4. Directorate for Execution of Sanctions 5. Prisons | <i>National Level</i> | <i>Inside</i> | |

| Knowledgeable stakeholders | | | | |
|----------------------------|------------------------------------|---------------------------------|----------------|---|
| <i>Media</i> | <i>1. Investigation journalist</i> | <i>National and Local level</i> | <i>Outside</i> | May influence the fiscal policy process by providing (or withholding) information and skills. They may belong to other stakeholder categories or be independent informants, researchers or experts. |

add rows as much as you need

| Other affected stakeholders | | | | |
|---|--|---------------------------------|----------------|--|
| <i>1. Ombudsperson office</i> | | <i>National Level</i> | <i>Inside</i> | Likely to be directly or indirectly affected by the fiscal policy, but who are neither very vulnerable nor powerful. |
| <i>2. CSO's working on human rights</i> | | <i>National and Local level</i> | <i>Outside</i> | |

add rows as much as you need

2. Mapping stakeholders

Mapping stakeholders from the fiscal system builds upon outputs from the first stage of the fiscal system power analysis, which means that quality of the map is highly dependent on information and details provided in the first stage. However, you should be aware that you can make changes to the list of stakeholders after it is developed, which is a natural process and has to follow respective changes in the practice.

The map of stakeholders focuses its attention on participants and relations that exist among them.

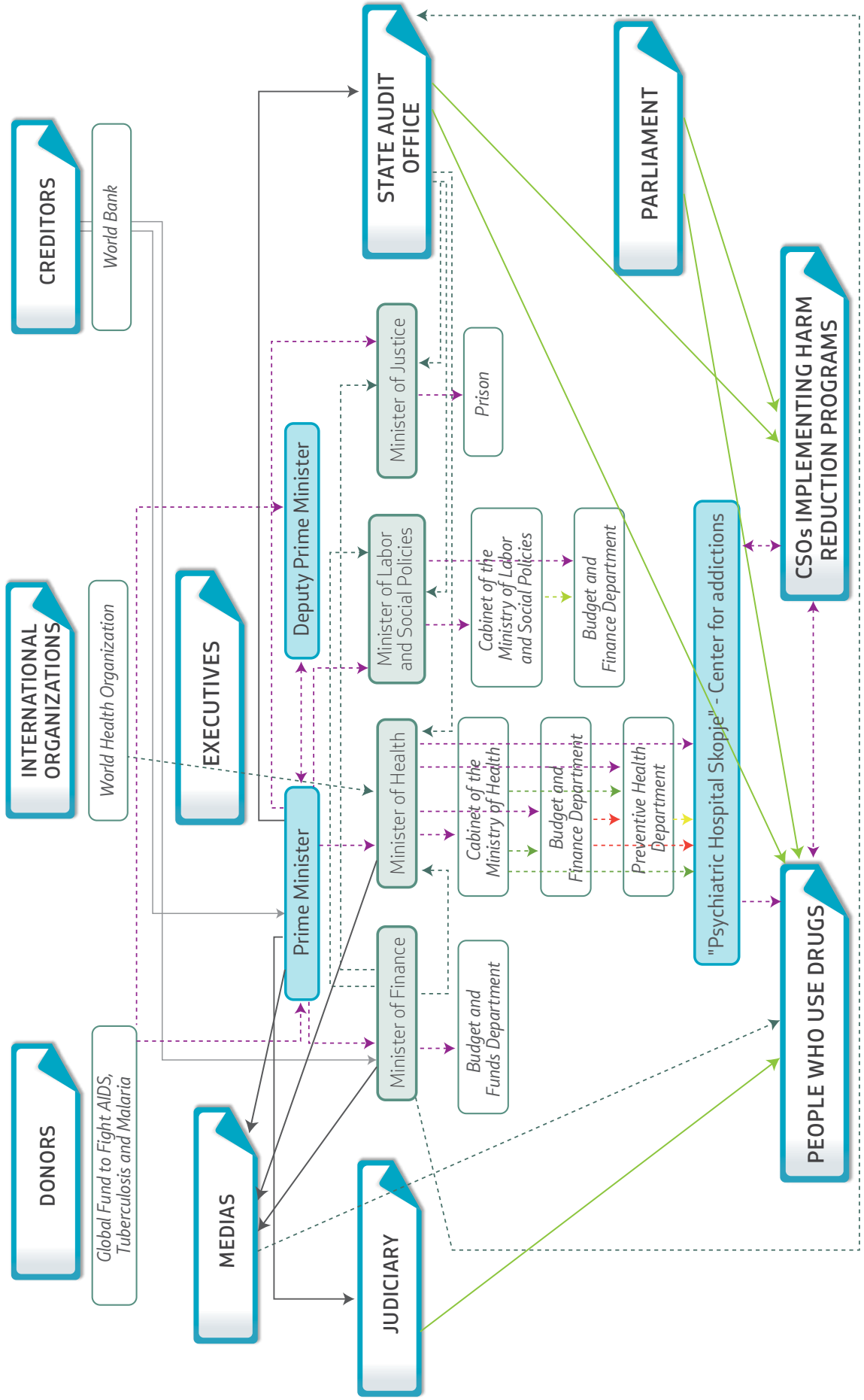
Therefore the first map of stakeholders that you develop will reflect the stakeholders' position as it should be (relations as determined in policies). However, in practice matters are slightly different from those determined in policies. Hence, we suggest amending the first map one year after its development. The second map should present relations among stakeholders based on your personal experience. Follow the steps outlined below in order to map power and influence of stakeholders by using Tool 13: How to map power and influence of stakeholders?.

First: Using your list of stakeholders, place the most important decision-maker(s) on the issue (your target) in the centre of the space you will use to draw the map.

Second: Start adding post-its labelled with names of decision-makers, organizations and individuals with influence from your list of stakeholders.

Third: Draw links or arrows between post-its to reflect relations among stakeholders. Specify the direction of influence (they may be one-way or two-way).

Example: Map of stakeholders of the Macedonian CSO's initiative for sustaining the harm reduction programs after withdrawal of the Global Fund to fight AIDS, Tuberculosis and Malaria



Who is who in the health budget process?

Community: Given that the budget enables provision of harm reduction services and achievement of greater equity in access to harm reduction services, everyone is stakeholder in harm reduction/health budget campaigning. This is because all people are affected by unfair allocation of budget resources or low efficiency in budget execution. Persons who use harm reduction services pay direct taxes on their income and indirect taxes (e.g. taxes levied for purchase of goods and services or consumption taxes). Therefore, their needs should be addressed and met by adequate budget allocations.

Government: Central, regional/provincial and local governments are responsible for developing and implementing health and budget policies. Moreover, governments are responsible for setting objectives and providing guidelines on budget development and implementation. Budgets are vital government policies aimed to achieve greater access to health justice. Also, governments develop and implement the budget and budget policies, and are therefore essential targets of your efforts aimed at introduction of equitable budget policies.

Legislature: Legislators/MPs are those voted by citizens and should directly represent citizens' needs and interests within the legislature bodies. Hence, legislators measure the influence of policies (including the budget) on citizens they represent and directly defend citizens' interest by passing, amending or rejecting proposals tabled by the government. Legislators approve and control implementation of certain policies (including the budget). Targeting legislators with your advocacy efforts is essential when attempting to influence government decisions.

Ministry of Finance: It is responsible to manage the government's financial assets, propose economic and financial policies, as well as coordinate and supervise these actions according to the powers entrusted by domestic laws. Main duties and functions of the Ministry of Finance are: to develop the annual fiscal budget and to issue adequate regulations on budget execution; to coordinate and control the budget process in the country; to make decisions about the maximum available resources for all spending ministries; to propose the national budget to the government; to manage government's financial assets; to amortize debt

and coordinate financial activities falling within its powers, on behalf of different ministries and their related entities; to collect budget and financial data and to prepare macro-fiscal reports; to control and ensure collection and execution of public revenue; to guarantee the country's macroeconomic stability, etc. Ministry of Finance is the key institution in the budget process and should be the primary target of your advocacy campaigns.

Treasury department: This department manages the treasury single account and other accounts of the state, performs activities stipulated by law, more significant of which include: development of projections about the treasury single account's liquidity; receiving, processing and recording requests made by budget beneficiaries for domestic and foreign currency payments; monitoring collection of public revenue and distribution to budget beneficiaries; etc. The treasury department should be targeted with your advocacy campaign, especially when the key problem identified implies inadequate realization of funds allocated or lack of transparency and financial statistics.

Budget department: Primary task of the budget department is fiscal policy making, public finance management and improvement of the budget process. In this regard, main responsibility of the budget department is preparation of the draft budget and its submission to the government. Therefore, in addition to other stakeholders, the budget department should be one of key targets in your budget advocacy campaign.

Health authorities and administration: the Ministry of health is responsible for planning of national health policy and the overall organization and functioning of the health systems. The Ministry is part of the government and its budget is part of the country budget. In some of the countries also other Ministries play an important role in the health care planning and social health insurance. The models of the social health insurance systems vary among the countries, yet the common characteristic is that the social health insurance is managed through the mandatory health insurance system managed by state owned health insurance funds. These funds or agencies are independent institutions and have their own budgets. Despite the different levels of decentralization of the health systems in most of the countries in South Eastern Europe, Health is still highly centralized public function, generally controlled by the national governmental authorities.

Judiciary: The judicial system interprets laws and constitutes an independent branch of government, including all courts. A public prosecutor can raise charges against serious budget offenders and tackle corruption and bribery, as well as money laundering. The judiciary should ensure that the government uses the public budget to guarantee high exercise of the fundamental human rights, including the right to health and health protection of citizens. In our case, under civil court procedure the judiciary decides on human rights violations, i.e. lack of harm reduction program services or reduced scope of such services.

International financing organizations: They include organizations such as the International Monetary Fund, the World Bank, the Organization for Economic Cooperation and Development, the United Nations, etc., and have great influence on countries from Southeast Europe by providing direct financial and technical support to them, developing and setting good

international standards and guidelines that should be followed by their member-countries, publishing reports and issuing recommendations to individual countries in relation to their fiscal operations, etc.

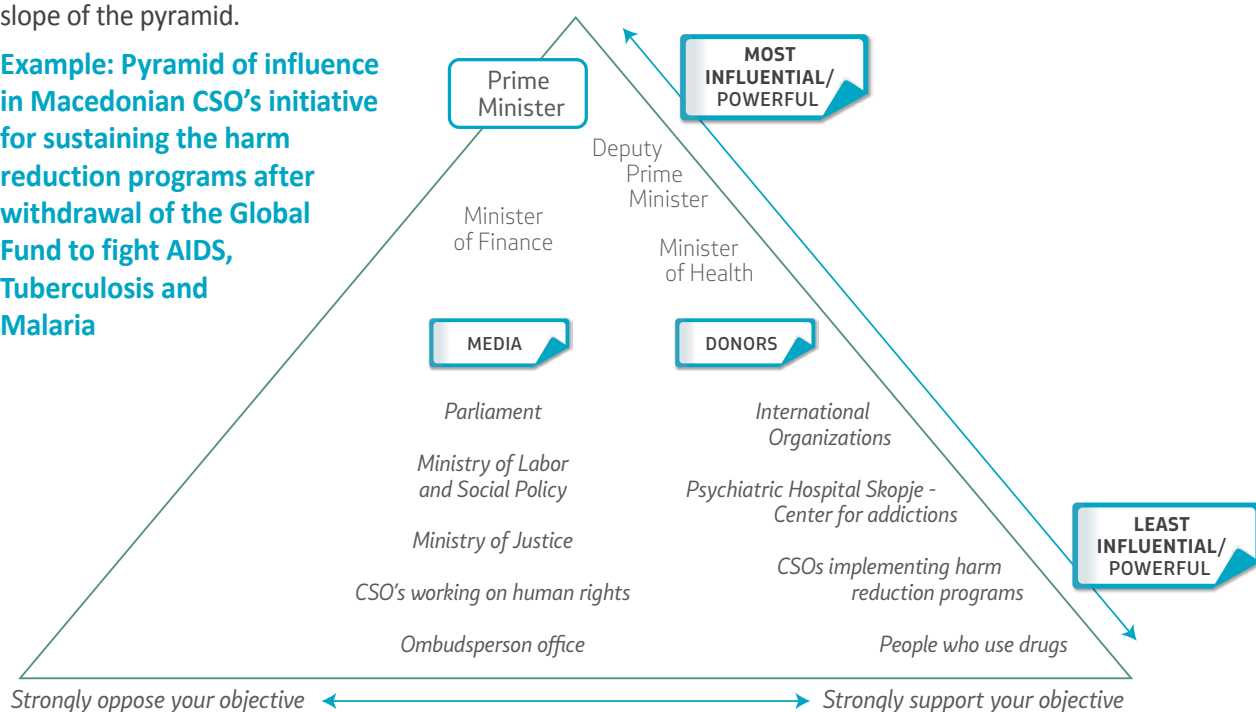
Donors and creditors: They directly support country functions and compensate for shortcomings and failures of the countries in securing funds for implementation of certain public functions, including health care. Funds provided by donors are disbursed as irreversible assistance to the countries, while funds provided by creditors should be repaid by the country in the future. Donors usually support specific agendas or agendas overlapping with their interest, and countries are usually conditioned by funds provided to ensure provision of such services with own funds in future. On the other hand, creditors provide funds for low-risk projects that will improve state-of-affairs in the country, but also repayment of loans granted.

3. Categorizing stakeholders

Stake holders have been listed and targets and influencers identified and mapped in the first stage “Listing stakeholders and defining target(s)” and the second stage “Mapping stakeholders”. During the third stage “Categorizing stakeholders” you will be able to identify the allies, enemies, and uncommitted stakeholders. Based on the previous two stages, here you should categorize the stakeholders according to their level of power and their interest or position regarding the harm reduction and your advocacy objective.

There are lot of examples and tools in the literature that can be used for categorizing the stakeholders. The simplest way to do that is to draw a “pyramid of influence”. In the pyramid you should arrange the stakeholders following two basic rules: first – the more powerful and influential stakeholder is closer to the top of the pyramid; and second - the stakeholder who is more supportive of your advocacy agenda is closer to the right slope of the pyramid.

Example: Pyramid of influence in Macedonian CSO’s initiative for sustaining the harm reduction programs after withdrawal of the Global Fund to fight AIDS, Tuberculosis and Malaria



Keeping in mind how much influence each stakeholder has over the issue (how high they are on the graph or the pyramid) is very important. A fierce opponent with very little influence is not worth worrying over. Discuss the reasons behind the neutrality of uncommitted stakeholders. Some positions may be so entrenched that it would make it a waste of effort to try to influence them.

After the Power Analysis is completed the next step will often involve determining the most appropriate influencing strategies, taking into account who the key targets are, what category each stakeholder belong to, and the channels of influence revealed through the power mapping stage.

PHASE 4:

PLANNING

STEP 8

What is an advocacy plan and how to develop such plan?

Now that you have identified your problem, obtained necessary data, conducted the stakeholders analysis, you need to use all that information to develop a plan. A plan or a strategy is written document that sets out what will be achieved, by when, how, and who will be responsible for what. The plan also includes actions on how to measure progress or success achieved.

Consequently, advocacy plan is a plan that establishes what will be achieved, by when, how, and who will be responsible for what, but most importantly the plan should elaborate how we will measure attainment of the desired change. According to the Tearfund's Advocacy Toolkit, planning i.e. development of the advocacy plan is important because it lays down details about what we are trying to achieve and how we are going to do that, allocates resources needed, such as: time, human resources, funding, and determines responsibilities, ensures accountability to and participation of all relevant stakeholders, anticipates potential problems and opportunities, helps us understand risks or assumptions, and provides benchmarks against which performance and progress can be measured and accessed.

However, before you move forward, some of the relevant advocacy literature that we have consulted in preparation of this manual suggest that before you start developing the advocacy plan it is important to check that you have obtained sufficient information, that you have analysed it accurately, and that you understand it. Practically, you have to decide whether to advocate or not. You will find the answer to this question by answering the questions enlisted in the table below.

ISSUE: Does it really need to be addressed now? Is it a priority issue?

CAUSES: Do we have good understanding of the problem's causes and how they can be addressed?

EFFECTS: Can we identify the problem's effects and back them with reliable information?

ALTERNATIVES: What are the alternative ways to addressing this particular issue and is advocacy the best option available?

TARGETS: Are we clear about who is responsible for this problem and who has the power to bring about change? Do we have access to them and chance to influence them?

MILESTONES: What signs of change are we going to look for? How will we assess whether or not we are on track towards achieving our goal?

ALLIES: Are we clear about who will support us and what help they will give?

COMMUNITIES: Will the affected communities be mobilized and involved in the proposed advocacy?

Taken from Tearfund's Advocacy Toolkit, second edition.

For more detailed reconsideration of your action to advocate or not, at this stage you may also want to use **Tool 14: Advocacy planning checklist**.²⁸

Once you have decided that you want to advocate, there are different literature sources that suggest different advocacy approaches and how to proceed with development of the advocacy plan. Some literature sources suggest development of a theory of change, other suggest development of action plan addressing three issues: why are you working on the identified issue, who you want to target and what do you plan to do; while third group of sources suggest that you develop advocacy goal, objectives and indicators.

For the purpose of this manual we have chosen to present development of the advocacy plan by means of theory of change, because it is the most comprehensive and elaborate approach. However, before moving forward, we recommend that you read and analyse information presented in the textboxes below. This information will help you understand:

- WHAT IS THE THEORY OF CHANGE;
- HOW DOES THIS THEORY WORKS; and
- WHEN TO USE THE THEORY OF CHANGE.

WHAT IS THEORY OF CHANGE?

Theory of change is essentially a comprehensive description and illustration of how and why a desired change is expected to happen in particular context. It is focused in particular on mapping out or "filling in" what has been described as the "missing middle" between what a program or change initiative does (its activities or interventions) and how these lead to desired goals being achieved. It does this by first identifying the desired long-term goals and then works back from these to identify all the conditions (outcomes) that must be in place (and how these related to one another causally) for the goals to occur. These are all mapped out in an Outcomes Framework. The Outcomes Framework then provides the basis for identifying what type of activity or intervention will lead to the outcomes identified as preconditions for achieving the long-term goal. Through this approach the precise link between activities and the achievement of the long-term goals are more fully understood. This leads to better planning, in that activities are linked to a detailed understanding of how change actually happens. It also leads to better evaluation, as it is possible to measure progress towards achievement of longer-term goals that goes beyond identification of program outputs.

Available at: <http://www.theoryofchange.org/what-is-theory-of-change/>

²⁸ Advocacy Toolkit, second edition, Tearfund, available at: http://tilz.tearfund.org/~media/Files/TILZ/Publications/ROOTS/English/Advocacy_toolkit/Second_Edition/TearfundAdvocacytoolkit_E2_Advocacy_Cycle_Stage_2_-_Research_and_analysis__Stakeholders.pdf?la=en; p. 128

HOW DOES THIS THEORY WORKS?

Theory of change maps out your initiative through 6 stages:

1. Identifying long-term goals.
2. Backwards mapping and connecting preconditions or requirements necessary to achieve that goal and explaining why these preconditions are necessary and sufficient.
3. Identifying your basic assumptions about the context.
4. Identifying the interventions that your initiative will perform to create your desired change.
5. Developing indicators to measure your outcomes to assess the performance of your initiative.
6. Writing a narrative to explain the logic of your initiative.

Available at: <http://www.theoryofchange.org/what-is-theory-of-change/how-does-theory-of-change-work/>

WHEN TO USE THE THEORY OF CHANGE? ²⁹

Developing the theory of change will start to shape your advocacy plan. The advocacy plan and its components are presented in the table below, including examples which will make easier for you to develop your own advocacy plan.

Table: Advocacy plan components

| ADVOCACY PLAN COMPONENTS | DESCRIPTION |
|--------------------------|---|
| Inputs | <i>Human and financial resources: time, money, materials, equipment, existing research, information, expertise, experience, contacts, etc.</i> |
| | <i>Which inputs do we have already and which do we need to find so we can do our activities?</i> |
| | <i>Example: number of staff members available; staff members' time availability; information at our disposal; expertise and experience at our disposal; money; etc...</i> |
| Activities | <i>Step-by-step tasks. Actions taken which use inputs.</i> |
| | <i>How will our activities deliver the outputs?</i> |
| | <i>Example: research; consultations with end-users; in-depth analysis; monitoring policy implementation; consultations with practitioners; gathering data available to allies; etc.</i> |

²⁹ Available at: <http://www.theoryofchange.org/what-is-theory-of-change/how-does-theory-of-change-work/when-to-use/>

| ADVOCACY PLAN COMPONENTS | DESCRIPTION |
|--------------------------|---|
| Outputs (Objective) | <i>Products, services or events that are produced as a result of inputs, combined with activities.</i> |
| | <i>What outputs can we deliver in our timeframe to achieve the outcome?</i> |
| | <i>Example: number of consultations organized; number of people consulted; type of data gathered; etc...</i> |
| Outcomes (Purpose) | <i>Specific changes resulting from the project, such as: changes in knowledge, attitudes, skills, behaviour, awareness, practices and policies.</i> |
| | <i>What outcomes do we want to achieve and how they will contribute towards the planned impact?</i> |
| | <i>Example: budget allocations; specific measures adopted; laws amended; laws adopted; bylaws adopted; etc.</i> |
| Impact (Goal) | <i>The long-term, cumulative effect of programs (it is never a result of just one program).</i> |
| | <i>What long-term change do we ultimately want to see in society?</i> |
| | <i>Example: decrease prevalence of violence; improve court protection; increased access to justice; etc...</i> |
| Assumptions | <i>Beliefs about factors and risks that could affect progress or success of project or program.</i> |
| | <i>What are we taking for granted?</i> |
| | <i>Example: cooperation with state institutions; political will for the approaches proposed; support of the allies; etc...</i> |

Adapted from Tearfund's Advocacy Toolkit, second edition.

As you can notice, components of the advocacy plan that we already listed are the same as any other plan or program that we have developed so far and there is no difference between these two. Practically, components that we already listed are components that you are familiar with in your everyday life as civil society activists. However, the advocacy plan has some unique components that have to be taken into consideration when developing the theory of change. These unique components are given in the table below.

Table: Advocacy plan unique components

| ADVOCACY PLAN COMPONENTS | DESCRIPTION |
|--------------------------|--|
| Targets | <i>Are the individuals, groups or organisations that need to be influenced through the project or programme, in order to achieve desired results.</i> |
| | <i>Who do we need to influence?</i> |
| | <i>Example: executive government; parliament; Prime Minister; Minister of Health; etc...</i> |
| Allies and Opponents | <i>Are the individuals, groups and organisations that need to be persuaded to support the issue through the project or programme, in order to achieve the desired results.</i> |
| | <i>Who do we need to persuade?</i> |
| | <i>Example: CSOs working on harm reduction; CSOs working on human rights protection; etc...</i> |
| Messages | <i>Are set of persuasive arguments crafted, framed and tailored to influence the targets, depending on their stance on the issue and what they are ready to hear.</i> |
| | <i>What the targets, allies and opponents need to hear?</i> |
| | <i>Example: harm reduction policy need to be available nationwide to each individual in full extent; etc...</i> |
| Messengers | <i>Are the advocates, i.e. people who communicate the messages with impact and credibility, either because of personal experience or their expertise.</i> |
| | <i>Who will deliver the messages?</i> |
| | <i>Example: end-users; CSOs members; practitioners that worked closely with us on this advocacy effort; etc...</i> |

Adapted from Tearfund's Advocacy Toolkit, second edition.

Once you have answered the questions under each of the advocacy plan components, you need to put them in a framework. As you may already know, there are two frameworks that could be used in order to develop the advocacy plan. We assume that as experienced civil society activists you are already familiar with both of them. These are: Logical Model and Log-Frame. The first one uses a diagram to depict clearly and simply what is expected to be achieved, and how each step connects together to achieve the desired results. The second one provides an established way of thinking through and presenting a plan or a strategy. Of course, there are other more simplifier versions of frames you can use, but since we have decided to develop the advocacy plan through development of the Theory of Change, the **Logic Model** is the best frame you want

to use in development of your advocacy plan. At this stage you may want to see samples of one of these frames/tools, i.e. **Tool 15: Advocacy Logic Model**³⁰ or **Tool 16: Advocacy Log-Frame**,³¹ in order to use them.

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How to set advocacy indicators?

In order to know whether the change is happening, we need to set indicators. An indicator is a sign of change, i.e. evidence that shows you are progressing towards your objectives. It indicates whether you are on the path to fulfilling your objectives. We are sure that as experienced civil society activists you have already used different types of indicators to assess whether you have attained the desired change. However, since we are speaking about advocacy process and efforts, we are interested in advocacy indicators or indicators that show whether we have made a change with our advocacy actions.

Changes are measured through evidence or means of verification. Evidence or means of verification are information we can use to show that our advocacy work has made a difference. Here we should make a difference between indicator and target. Indicator is what we want to measure, while target is the specific value we want to achieve. **For example, if we set “increased allocation of funds for harm reduction programs” as indicator for our budget work, the target may be “increased allocation of funds by 30% from current allocations for harm reduction programs”.**

Here, you may rightfully wonder whether the nature of advocacy work is appropriate for adequate planning, measuring, assessing and demonstrating the impact of advocacy actions/efforts and may allow monitoring and evaluation. Based on our advocacy experience, measurement of progress achieved by advocacy efforts is one of the things rarely taken seriously by CSOs. Most often we - as civil society activists and advocates - direct our efforts to advocacy steps that precede development of the advocacy plan. Or while developing the plan, we are focused on advocacy actions and how they will be implemented, rather than on assessing whether we are making certain progress.

However, we have to be fully aware that advocacy is a unique process and that we have to treat each advocacy steps with equal seriousness and respect. There are numerous arguments why do we have to pay special attention to monitoring and evaluation of the advocacy plan i.e. setting and following advocacy indicators. As indicated in the Tearfund’s Advocacy Toolkit, we provide some of the main reasons why we need to monitor and evaluate progress of the advocacy process: advocacy is unpredictable process; advocacy timeframe is long; external factors are unpredictable; advocacy relies on cooperation; sometimes change is only partial; traditional monitoring is inappropriate; and data collection is complicated. Monitoring and evaluation allows this process to be adapted and thereby increases the possibility of success.

Now that we have established the importance of setting indicators, the question is “what is perceived as good advocacy indicator?” According to some advocacy literature³² consulted, “good” advocacy indicators need to be:

- » **Clear, causally linked and not too ambitious.** Indicators should be based on robust evidence we have, and in setting indicators we do not have to be too ambitious and set something which is outside our evidence base.

³⁰ Advocacy Toolkit, second edition, Tearfund, available at: http://tilz.tearfund.org/~media/Files/TILZ/Publications/ROOTS/English/Advocacy_toolkit/Second_Edition/TearfundAdvocacytoolkit_E2_Advocacy_Cycle_Stage_2_-_Research_and_analysis__Stakeholders.pdf?la=en, p. 129

³¹ Ibid, p. 130 - 131.

³² Ibid.

- » **A mix of quantitative and qualitative.** Indicators need to be a mix. Quantitative indicators measure the quantity of something and are presented as numbers or percentages. Qualitative indicators are descriptive and they measure quality. They are written in words. For example: assessment of delivered harm reduction services, etc.
- » **Disaggregated.** This means disaggregation by gender, age, community, ethnicity and other parameters.
- » **Focused on the process of advocacy, and the end result.** Indicators should focus not only on inputs, activities, outputs and outcomes, but should also focus on the end result (impact).
- » **Useful, based on information that is available at the right time.** Selected indicators should be verifiable, based on information that is available at that time. Secondly, they have to be of use for the change we want to achieve.
- » **Cost-effective, inexpensive, straightforward and in proportion to the overall budget.** Indicators should be easily measured, i.e. they should not require too much time, people or funds.

However, other advocacy literature ³³ believes that “good” indicators are: measurable (able to be recorded and analysed in quantitative or in discrete qualitative terms); precise (presented or described in such a way that their meaning will be the same to all people); consistent (not changing over time, so that the same phenomenon can be measured over time).

Now that you know what good indicators are, you have to know when you need to start setting the indicators. Here, it should be emphasized that indicators have to be set right from the start, when you develop your advocacy strategy. Otherwise, you may not be able to collect evidence you need to demonstrate progress. Secondly, you have to choose indicators that apply to the whole advocacy process/plan, i.e. you need to set indicators at the level of activities, outputs, outcomes and impact. The table provides an example thereof and explains what indicators defined at each level measure. Moreover, you will find examples of defined indicators that could help you set indicators for your advocacy efforts.

Table: Advocacy indicators

| LEVEL | MEASURE | EXAMPLES |
|------------------------------|---|--|
| Advocacy activity indicators | Measure the extent to which tasks and actions have been implemented as planned, on time and within budget available. | Examples: capacity-building initiatives undertaken; research reports completed and disseminated; lobby meetings organized; letters/emails/postcards/petitions sent and received; press releases. |
| Advocacy output indicators | Indicate the extent to which services, processes, products or events have been achieved or delivered as a result of activities. | Examples: number of new relationships forged with allies; people mobilized; campaign action plans undertaken; public references made to research reports; media articles and opinion pieces. |

³³ Tax Justice Advocacy: A Toolkit for Civil Society, Christian Aid and SOMO, January 2011

| | | |
|------------------------------------|---|---|
| Advocacy outcome indicators | Measure short-term and medium-term changes that have been achieved because of outputs. | Short-term examples: issue is debated in the public realm; decision-makers are considering the issue in policy-making forums; civil society's advocacy capacity is strengthened; civil society space is opened or maintained for future advocacy work; relationship is established with government officials; draft legislation is presented for consultations. |
| Advocacy impact indicators | Indicate what contribution has been made towards long-term change. | Examples: changed policy or practice implemented in practice (access to health care for all, provision of water and sanitation for all, significant reduction in gender-based violence, etc.) |

Taken from Tearfund's Advocacy Toolkit, second edition.

When setting indicators, their number depends on what you want to measure. There is no formula on desirable number of indicators. In order to check whether you need to set some indicators first, answer the following questions: "What do we really need to know?" and "Who will use this information, and for what?" Do not include indicators for which there is no need or obvious reason to be set. Otherwise, you will burden your monitoring and evaluation with indicators that do not demonstrate or show progress made.

At this stage, you can use **Tool 17: Advocacy indicators flowchart**.³⁴

³⁴ Advocacy Toolkit, second edition, Tearfund, available at: http://tilz.tearfund.org/~media/Files/TILZ/Publications/ROOTS/English/Advocacy_toolkit/Second_Edition/TearfundAdvocacytoolkit_E2_Advocacy_Cycle_Stage_2_-_Research_and_analysis__Stakeholders.pdf?la=en; p. 134

PHASE 5:

TAKING ACTION

STEP 10

How to implement the advocacy plan and take actions?

Budget advocacy means having direct contact with budget decision-makers or people who have great influence on budget decisions (including public revenue collection, allocation of funds from the budget, spending allocated funds and oversight on the overall budget process). Main goal of budget advocacy is to influence budget decision-makers to make changes to laws, policies and practices (budget decision-makers that should be influenced by our budget advocacy actions or our advocacy targets are determined by using the tool elaborated above).

In practice, there are lots of activities that could be considered when conducting budget advocacy (activities differ from country to country, depending on the context, and budget advocacy activities are unlimited and mostly depend on advocates' creativity):

- » writing letters;
- » sending policy briefs of advocacy papers;
- » making phone calls;
- » arranging visit or meeting;
- » conducting visit or meeting;
- » providing opportunities for community members to participate in decision-making processes and meet budget decision-makers.

Whatever the reasons for budget advocacy, we need to prepare well and be clear about what we hope to achieve with it, what we would like budget decision-makers to do and what help we can offer them. We should also bear in mind that, even though budget advocates may be the ones to bring suggestions to the table, they should be prepared to allow decision-makers to take the credit and adopt the idea or the initiative as their own. This can be a small price to pay for achieving our goals.³⁵

We also need to consider who else may need to be involved in budget advocacy activities with us. Usually, these people will be from other organisations and people affected by budget decisions.

Budget advocacy activities allow us to build relationships with budget decision-makers, collect information, present our position clearly and answer any misunderstandings, persuade budget decision-makers to change the budget and budget practices and make specific commitments to action, and plan further activities together.³⁶

³⁵ Adapted from Advocacy Toolkit: Practical Actions in Advocacy.

³⁶ Ibid.

In the budget advocacy process it is very important to target the right persons or the persons who have real power to bring about the changes (direct power - people who will make the changes on their own, and indirect power - people who have influence on people with direct power to make the changes). Do not waste your time to engage with people who do not have power to make changes (these people should be informed, but not targeted with advocacy actions).

CASE STUDY 4

CSOS COALITION TAKING BUDGET ADVOCACY ACTIONS FOR ENSURING THE FINANCIAL SUSTAINABILITY OF HARM REDUCTION PROGRAMS AFTER GLOBAL FUND ENDS IN MONTENEGRO.

In 2015, the year in which the Global Fund HIV R9 Grant closed in June, civil society continued with public advocacy targeting decision makers for the sustainability of HIV/AIDS services for most at-risk/key affected populations. Namely, it was obvious that the government had still not taken any concrete actions to enable the sustainability of the services of CSOs. Although verbally they supported NGOs and were very keen to provide support, the situation on-the-ground was different. Their efforts were additionally reinforced with actions by the CCM Secretariat which, together with CCM members, drafted and sent letters to all key ministries and institutions demanding meetings with key responsible persons in these institutions, as well as by the remarks and recommendations in the EC report on Montenegro on the necessity of providing sustainability of HIV/AIDS related services. Advocacy efforts paid off, and in late 2015 one opposition party submitted an amendment to the Law on State Budget for 2016 in close cooperation with civil society, i.e. the NGO, Juventas, demanding an allocation in the state budget for the purpose of providing a sustainable and durable solution for securing the financing of HIV/AIDS services for key affected populations. This Law, and the related amendment, passed the Parliament and was adopted in late 2015. Nevertheless, to date, this endeavour has not resulted in any concrete mechanism(s) of support to NGOs due to political issues and turbulence over the position of the newly appointed Director of the National Health Insurance Fund (NHIF). Additionally, as per the above mentioned Law, once the NHIF has received these funds, it needs to transfer them to NGOs selected via a transparent and open process of application to an Open Call for Proposals of the NHIF that should happen during 2016. Hence, this should soon result in a clear and transparent procedure on the criteria, requirements and responsibilities of NGOs that would implement their activities through this fund and to enable sustainability of the services that will be nominated by the most prominent NGOs to be supported. There are no transition and/or sustainability plan(s) for transition from the Global Fund support to domestic funding for harm reduction and other HIV related services. Neither the Government (Ministry of Health/CCM) predicted or planned for the development of any kind of transition plan, nor did the Global Fund Secretariat and UNDP as the Principal Recipient of the Global Fund financed grant. Transition is on its way due to efforts made by the civil society sector and the CCM Secretariat, but there is no official transition plan on paper. It is rather a compilation of needs assessed by all relevant stakeholders according to the developed Action Plans for the implementation of relevant strategies. This remains an issue in the period to come. As a result, Indicator 1 ("A fully-resourced Transition Plan including harm reduction is proactively guiding transition") of the transition readiness assessment tool is ranked at 0, as indicated in the tool. The Government of Montenegro adopted two key strategic documents that covers this area: the National AIDS Strategy, 2015-2020, and the Strategy of Montenegro for the Prevention of Drug Abuse, 2013-2020. Both of these strategies are accompanied with relevant costed action plans. In 2011, drug usage became only an administrative offence (a major step towards decriminalization of drug use), as well as the possession of small amounts of drugs for personal use. But the country still doesn't have a normative basis to regulate HR services and to protect HR service providers from criminalization and pressure from law enforcement agencies. It is forbidden by law to provide HR services to minors. NGO reports show that there is an evident growing need for increasing the availability of appropriate HR services to this population and thus suggest

preparing the legal and technical framework for the implementation of OST programmes with regard to the current legal age. In addition, gaps in the normative basis of HR still expose service providers to a high level of threat and risk when conducting their duties. Although the national strategy for the prevention of drug abuse recognizes HR services provided by NGOs, they are still not legal due to the absence of relevant by-laws regulating this issue. Therefore, NGOs are required to possess a special permit from the police and the state prosecutor's office. This causes a highly difficult and awkward circumstance for the service providers given that all activities must be announced to the police and the state prosecutor some time in advance. Although it was planned to develop the missing by-laws 5 years ago, they are still not in place.

Despite the fact that HR programmes are one of the key pillars of both strategies in terms of coverage of actions and interventions among PWID, the distribution of sterile needles/syringes remains illegal. As a result, Indicator 2 ("There are no legal or policy barriers to the implementation of harm reduction programs") of the transition readiness assessment tool is ranked at Stage 2 ("Actions have been taken to amend problematic legislation and policies, but some barriers still exist"). Finally, there is in place a mechanism for state and/or municipal government to fund NGOs (in any area) but not specifically for HR. Nevertheless, if the above mentioned arrangement with the National Health Insurance Fund is successful, there might be some allocation in the state budget specifically for HR but it is not clear yet when and how much. Regardless, there is still not in place a systematic and durable mechanism that will ensure the sustainable domestic financing of HR services. As a result, Indicator 3 ("Policy or legislation is in place to state and/or municipal governments to contract or grant NGOs for the delivery of harm reduction and other HIV prevention services.") of the transition readiness assessment tool is ranked at Stage 1 ("There is policy or legislation that supports a mechanism for the government to fund NGOs (grant or contract) for some activities, but it does not currently include provision of harm reduction services"), since neither the national HIV strategy nor the strategy to prevent drug abuse specify the role of NGOs as government-funded (through grant or contract) service providers of HR and other HIV prevention services.

Source: The Impact of transition from Global Fund support to governmental funding on the sustainability of harm reduction programs. A case study from Montenegro. Compiled by V Golubovic. 2016

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How to use the media in health budget advocacy?

Using the media for health budget advocacy is essential for CSOs working on harm reduction. In that regard you can use traditional media platforms, such as: radio, television, newspapers and magazines, as well as new media platforms: online portals, online magazines, blogs, social networks such as *Facebook, Twitter, YouTube, etc.*

Promoting advocacy strategies by involving the media can increase your chances of bringing about the desired changes. It is important to know that involving the media in your advocacy strategies cannot be limited only to using them as platform for sharing findings of your budget analysis or presenting your advocacy messages, but involves greater engagement in targeting specific budget decision-makers and building alliance with journalists interested in health, budget, finance, economy or harm reduction, by means of building their capacity for adequate reporting on your issues and making them interested in issues you work on.

Media is a powerful force that can be used to build awareness, shape public opinion and influence budget decision-makers to change their decisions and initiate changes in health sector laws, policies and practices related to access to harm reduction services and harm reduction in general.

It is very important for CSOs working on budget advocacy for harm reduction services to develop close relationships with journalists, even when you do not want anything specific from them. The approach on building alliance with journalists opens the door for you to tell them your stories and share your messages when appropriate. It is good to inform them about your organization's work and communities you work with. For example, lack of services in certain region and consequences thereof on wellbeing and health can be presented through individual stories. Continuous communication with journalists will also allow you to discover what they are interested in and shape your stories and messages in accordance to their interests (important note: work with each journalist separately and formulate your messages to each journalist individually).

Developing media messages³⁷ is the most important point you want audiences and the public to pick up from your media work. It is the key matter emphasised, irrespective of the media channel chosen. For example, your media message may be that you want the government to take particular action (pass law, provide harm reduction services in certain region, secure budget funds to cover all people that need access to harm reduction services, etc.) or it may be that you want to bring attention to given situation (increased number of people who use drugs and/or infected with HIV/AIDS in the country) or it may be that you want to highlight success story (government secured funds from the state budget to cover all people with harm reduction services). It is important to know what you want to share in media message and it must be consistent and in line with advocacy messages used in your budget advocacy.

Most people cannot cope with more than three things to remember. Hence, in order to develop good media messages you have to think about:

POINTS. You should not have more than three key points.

CHARACTERISTICS. Your message should be clear, concise and colourful, using vivid examples and painting a picture of the situation.

LETTERS. Remember the ABC rule:

- » **A**cknowledge the question ("Yes that is an important point.")
- » **B**ridging phrase ("But really the fundamental problem is ...")
- » **C**ommunicate ("The real point is ...")

REMEMBER:

- » Avoid jargon and abbreviations.
- » Use images truthfully and respect dignity of the subject.

³⁷ The text is adapted from Advocacy Toolkit, second edition, Tearfund, 2015

When writing or speaking and when working live or recorded, the following principles have been tried and tested:

UNDERSTAND THE AIM

Why do we want media coverage? Is it to reach decision-makers or a wider audience? Is it to raise awareness or to put pressure on decision-makers for changes in laws, policies and practices?

USE CLEAR MEDIA MESSAGES

What particular messages do we want to share? Are we able to condense them into three key points? Are they clear, concise and colourful?

TARGET KEY MEDIA

If our advocacy message is aimed at government, then we will want to target media that has a wide reach and/or media that reaches government officials. Sometimes, these media channels are harder to gain access to, but it is worth pursuing contacts as this will increase the impact of our media work.

TARGET KEY PEOPLE

To use the media well, we need to have good relationships with relevant people who are covering the issues of interest to us and, if possible, are in sympathy with what we are trying to do. As an organisation, it is a good idea to try to become known for expertise in relation to the issue and to build up relevant contacts in the media.

In practice, there are many tools available and used when working with the media. Some of them are **written tools**³⁸, some of them are **audio or visual tools**,³⁹ and some are relational. The pool of written tools you can use includes: press releases,⁴⁰ letters to the editor, feature-length articles, blogs,⁴¹ and background information for journalists. As regards audio or visual tools, you can use: radio or television interview, short animated video or documentary, visual movie presentation, etc. Relational tools you can use are: breakfast or lunch with journalists, arranging meeting for journalists in the community, organizing joint events with journalists, etc.⁴²

³⁸ Instructions for "How to develop written messages" are available at: <http://www.advokacija.lt/wp-content/uploads/2016/04/TearfundAdvocacytoolkit-1.pdf>

³⁹ Instructions for "How to develop verbal messages" are available at: <http://www.advokacija.lt/wp-content/uploads/2016/04/TearfundAdvocacytoolkit-1.pdf>

⁴⁰ Instructions for "How to write effective press release" are available at: <http://www.focusintl.com/GD140-%20Mission%20Possible%20-%20A%20Gender%20and%20Media%20Advocacy%20Toolkit%20-%20Module%205%20-%20How%20to%20gather%20evidence%20to%20support%20advocacy.pdf>

⁴¹ Instructions for "How to develop social media and blog advocacy campaigns and messages" are available at: <http://greenlining.org/wp-content/uploads/2013/09/The-Art-of-Listening-Social-Media-Toolkit-for-Nonprofits.pdf>

⁴² Instructions for "How to organize press conference and events" are available at: <http://www.focusintl.com/GD140-%20Mission%20Possible%20-%20A%20Gender%20and%20Media%20Advocacy%20Toolkit%20-%20Module%205%20-%20How%20to%20gather%20evidence%20to%20support%20advocacy.pdf>

PHASE 6:

MONITORING, REVIEWING, EVALUATION AND LEARNING

S T E P 12

How can advocacy be monitored, reviewed and evaluated?

If you followed all phases and steps presented in this manual, as a result of the advocacy planning process you should have an advocacy strategy and plan developed. As reminder, the advocacy plan should summarize information related to advocacy plan components such as: inputs, activities, outputs, outcomes, impact and assumptions. In addition, the advocacy plan should contain information related to advocacy targets, allies and opponents, message and messengers. After the plan is developed, you remember we discussed the issue of how to set relevant and appropriate advocacy indicators, in order to measure the change caused by our advocacy efforts. We also discussed the issue of desirable number of indicators set. Here we emphasize again that you should not set indicators for which there is no need and obvious reason to be set. What is very important is that advocacy is a unique process that is often unpredictable, has long timeframe, relies on cooperation with others, depends on different types of external factors, etc. All of these serve the purpose of assessing whether we have achieved specific impact and changes that we intended to do with our advocacy efforts. Processes that help us do that are monitoring, reviewing and evaluation. More precisely, these processes allow us to assess whether we have influenced decision-makers in bringing changes to laws, policies and practices or, in our case, whether budget advocacy work on harm reduction has brought about the desired change for harm reduction program beneficiaries.

As you may be aware, there are certain differences between all of these processes (presented in the table below). Namely, the monitoring process implies systematic data collection on ongoing basis (over duration of advocacy efforts). These data serve the purpose of tracking progress or, more precisely, whether we have done what we said we are going to do and when we said we would do it. It allows us to determine successes and failures and, most importantly, to correct some actions, if needed, and make improvements. On the other hand, reviewing is pursued in similar manner as monitoring over duration of our advocacy efforts, but occasionally. It is periodic assessment that checks whether advocacy efforts are on right track in terms of budget limits and timeframe, and whether we are on the right path to achieve the desired change. Contrary to monitoring and reviewing, which are conducted over duration of advocacy efforts, evaluation is conducted only once, at the end of advocacy efforts. Sometimes, evaluation can also be performed mid-way of our advocacy efforts. Evaluation provides us with information that allows analysis of what has been done and whether what has been done was effective.

Table: Differences between monitoring, reviewing and evaluation

| | MONITORING | REVIEWING | EVALUATION |
|---|--|--|---|
| When it is done? | continuously | regularly | at the end and sometimes mid-term |
| What is it assessing? | efficiency | effectiveness | long-term impact, sustainability |
| Who does it involve? | communities, staff, allies | communities, staff, allies | communities, staff, allies, opponents, targets |
| Who is responsible for doing it? | staff | staff or external consultant | staff or external consultant |
| What evidence is it assessing? | internal | internal and external | internal and external |
| Who is it for? | communities, staff | communities, staff, allies, donors | communities, staff, allies, donors, other organizations |
| Why is it necessary? | to confirm design of advocacy efforts and make minor changes in design | to confirm design of advocacy efforts and make minor changes in plan or strategy | to inform major changes in plan or strategy and apply learning to future similar advocacy efforts |

Taken from Tearfund's Advocacy Toolkit, second edition.

Accountability, learning, demonstration of impact and participation are reasons why we need to conduct these processes. Monitoring, reviewing and evaluation allow us - as carrier of advocacy efforts - to be accountable, first of all, before all stakeholders involved in the advocacy effort. Secondly, they allow us to learn from what we have done well, and from our failures. Practically, by means of these processes we can reflect on successes and failures and, when needed, we can adapt our plans and strategies. Thirdly, monitoring, reviewing and evaluation help us assess progress and enable us to demonstrate changes and impact of our advocacy effort. Lastly, monitoring and reviewing are processes that allow participation of all other stakeholders. They provide stakeholders with the possibility to assess impact of the advocacy effort and ensure that their voice is taken into account when discussing how to proceed forward.

Once we have understood the reasons behind monitoring, reviewing and evaluation, it is time to move to the next question and that is **how can advocacy be monitored, reviewed and evaluated**. Monitoring and reviewing are based on collecting relevant quantitative and qualitative data. At this stage, you can use **Tool 18: Log for data monitoring and reviewing**.⁴³ This toll will help you identify what type of data you need to collect (at the level of inputs, activities, outputs, outcomes and impact), what questions to ask and what

⁴³ http://tilz.tearfund.org/~media/files/tilz/publications/roots/english/advocacy_toolkit/second_edition/tearfundadvocacytoolkit.pdf?la=en; p. 220

information to collect. Irrespective of the tool you use for collecting relevant data, as part of monitoring and reviewing you need to determine:

- **How you have done what you said you would do, when you said you would do?**
- **How well have you done what you said you would do?**
- **Where have you done well? What can you improve?**
- **Where have you done well, why is this and what can you learn? and**
- **What needs to be changed in order to get you strategy back on track?**

Learning is fundamental to good monitoring and reviewing. The lessons will help you make changes to stay on track, continue with things as they are, or stop what you are doing.

As for **evaluation**, there are different tools that can be used for that purpose. Conducting evaluation is considered good practice. For the purpose of this manual and in order to facilitate your selection of the most appropriate evaluation method/tool, below we provide a list of some available tools that you may find appropriate for evaluation of your advocacy effort. Which of the below enlisted tools you will use depends on the context, desired outputs and outcomes, resources you have, indicators you have set, requirements of donors and beneficiaries, extent of stakeholders' participation and lessons learned.

These are some of the so-called "common" evaluation methods/tools you can use:

- » **Most Significant Change**⁴⁴ (collection of significant change stories from the field, and systematic selection of the most significant of these stories by panels of designated stakeholders or staff);
- » **Outcome Mapping**⁴⁵ (measures changes in behaviours, relationships, actions or activities of people, groups, and organisations with whom a development programme works directly);
- » **Communication for Social Change**⁴⁶ (referred to as communication for sustainable social change and development, involves use of variety of communication techniques to address inefficient systems, processes, or modes of production within a specific location that has not incurred major technological advances);
- » **Knowledge Attitude Practice Surveys**⁴⁷ (KAP survey is representative study of a specific population to collect information on what is known, believed and done in relation to particular topic);
- » **Community-led video diaries**⁴⁸;
- » **Cost-Benefit Analysis**⁴⁹ (is systematic approach to estimating strengths and weaknesses of alternatives, for example, in transactions, activities, functional business requirements or projects investments; it is used to determine options that provide the best approach to achieve benefits while preserving savings); and
- » **Social Return on Investment**⁵⁰ (is outcome-based measurement tool that helps organisations to understand and quantify social, environmental and economic value they are creating).

⁴⁴ <https://www.odi.org/sites/odi.org.uk/files/odi-assets/publications-opinion-files/192.pdf>; p. 50

⁴⁵ Ibid, p. 52

⁴⁶ <https://www.odi.org/sites/odi.org.uk/files/odi-assets/publications-opinion-files/192.pdf>; p. 58

⁴⁷ http://apps.who.int/iris/bitstream/10665/43790/1/9789241596176_eng.pdf

⁴⁸ <http://www.leeds.ac.uk/educol/documents/176255.pdf>

⁴⁹ https://oup.silverchair-cdn.com/oup/backfile/Content_public/Journal/heapol/19/4/10.1093/heapol/czh029/2/czh029.pdf?Expires=1500030457&Signature=YGiWA3YQ~DLWxswawqhniki6eD-0mSGk50qYDUHhcFkpE4upN6XaZb8cHpNIAesRYunW61dnImLUZQTwehKV~aJYgHHqoaEtX2tk~6eMtn34Gly1mgU2x5D9FF4w~5dyD~qe5iy9UANMaYBo0jYlyGh~NmQgnckporeftbOR~z~X0iOs6CDaA~hcyepjB4eN9W~jqalXdv9CPETDayejUap3lgwfW64MVT2AzhM~PhxTUwtsLkbtLawe0Sz3uo64VBvhKJUd61USpSp59GTnLlqSSWLhTIUzFs~L7jp~Nva2N~yD3fXBGG0itxPkR~JGfKB2JYHNB7mEeBQcTQA__&Key-Pair-Id=APKAIUCZBIA4LVPVAVW3Q

⁵⁰ <http://www.bradfordcvs.org.uk/sites/default/files/users/Clive/How%20to%20Guide%20v1%20150123.docx>

At this stage, it is good to emphasize that evaluation must be participatory, assess the impact and be objective. Before you engage in evaluation of your advocacy effort, you need to determine who should do the evaluation, when should the evaluation be done, and what should be evaluated. As for the question who should do the evaluation, it could be an internal or external person or team. In this regard, you should develop Terms of Reference for the person or the team conducting the evaluation. As for the time, the evaluation should be conducted right after you have finished your advocacy effort. And finally, as regards what should be evaluated, in general it can be said that the evaluation should reveal facts related to both change that we intended to reach and the unintended change caused. The evaluation should also answer two very crucial questions, i.e. whether resources were used appropriately (efficiency) and whether the advocacy has had an impact that is sustainable and transformational (effectiveness). At this stage, you may want to use **Tool 19: Questionnaire for advocacy evaluation**.⁵¹ Evaluation findings should be summarized and written in report. For the purpose of developing the evaluation report, we suggest the evaluation report outline⁵² given in the link below.

Example: Lessons about success and failure in Macedonian CSO’s initiative for sustaining the harm reduction programs after withdrawal of the Global Fund to fight AIDS, Tuberculosis and Malaria

| LESSONS ABOUT SUCCESS | LESSONS ABOUT FAILURE |
|---|--|
| <p>We made good use of the documented effects to the public health from the existing harm reduction programs funded by donors</p> <p>We had good communication with the donors who obliged the government to continue the funding of the harm reduction programs</p> <p>We established joint platform of organizations that advocated for sustainability of the services for prevention of HIV</p> <p>We had clear division of responsibilities</p> <p>We established consultative body (consisted of CSOs, decision makers from relevant ministries and the national coordinator for drugs) that presents the need for financing the harm reduction as joint idea of all relevant stakeholders</p> <p>Professionals working in the harm reduction programs publicly spoke about the urgent need for state budget allocation for harm reduction programs</p> <p>There was good media coverage of the campaign for sustainability of the harm reduction programs</p> | <p>The process was much slower than we expected</p> <p>We failed to mobilize the community to take more active part in the advocacy</p> <p>Some people from the team did not always performed as planned</p> <p>People engaged in the advocacy were also busy with other competitive work that affected the implementation of the planned strategy</p> <p>We should have anticipated that the political situation will make the access to the decision-makers more difficult</p> <p>We should have allowed more time to build relationship with potential allies</p> <p>Example: harm reduction policy need to be available nationwide to each individual in full extent; etc...</p> |

⁵¹ http://tilz.tearfund.org/~media/files/tilz/publications/roots/english/advocacy_toolkit/second_edition/tearfundadvocacytoolkit.pdf?la=en; pp. 221 - 222

⁵² Ibid, p. 218

ANNEXES

Annex 1: Key Budget Documents in Southeast European Countries

| Country | Key budget document | When the document is produced | Link to the document |
|------------------------|-----------------------------|--|---|
| Albania | Pre-Budget Statement | January | http://www.financa.gov.al/al/raportime/programimi-ekonomiko-fiskal/kuadri-makroekonomik-dhe-fiskal |
| | Executive's Budget Proposal | December | http://www.financa.gov.al/al/raportime/buxheti |
| | Enacted Budget | December | http://www.financa.gov.al/al/raportime/buxheti |
| | In-Year Reports | After each quarter | http://www.financa.gov.al/al/raportime/thesari/buletini-fiskal |
| | Mid-Year Review | Not produced | N/A |
| | Supplementary Budget | If during the respective year, the budget needs to be supplemented | http://www.financa.gov.al/al/raportime/buxheti |
| | Year-End Report | Not found | Not found |
| | Audit Report | November | http://www.klsh.org.al/web/Raporti_mbi_Buxhetin_e_Shtetit_82_1.php |
| Bosnia and Herzegovina | Pre-Budget Statement | October | http://mft.gov.ba/bos/index.php?option=com_content&view=article&id=146&Itemid=96 |
| | Executive's Budget Proposal | December | https://www.parlament.ba/ |
| | Enacted Budget | December | https://www.parlament.ba/ |
| | In-Year Reports | June | http://mft.gov.ba/bos/index.php?option=com_content&view=article&id=145&Itemid=95 |
| | Mid-Year Review | Not produced | N/A |
| | Supplementary Budget | If during the respective year, the budget needs to be supplemented | https://www.parlament.ba/ |
| | Year-End Report | May | http://mft.gov.ba/bos/index.php?option=com_content&view=article&id=145&Itemid=95 |
| | Audit Report | September | http://www.revizija.gov.ba/revizioni_izvjestaji/default.aspx?template_id=82&langTag=bs-BA&pageIndex=1 |

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| Bulgaria | Pre-Budget Statement | April | http://www.minfin.bg/bg/page/4 |
| | Executive's Budget Proposal | October | http://www.minfin.bg/bg/page/4 |
| | Enacted Budget | December | http://www.minfin.bg/bg/page/4 |
| | In-Year Reports | After each quarter | http://www.minfin.bg/bg/statistics/12 |
| | Mid-Year Review | September | http://www.minfin.bg/bg/page/4 |
| | Supplementary Budget | If during the respective year, the budget needs to be supplemented | http://www.minfin.bg/bg/page/4 |
| | Year-End Report | July | http://www.minfin.bg/bg/page/4 |
| | Audit Report | November | http://www.bulnao.government.bg/bg/articles/dokladi-128 |
| Croatia | Pre-Budget Statement | September | https://vlada.gov.hr/sjednice/9 |
| | | | |
| | Executive's Budget Proposal | November | https://vlada.gov.hr/sjednice/9 |
| | Enacted Budget | December | http://narodne-novine.nn.hr/ |
| | In Year Reports | After each quarter | http://www.mfin.hr/hr/mjesečni-izvještaj-po-organizacijskoj-klasifikaciji-drzavnog-proracuna-i-racunima-3-i-4-ekonomske-klasifikacije |
| | Mid-Year Review | Not produced | N/A |
| | Supplementary Budget | If during the respective year, the budget needs to be supplemented | http://narodne-novine.nn.hr/ |
| | Year-End Report | May | https://vlada.gov.hr/sjednice/9 |
| Audit Report | May-November | http://www.revizija.hr/hr/izvjesca | |
| Macedonia | Pre-Budget Statement | | http://finance.gov.mk/mk/node/575 |
| | Executive's Budget Proposal | September | http://finance.gov.mk/mk/node/575 http://sobranie.mk/materijali.nspix |
| | Enacted Budget | December | http://finance.gov.mk/mk/node/575 http://www.slvesnik.com.mk/besplatni-izdanija.nspix http://sobranie.mk/materijali.nspix |
| | In-Year Reports | One month after the end of reporting period. | http://finance.gov.mk/mk/node/898 |
| | Mid-Year Review | July-August | http://finance.gov.mk/mk/node/898 |
| | Supplementary Budget | September | http://finance.gov.mk/mk/node/575 http://www.slvesnik.com.mk/besplatni-izdanija.nspix http://sobranie.mk/materijali.nspix |
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| | Year-End Report | June | http://finance.gov.mk/mk/node/575 http://www.slvesnik.com.mk/besplatni-izdanija.nspix http://sobranie.mk/materijali.nspix |
| | Audit Report | October | http://dzt.mk/DesktopDefault.aspx?tabindex=0&tabid=1090 |
| Romania | Pre-Budget Statement | July | http://www.mfinante.gov.ro/acasa.html?method=inceptut&pagina=acasa |
| | Executive's Budget Proposal | November | http://www.mfinante.gov.ro/pdfbuget.html?pagina=acasa |
| | Enacted Budget | December | http://www.cdep.ro/ |
| | In-Year Reports | One month after the end of reporting period the latest. | http://www.mfinante.ro/execbug.html?pagina=domenii |
| | Mid-Year Review | July | http://www.mfinante.ro/execbug.html?pagina=domenii |
| | Supplementary Budget | If during in the respective year, the budget needs to be supplemented | http://www.cdep.ro/ |
| | Year-End Report | June | http://www.mfinante.ro/execbug.html?pagina=domenii |
| | Audit Report | December | http://www.curteadeconturi.ro/ |
| Serbia | Pre-Budget Statement | Not produced | N/A |
| | Executive's Budget Proposal | November | http://www.srbija.gov.rs/vesti/dokumenti.php?id=2430 |
| | Enacted Budget | December | http://www.parlament.gov.rs |
| | In-Year Reports | Two months after the end of reporting period. | http://www.mfin.gov.rs/pages/issue.php?id=1568 |
| | Mid-Year Review | Not produced | N/A |
| | Supplementary Budget | If during the respective year, the budget needs to be supplemented | http://www.parlament.gov.rs |
| | Year-End Report | December | http://www.parlament.gov.rs |
| | Audit Report | December | http://www.dri.rs |
| Slovenia | Pre-Budget Statement | No info available | N/A |
| | Executive's Budget Proposal | September | http://www.dz-rs.si/wps/portal/Home!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivT39gy2dDB0N LNzNDQ08DQMctf2CgwzdnQ31w1EV-Fsauh14hhq7mxj7hngYhBrqRyFLu7saugD1-3p6ePo5GhkEGxPQ72tEnH4DHMDRgET7MRVEkeR_TAVR-J1XkBsKAooA0qEV9Q!!/dz/d5/L2dBISevZ0FBIS9nQSEh/ |

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| | Enacted Budget | December | http://www.mf.gov.si/si/ |
| | In-Year Reports | After each quarter | http://www.mf.gov.si/si/ |
| | Mid-Year Review | August | http://www.dz-rs.si/wps/portal/Home!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivT39gy2dDBONLNzNDQ08DQMctf2CgwzdnQ31w1EV-Fsauhl4hhq7mxj7hhgYhBrqRyFLu7saugD1-3p6ePo5GhkEGxPQ72tEnH4DHMDRgET7MT0Yhd_4gtxQIHBUBACTDrnP/dz/d5/L2dBISEvZ0FBIS9nQSEh/ |
| | Supplementary Budget | If during the respective year, the budget needs to be supplemented | http://www.dz-rs.si |
| | Year-End Report | December | http://www.mf.gov.si/si/ |
| | Audit Report | September | http://www.rs-rs.si/rsrs/rsrs.nsf/RevizijeArhiv?OpenForm&appSource=AA288C363EA722B2C125715C001B5795 |

Annex 2: Links to Free Access to Information Laws in Southeast European Countries

| Country | Link to download the document: |
|------------------------|---|
| Albania | http://www.rti-rating.org/wp-content/themes/twentytwelve/files/pdf/Albania.pdf |
| Kosovo | http://www.rti-rating.org/wp-content/themes/twentytwelve/files/pdf/Kosovo.pdf |
| Serbia | http://www.rti-rating.org/wp-content/themes/twentytwelve/files/pdf/Serbia.pdf |
| Bulgaria | http://www.aip-bg.org/en/legislation/Bulgarian_legislation/208420/ |
| Montenegro | http://www.rti-rating.org/wp-content/themes/twentytwelve/files/pdf/Montenegro.pdf |
| Macedonia | http://www.fiscaltransparency.org.mk/index.php/zakon-za-sloboden-pristap-do-informacii-od-%D1%98aven-karakter-pristap-do-informacii-od-%D1%98aven-karakter |
| Moldova | http://www.rti-rating.org/wp-content/themes/twentytwelve/files/pdf/Moldova.pdf |
| Slovenia | http://www.rti-rating.org/wp-content/themes/twentytwelve/files/pdf/Slovenia.pdf |
| Greece | http://www.rti-rating.org/wp-content/themes/twentytwelve/files/pdf/Greece.pdf |
| Croatia | http://www.rti-rating.org/wp-content/themes/twentytwelve/files/pdf/Croatia.pdf |
| Bosnia and Herzegovina | http://www.rti-rating.org/wp-content/themes/twentytwelve/files/pdf/Bosnia%20and%20Herzegovina.pdf |
| Romania | http://www.rti-rating.org/wp-content/themes/twentytwelve/files/pdf/Romania.pdf |

Annex 3: Links to Public Revenue Information in Southeast European Countries

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|------------------------|---|
| Albania | http://www.financa.gov.al/ |
| Kosovo | http://mf.rks-gov.net/page.aspx?id=2,1 |
| Serbia | http://www.mfin.gov.rs/?change_lang=sr |
| Bulgaria | https://www.minfin.bg |
| Montenegro | http://www.mif.gov.me/ministarstvo |
| Macedonia | http://www.finance.gov.mk |
| Moldova | http://www.mf.gov.md/ |
| Slovenia | http://www.mf.gov.si/si/ |
| Greece | http://www.minfin.gr/ |
| Croatia | http://www.mfin.hr |
| Bosnia and Herzegovina | http://www.fbihvlada.gov.ba/english/ministarstva/finansije.php |
| Romania | http://www.mfinante.gov.ro/acasa.html?method=inceptut&pagina=acasa |

Annex 4: Links to Public Expenditure Information for Southeast European Countries

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|------------------------|---|
| Albania | http://www.financa.gov.al/ |
| Kosovo | http://mf.rks-gov.net/page.aspx?id=2,1 |
| Serbia | http://www.mfin.gov.rs/?change_lang=sr |
| Bulgaria | https://www.minfin.bg |
| Montenegro | http://www.mif.gov.me/ministarstvo |
| Macedonia | http://www.finance.gov.mk |
| Moldova | http://www.mf.gov.md/ |
| Slovenia | http://www.mf.gov.si/si/ |
| Greece | http://www.minfin.gr/ |
| Croatia | http://www.mfin.hr |
| Bosnia and Herzegovina | http://www.fbihvlada.gov.ba/english/ministarstva/finansije.php |
| Romania | http://www.mfinante.gov.ro/acasa.html?method=inceptut&pagina=acasa |



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MACEDONIA МАКЕДОНИЈА