



# **BUDGET ADVOCACY**

+  
A GUIDE FOR  
COMMUNITY  
ACTIVISTS

The following guide was developed as part of the Regional Community Networks Consortium (RCNC) program financed by the Robert Carr civil society Networks Fund.

The guide is intended to be updated regularly to provide a collection of examples of good practice in budget advocacy by and for key affected populations targeting the sustainability of services for those population groups.

It is based on the experience of community leaders and activists in Eastern Europe and Central Asia (EECA), and on documents and guides readily available online for public use. The aim of this document is to provide a digest of key information that is useful for activists working to promote sustainable funding of high-quality services for key affected populations, and to serve as a collection of case studies and experiences from EECA countries.

Documents used for the development of this guide include:

- [Save the Children. 2012. Health Sector Budget Advocacy: A guide for civil society organisations. London: Save the Children.](#)
- [Mbuya-Brown, R., and H. Sapuwa. 2015. Health Budget Advocacy: a Guide for Civil Society in Malawi. Washington, DC: Futures Group, Health Policy Project;](#)
- The International Budget Partnership [website](#);
- [Friscik J., Antik D. \(2017\). Budget monitoring and advocacy manual for harm reduction. Skopje, Republic of Macedonia: Association for Emancipation, Solidarity and Equality of Women \(ESE\) ;](#)
- the work of national Sub-Recipients and Sub-Sub-Recipients in the six countries implementing the program “Harm Reduction Works — Fund it!” funded by the Global Fund to Fight AIDS, Tuberculosis and Malaria and implemented by Eurasian Harm Reduction Network in 2014–2017; and
- set of tools for budget advocacy for harm reduction services.

We also would like to thank the School of Budget Advocacy, organized with the support of the Open Society Foundations (New York) and the International Renaissance Foundation, the Charitable Association for the Care of HIV-Infected and AIDS-Affected People “The light of hope” (Poltava), national sub-recipients and sub-sub-recipients implementing the program “Harm Reduction Works — Fund It!”, as well as consultants who provided us with a set of tools for budget advocacy for harm reduction programs.

The guide was compiled by Lela Serebryakova, Anna Dovbakh, Igor Gordon, Olga Belyaeva, Maria Plotko.

Inquiries and suggestions regarding this document should be directed to the Eurasian Harm Reduction Association (EHRA) [info@harmreductioneurasia.org](mailto:info@harmreductioneurasia.org).

This document is in the public domain and can be used and reproduced freely, although EHRA would be grateful if it could be informed about any use of the document.

Suggested citation format: Eurasian Harm Reduction Association (2018). Budget advocacy: a guide for community activists. — Vilnius, 2018.

<b>LIST OF ABBREVIATIONS</b>	<b>6</b>
<b>INTRODUCTION</b>	<b>7</b>
<b>CONTINUUM OF SERVICES FOR HIV IN THE NEW FUNDING ENVIRONMENT</b>	<b>8</b>
WHO ARE KEY AFFECTED POPULATIONS?	8
WHAT IS THE CONTINUUM OF CARE, AND WHY DO WE CARE?	9
A NEW ENVIRONMENT FOR SERVICES FOR KAPs IN EECA: A CASE OF HARM REDUCTION	13
<b>BUDGET ADVOCACY FOR KAPs</b>	<b>16</b>
HOW BUDGET ANALYSIS CHANGES YOUR ORGANIZATION	16
WHY BUDGET ADVOCACY IS IMPORTANT FOR HARM REDUCTION AND OTHER SERVICES FOR KAPs	17
INTERNATIONAL CONTEXT OF BUDGET ADVOCACY WORK	19
TYPES OF BUDGET ADVOCACY WORK	20
APPLIED BUDGET WORK	21
<b>ENVIRONMENT FOR BUDGET ADVOCACY</b>	<b>22</b>
GOVERNANCE SYSTEMS	22
HEALTH SYSTEMS	27
LEGAL SYSTEMS	30
INTERNATIONAL HEALTH POLICY AND HUMAN RIGHTS	32
COMMUNITY SYSTEMS: COMMUNITY PARTICIPATION AS A KEY PRINCIPLE FOR GOOD GOVERNANCE	33
<b>UNDERSTANDING THE PRINCIPLES OF PUBLIC BUDGETING</b>	<b>34</b>
UNDERSTANDING BUDGETS	34
BUDGET CYCLE	35
BUDGET TRANSPARENCY AND ACCOUNTABILITY	40
POINTS OF INTERVENTION	40
<b>BUDGET ADVOCACY IN THE BUDGET CYCLE</b>	<b>44</b>
<b>ANNEX 1: BUDGET ADVOCACY IN HARM REDUCTION</b>	<b>47</b>
<b>ANNEX 2: RECOMMENDATIONS FOR CIVIL SOCIETY ORGANIZATIONS AND COMMUNITIES FOR ENGAGEMENT IN THE POLICY AND BUDGET PROCESS</b>	<b>51</b>
<b>ANNEX 3: TOOLS FOR BUDGET ADVOCACY IN HARM REDUCTION</b>	<b>54</b>
<b>REFERENCES</b>	<b>56</b>

# LIST OF ABBREVIATIONS

- ART — Antiretroviral therapy
- CBOs — Community-based organization
- CHE — Current health expenditure
- CSOs — Civil society organizations
- DISHA — Development Initiative for Social and Human Action
- ECDC — European Centre for Disease Prevention and Control
- EEA — European Economic Area
- EECA — Eastern Europe and Central Asia
- EHRA — Eurasian Harm Reduction Association
- EU — European Union
- GDP — Gross domestic product
- IMF — International Monetary Fund
- KAPs — Key affected populations
- MDGs — Millennium Development Goals
- MP — Members of Parliament
- NGOs — Non-governmental organizations
- NSPs — Needle and syringe programs
- OSF — Open Society Foundations
- PLHIV — People living with HIV
- PPI — Parliamentary Power Index
- PWID — People who inject drugs
- PWUD — People who use drugs
- RCNC — Regional Community Networks Consortium
- SDGs — Sustainable Development Goals
- TB — Tuberculosis
- TRAT — Transition Readiness Assessment Tool
- UNAIDS — Joint United Nations Programme on HIV/AIDS
- UNGASS — United Nations General Assembly Special Session
- UNODC — United Nations Office on Drugs and Crime
- VCT — Voluntary counseling and testing
- WHO — World Health Organization

# INTRODUCTION

*This guide is intended to inform community activists from key affected populations (KAPs), civil society organizations (CSOs), and community-based organizations (CBOs) on how to engage in meaningful, transparent, and accountable budget advocacy towards domestic government at national or subnational level. The regional focus of this guide is Eastern Europe and Central Asia (EECA), although it can also be used by individuals from other regions.*

The aim of this engagement is to **ensure the sustainability and quality of services for KAPs in the EECA region**. For some countries, this means maintaining the existing level of funding and service delivery; for some there are new challenges that need to be addressed; and for some this means establishing functioning services for KAPs or achieving significant scale-up of services.

This budget advocacy guide summarizes the activities of the Eurasian Harm Reduction Association (EHRA) in providing technical assistance and support, creating opportunities and facilitating the transition period for the integration of harm reduction services into national health and social care systems, and securing the allocation of public funds to those services. Thus, it may seem that at times it is overtly focused on harm reduction services, although our experience shows that the activities of most KAP activist groups overlap significantly,

and we find that undertaking joint activities (versus competing with other groups) is an appropriate, ethical approach.

The main objective of this document is to inform and inspire community activists in the EECA region to actively engage in domestic budget advocacy, in order to ensure the sustainability of services and programs for KAPs and to secure funding from national sources for those programs and services.

Despite the specific objectives set by each country, the EECA region as a whole is facing significant challenges in terms of a dramatic decrease in allocations from the Global Fund and other donors and a worsening of the HIV epidemiological situation among KAPs, including low detection rate, low treatment uptake, and low treatment success for HIV. Treatment of viral hepatitis and other related diseases is even more challenging.

# CONTINUUM OF SERVICES FOR HIV IN THE NEW FUNDING ENVIRONMENT

Services for KAPs in the EECA region are currently facing a difficult time. The political opposition to and insufficient funding of both services and advocacy efforts have had negative consequences for the lives of the **3.3 million people** who inject drugs (PWID) and other KAP groups in EECA. Despite increasing income levels and an increase in the number of middle- and upper-middle-income countries in the region, most of them still require financial support from international donors; the challenge is that these resources are becoming progressively unavailable in the region.

KAPs in EECA countries still face considerable legal and human rights inequalities. For example, despite formal commitments to principles of humane drug policy, many countries in the region have failed to treat drug use as a public health issue. Indeed, some countries have regressed to more repressive rhetoric directed at people who use drugs (PWUD). As a result of repressive drug policies and a lack of national funding for harm reduction programs, PWUD living in the region experience numerous legal obstacles to accessing healthcare services. This, in turn, leads to more infections, higher mortality rates, and continued imprisonment of more and more PWUD.

The need to address these challenges lies at the core of EHRA's strategy. One of the key strategic tasks for the region's harm reduction programs and EHRA is to find solutions to ensure the sustainability of programs and a gradual, responsible transition towards funding harm reduction services from alternative sources, including state and municipal programs and budgets.

## WHO ARE KEY AFFECTED POPULATIONS?

This guide closely follows the definition of KAPs and the language employed by the Global Fund in its strategic documents and programs.

“Key populations ...are those that experience a high epidemiological impact from... the diseases, combined with reduced access to services and/or being criminalized or otherwise marginalized.”<sup>1</sup>

We use a similar three-criterion model for identifying KAPs:

- **epidemiologically**, the group faces increased risk, vulnerability, and/or burden with respect to the diseases — due to a combination of biological, socio-economic, and structural factors;
- **access to relevant services** is significantly lower for the group than for the rest of the population — meaning that dedicated efforts and strategic investments are required to expand coverage, equity, and accessibility for such a group; and
- the group faces frequent **human rights violations**, systematic disenfranchisement, social and economic marginalization, and/or criminalization — which increases their vulnerability and risk and reduces their access to essential services.

With this definition, when talking about HIV, KAPs are conventionally considered the following groups:

- gay, bisexual, and other men who have sex with men;
- women, men, and transgender people who inject drugs and/or who are sex workers;
- all transgender people; and
- people living with HIV.

<sup>1</sup> The Global Fund. 2014. Key Populations Action Plan 2014-2017. Geneva: The Global Fund. [http://eecaplatform.org/wp-content/uploads/2016/04/2-KP\\_ActionPlan\\_en.pdf](http://eecaplatform.org/wp-content/uploads/2016/04/2-KP_ActionPlan_en.pdf)

Although we try to introduce clear definitions, very often the needs and interests of many groups intersect. Also, belonging to one group/classification is not a permanent phenomenon, and a person's identity and behaviour are fluid.

Therefore, at times, it is important to remember that some population groups experience higher vulnerability, and are often referred to as a **vulnerable population**. Unlike KAPs, those groups would often not have a high prevalence of HIV (see the first criterion for identifying KAPs, above), but experience vulnerability and the impact of HIV; they are also often marginalized and experience inequality, which limits their social, economic, cultural, and other rights. Such groups might include: street children, orphans, people with

disabilities, people living in extreme poverty, mobile workers and migrants, children, women and girls, and prisoners.

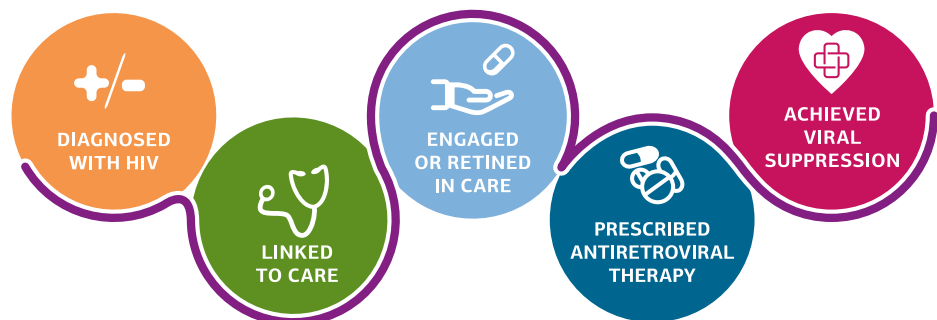
## WHAT IS THE CONTINUUM OF CARE, AND WHY DO WE CARE?

The HIV continuum of care — sometimes referred to as the HIV treatment cascade — is a model of delivering services by ensuring linkages from health promotion activities to testing and treatment. Regrettably, this model, which provides a comprehensive approach to HIV prevention and care for KAPs, often fails because the linkages between services are not readily available, and individuals in need of services, care, and treatment are often lost.

Figure 1. HIV and care continuum

### HIV CARE CONTINUUM:

the series of steps a person with HIV takes from initial diagnosis through the successful treatment with HIV medication



It is important to create these linkages and get people engaged in the cascade of HIV services, which involves:

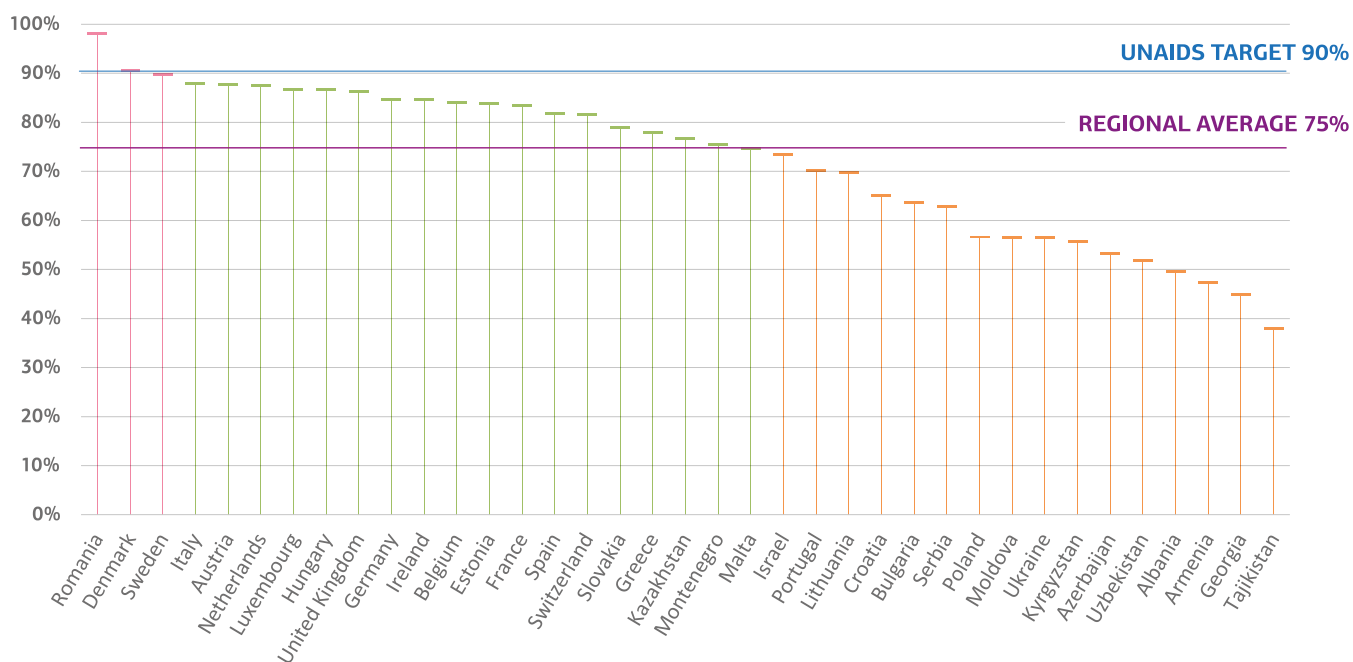
- **Getting tested and diagnosed:** Access to and use of HIV diagnostic services is very low among KAPs. It takes strong community involvement to motivate community members to attend diagnostic services. Furthermore, there is a lack of availability of modern diagnostic methods such as self-testing or community-based testing (without the need to attend a specialized medical centre, which, in addition, might involve a high risk of stigma, potential breaches of confidentiality, and fear of potential legal victimization/prosecution, as many countries still
- **Getting linked to care:** it is important that individuals with a known diagnosis immediately get linked to care to receive competent advice and counseling and start treatment. An important component of this is peer support. It should not be forgotten that individuals may have other healthcare needs at the same time. This includes certain associated infections, as well as tuberculosis (TB), hepatitis B and C, sexually transmitted diseases, and many others, which may also need medical attention and linking to appropriate care.
- **Getting engaged and retained in care:** it is important to create linkages between services and ensure that individuals are engaged and retained in care. This involves providing ongoing support and addressing barriers to care.
- **Getting prescribed antiretroviral therapy:** it is important to ensure that individuals who are engaged and retained in care are prescribed antiretroviral therapy. This involves ensuring that individuals have access to healthcare services and that their medication is available and affordable.
- **Achieving viral suppression:** it is important to ensure that individuals who are prescribed antiretroviral therapy achieve viral suppression. This involves ensuring that individuals are taking their medication as prescribed and that their viral load is monitored and managed.

- **Staying in care:** Those diagnosed as HIV-positive need life-long treatment to remain healthy and reduce the risk of transmission.
- **Taking antiretroviral therapy (ART):** This means not only adherence, but also access to quality ART medications. Some EECA countries still do not provide universal access to ART medications. Many countries experience shortages or problems with supplies, or sometimes ART procurement can become a source of corruption and bribery, limiting access to life-saving treatment for individuals who need it.
- **Achieving viral suppression** is an objective of ART. When the virus is suppressed, the person experiences fewer or no harms associated with HIV. This does not mean that the person is cured; stopping treatment will soon result in an increase in viral load (the amount of the virus in the person's body), the individual's body suffers irreparable damage, and the virus becomes transmittable to others.
- The EECA region is now the only region with a growing HIV epidemic. The 2017 Thematic Report by the European Centre for Disease Prevention and Control (ECDC) on the HIV continuum of care in Europe and Central Asia details some of the key facts about the HIV epidemics in the region<sup>2</sup>:
 

While the estimated number of new HIV cases is decreasing globally, HIV rates are increasing in the WHO European Region. The main driver of this increase is the number of new cases in non-EU<sup>3</sup>/EEA<sup>4</sup> countries as of 2016 still not all countries were using up-to-date guidelines for HIV care calling for initiation of treatment at any stage, regardless of CD4 count.

As we go along the cascade of treatment, the situation gets worse: only a few developed countries have achieved — or are close to achieving — the global target on viral suppression.

Figure 2. Percentage of all PLHIV who know their status<sup>5</sup>



2 European Centre for Disease Prevention and Control. 2017. Thematic report: HIV continuum of care. Monitoring implementation of the Dublin Declaration on Partnership to Fight HIV/AIDS in Europe and Central Asia: 2017 progress report. Stockholm: ECDC. <https://ecdc.europa.eu/sites/portal/files/documents/Continuum-of-HIV-care-2017.pdf>

3 A list of European Union (EU) countries is available at: [https://europa.eu/european-union/about-eu/countries\\_en](https://europa.eu/european-union/about-eu/countries_en). Please note that the text refers to **non-EU** countries.

4 A list of European Economic Area (EEA) countries is available at: [https://en.wikipedia.org/wiki/European\\_Economic\\_Area](https://en.wikipedia.org/wiki/European_Economic_Area). Please note that the text refers to **non-EEA** countries.

5 European Centre for Disease Prevention and Control. 2017. Thematic report: HIV continuum of care. Monitoring implementation of the Dublin Declaration on Partnership to Fight HIV/AIDS in Europe and Central Asia: 2017 progress report. Stockholm: ECDC. <https://ecdc.europa.eu/sites/portal/files/documents/Continuum-of-HIV-care-2017.pdf>



Figure 3. Proportion of people diagnosed with HIV receiving ART<sup>6</sup>

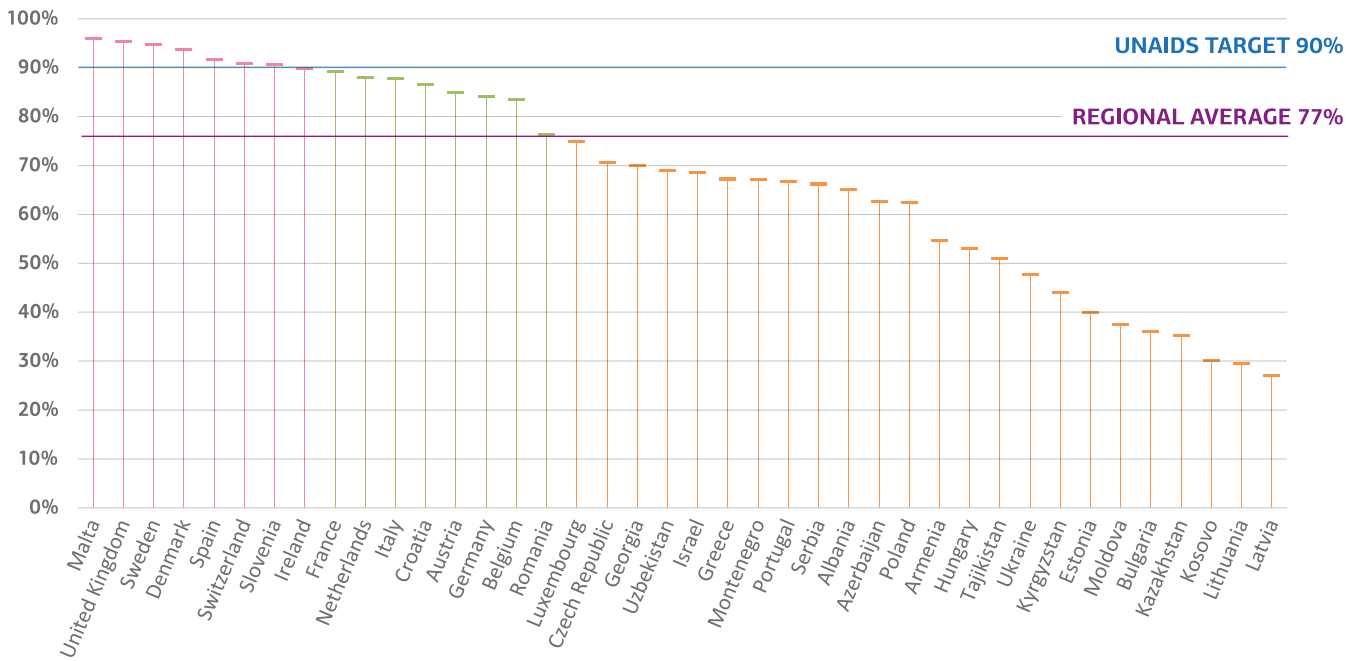
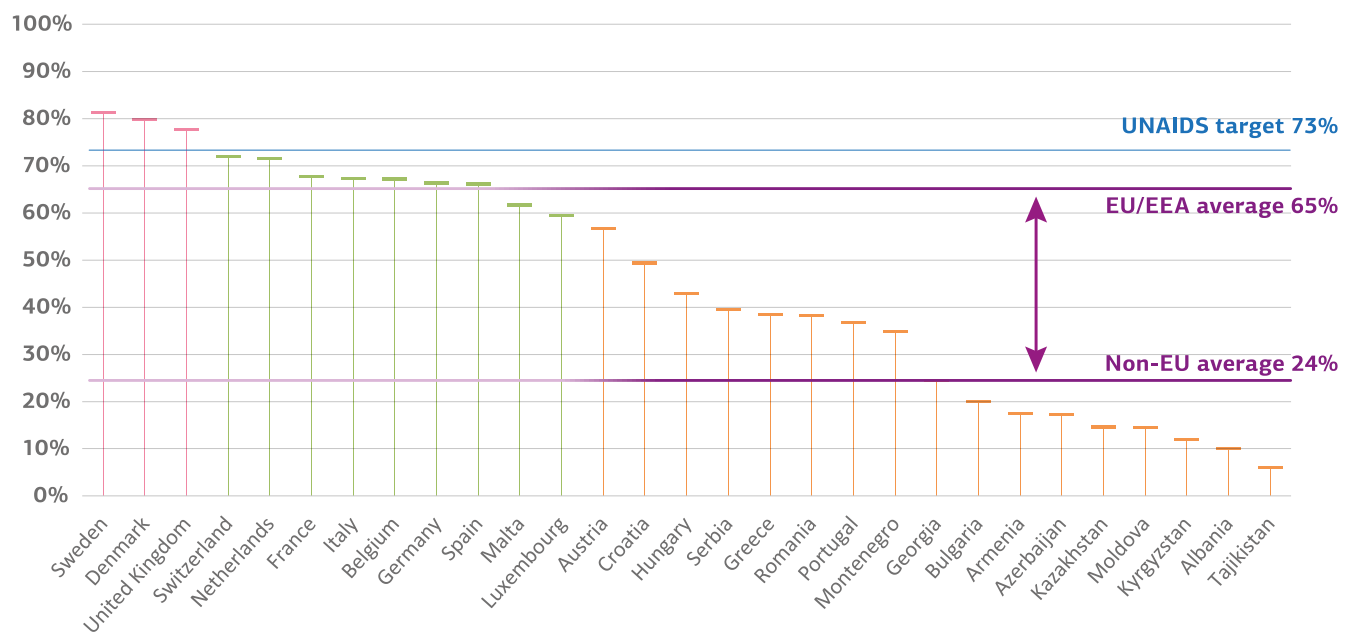


Figure 4. Progress towards achieving the 90-90-90; viral suppression rates<sup>7</sup>



6 Ibid  
7 Ibid

## SERVICES FOR KAPs

When we talk about services for KAPs, we often refer to HIV prevention and care services, as those are conventionally understood, and provided by governments or donors in EECA countries. However, over time we try to distance our conversations from HIV care only. The needs of KAPs are much broader than HIV, hepatitis C,

TB, or other public health concerns. When we talk about quality and sustainable services, we mean services that serve the needs of those groups, as well as of society in general, as this is the only seemingly rational way to reach out to and continue to reach the most vulnerable population groups and safeguard their human rights.

Figure 5. Cascade of HIV prevention, diagnosis, care and treatment<sup>8</sup>

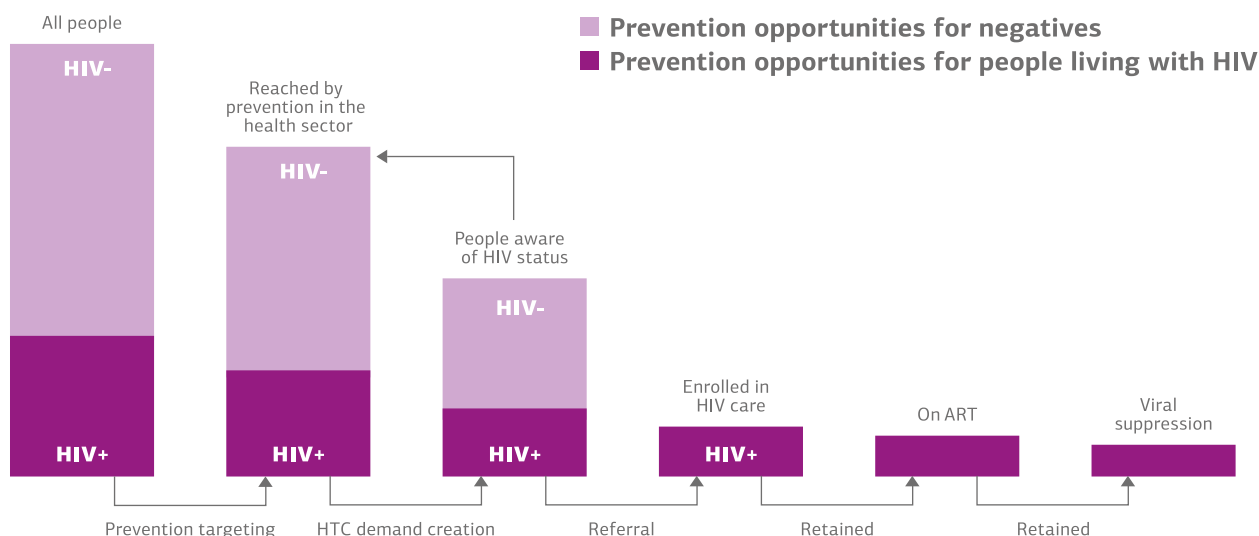


Figure 6. The comprehensive package of harm reduction services<sup>9</sup>

### THE COMPREHENSIVE PACKAGE

#### a) Essential health sector interventions

1. comprehensive condom and lubricant programming
2. harm reduction interventions for substance use (in particular needle and syringe programmes and, opioid substitution therapy and naloxone distribution)
3. behavioural interventions
4. HIV testing and counselling
5. HIV treatment and care
6. prevention and management of co-infections and other co-morbidities, including viral hepatitis, tuberculosis and mental health conditions
7. sexual and reproductive health interventions.

#### b) Essential strategies for an enabling environment

1. supportive legislation, policy and financial commitment, including decriminalization of certain behaviours of key populations
2. addressing stigma and discrimination, including by making health services available, accessible and acceptable
3. community empowerment
4. addressing violence against people from key populations.

<sup>8</sup> [http://apps.who.int/iris/bitstream/handle/10665/128048/9789241507431\\_eng.pdf?sequence=1](http://apps.who.int/iris/bitstream/handle/10665/128048/9789241507431_eng.pdf?sequence=1)

<sup>9</sup> <http://apps.who.int/iris/bitstream/handle/10665/258967/WHO-HIV-2017.05-eng.pdf;jsessionid=7F12A965E9EF682AC37A0F855FFFE8E8?sequence=1>

## A NEW ENVIRONMENT FOR SERVICES FOR KAPs IN EECA: A CASE OF HARM REDUCTION

### WHAT IS HARM REDUCTION?

Harm reduction refers to a set of measures that aim to reduce the harms associated with the use of drugs, including HIV, TB, and viral hepatitis. Harm reduction has public health, human rights and socio-economic value. It is evidence-based, rights-affirming and cost-effective.

According to the 2009 WHO, UNODC, UNAIDS technical guide for countries to set targets for universal access to HIV prevention, treatment and care for injecting drug users, the implementation of a package of nine interventions is essential<sup>10</sup>. This package, which was developed based on the best available evidence and with the involvement of leading experts, consists of the following harm reduction interventions with a wealth of scientific evidence supporting their efficacy and cost-effectiveness in preventing the spread of HIV and other harms:

- needle and syringe programs (NSPs);
- opioid substitution therapy (OST) with methadone and buprenorphine, including psychosocial support for OST clients, and other drug dependence treatment;
- HIV counseling and testing, including rapid testing by non-governmental organizations (NGOs) where possible;

- ART for PWID who are living with HIV, including adherence assistance;
- prevention and treatment of sexually transmitted infections;
- condom programs specifically targeting PWID and their sexual partners;
- targeted information, education, and communication materials and campaigns for PWID and their sexual partners;
- vaccination, diagnosis, and treatment of viral hepatitis (including hepatitis A, B, and C); and
- prevention, diagnosis, and treatment of TB.

The number of countries in EECA providing harm reduction interventions has not changed significantly over the last decade. However, changes have been observed in the environment in which harm reduction operates in the region. Those changes include the following:

### POLICY ENVIRONMENT

Governments have made a number of key global and regional high-level policy declarations and commitments about HIV. Although those commitments might not be obligatory, they represent a vigorous framework which influences and shapes national policies, programs, and funding and should be used for planning and setting advocacy goals.

Figure 7. Timeline of key policy decision regarding HIV services for KAPs



<sup>10</sup> WHO, UNODC, and UNAIDS. 2009. WHO, UNODC, UNAIDS technical guide for countries to set targets for universal access to HIV prevention, treatment and care for injecting drug users. Geneva: WHO.  
[https://www.unodc.org/documents/hiv-aids/idu\\_target\\_setting\\_guide.pdf](https://www.unodc.org/documents/hiv-aids/idu_target_setting_guide.pdf)

International targets related to HIV/AIDS have been defined and set high. The United Nations Sustainable Development Goals call

for an end to HIV epidemics by 2030, while UNAIDS and the international community call for 90-90-90 targets by 2020.

Figure 8. The 90-90-90 targets



Overall, this new international agenda also influences the policy environment in the EECA region. The region has been one of the main sources of new HIV cases in Europe.

The majority of countries worldwide exercise repressive drug policies that criminalize the use and possession of psychoactive drugs. This means that individuals using or in possession of drugs may face a fine or criminal charges. A 2012 report by the Global Commission on Drug Policy clearly states that there are causal links between the war on drugs and the spread of HIV/AIDS<sup>11</sup>. Illicit drug use is documented worldwide, while at least 158 countries have a documented population of PWID, which is associated with elevated risks of transmission of HIV and other blood-borne diseases. Therefore, harm reduction interventions which promote adherence to safe injection practices, testing and subsequent referral to diagnostics and care for HIV and other communicable diseases, and substitution treatment for opiate addiction and others play a crucial role in minimizing the risk of spread of those diseases and in improving the health of individuals already infected.

Harm reduction services can play a key role in reaching the 90-90-90 goals among communities of PWUD. Notably, the community of PWID is one of the key populations affected by HIV, and its treatment adherence and outcome indicators are low.

#### LEGAL AND REGULATORY ENVIRONMENT

Most countries have some form of regulation of harm reduction services. The services are significantly influenced by national drug policies, which are being tightened in some countries, resulting in a decrease in the availability and utilization of harm reduction interventions; however, the recent trend of decriminalization of drug use internationally is expected to be associated with increased demand for harm reduction interventions. The EECA region is not exactly following the trend towards a more liberal approach to drug policy, and in some countries the situation is become even stricter.

<sup>11</sup> Global Commission on Drug Policy. 2012. The War on Drugs and HIV/AIDS: How the Criminalization of Drug Use Fuels the Global Pandemic. Geneva: Global Commission on Drug Policy.  
[https://globalcommissionondrugs.org/wp-content/themes/gcdp\\_v1/pdf/GCDP\\_HIV-AIDS\\_2012\\_REFERENCE.pdf](https://globalcommissionondrugs.org/wp-content/themes/gcdp_v1/pdf/GCDP_HIV-AIDS_2012_REFERENCE.pdf)

## FUNDING AND FINANCING ENVIRONMENT

The level of domestic resources allocated to harm reduction services has not changed significantly over the past decade, although the gradual withdrawal of the major external funder, the Global Fund, from all the countries in the region has widened the funding gap for providing appropriate service coverage, and is continuing to do so.

## COMMUNITY DEVELOPMENT ENVIRONMENT

Civil activism and community development play a crucial role in ensuring the protection of the rights of PWUD and in delivering quality harm reduction services. Objectives 2 and 3 of **The Global Fund Strategy 2017–2022: Investing to End Epidemics** specifically underline the role of communities, and the importance of their engagement in the response to HIV, TB, and malaria<sup>12</sup>.

Furthermore, evidence suggests — and EHRA supports the position — that meaningful harm reduction services cannot be provided unless communities and the non-governmental sector deliver the services.

---

<sup>12</sup> The Global Fund. 2017. *The Global Fund Strategy 2017–2022: Investing to End Epidemics*. Geneva: The Global Fund. [https://www.theglobalfund.org/media/2531/core\\_globalfundstrategy2017-2022\\_strategy\\_en.pdf](https://www.theglobalfund.org/media/2531/core_globalfundstrategy2017-2022_strategy_en.pdf)

# BUDGET ADVOCACY FOR KAPs

Health budget advocacy is about lobbying and campaigning to change the way public resources are used to deliver health services. By analyzing how healthcare is funded and how budgets are drawn up, civil society groups will have greater opportunity to influence how the government defines priorities for health spending, plans and executes those expenditures, and, finally, monitors the outcomes.

Budget advocacy for KAPs means that civil society groups and communities working in the area of service provision, research, or human rights protection for KAPs undertake specific well-conceptualized strategic activities to influence government decisions on allocating and implementing public health budgets and the provision of services, and to enhance the transparency and accountability of government institutions/service providers.

Budget advocacy includes a series of activities developed to influence people who devise and enact laws or policies and distribute resources among all parts of the public sector, and specifically within the public health sector. This process is intended to change the development and implementation of the public-sector budget to benefit PWUD. The ultimate targets of budget advocacy are the key government representatives (key decision-makers) who influence budgetary allocations, policies, and regulations. However, they include different levels of public officials and technical staff who are in charge of implementing public budget allocation decisions. However, that is not all: depending on the type of budget advocacy work, it may target the general public, other CSOs, and other groups too.

Some of the steps/strategies needed to achieve the ultimate advocacy goal include encouraging changes in communities

(awareness-raising and mobilization), campaigning to create public pressure, writing policy briefs, organizing public events, having direct meetings with government representatives, building alliances, etc.

To implement the budget advocacy process, it is very important to have data about budgets and public spending that will support your strategies (evidence of how the government is using the existing funds for harm reduction, or budget funds in general; evidence of how the government sets its budget allocation priorities, and where harm reduction stands as a government priority; identifying possible sources of revenue in national budgets that can be used for funding harm reduction programs; etc.).

## HOW BUDGET ANALYSIS CHANGES YOUR ORGANIZATION

This material was developed from a case study of budget work at DISHA<sup>13</sup> in India, provided in the *Guide to Budget Work for NGOs* by the International Budget Partnership.

“The budget is prepared by a very small group of people in the bureaucracy. Knowing the process breaks this monopoly,” says the director of the Indian NGO Development Initiative for Social and Human Action (DISHA). If this is true for such a large country as India, imagine how accurate that would be for much smaller countries, such as most of those in the EECA region. Indeed, in most of the countries, budget (e.g. health budget) formulation work is undertaken by only a few individuals, and engaging in this process can be very fruitful. Based on the experience of a grassroots organization such as DISHA, we can conclude that:

- public officials are not generally supportive in disclosing the information needed, or the information provided is not accessible;

<sup>13</sup> <https://www.internationalbudget.org/groups/developing-initiatives-for-social-and-human-action-disha/>

- budgets seem to be scary documents, just containing numbers; however, budgets are not just numbers: they state the government's intentions, policies, and programs;
- with some experience, "reading" the budget becomes very informative and can tell you a lot about the government's hidden priorities;
- you need to develop your own classification system for budget figures to get the analysis you need. For this, you need to understand the accounting system used by the government. This takes time and effort;
- you need to check your data and your findings. Humans make mistakes, and it is best to eliminate them before publishing your findings. Ensure that you clearly document how you reached each of the figures; and
- think through how to present your findings. During the analysis, you will discover and analyze numerous facts and figures, but not all of them are relevant for public discussion. Carefully consider what your publication (e.g. an analytical paper) should contain, and do not make it too long.

What you can expect in return:

- Your participation in public budget discussions will become more informed, and you can no longer be fooled by fake promises.
- Interest from the media: if your analysis is well structured, you can get journalists interested in the results.
- Government officials will take you more seriously.
- Your organization will be perceived as being intellectual, rather than only "shouting slogans."
- After you publish your analysis, you will become better known. This then gives you better access to data, information,

and individuals that can help you sharpen your analysis in future. You become a part of the "budget gang."

And last, but not least:

- Your work can influence budget allocations.

The work undertaken by community organizations could be inquisitive and confrontational and seek explanations from the government for its budget decisions. However, this can still generate a negative attitude from public officials and might negatively impact the organizations' chances of receiving public funding for their services.

## **WHY BUDGET ADVOCACY IS IMPORTANT FOR HARM REDUCTION AND OTHER SERVICES FOR KAPs**

The budget is an essential policy document. Budgets are used as instruments for implementing international conventions and national standards that promote the welfare of PWUD. Better outcomes in the health sector and any other parts of the public sector depend not just on budget allocations but also on the actual execution and proper use of those allocations. The execution and proper use of budgeted funds can be improved through budget advocacy. CSOs that work in the area of harm reduction and PWUD can be involved in participatory budgeting, tracking public revenues and expenditures, monitoring public service delivery, lobbying, etc.

## WHY SHOULD CSOs ENGAGE IN BUDGET WORK?

*The budget is the most important economic policy instrument; it reflects the government's social and economic priorities and commitments. Although it is difficult to imagine that there is a group of people who are not affected by the government's economic policy, individuals often feel powerless to address topics such as the budget and to hold the government accountable. Therefore, the mobilization of organized groups (CSOs, CBOs) can make a significant impact by advocating for the needs of vulnerable groups.*

A low level of investment in harm reduction services reflects the low priority the government attaches to this issue when it comes to budget planning and implementation. The denial of the needs of PWUD in national policies and the budget could become a thing of the past as CSOs and PWUD gradually become part of the budget process (budget formulation, enactment, implementation, and oversight).

*It is important to remember that budget advocacy can be used by anyone who is motivated to bring about change. It is an adaptable tool that can be used in many different contexts.*

KAP groups are equal members of our communities, entitled to the full enjoyment of their basic human rights and all other rights available to our societies.

As employees, business owners, and employers, as consumers of goods and services provided by the public and the private sectors, PWUD pay taxes and other public fees and contribute a significant amount of funds to the government in order to be able to satisfy their basic needs. On the other hand, as part of the national electorate, they have the power to influence a change of government — i.e. to vote for or against politicians depending on how they represent their interests.

The government's genuine intention to meet the specific needs of PWUD can be proved solely through the proper allocation of funds to national budgets. In addition, all necessary policies which regulate and facilitate the use of the allocated funds should be developed and implemented. The intended beneficiaries of the policy and budget allocations will never enjoy those benefits or will have limited access to them if the country: has policies but does not allocate budget funds to implement them; has adequate budgets but no clear policies to regulate the use of the allocated funds; or has poor-quality policies and insufficient funds to implement them.

*All the decisions made by the government — or, more precisely, the decisions which the government has a genuine intention to implement — must be translated into public budgets. Public budgets ultimately shape policy outcomes.*

Thus, the engagement of civil society in the budget process is essential for ensuring that PWUD are part of the process and that their voice is taken into consideration when decisions that affect them are made.

The formulation of public health budgets — and public budgets in general — in most of the countries in EECA is left to government elites and bureaucrats, whose decision-making is mostly guided by political interests and fails to take into account the public interest or citizens' priorities when allocating/distributing the funds among budget users and sectors. Even after budget funds are allocated for specific issues, the budget users and sectors compete with each other when the execution of the budget funds takes place (example: the Treasury Departments and the Ministry of Finance, during the realization of the budget funds, are setting payment priorities, which can be different than those determinate with the enacted budgets). The role of civil society is to apply constant pressure and demand



changes in the processes and the behaviour of the public institutions and representatives involved in the budget process.

Community activists can use budget advocacy to:

- increase the share of the overall budget for harm reduction in comparison to other government spending and prioritize harm reduction programs within the allocations for health;
- improve the efficiency of the resources used for harm reduction;
- learn how the decision-making system works and how to participate in policy and budget development and enactment processes: policy and budget enactment, implementation, and oversight;
- improve transparency and accountability;
- become a member of working groups and boards of public/government agencies, in order to speak up, make the voices of vulnerable populations heard, and get them incorporated into decisions and programs;
- raise issues that would otherwise be neglected, and draw the attention of the media and others in civil society;
- confront the unequal power dynamics that affect the distribution of public resources;
- pressure governance institutions to treat people from KAP groups with dignity, and let them know the positive and negative consequences of their decisions on the quality of life of those individuals;
- create new public spaces for citizens' participation;
- gain the skills needed to effectively participate in public debate;
- produce alternative budgets;
- simplify budgets; and
- expand the debate around budget policies and decisions.

Budgets are extensive and quite complex documents, considered by activists as the work of technical and highly skilled economists. But in reality this work can be done by anyone by applying basic arithmetical formulas to publicly available information. Based on the findings, activists can talk with more authority about how harm reduction is funded in their country. If activists are not confident that they can conduct such analysis independently, they should look at the budget data and simplify the part of the information needed to achieve their advocacy objectives, then they can form alliances with and request help from other organizations that work on budgets.

## **INTERNATIONAL CONTEXT OF BUDGET ADVOCACY WORK**

Budget advocacy — and budget work in general — is not a new topic, and there has been a great deal of international interest in this topic, especially in the context of developing countries. A number of processes globally show that domestic governments have to step in and provide funding for the needs of their population, and dependency on foreign aid is shrinking.

First, the global economic crisis has shown that many international donor organizations and countries cannot meet their commitments to fill the gaps in healthcare spending in developing countries; as a result, funding that was directed at services for KAPs is decreasing both globally and in the EECA region.

Second, the history of foreign aid shows that unless there is strong national ownership, it often fails to deliver sustainable results. Nothing shows ownership and commitment more clearly than money spent from national budgets.

Third, public expenditure management reforms are taking place in many developing and developed countries in EECA, and those

reforms support greater transparency in budget processes and increased public participation.

Fourth, many countries in the EECA region are striving towards increased decentralization. Decentralization gives more power to subnational governance bodies, including in budgetary decision-making. Very often the needs of KAPs are invisible to national governments (or they are not willing to see them), and at the subnational level the government's understanding could be even more limited. This can result in irrational spending of scarce resources allocated for services for KAPs. Therefore, budget advocacy at subnational level is even more important than at national level.

## TYPES OF BUDGET ADVOCACY WORK

Many CSOs engage in budget advocacy work. **The objective of this work is to influence public budget allocations;** however, there could be multiple ways to achieve this change. As with any advocacy work, you may choose the type of activities that are most suitable for your organization and its type of expertise. Here are some suggested types of budget advocacy activities that all contribute to changing public budget allocations:

- Capacity-building:
  - △ CSOs develop budget expertise, which they share with other CSOs through training.
  - △ CSOs working with public officials (or international organizations) and building their capacity in budget processes. This results in stronger interventions and better oversight.
- Analytical work: As CSOs develop alternative approaches to budget analysis, they are capable of analyzing budget data from a different perspective and uncovering important policy issues. For example, when you try to analyze data in order to advocate for increased

prevention and care services for PWUD, you can easily take the data on the number of individuals in prison for drug-related offenses, then identify the public expenditures on those prisoners and argue that redirecting funds from repression to care (such as harm reduction) can prevent the overpopulation of prisons for drug-related offenses, positively impact the quality of life of PWUD, and save public money.

- Collecting and sharing best practices: Every issue has its own specific characteristics, but work done by one group can influence and motivate the work of others.
- Improving accountability: When you start demanding data and information, you enforce public accountability. On the one hand, public services may start to feel pressured; on the other hand, they may change their practices in response to this pressure (e.g. start collecting the data which interest civil society).
- Supporting budget authorities (through different stages of the budget cycle — ministries, legislative bodies, etc.) to integrate policy, program, and funding/financing changes: in this case, CSOs act as experts and provide help with drafting a piece of legislation or regulatory documents, designing a program, developing costing tools or other implementation instruments, etc.

Overall, civil society groups have the potential to make the budget more accessible and understandable to a wider range of stakeholders that might otherwise view it as too complicated and confusing. Applied budget work helps “demystify” the budget and ensure greater transparency for public debate on budgetary allocations.

## **APPLIED BUDGET WORK**

Applied budget work is an analysis of public budgets with an explicit intention to advance certain policy goals which assist the most disadvantaged groups in society. This work seeks to:

- raise awareness among the general public or certain special interest groups about the budgeting process and about the state's spending priorities;
- provide findings in a way which is accessible and understandable for the public and impacts the policy debate; and
- increase the accountability of public agencies and officials and keep them open and accountable to the public.

# ENVIRONMENT FOR BUDGET ADVOCACY

Budget advocacy occurs in a certain environment. Before moving on to the specific details of budget works or advocacy, it is important to have at least a basic understanding of the key factors that shape the environment for the work.

Each country is different. Furthermore, our advocacy often targets subnational governments, such as municipalities, where variations could be even greater. Therefore, your advocacy work should be and is shaped by the realities of your specific environment.

In this chapter, we try to synthesize some general knowledge about the environment in which our budget advocacy work is carried out. This chapter might help readers structure their knowledge about the situation in their country.

The chapter is divided into the following sections:

- Governance systems
- Health systems
- Legal systems
- Policy systems
- Community systems.

## GOVERNANCE SYSTEMS

The national governance system defines how state policies and legislation, including budgets, are developed, enacted, and executed. Therefore, before launching advocacy efforts, it is useful to examine the national government structure. This helps to **identify targets for advocacy efforts**.

Generally, governments are understood as systems with three branches:

- **The legislative branch:** This is generally a parliament or other similar structure which is responsible for developing laws and national strategies and serves as a control mechanism over laws and policies prepared, proposed, and executed by the executive branch. **This would be where budget laws are enacted.**

- **The executive branch:** The president or prime minister could lead it, and it includes all the bodies/agencies involved in the execution of national policies, legislation, and strategies. While we often refer to only executive funding, it should be clearly understood as legislation, policies, strategies, and budgets — all of which are planned and drafted by the executive bodies of government (with very few exceptions). This is generally all the ministries, including health and finance. **This would be where budgets are developed (planned), and executed after they are enacted.**

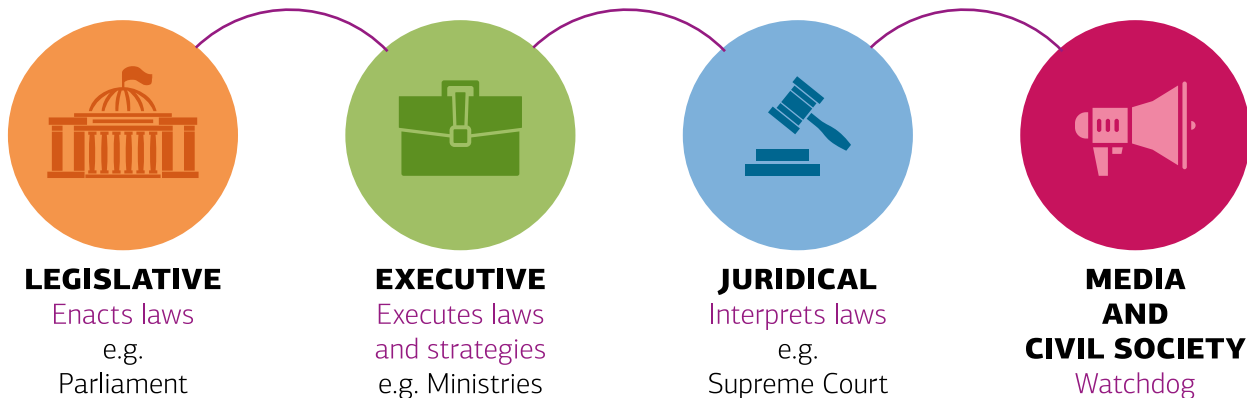
Notably, the executive parts of government are also responsible for **auditing budget execution, which is an essential component of the oversight process of the budget cycle.**

- **The juridical branch:** This branch is responsible for interpreting laws and is the one to address to protect one's constitutional rights, or other rights defined by law, such as the right to information, the right to health, the responsibility of the government to be accountable to its citizens, etc.

In modern democratic societies, an important role is allocated to groups that influence all three branches of the government, which are often referred to as the **fourth branch of government**. This includes groups such as the mass media and journalists, civil society actors and activists, etc. — in general, groups engaged in advocacy and watchdog activities.

Furthermore, one of the key aspects to understand is the division of power and responsibilities between central/federal government and subnational governments. In a unitary state, the central government is the government of a nation state, although in a federal state there are at least two or more layers of subnational government.

Figure 9. 3+1 branches of government



Some countries are highly decentralized, and most of the responsibilities for budget planning (including revenue collection), sometimes enactment and definitely execution lay with the local government. However, some countries are highly centralized, and local government has little or no power (or money) to make decisions.

It is essential to understand the organization of the government in your country, especially regulations regarding revenue collection and expenditure planning, to find the right actors with which to engage on budget advocacy. This means analyzing information about proportional and total revenues at subnational versus central levels.

### MAPPING GOVERNANCE SYSTEMS FOR BUDGET ADVOCACY

All three branches of the governance system could (and should) be targeted by budget advocacy. It is important to also maintain alliances with fellow civil society groups and the media, in order to increase support and leverage.

Below is a suggested advocacy targets for all three branches of governance system.

### WORKING WITH THE LEGISLATIVE BRANCH OF GOVERNMENT

Most of the countries in the EECA region are parliamentary republics, where legislative powers lay with the elected parliament. Therefore, the leverage to influence parliaments starts from the election process and continues as long as the elected Members of Parliaments (MPs) serve their term.

Please be aware that most countries will have at least two different types of budgetary legislation (although there could be many actual legal acts): one set of acts defines the “rules” for the public budget, how it is developed and submitted, whether it includes any conditions (e.g. a limit to the public deficit), while the other set of documents deals with annual (or bi-annual) state budgets and provides actual figures on expected revenues and their allocation.

Figure 10. Parliamentary power index

## PARLIAMENTARY POWER INDEX

The Parliamentary Power Index (PPI) assesses the strength of the national legislature of every country in the world with a population of at least half a million inhabitants. The PPI provides a snapshot of the current state of legislative power in the world as of 2007. The PPI allows you to identify the power of the parliament before selecting it as a target for your advocacy efforts. The higher the score, the more power this national legislative body possesses.

Country	PPI
Assembly of Albania	0.75
Armenian National Assembly	0.56
Parliament of Azerbaijan	0.44
National Assembly of Belarus	0.25
Parliamentary Assembly of Bosnia and Herzegovina	0.63
National Assembly of Bulgaria	0.78
Parliament of Croatia	0.78
Parliament of Estonia	0.75
Parliament of Georgia	0.59
Parliament of Kazakhstan	0.38
Legislative Assembly of Kyrgyzstan	0.47
Parliament of Latvia	0.78
Assembly of the Republic of Macedonia	0.81
Parliament of Moldova	0.75
Parliament of Poland	0.75
Parliament of Romania	0.72
Federal Assembly of the Russian Federation	0.44
National Assembly of Serbia	0.69
Parliament of Slovenia	0.75
Supreme Assembly of Tajikistan	0.31
People's Council of Turkmenistan	0.06
Supreme Council of Ukraine	0.59
Supreme Assembly of Uzbekistan	0.28

**Source:** Fish, M. Steven, and Matthew Kroenig. 2009. *The Handbook of National Legislatures: A Global Survey*. New York: Cambridge University Press.

Parliaments have many functions, and their role could vary from country to country; however, the two key basic functions relevant to budget advocacy work include the legislative process related to the annual adoption of the budget law (in most countries, the budget law is adopted annually), and the exercise of parliamentary control, which includes the right and the obligation of the parliament to control the executive branches of the government.

As one of any country's key legal documents, the budget could be significantly influenced by the parliament in the following ways:

- setting national political and policy priorities;
- setting national priorities for sectoral spending (e.g. increasing spending for healthcare);
- requesting and correcting initial budgetary estimates provided by the Ministry of Finance in the draft budget for the first parliamentary hearing; and
- requesting and hearing reports from the executive branches of the government on implementation of the budget or certain programs of interest.

Some of the common allies in the parliament could be parliamentary committees on health and social issues, youth and family affairs, budgetary committees, trade committees, representatives of certain regions (if elections take place by region), etc.

There are tools that allow you to work with the parliament. They include direct communication with your "champion" MPs, as well as attendance at and active participation in public budget hearings. Check your national parliament's regulations on the ways to increase your engagement with the parliament.

## VARIATION AMONG COUNTRIES IN DISCLOSURE OF PUBLIC FINANCIAL INFORMATION

Countries have different laws or policies in place related to the disclosure of information and what qualifies as public information. For example, a recent study commissioned by the joint European Union–Council of Europe program “Programmatic Cooperation Framework for Armenia, Azerbaijan, Georgia, Republic of Moldova, Ukraine and Belarus” reviewed the situation in six countries and found the following:

“In Georgia, Moldova and Ukraine, the law requires the publication of detailed annual state budgets and expenditure statements for central and local government. Although such obligations are in place concerning national and local budgets in Armenia, in practice only general information is disclosed. In Azerbaijan, public bodies are obliged to disclose information regarding public budgets and expenditure. The Law on Access to Information also requires public authorities to provide regular expenditure reports. In Belarus, there is a legal obligation to publish annual budgets, but not expenditure statements, at national and local level, but only very general information is made available.”

**Source:** Council of Europe. 2016. *Civil Participation in Decision Making in the Eastern Partnership Countries. Part One: Laws and Policies.* Strasbourg: Council of Europe. [http://www.fhi360.md/docs/Civil\\_participation\\_EaP\\_en\\_Part%201.pdf.pdf](http://www.fhi360.md/docs/Civil_participation_EaP_en_Part%201.pdf.pdf)

## WORKING WITH THE EXECUTIVE BRANCH OF GOVERNMENT

Executive branches of government are common allies of CSOs and CBOs working on budget advocacy. As noted above, the executive branch is in charge of implementing

laws; if it passes a legal document, it is only about regulations (decrees, ordinance, etc.), and not laws. Since the budget is a law, after parliamentary approval it is transferred to the executive branch of the government for implementation. Therefore, if the budget law states that 10 million units of the national currency should be allocated for improving the health of the population, you already have leverage to hold the executive branches accountable for ensuring that their spending improves the health of your interest group.

Executive branches of government are the ministries and various public entities and agencies. The country has specific legislation in place which determines and lists which bodies are government structures and which bodies are only public entities (e.g. in some countries the Ministry of Health is a government structure, while the national AIDS center is only a public entity).

There are **four types of intervention with the executive branch of government** (e.g. the Ministry of Health):

- Working on the budget planning process (allocation): This includes developing/estimating budgetary needs for the draft budget (to be submitted to the Ministry of Finance and, later, to the parliament for approval). Exercises such as size estimation studies, budget impact analysis, service costing, and different economic evaluations (e.g. cost–benefit analyses) are the tools usually employed in this process.
- Working on the budget execution planning process (execution/spending): This includes the development of programs under the budget allocation, procurement, and reimbursement modalities (who will provide the services: CSOs or polyclinics? How will they receive payment: per individual served or for staff salaries?) and, very importantly, designing and monitoring public tenders. When a public entity is procuring

goods or services for a community, it is very important to influence the technical specification of those goods or services to ensure that they actually meet the community's needs — for example, when procuring syringes, condoms, or other goods. It is also essential to ensure that the tender specification and proceedings require fair and open competition. This allows choosing the best available quality for the lowest price, while corruption or a lack of competition limits choice.

- Working on budget monitoring (accountability): A budget allocation and well-designed programs are prerequisites for obtaining government funding for services; however, unless the government is held accountable, it might fail to meet its commitments. Budget monitoring is a well-designed, systematic activity which uses public information, or information collected from studies and surveys, to assess how effectively the government spends the budget. It asks questions such as:

△ When the government promised to allocate money to fund four voluntary counseling and testing (VCT) consultant positions in my district for HIV testing, were those consultants hired, and if so, how many individuals did they test and counsel? This is called effective coverage — at times, even when services are available, they still do not reach the population that needs them (for multiple reasons, such as the opening hours of the services or trust issues), and then those services are not effective, because the end result — more individuals accessing services — was not reached.

△ If the government allocated money for four VCT consultants but only three were hired, because they could not find four people to do the job, then the salary of the fourth person was

“saved.” This is an opportunity to try to seek reallocation of this money into some other activities.

- Working on policy, program, and regulatory documents influences the budget allocation, execution, and accountability process: This method has been well utilized by CSOs and CBOs in the ECA region and commonly includes the development of service standards and national programs (e.g. national HIV strategic plans, Global Fund national grant applications, transition plans, etc.).

## WORKING WITH THE JURIDICAL BRANCH OF GOVERNMENT

This guide does not cover working with the juridical branch of government on funding issues. Although it is potentially feasible to argue for the right to treatment through a constitutional court, or to address some of the funding issues such as social benefits through administrative courts, this type of knowledge and information has not yet been synthesized for budget advocacy purposes. However, this knowledge and know-how could expand in future.

### Additional reading:

Pelizzo, Riccardo, Rick Stapenhurst, and David Olson (eds). 2005. *The Role of Parliaments in the Budget Process*. Washington, DC: World Bank Publications.

<http://siteresources.worldbank.org/PSGLP/Resources/TheRoleofParliamentsintheBudgetProcess.pdf>



## HEALTH SYSTEMS

According to the World Health Organization (WHO), the health system “consists of all organizations, people and actions whose primary intent is to promote, restore, or maintain health.<sup>14</sup>” The primary goal of a health system is to improve health through interventions “that are responsive, financially fair, and make the best, or most efficient, use of available resources.”<sup>15</sup>

Health systems are composed of six “building blocks”:

- Leadership/governance
- Financing
- Health workforce
- Medical products, vaccines, and technologies
- Information
- Service delivery.

These components interact to impact the healthcare system’s overall goals and outcomes.

This framework also shows that in order to influence the outcomes of the healthcare system and for individuals per se, the system should ensure access, coverage, quality, and safety. All six building blocks of the healthcare system will have an impact on those factors.

During the advocacy process, it might be very complicated, but one should keep in mind that any healthcare reform/program should address all six building blocks of the healthcare system and should be analyzed from the perspective of how it contributes towards the overarching objectives of access, coverage, quality, and safety.

Using the healthcare system framework is a good way to structure programs. If you consider advocating for the launch of a new service and you have to submit a proposal for this service adapted to your local situation, consider breaking it down into these six blocks and addressing the needs from a healthcare system perspective.

Figure 11. Healthcare system building blocks<sup>16</sup>

### SYSTEM BUILDING BLOCKS

### GOALS/OUTCOMES



Source: World Health Organization. *The WHO Health Systems Framework.*

[http://www.wpro.who.int/health\\_services/health\\_systems\\_framework/en/](http://www.wpro.who.int/health_services/health_systems_framework/en/).

<sup>14</sup> World Health Organization. The WHO Health Systems Framework. [http://www.wpro.who.int/health\\_services/health\\_systems\\_framework/en/](http://www.wpro.who.int/health_services/health_systems_framework/en/)

<sup>15</sup> World Health Organization. 2013. Universal eye health: a global action plan 2014–2019. Geneva: WHO. [http://www.who.int/blindness/AP2014\\_19\\_English.pdf?ua=1](http://www.who.int/blindness/AP2014_19_English.pdf?ua=1)

<sup>16</sup> World Health Organization. The WHO Health Systems Framework. [http://www.wpro.who.int/health\\_services/health\\_systems\\_framework/en/](http://www.wpro.who.int/health_services/health_systems_framework/en/)

Universal coverage is now one of the key policy priorities in healthcare worldwide. By definition, universal coverage means that **everyone can access the healthcare services they need without experiencing financial hardship**. This policy priority at the international level is clearly expressed in the global Sustainable Development Goals (SDGs):

**SDG 3.8:** Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all<sup>17</sup>.

This provides a basis for budget advocacy for services for KAPs:

- These are the services they need (they have an objective health status, and there is an effective intervention available to alleviate it).
- Individuals in these groups cannot generally afford to pay for services.
- The SDG objective for universal coverage goes even further and stipulates terms for quality and safety, especially in the context of medicines, as part of the universal healthcare agenda.

### CHALLENGES WITH HEALTHCARE FUNDING AND FINANCING

Global resources are limited, and they are also limited for healthcare. On average, countries in the EECA region spend 6–7% of their gross domestic product (GDP) on healthcare.

#### What is GDP?

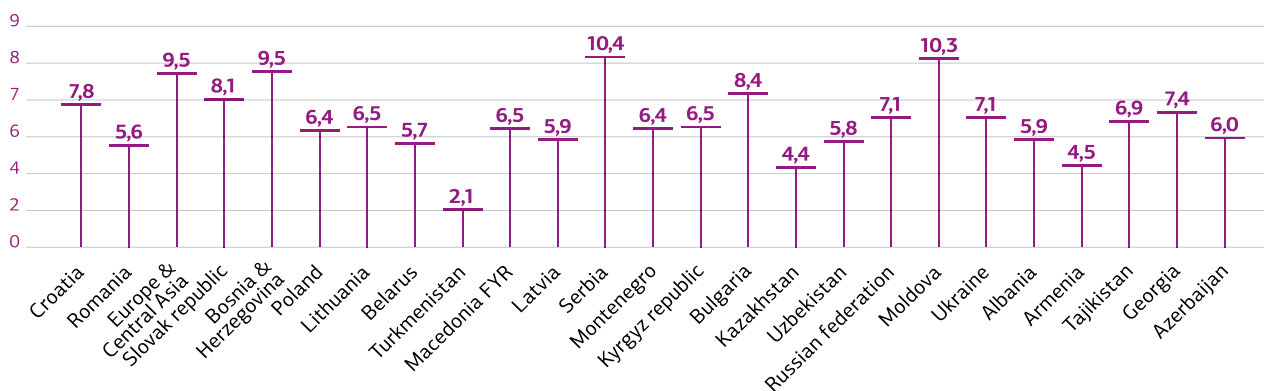
GDP is one of the key indicators to understand the size of a country’s economy, and whether it is growing or shrinking. It is the total dollar value of all goods and services produced in the country during a specific period of time.

Percentage of GDP (% GDP) is commonly calculated to compare the amount of funds spent on certain public activities from country to country.

For example: The USA spends 18% of its GDP on health, while the average total expenditure for health in Europe is 8–9%.

This graph shows how much is spent on health relative to each country’s economy.

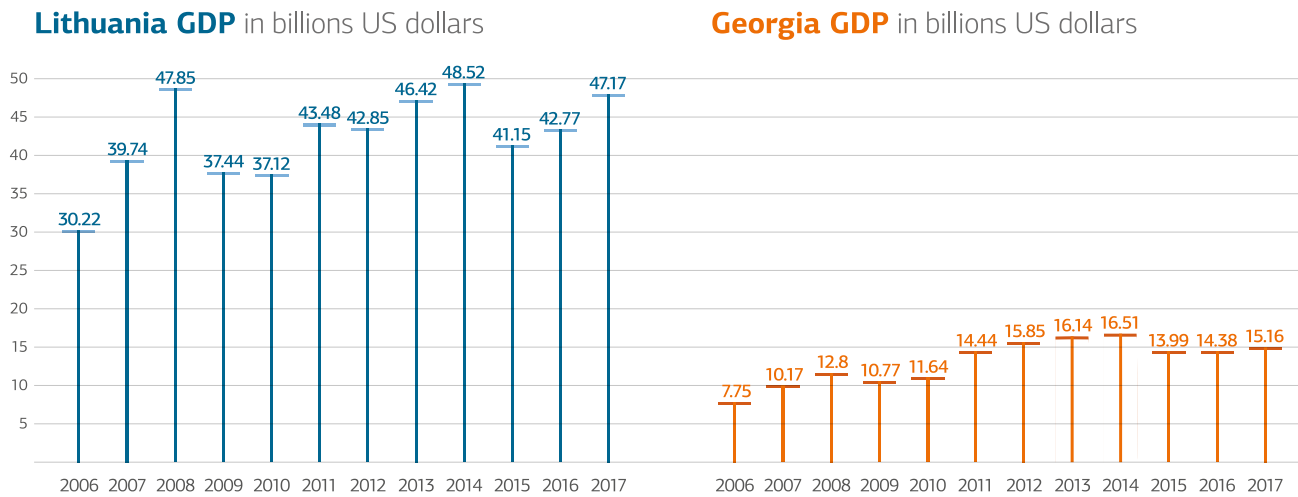
Total spending on health % of GDP (2014)



As can be seen, healthcare spending in Serbia relative to the country’s economy is nearly five times more than that of Turkmenistan. This type of analysis gives you a good starting point to understand how your country compares with other nations.

<sup>17</sup> <https://sustainabledevelopment.un.org/sdg3>

Figure 12. Evolution of GDP in Georgia<sup>18</sup> and Lithuania<sup>19</sup> — 2006–2017



Measuring changes to a country’s GDP helps understand the economic situation: basically, if a country is getting richer, or poorer, it will have more, or less, money to allocate to services. Figure 12 shows the annual GDP for two countries — Georgia and Lithuania — and how different it is over the period of time.

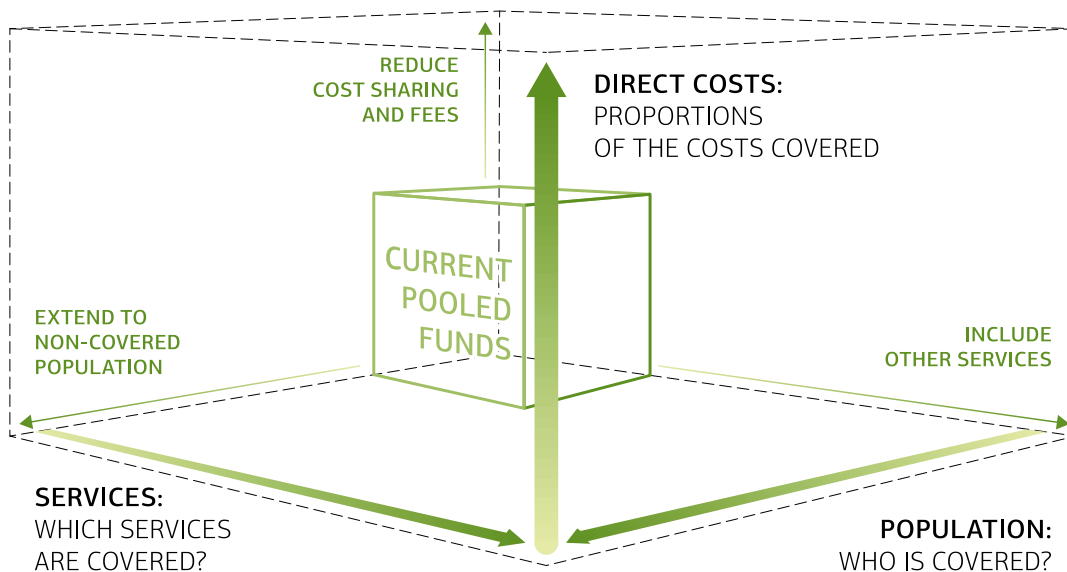
Health is one of the basic human rights. The WHO defines health as “...a state of complete physical, mental and social well-being and not merely the absence of disease or infirmity.”<sup>20</sup> The different roles of the State include ensuring that people living

in the country can achieve a good health status, and addressing inequalities among different groups of the population.

The government (in particular, the Ministry of Health) develops certain policies and strategies regarding how to achieve and maintain the health status of its population, so that people live longer and healthier lives.

In order to better understand the role and objective of the state in terms of ensuring healthcare for the country’s population, it helps to look at three dimensions of coverage proposed by the WHO: whom the country covers, for what, and to what extent.

Figure 13. Three dimensions to consider when moving towards universal healthcare coverage<sup>21</sup>



<sup>18</sup> <https://tradingeconomics.com/georgia/gdp>

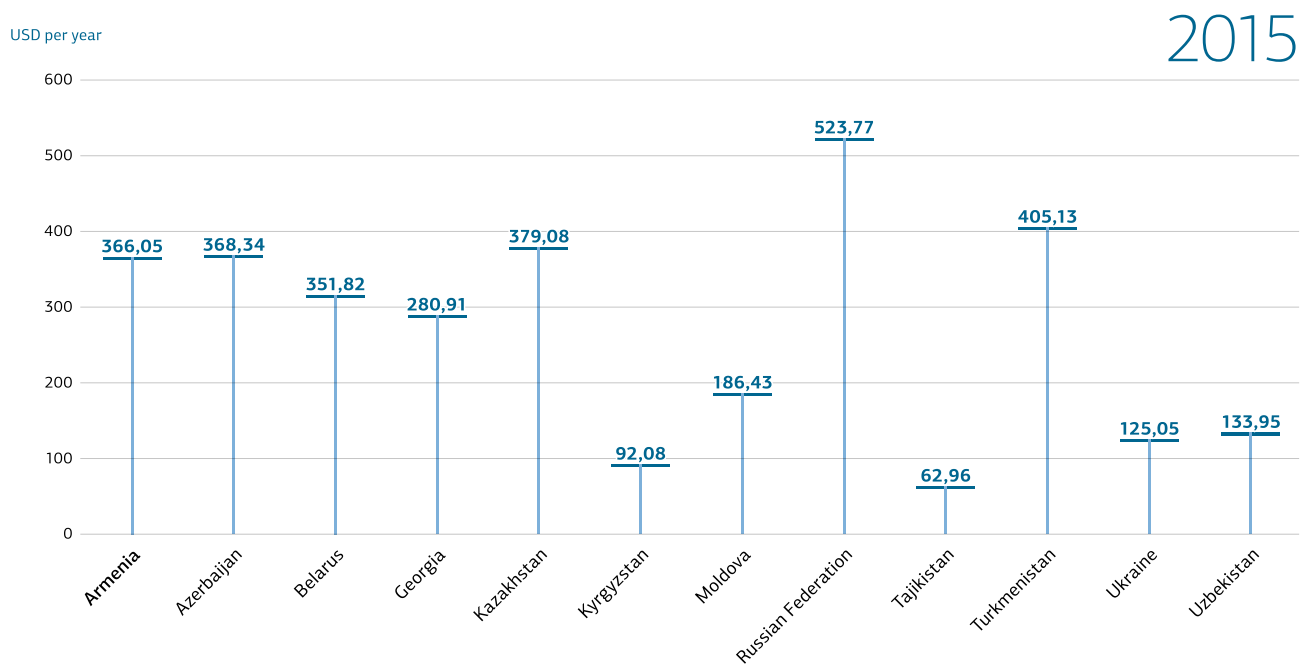
<sup>19</sup> <https://tradingeconomics.com/lithuania/gdp>

<sup>20</sup> World Health Organization. (2006). *Constitution of the World Health Organization* – Basic Documents, Forty-fifth edition, Supplement, October 2006.

[http://www.who.int/governance/eb/who\\_constitution\\_en.pdf](http://www.who.int/governance/eb/who_constitution_en.pdf)

<sup>21</sup> World Health Organization (November 22, 2010). “The world health report: health systems financing: the path to universal coverage”. Geneva: World Health Organization. <http://www.who.int/whr/2010/en/>

Figure 14. Current health expenditure per capita in selected EECA countries<sup>22</sup>



2015

One of the key instruments to use to achieve these objectives is to ensure the financial protection of people in the face of health risks.

One of the key indicators to demonstrate the level of financial protection and sustainability of the national healthcare system is to look at sources of **total expenditures for health**. If healthcare expenditures are made from pooled resources, such as the government budget or a health insurance fund, people are better protected. However, if a country has high **out-of-pocket** expenditures, meaning that when people access healthcare, they have to pay the provider (hospital, doctor, or pharmacy) directly, individuals are less well protected.

## LEGAL SYSTEMS

Law is frequently classified into two domains: public and private law. **Public law** deals with the government and its relations with individuals and businesses. It includes definitions, regulations, and enforcement mechanisms. Public laws are constitutions, statutes, regulations, and rules promulgated by the government.

*For example, the requirement to seek informed consent before administering any type of medical treatment is a public law, because it is generally a part of healthcare law or a law on patients' rights, while both regulate the relationship between the government and individuals.*

**Private law** defines, regulates, enforces, and administers relationships among individuals, associations, and corporations. As used in distinction to public law, the term means that part of the law that is administered between citizen and citizen.

*For example, the refusal of a property owner to rent you a space to register and establish a drug advocacy organization is his right established by private law.*

Another relevant classification of law is into criminal and civil law. Criminal law deals with crimes committed against persons (robbery, murder, etc.) or the government. Civil law deals civilians' rights (employment, parenthood, etc.).

<sup>22</sup> WHO. Global Health Expenditure Database 2015 <http://apps.who.int/nha/database>

*In most of the countries in the EECA region it is illegal to use drugs; however, countries differ in whether they treat the act of drug use as a crime and prosecute individuals using criminal law, or as an administrative violation, in which case the individual may receive a fine, hours of community work and be referred to treatment.*

The use or possession of drugs is not a crime committed against another person, as individuals exercise drug use at their individual discretion, yet most of the countries with repressive drug policies have severe punishments for those acts.

### CONSTITUTION

A constitution is a set of fundamental principles or established precedents according to which a state or other organization is governed. A constitution allocates powers among the three branches of government and also defines the key rights and responsibilities of the state and individuals.

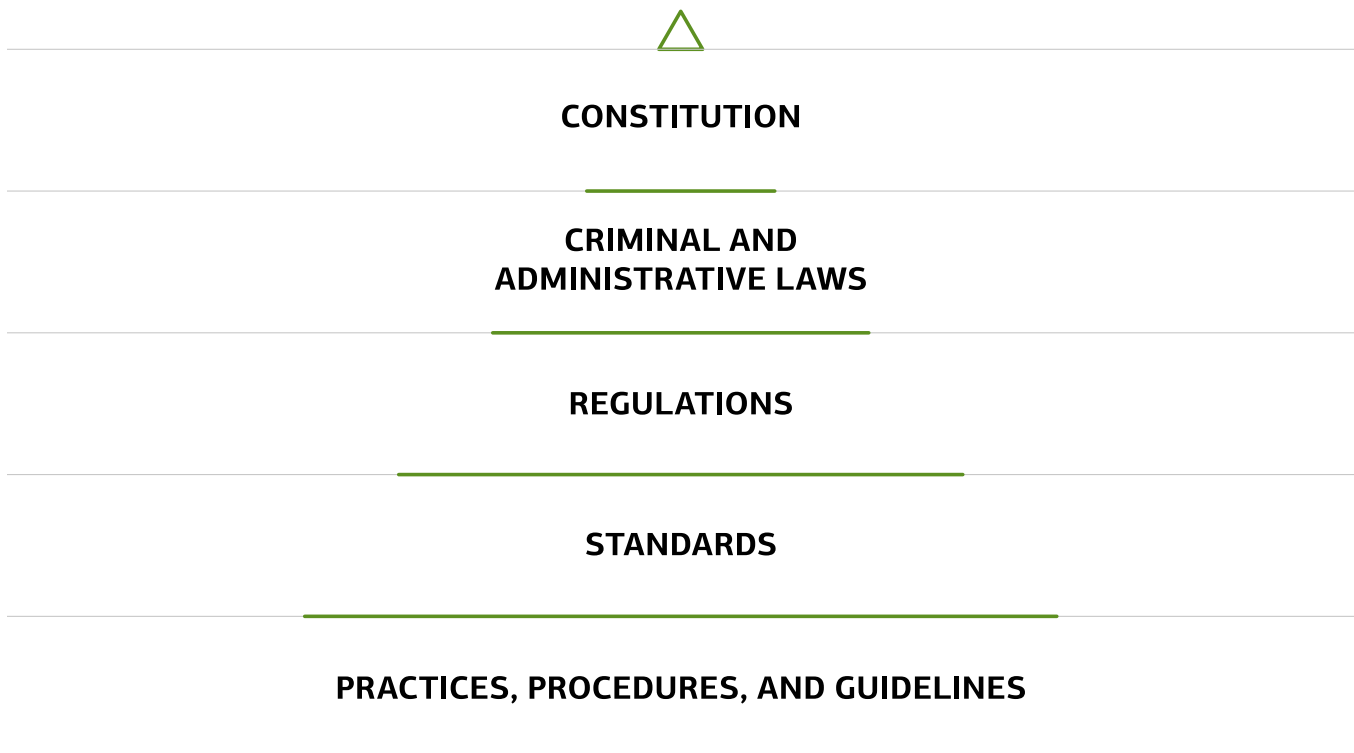
### ADMINISTRATIVE LAW

Administrative law is the body of law that governs the activities of the administrative agencies of government. These activities can include rulemaking, adjudication, or the enforcement of a specific regulatory agenda. Examples of administrative law include laws on taxation; the environment; manufacturing; family affairs, such as adoption and parental rights; immigration; transportation; and many others.

### CRIMINAL LAW

Criminal law refers to a body of laws that apply to criminal acts. In instances where an individual fails to adhere to a particular criminal statute, he or she commits a criminal act by breaking the law. This body of laws is different from civil law, because criminal law penalties involve the forfeiture of one's rights and imprisonment. Conversely, civil laws relate to the resolution of legal disputes and involve monetary damages.

Figure 15. Hierarchy of laws



## INTERNATIONAL HEALTH POLICY AND HUMAN RIGHTS

Understanding the health policy environment in which your budget advocacy efforts will operate is crucial. However, when we talk about health policy, we should always remember that health is an integral part of our basic human rights.

For countries in the EECA region, the policy environment is shaped by:

- global health policy;
- EU health policy;
- policies of different cross-country unions (e.g. the Eurasian Customs Union) which have a major impact on health (e.g. trade- and migration-related policies);
- national health policies; and
- subnational health policies.

*Often policies that have a major impact on health are not necessarily regarded as health policies. For example, the national procurement regulations in Belarus prohibit the procurement of foreign goods, including pharmaceuticals. Since buprenorphine is not produced in Belarus, this policy would not allow the establishment of buprenorphine-based drug substitution treatment in the country.*

The national legal and policy framework includes a country's constitution and legislative acts (including regulations on access to information), national strategies, health policy, HIV strategy, and other relevant acts. These should be publicly available. Furthermore, most EECA countries are also signatories and/or have ratified and undertaken obligations under a number of international conventions, declarations, and others.

Some of the key international documents that will influence national obligations to deliver care and treatment for KAPs include the United Nations Universal Declaration of Human Rights, the SDGs, 90-90-90: Treatment for All, and others.

To guide the advocacy process, legal and policy frameworks should be analyzed to at least develop an understanding of the following aspects:<sup>23</sup>

- **The right to health:** In many countries, legal frameworks, such as a health act or even the national constitution, assert the right to health. All countries are party to a treaty that recognizes “the right of everyone to the enjoyment of the highest attainable standard of physical and mental health” (Article 12 of the International Covenant on Economic, Social and Cultural Rights, 1966). In addition, all countries — except Somalia and the USA — have ratified the UN Covenant on the Rights of the Child, which asserts that “Every child and young person has the right to the best possible health and health services” (Article 24).
- **The powers and functions of actors in the health system:** Legal frameworks might outline the powers and functions of different levels of administration in the health system. They might also explain the extent to which budgets are decentralized — that is, the level of government that determines budget policy.
- **Public participation:** Information should be available on how citizens and CSOs can participate in the governance of the health system (for instance, through community health committees, which provide a forum for health workers and community representatives to discuss public health issues and service delivery). However, this information may not be readily available, due to limited or no public participation in the budget process, and weak freedom of information laws. Gaining access to budget information may, in this case, be the crucial message around which you build your early advocacy activities.
- **Complaints procedures:** There may be independent bodies — for instance, the ‘ombudsman’, elected representatives,

<sup>23</sup> Save the Children. 2012. Health Sector Budget Advocacy: A guide for civil society organisations. London: Save the Children. [http://www.who.int/pmnch/media/news/2012/201205\\_health\\_sector\\_budget\\_advocacy.pdf?ua=1](http://www.who.int/pmnch/media/news/2012/201205_health_sector_budget_advocacy.pdf?ua=1)

or committees — through which complaints about service delivery are made. This may provide a useful channel or target for the findings of your budget analysis in order to influence policy change.

In the field of harm reduction, community activists can also use the following policy and strategic documents to shape their advocacy:

- the SDGs, in which countries pledge to take decisive steps to improve the well-being of PWUD;
- the 2016 High Level Political Declaration on Ending AIDS, in which countries commit to expand access to services, including community-led services: “Commit to build people-centred systems for health by strengthening health and social systems, including for populations that epidemiological evidence shows are at higher risk of infection and by expanding community-led service delivery to cover at least 30% of all service delivery by 2030”; and

- the Outcome Document of the United Nations General Assembly Special Session (UNGASS) on the World Drug Problem, which builds on international conventions that protect the rights of all people, do not mandate the criminalization of drug use, and express a commitment to improve the health of PWUD.

## COMMUNITY SYSTEMS: COMMUNITY PARTICIPATION AS A KEY PRINCIPLE FOR GOOD GOVERNANCE

Community engagement has multiple forms and layers. Trujols et al. (2014)<sup>24</sup> summarize levels of user participation in drug treatment as shown in Figure 16. Based on this framework, it can be assumed that in healthcare/service delivery models in the EECA region, user/community engagement and participation are at low levels, if not completely absent.

Figure 16. Degree of community representatives involvement in decision making process regarding addiction treatment and harm reduction services

Degree of involvement	Type of participation	Example of activity
High	Activities implying a share in decision-making	User representatives involved in service planning committees User representatives attend staff meetings User representatives involved in staff recruitment User representatives involved in staff performance appraisal
Medium	Activities in which service users have no decision-making roles Activities promoting and supporting user involvement	Users involved in writing or reviewing informative fact sheets or educational materials Users involved in staff training Availability of an adequate space and schedule within the service to run users’ own support groups Availability of publications or information about the activities of organizations of PWUD
Low	Activities related to providing information to or receiving information from service users User participation built into the values and policies of the service	User councils User forums User satisfaction surveys Suggestion boxes Complaints process Adequate display of information concerning changes to policies or service hours Charter of rights

24 Trujols, J., Iraurgi, I., Oviedo-Joekes, E., & Guàrdia-Olmos, J. (2014). A critical analysis of user satisfaction surveys in addiction services: opioid maintenance treatment as a representative case study. *Patient Preference and Adherence*, 8, 107–117. <http://doi.org/10.2147/PPA.S52060>

# UNDERSTANDING THE PRINCIPLES OF PUBLIC BUDGETING

## UNDERSTANDING BUDGETS

*The budget is one of the most important national policy documents. The public budget is the government's annual plan which outlines planned public revenues, sources of revenue, and expenditures. It is the cornerstone of national development.*

*A budget is a document that sets out: (i) how much money (income or revenue) is coming in; (ii) where it is coming from (revenue sources); and (iii) what it will be spent on (expenditure).*

Public budgets are the instruments through which governments allocate the country's financial resources. They are usually drafted at regular intervals to cover a fixed period of time, often referred to as the **fiscal year**. The budget process is a political one; it reflects the policy priorities of the government in power.

**The public budget is the government's annual plan which outlines planned public revenues, sources of revenue, and expenditures.** In simple terms, a country's budget looks very similar to a personal/family budget: it is a document that sets out how much money (income or revenue) is coming in, where it is coming from (revenue sources), and what it will be spent on (expenditure).

**The budget is usually passed by the highest governmental bodies, such as the parliament, municipal councils, and regional/provincial councils.**

The public budget is the most important policy document for safeguarding citizens' rights (the right to health, education, housing, social protection, etc.). The public budget is also an important document for realizing the right to health of PWUD, and their right to access public harm reduction

programs. Public policies and laws are just empty promises by the government, unless the government allocates an adequate level of budget resources to enable them to be adequately implemented.

Regardless of the level of the government the public budget refers to, budget funds are allocated towards satisfying the following **public functions: health, security (public order, peace, and defense), economic development, environmental protection, education, social protection, culture, etc.**

In order to obtain the full picture of what is in your country's budget, the first thing to do is to develop a list of "budget documents", a timeline of when they are published, and sources (where to obtain the documents). In order to identify an exhaustive list of specific budget documents developed in your country, a timeline of their development, and regulations about their publication, you should review the national budget law or consult a document which provides this type of review. In general, at the national level, budget documents will include:

- an executive budget proposal;
- an enacted budget;
- an audit report;
- a medium-term expenditure framework;
- a budget circular;
- a citizens' budget; and
- a year-end report and in-year reports.

These documents might have different names in each country, or some of them might not even be available. Not all countries have a citizens' budget available, but if your country does, this document is the best way to start the budget exploration process.

**The enacted public budget is divided into two sections: projected revenues and projected expenditures.**



In the **projected revenues** section of the public budget the government outlines the amount of funds expected to be collected over the calendar year from different sources, in order to be able to cover the expenses needed to implement the main budget functions mentioned above.

The government finances its activities with funds collected from:

- tax revenues: profit taxes, income taxes, property taxes, taxes on goods and services, taxes from international trade, taxes on special services, etc.;
- non-tax revenues: user fees, fines, income from the work of public enterprises, income from public property, service charges, etc.;
- capital revenues: sales of public property, public goods, land, and assets, dividends, etc.
- transfers and donations: transfers from other levels of government (e.g. transfers from the central government to local governments), capital donations, current donations, etc.;
- internal borrowings: by issuing short- or long-term public bonds or borrowing from domestic creditors (commercial banks and other creditors);
- external borrowings: from external creditors (foreign government or international development agencies); and
- other revenues.

At the subnational level, funds to be spent on healthcare could come from these sources:

- budget allocations from central government to subnational government;
- Ministry of Health resources (allocated at the national level), which are spent at the subnational level;
- funds generated at the local level through administrative fees (such as market permits or fees for using land and other natural resources); and

- donor funding provided directly to NGOs and CSOs operating on health activities at the subnational level.

The **projected expenditures** section of the public budget outlines the amount of funds expected to be spent over the course of the calendar year to implement the main budget activities.

In addition to projections, public budgets contain information about planned expenditures. They can be divided into:

- salaries;
- goods and services: communications, heating, electricity, maintenance, materials and small inventory, contracting services, etc.
- capital expenditures: construction, purchases of equipment, furniture, vehicles, strategic goods, etc.
- interest payments;
- instalment payments; and
- other expenditures.

In most countries the projected expenditures exceed the amount of expected revenues. This situation is known as a **budget deficit**. In the case of a budget deficit, the government responds by cutting expenses, borrowing, or seeking international assistance.

If the government plans to spend fewer resources than the amount of expected revenues, it is known as a **budget surplus**. This is a very rare situation in the countries, but if this is the case in a country the government will more likely increase expenditures or pay off some of its existing debt.

## BUDGET CYCLE

Budgets cover a fixed period of time, called a **fiscal year**. In most countries (70% of International Monetary Fund countries), the fiscal year for the public budget is the same as the calendar year, but this does not have to be the case.

Other countries have a different fiscal year:

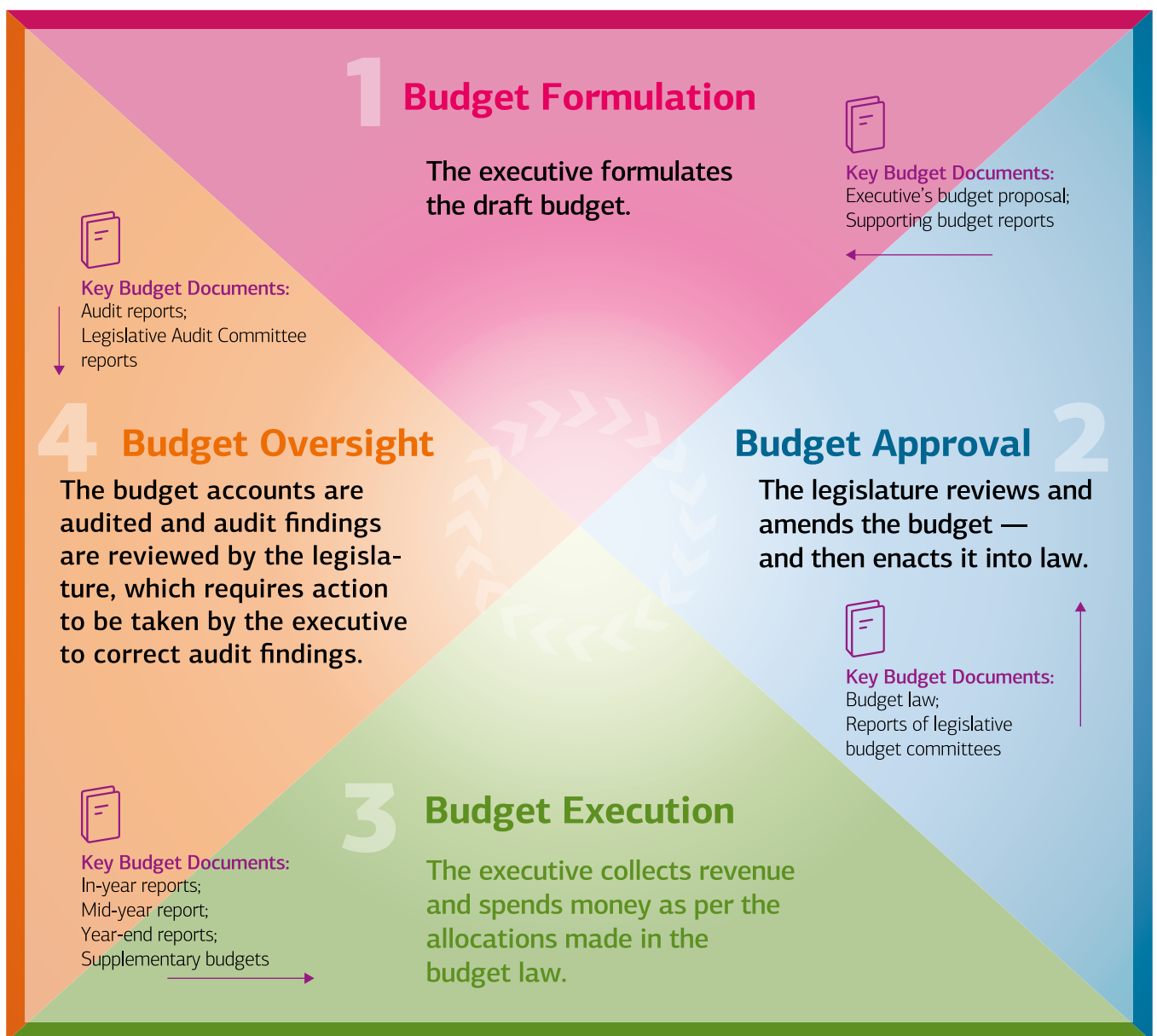
- **January 1 to December 31:** All Latin American countries, Francophone Africa, most European countries and many South East Asian countries;
- **April 6 to April 5:** Many countries with historical ties to the UK follow this calendar, including Brunei, Canada, India, Singapore, South Africa, and the UK itself;
- **July 1 to June 30:** Australia, Egypt, Kenya, New Zealand, Pakistan, Tanzania, and many countries in the southern hemisphere;

- **October 1 to September 30:** USA (federal government), Thailand, Trinidad and Tobago, and Laos;
- **Religious new years:** Countries such as Iran and Afghanistan use March 21 to March 20.

**Source:** <https://www.cia.gov/library/publications/the-world-factbook/fields/2080.html>

All countries in the EECA region have a budget cycle which coincides with the calendar year.

Figure 17. Budget Cycle



**Source:** <https://www.internationalbudget.org/wp-content/uploads/Our-Money-Our-Responsibility-A-Citizens-Guide-to-Monitoring-Government-Expenditures-English.pdf>

The budget cycle is generally viewed as a four-stage process comprising:

- **budget formulation:** when the budget plan is put together by the executive branch of government;
- **enactment:** when the budget plan may be debated, altered, and approved by the legislative branch;
- **execution:** when the budget is implemented by the government; and
- **oversight and evaluation (audit):** when the actual expenditures of the budget are accounted for and assessed for effectiveness.

Each of these stages creates different opportunities for CSO participation. A brief description of these opportunities is presented below.<sup>25</sup>

## BUDGET FORMULATION

The initial formulation of the budget occurs almost exclusively within the executive branch of government, though it can include a number of actors within the branch. Typically one office — usually the budget office in the Ministry of Finance — coordinates and manages the formulation of the budget, requesting information from individual departments and proposing the trade-offs necessary to fit competing government priorities into the budget's expenditure totals. This process can take a few weeks to several months, largely depending on the extent to which departments are involved and their views are taken into account.

In general, budgets are not built from the ground up every year. Instead, new budgets tend to use the budget most recently adopted into law as a starting point (or baseline), with changes measured from that point. That is not to say that all budget changes are purely incremental. The budget

can be altered considerably from year to year in response to changes in the economic situation or in government priorities.

The broad framework of the budget is determined in part by its projections of key parameters — such as economic growth, inflation, or demographic changes — that will influence overall revenues and expenditures. The contours of a budget also are influenced by overarching goals, such as maintaining the deficit or debt at a certain level, raising or reducing taxes, or increasing expenditures for certain priority areas.

## BUDGET ENACTMENT

The second stage of the budget cycle occurs when the executive branch's budget is discussed in the parliament and consequently enacted into law. This stage begins when the Ministry of Finance formally proposes the budget to the parliament (i.e. the legislative branch of the government). The parliament then discusses the budget, which can include public hearings and votes by different committees. The process ends when the budget is adopted as law. The budget also can be rejected by the parliament and returned to the Ministry of Finance for amendments.

The budget enactment stage is typically when public attention on the budget is the greatest and information about the budget is made most widely available. Ideally, the parliament has the resources and time to review the proposal and make amendments.

In practice, the legal framework for the budget process or the political system in a country may limit the impact the parliament can have on the budget. Many MPs also are restricted by their lack of staff and budget expertise. Nevertheless, these constraints do not eliminate options for MPs to impact the budget. Legislators can engage in budget issues by holding hearings,

<sup>25</sup> Additional reading: A more detailed examination of the types of budget work NGOs can conduct during different stages of the budget cycle can be found in a recent International Budget Partnership paper, "Can civil society add value to budget decision-making?" available at <http://www.internationalbudget.org/resources/library/civilsociety.pdf>

establishing special committees, requesting information from the executive branch, or having public debates.

## BUDGET EXECUTION

The next stage of the process occurs once the budget has been enacted. Governments differ widely in how they regulate and monitor spending to ensure adherence to budgets. In some cases, the Treasury (or Ministry of Finance) exercises strong central control over spending, reviewing allocations to departments and approving major expenditures. Where departments are more independent, treasuries will monitor expenditures by requiring, for instance, regular reporting by each department of its spending.

In practice, budgets are not always implemented in the exact form in which they were approved; funding levels in the budget are not adhered to, and authorized funds are not spent for the intended purposes. Deviations can result from conscious policy decisions or in reaction to changing economic conditions, but concerns arise when there are dramatic differences between the allocated and actual budgets that cannot be justified as reflecting sound policy. While these cases can result from outright abuse by the executive branch of the government, they may also reflect the effects of a poor budget system and technical problems that make it difficult for the executive branch to implement the budget in line with what was enacted into law. For instance, the budget may not be clear about the intended purposes of particular funds, while weak reporting systems can limit the availability of information that the executive needs to monitor expenditures.

During the execution phase, government expenditures can significantly deviate from those set out in the budget law. Some of the changes will be reflected as amendments to the law; however, depending on the

country's legislative framework, some changes could be made at the discretion of the executive bodies involved.

There are many reasons, some legitimate and some not, why actual government expenditures might deviate from the budget law.<sup>26</sup> They include:

### *Poor financial management systems*

Governments in developing countries frequently suffer from poor financial management systems, which weaken the quality of budget expenditures and the government's ability to manage the flow of funds. In many countries the Treasury or the Ministry of Finance does not plan cash flows effectively throughout the financial year; as a result, spending agencies may be starved of funding during the first three quarters of the financial year but then have a significant portion of their budget dumped on them during the final quarter. In such situations, agencies feel pressure to spend the monies before the year's end, which can lead to wasteful and even extravagant spending. By monitoring the budget throughout the year, CSOs can put pressure on the government to plan cash flows so that expenditures support the government's policy goals throughout the year.

### *Corruption*

Corruption plagues financial management in many countries, particularly developing nations with weaker financial management systems. Public officials can use a host of tricks to siphon off public funds, such as "creative accounting" and procurement irregularities. Often, corruption during budget execution can be detected only by monitoring projects during and after the execution phase.

### *Diversions of funds*

Governments sometimes divert funds inappropriately into other programs. For example, money specifically intended to provide HIV/AIDS care might be diverted into "general hospital administration"

<sup>26</sup> This section is taken from International Budget Partnership. 2018. "Our Money, Our Responsibility: A Citizens' Guide to Monitoring Government Expenditures." International Budget Partnership website. <https://www.internationalbudget.org/publications/our-money-our-responsibility-a-citizens-guide-to-monitoring-government-expenditures/>

or some other type of healthcare. Such diversions do not always represent corruption — and governments sometimes use legitimate channels that are part of the budget process to redirect expenditures during the course of the year. For example, “virement clauses”<sup>27</sup> and supplementary budgets are routinely used to shift funds within government or to spend additional money within a program or agency. However, civil society must continuously monitor expenditures as they are incurred to ensure that budgets are implemented for their intended purposes.

### **Use of reserves during unexpected events**

Often, governments have contingency reserves they can draw on when an unexpected event occurs, such as a natural disaster. Thus, budgets are sometimes altered by budget amendments adopted to respond to specific needs. CSOs can only analyze expenditures from such contingency reserves as they are incurred.

### **Inadequate funding**

Sometimes, budgets fail to fund a program adequately. If the program is an entitlement program (for example, one under which beneficiaries are legally entitled to apply for program benefits at any time during the year), the government may be legally obligated to increase funding during the year if the circumstances governing the distribution of the entitlement change. A vigilant civil society group can pressure the government to meet its entitlement obligations if a budget allocation threatens to fall short.

### **Off-budget donor funds**

Poor countries often receive significant funding from bilateral and multilateral donors for development projects that are not reflected in the government budget. In such circumstances, budgets do not include the entire spectrum of public

spending. In order to analyze a program comprehensively, it might be necessary to monitor its execution to fully understand its funding sources and the purposes for which the funds are being spent.

### **Weak oversight**

Capacity limitations often prevent public audit institutions and legislatures from providing effective oversight over national budgets. In such cases, civil society may be able to augment government’s oversight capacity, since they could collect and generate information about aspects of services that can only be measured from the perspective of the user of the services. Those could be related to the quality of services, welcoming environment to the clients, request of informal payments, etc.

## **OVERSIGHT AND EVALUATION — AUDITS AND PERFORMANCE EVALUATIONS**

The last stage in the budget cycle includes a number of activities that aim to measure whether public resources are being used effectively. Ideally, the executive branch should report extensively on its fiscal activities to the parliament and the public. These fiscal activities should also be subject to regular review by an established independent and professional body, such as audit institutions or an Auditor General. The audit office should have the capacity to produce accurate reports in a timely manner.

Evaluation and auditing are an integral part of the overall public expenditure management system; reports on performance are necessary to ensure the best possible use of public resources. A strong emphasis of modern budget reforms is to provide public entities and agencies with information on performance in order to improve their operations.

<sup>27</sup> This is the process of transferring an expenditure provision from one line-item to another during the budget year. To prevent misuse of funds, spending agencies must normally go through approved administrative procedures to obtain permission to make such transfers.

## BUDGET TRANSPARENCY AND ACCOUNTABILITY

### THE CODE OF GOOD PRACTICES ON FISCAL TRANSPARENCY

Following the Asian economic crisis in the late 1990s, the international financial institutions developed codes of practice on economic governance, which include the Code of Good Practices on Fiscal Transparency (2007). This has since been revised and extended, and in the most recent version the International Monetary Fund defines four pillars of fiscal transparency<sup>28</sup>:

- **Clarity of roles and responsibilities:** The government sector should be distinguished from the rest of the public sector and the rest of the economy, and policy and management roles within the public sector should be clear and publicly disclosed. There should also be a clear and open legal, regulatory, and administrative framework for fiscal management.
- **Open budget processes:** Budget preparation should follow an established, realistic timetable and be guided by well-defined macro-economic and fiscal policy objectives. There should be clear procedures for budget preparation, execution, and monitoring.
- **Public availability of information:** The public should be provided with comprehensive information on past, current, and projected fiscal activity and on major fiscal risks. Fiscal information should be presented in a way that facilitates policy analysis and promotes accountability. The timely publication of fiscal information should be a legal requirement of the government.
- **Assurance of integrity:** Fiscal data should meet accepted data quality standards. Fiscal activities should be subject to effective internal oversight and safeguards, and be externally scrutinized.

### THE OPEN BUDGET INDEX

The only existing civil society-led measure of budget transparency is the Open Budget Survey, conducted by the International Budget Partnership. Carried out every two years and covering more than 90 countries, this independent survey allows for comparative analysis of the levels of transparency and accountability in public budgets. Internationally recognized criteria are used to give each country a score on transparency. This 100-point scale is the Open Budget Index.<sup>29</sup>

The 2010 Open Budget Survey found that 74 of the 94 countries assessed failed to meet basic standards of transparency and accountability in their national budgets. But it explains that all governments can improve transparency and accountability quickly, at little extra cost, by publishing online all of the budget information they already produce, and by inviting public participation in the budget process.

### POINTS OF INTERVENTION

Nothing goes into a budget unless it is a priority. Have you ever been in a situation where you have a lot of money and nothing to spend it on? This is the same for governments: the money the government collects from citizens or businesses, or borrows, is not enough to cover everything; therefore, it has to decide what to spend its money on. Those decisions are guided by **policy priorities**, while the government's decision to give money is called allocation. **If you want to ensure that the government allocates public funds to the services you need, you should ensure that those services or needs are high among the government's policy priorities.**

<sup>28</sup> International Monetary Fund. 2007. Code of Good Practices on Fiscal Transparency. Washington, DC: IMF. [www.imf.org/external/np/pp/2007/eng/051507c.pdf](http://www.imf.org/external/np/pp/2007/eng/051507c.pdf)

<sup>29</sup> [www.openbudgetindex.org](http://www.openbudgetindex.org)

When you identify your issue as a priority, you need to carefully follow the process through a **budget cycle**:

The budget cycle starts with **FORMULATION**, which is a process of drafting a budget. In general, line/sector ministries and agencies come up with their needs and calculations, and the Ministry of Finance aggregates them into a draft national budget. **Here, you should find partners for whom your issue is relevant (e.g. Ministry of Health) and work with them to ensure that your needs are included in their proposal.**

The executive branch normally formulates the annual budget behind closed doors. In some cases, it may release a discussion document or an overview of the budget in advance, but generally the legislature and civil society have little direct access to this stage of the process. Nevertheless, because the budget is rarely constructed from scratch, major parts of the budget may be anticipated by stakeholders outside the executive branch. This creates an opportunity for analysis and advocacy at the formulation stage. During the development of the budget, non-governmental groups can release analyses on issues known to be under consideration, or that they believe ought to be priorities, in hopes of influencing the budget being formulated. There might also be opportunities for NGOs to establish informal lines of communication with executive branch officials. In countries where the legislative process has little impact on the budget, NGOs may have to concentrate on the formulation stage, as that is when the key decisions are made.

After formulation, the budget is **ENACTED**, meaning that it is taken for discussion, usually to the parliament, which enacts it into law. **Use opportunities such as public hearings and “friendly” parliamentarians to ensure that your priorities are either kept in the budget or added, as the parliament can request amendments.**

It is during this phase of the budget cycle that non-governmental groups often have the best opportunity for input. Since public discussion of and interest in the budget are typically at their highest point when the Ministry of Finance presents its budget to the parliament, this creates opportunities for non-governmental groups to get media coverage for their budget analyses. Further, in countries where the parliament plays a more active role in the budget process, CSOs are frequently asked to serve as experts at hearings and to comment on budget proposals in other ways. Their analyses can influence and enable MPs to take a more active or radical position during the debates and highlight important issues about the impact of budget proposals on groups of special interest (e.g. PWUD).

So, when a budget is enacted, **obtain a copy and track amendments for the parts that interest you** (yes, the government can make numerous amendments).

Next, the budget cycle moves to an **EXECUTION PHASE**. Implementation of the budget is, of course, an executive function. Unless the executive branch issues regular public reports on the status of expenditure during the year, non-governmental groups have limited ability to monitor the flow of funds. But non-governmental groups do have an interest in an effective and transparent monitoring system that promotes adherence to the budget and reduces mismanagement or corruption. Groups may advocate for budget reforms to improve budgetary control. Similarly, they may engage in monitoring activities. They can also assess the quality of the spending to see if the policy goals associated with the budget allocation are being met, and if government funds are being used effectively.

During the execution phase, the government starts spending money—buying goods or services, paying salaries, building infrastructure, etc. The budget is nothing without execution! You have to monitor this

process: identify if the services reached the people who needed them and if the quality was good; see if tenders were transparent and that the drugs procured were of high quality. And if the government fails to spend all the money (yes, sometimes, this does happen), suggest smarter ways to spend it for the needs of your community.

As the budget is executed, there are numerous **OVERSIGHT** bodies that perform audits and monitor the process. There are public organizations that perform these services, but there are also NGOs that monitor the budget process, and you are one of them!

This stage of the budget represents a valuable opportunity for CSOs to obtain information on the effectiveness of particular budget initiatives, as well as to advance accountability by assessing whether the legislative and executive branches of government responded appropriately to the findings of audit reports. When available in a timely manner, audit reports often document mis-expenditures, mal-expenditures, and procurement irregularities. NGOs should attempt to spread such information widely and use it to bring about reforms.

It is really important that you understand your government's budget cycle so that you know when to lobby or raise issues to inform discussions and influence decisions.

The work that you do to analyze, monitor, and track the government's budget will not, in itself, bring about changes. You need to share and use your findings strategically, and know when and how to lobby key decision-makers with evidence to support your arguments about what needs to change, and why.

#### **Additional reading:**

International Budget Partnership. 2018. "Our Money, Our Responsibility: a Citizens' Guide to Monitoring Government Expenditures." International Budget Partnership website. <https://www.internationalbudget.org/publications/our-money-our-responsibility-a-citizens-guide-to-monitoring-government-expenditures/>.



# Budget Formulation

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

- Estimating budgetary needs for the draft budget: size estimation; budget impact analyses; service costing; cost-benefit analyses;
- Guidelines for service standardisation;
- Tools for transitioning planning;
- **Partnerships** of NGO advocating for effective health financing, transparency and reform;
- **'Horror stories'** — case studies of countries where the transition process has failed.

- Legislation and strategies: EU Association Agreement; Transition Plan; health sector strategy, drug policy etc.;
- HIV and national health strategies and programs; National healthcare program; national AIDS program, etc.;
- Clinical guidelines, standards and protocols;
- Annual budget and multi-year prognoses; budget law.

- Country Coordination Mechanism (CCM); the Ministry of Health; the Ministry of Finance;
- Parliamentary committees for health and budgeting.

Health services for key populations are stated as a priority (commitment) for domestic funding and included in the budget.

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

- Budget execution reports; and,
- Governmental reports; audits of program implementation.

- Government: the Ministry of Health; the Ministry of Finance; and,
- All budget users responsible for implementation of programs.

Enhance the quality, availability, and cost-effectiveness of harm reduction and other HIV services and programs for key affected populations and budget accountability and budget reforms to improve budgetary control.

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

# Budget oversight and evaluation

# Budget Enactment

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

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

The budget proposal.

- Government; the Ministry of Health; the Ministry of Finance;
- Parliament: committees for health and budgeting; Political parties, MP.

Funds allocated for services in the budget are approved by the government and adopted by the parliament.

## BUDGET ADVOCACY IN THE BUDGET CYCLE

Enhance the outcomes of budget expenditures.

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

- Enacted budget/amended budget;
- Regulations on public procurement;
- Annual public procurement plans; and,
- Documents developed during the implementation of public procurement procedures.

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

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

# Budget Execution

# ANNEX 1: BUDGET ADVOCACY IN HARM REDUCTION

## GOALS OF HARM REDUCTION BUDGET ADVOCACY

Budget advocacy is designed to influence the size and distribution of government budgets for harm reduction. CSO engagement in health budget advocacy can have one of several impacts:

- increase the share of the overall health budget relative to other government spending;
- change allocations within the health budget, increasing funding for a specific issue, or
- increase both the level of the overall health budget and allocations to specific budget lines.

In addition to influencing the size and distribution of health budgets, civil society plays an increasingly important role in monitoring government commitments and holding public officials accountable for resource allocations and utilization, ensuring that funds are disbursed and used as planned.

## THE HARM REDUCTION BUDGET ADVOCACY PROCESS

### *Planning phase:*

**Stage I:** Policy priority-setting: Harm reduction is stated as a priority.

**Stage II:** Programmatic and budget planning: Harm reduction is included in the public allocation plan (budget).

### *Enactment phase:*

**Stage I:** Enacting the budget (government): Funds allocated for harm reduction in the budget are approved by the government.

**Stage II:** Enacting the budget (parliament): Funds allocated and approved for harm reduction in the budget are adopted by the parliament.

### *Execution phase:*

Enhance the outcomes of budget expenditures.

### *Oversight phase:*

Enhance the quality, availability, and cost-effectiveness of harm reduction programs and services.

Budget phase	Aim for activist engagement	National placeholders and stakeholders	Barriers	Facilitators	Tool and case studies available	Tools and case studies to be developed
<b>PLANNING PHASE</b>						
Stage I: Policy priority-setting	Harm reduction is stated as a priority	<b>National placeholders:</b> - Policies and legislation: drug policy etc.; - National strategies: EU Association Agreement etc.; - Sectoral strategies: Transition Plan, health sector strategy, etc.; - Disease-specific strategies: HIV national action plan etc. - Programs: National healthcare program, national AIDS program, etc.; - Others: Clinical guidelines and protocols.	- Lack of democracy and transparency; - Corruption; - Lack of influence; - Lack of awareness among public agencies; - Limited capacities and capabilities of CSOs to influence and engage with those processes.	- Key decision-makers declare their readiness to support harm reduction (President, MPs, Cabinet of Ministers, Ministry of Health, media, influential individuals); - Global Fund; - Transition process approaching; - Donors; - Creditors (IMF, World Bank); - Country Coordination Mechanism; - "Supporters" in government agencies; - Working with media; - Networking/partnerships; - EC/EU integration; - Public health concerns (e.g. HIV epidemics)	- International "best practice" examples; - Communities with access to a number of working groups with the government	- Partnership with CSOs working on public budget and monitoring issues (or other relevant CSOs); - Mapping of power and means of influence; - Mapping of interests and powers; - Methods and tools to be used by the communities to conduct legal reviews, mapping and advocacy activities; - "Horror stories" — cases of countries where the transition process has failed; - A checklist for national placeholders should be developed, and we should analyze which one is the "best" placeholder to prioritize harm reduction.
Stage II: Programmatic and budget planning	Harm reduction is included in the public allocation plan (budget)	<b>National placeholders:</b> - National action plans; - Drug policy-related programs; - Annual budget and multi-year prognosis; - Standards of services and costing; - Procurement regulations; - Budget law (to understand the budget cycle, especially at central and local levels).  <b>Stakeholders:</b> - Country Coordination Mechanism, Ministry of Health, Ministry of Finance; - Parliamentary committees for health and budgets.	- Lack of standards and mechanisms/ limitations of existing standards; - Some countries do not have standards; - The standards do not address the needs of citizens.	- Budget watchdogs; - Anti-corruption networks.	No tools or case studies available	- Guidelines for good harm reduction service standards; - Standards for accreditation of harm reduction services; - Social contracting mechanisms; - Examples from other standards and analysis of the risks for implementation; this process should include analysis of all related risks (e.g. if the standards are too strict, implementation might be a problem, etc.); - Guidelines for fiscal strategy analysis; - Guidelines for analysis of the budget guidelines, budget requests, and budget proposals, and engagement in these activities; - Partnerships created to help harm reduction NGOs in this process.
<b>ENACTMENT PHASE</b>						
Stage I: Enacting the budget (government)	Funds allocated for harm reduction in the budget are approved by the government	<b>National placeholders:</b> - Budget proposal.  <b>Stakeholders:</b> - Ministry of Health, Ministry of Finance; - Government; - Parliamentary committees for health and budgets.	No facilitators identified	No facilitators identified	No tools or case studies available	Tools and case studies on how to influence and engage in this process.
Stage II: Enacting the budget (parliament)	Funds allocated and approved for harm reduction in the budget are adopted by the parliament	<b>National placeholders:</b> - Budget proposal.  <b>Stakeholders:</b> - Parliamentary committees for health and budgets; - Parliamentarians.				
<b>EXECUTION PHASE</b>						
Execution	Enhance the outcomes of budget expenditures	<b>National placeholders:</b> - Enacted budget/amended budget; - Law on public procurement; - Annual public procurement plans; - Documents developed during the implementation of public procurement procedures.  <b>Stakeholders:</b> - All budget users responsible for implementation of harm reduction programs; - Principal Recipient of the Global Fund grant; - Public procurement agencies.	No facilitators identified	No facilitators identified	No tools or case studies available	- Tools for public procurement monitoring and analysis; - Guides for public procurement processes at country level; - Methodology for community assessment of public procurements and the quality of and satisfaction with the good/services procured.
<b>OVERSIGHT PHASE</b>						
Monitoring and evaluation	Enhance the quality, availability, and cost-effectiveness of harm reduction programs and services	<b>National placeholders:</b> - Budget execution reports; - Transition plan; - National HIV/AIDS plan.  <b>Stakeholders:</b> - All budget users responsible for implementation of harm reduction programs.	No facilitators identified	No facilitators identified	No tools or case studies available	- Tools for monitoring and evaluation of budget execution outcomes; - Tools for engagement in this phase of the budget cycle.

# ANNEX 2: RECOMMENDATIONS FOR CIVIL SOCIETY ORGANIZATIONS AND COMMUNITIES FOR ENGAGEMENT IN THE POLICY AND BUDGET PROCESS

## Key notes

*CSOs and communities should engage in both policy and budgeting processes in order to ensure the sustainability of harm reduction services.*

*At times, this engagement may be broader than the field of harm reduction, and strategic partnerships with other civil society groups help create the supportive environment needed for civil activism.*

The primary focus of CSOs when engaging in the policy process is to demand changes to existing policies, or the formulation of new policies and regulations. Moreover, civil society has an important role in this process, by demanding proper costing of the activities planned in the policy or proposing possible costing scenarios.

In both cases, CSO/community engagement takes two forms: one is proactive and directed towards intervention, while the other is reactive and directed towards monitoring the process. Activities in either

of these domains are equally valuable and important for any civil activism, including budget advocacy efforts for harm reduction.

## ENGAGEMENT IN THE POLICY PROCESS

If the existing policies are restrictive, or the county lacks key policies, then CSOs should engage in both the policy process and the budget process. In this case, CSOs should undertake broader policy analysis, also targeting policies outside the area of harm reduction, such as fiscal and other sectoral policies.

Without eliminating existing policy barriers, CSOs will not be able to ensure full national funding for harm reduction programs. Until the legal barriers are eliminated, CSOs can monitor and analyze the implementation of the budget process in two directions: first, to identify possible sources of funds in the budget which could be used to finance harm reduction; and second, to track the expenditures for implementing existing harm reduction policies and assess their quality and effectiveness.

Figure 18. Community engagement



**Advocacy goal:** Create a conducive legal environment to ensure smooth implementation of national HIV and TB responses and achieve greater engagement of CSOs through public funding

<b>Current situation</b>	<b>Role of CSOs and communities in the policy process</b>	<b>Role of CSOs and communities in the budget process</b>
The existing policies are restrictive and represent a barrier to achieving full national funding of harm reduction programs	<ul style="list-style-type: none"> <li>- Policy mapping;</li> <li>- Policy assessment;</li> <li>- Development of simplified versions of the policies to increase understanding of policies and policy barriers;</li> <li>- Implementation of advocacy campaigns to ensure change</li> </ul>	<ul style="list-style-type: none"> <li>- Monitoring and analysis of current revenues and expenditures (implementation phase);</li> <li>- Monitoring and evaluation of current expenditures (oversight/monitoring and evaluation phase);</li> <li>- Implementation of advocacy campaigns to increase efficiency in the implementation of the policies and enhance quality in the current level of services provided to PWUD (implementation phase)</li> </ul>
The country lacks key policies to ensure full national funding of harm reduction programs	<ul style="list-style-type: none"> <li>- Policy research in other countries;</li> <li>- Development of draft policy models;</li> <li>- Implementation of advocacy campaigns to ensure adoption of the key policies</li> </ul>	<ul style="list-style-type: none"> <li>- Monitoring and analysis of current revenues and expenditures (implementation phase);</li> <li>- Monitoring and evaluation of current expenditures (monitoring and evaluation phase);</li> <li>- Implementation of advocacy campaigns to increase efficiency in the implementation of the policies and enhance quality in the current level of services provided to PWUD (implementation phase)</li> </ul>

**ENGAGEMENT IN THE BUDGET PROCESS**

The primary focus of CSOs when engaging in the budget process is to demand changes to budgets, concentrating on the financial implementation of existing policies. Engagement in the budget process does not mean that organizations have to be completely outside the policy process. Engagement in the policy process and in the budget process can take place in parallel, but when all the policies needed are in place, then engagement in the budget process could be extensive.

The role of CSOs and communities in the budget process can be different. The activities and the strategies that CSOs and communities can undertake are different in different country contexts. Before starting to engage in the budget process, CSOs and communities should have detailed

information on their county’s budget processes in general, and for harm reduction in particular. The organizations and communities might have direct involvement in the budget process after eliminating policy barriers and conducting preparatory activities.

## Advocacy goal: Full national funding of harm reduction program

Current situation	Role of CSOs and communities in the policy process	Role of CSOs and communities in the budget process
The country does not allocate any funds in the budget for implementing harm reduction programs	<ul style="list-style-type: none"> <li>- Monitoring policy implementation;</li> <li>- Assessing the outcomes of existing policies;</li> <li>- Initiating changes to existing policies if they still represent an obstacle to providing full national funding for harm reduction programs</li> </ul>	<ul style="list-style-type: none"> <li>- Monitoring and analysis of current budget revenues and expenditures (implementation phase);</li> <li>- Monitoring and evaluation of current expenditures (oversight/monitoring and evaluation phase);</li> <li>- Direct engagement in the formulation and adoption phase in order to advocate for ensuring that harm reduction programs are taken into consideration when developing the national budget, that harm reduction programs become a budget priority and that the budget for harm reduction is approved by the institutions responsible;</li> <li>- Tracking revenue allocations and expenditures for implementing the approved budget for harm reduction programs (implementation phase);</li> <li>- Assessing the impact of the allocated funds on communities</li> </ul>
The country allocates insufficient funds in the budget for implementing harm reduction programs	<ul style="list-style-type: none"> <li>- Monitoring policy implementation;</li> <li>- Assessing the outcomes of existing policies;</li> <li>- Initiating changes to existing policies if they still represent an obstacle to providing full national funding for harm reduction programs;</li> <li>- Advocating for improved policies and outcomes, even if the funds allocated are not enough to implement harm reduction programs</li> </ul>	<ul style="list-style-type: none"> <li>- Monitoring and analysis of current budget revenues and expenditures for harm reduction (implementation phase);</li> <li>- Monitoring and evaluation of current expenditures for harm reduction (oversight/monitoring and evaluation phase);</li> <li>- Direct engagement in the formulation and adoption phase in order to advocate for increased funding for harm reduction programs and ensure that the increased budget for harm reduction is approved by the institutions responsible;</li> <li>- Tracking revenue allocations and expenditures for implementing the approved budget for harm reduction programs (implementation phase);</li> <li>- Assessing the impact of the allocated funds on communities</li> </ul>
The country allocates enough funds in the budget for implementing harm reduction programs	<ul style="list-style-type: none"> <li>- Monitoring policy implementation;</li> <li>- Assessing the outcomes of existing policies;</li> <li>- Advocating for improved policies and outcomes</li> </ul>	<ul style="list-style-type: none"> <li>- Tracking revenue allocations and expenditures for implementing the approved budget for harm reduction programs (implementation phase);</li> <li>- Assessing the impact of the allocated funds on communities</li> <li>- Direct engagement in the formulation and adoption phase in order to advocate for ensuring that harm reduction programs remain a priority for the government and that the allocated funds satisfy the needs of PWUD</li> </ul>

## ANNEX 3: TOOLS FOR BUDGET ADVOCACY IN HARM REDUCTION

All the materials listed below provide essential information which can be used for civil society/community engagement in all the stages of the budget process.

**Situation analysis of sustainability planning and redress for responsible transition of harm reduction programs from global fund support to national funding in EECA**

[http://eecapatform.org/wp-content/uploads/2018/08/EHRN-Report-on-Responsible\\_transition\\_in\\_EECA\\_ENG.pdf](http://eecapatform.org/wp-content/uploads/2018/08/EHRN-Report-on-Responsible_transition_in_EECA_ENG.pdf)

[http://eecapatform.org/wp-content/uploads/2018/09/ehrn\\_report\\_on\\_responsible\\_transition\\_in\\_eeca\\_rus\\_0.pdf](http://eecapatform.org/wp-content/uploads/2018/09/ehrn_report_on_responsible_transition_in_eeca_rus_0.pdf)

**Regional High Level Dialogue on Successful Transition to Domestic Funding of HIV and TB Response in Eastern Europe and Central Asia Countries “ROAD TO SUCCESS”**

<http://eecapatform.org/wp-content/uploads/2018/08/Tbilisi-Regional-Dialogue-Draft-Resolution-Aug-3-ENG.pdf>

**Road to Success: Towards Sustainable Harm Reduction Financing Regional Report First Year of the Regional Program “Harm Reduction Works – Fund It!”**

[http://eecapatform.org/wp-content/uploads/2018/08/Regional\\_report\\_210x297mm23.pdf](http://eecapatform.org/wp-content/uploads/2018/08/Regional_report_210x297mm23.pdf)

[http://eecapatform.org/wp-content/uploads/2018/09/Regional\\_report\\_RU\\_210x297mm23.pdf](http://eecapatform.org/wp-content/uploads/2018/09/Regional_report_RU_210x297mm23.pdf)

**Seeking Alternatives for Regressive Drug Policies (in Russian only)**

<http://eecapatform.org/wp-content/uploads/2018/08/Kiev-Meeting-Report-April-25-26-RUSSIAN.pdf>

**Access of women who use drugs to harm reduction services in Eastern Europe**

<http://eecapatform.org/wp-content/uploads/2018/09/EurasianHarmReductionNetworkENG.pdf>

**HIV, Drug Use and The Global Fund, International HIV/AIDS Alliance, 2012**

<http://eecapatform.org/wp-content/uploads/2018/09/HIV-Harm-Reduction-and-the-Global-Fund-Dont-Stop-Now.pdf>

**Transition and sustainability of HIV and TB responses in Eastern Europe and Central Asia**

<http://eecapatform.org/wp-content/uploads/2017/12/Regional-Consultation-Report-for-GFS-ENG.pdf>

<http://eecapatform.org/wp-content/uploads/2017/12/Regional-Consultation-Report-for-GFS-RUS.pdf>

**TB Strategic Investment Information Note**

[http://eecapatform.org/wp-content/uploads/2018/09/core\\_tuberculosis\\_infonote\\_en.pdf](http://eecapatform.org/wp-content/uploads/2018/09/core_tuberculosis_infonote_en.pdf)

## Transition Readiness Assessment Tool (TRAT)

<http://eecapplatform.org/wp-content/uploads/2017/12/Transition-Readiness-Assessment-Tool-user-manual-27.10..pdf>

[http://eecapplatform.org/wp-content/uploads/2018/05/transition-readiness-assessment-tool\\_rus\\_final.pdf](http://eecapplatform.org/wp-content/uploads/2018/05/transition-readiness-assessment-tool_rus_final.pdf)

## Harm Reduction Expenditure Tracking Tool

[http://eecapplatform.org/wp-content/uploads/2018/09/Harm-Reduction-Exp-Tracking-Tool\\_User-Guide\\_EN.pdf](http://eecapplatform.org/wp-content/uploads/2018/09/Harm-Reduction-Exp-Tracking-Tool_User-Guide_EN.pdf)

[http://eecapplatform.org/wp-content/uploads/2018/09/Harm-Reduction-Exp-Tracking-Tool\\_User-Guide\\_RU.pdf](http://eecapplatform.org/wp-content/uploads/2018/09/Harm-Reduction-Exp-Tracking-Tool_User-Guide_RU.pdf)

## Harm Reduction Funding Gap Assessment Tool

[http://eecapplatform.org/wp-content/uploads/2018/09/Harm-Reduction-Funding-Gap-Tool\\_User-Guide\\_EN.pdf](http://eecapplatform.org/wp-content/uploads/2018/09/Harm-Reduction-Funding-Gap-Tool_User-Guide_EN.pdf)

[http://eecapplatform.org/wp-content/uploads/2018/09/Harm-Reduction-Funding-Gap-Tool\\_User-Guide\\_RU.pdf](http://eecapplatform.org/wp-content/uploads/2018/09/Harm-Reduction-Funding-Gap-Tool_User-Guide_RU.pdf)

## Harm Reduction Unit Costing Tool

[http://eecapplatform.org/wp-content/uploads/2018/09/Harm-Reduction-Unit-Costing-Tool\\_-\\_User-Guide\\_EN.pdf](http://eecapplatform.org/wp-content/uploads/2018/09/Harm-Reduction-Unit-Costing-Tool_-_User-Guide_EN.pdf)

[http://eecapplatform.org/wp-content/uploads/2018/09/Harm-Reduction-Unit-Costing-Tool\\_-\\_User-Guide\\_RU.pdf](http://eecapplatform.org/wp-content/uploads/2018/09/Harm-Reduction-Unit-Costing-Tool_-_User-Guide_RU.pdf)

## Training modules: “Community-Led Budget Advocacy in Harm Reduction”

**Intro:** <http://eecapplatform.org/wp-content/uploads/2018/09/1.-Eurasian-Network-Introduction-.pdf>

**Module 1:** [http://eecapplatform.org/wp-content/uploads/2018/09/2.-Module\\_Health-Systems.pdf](http://eecapplatform.org/wp-content/uploads/2018/09/2.-Module_Health-Systems.pdf)

**Module 2:** <http://eecapplatform.org/wp-content/uploads/2018/09/3.-Module-Social-determinants-of-health.pdf>

**Module 3:** <http://eecapplatform.org/wp-content/uploads/2018/09/4.-Module-Right-to-Health.pdf>

**Module 4:** <http://eecapplatform.org/wp-content/uploads/2018/09/5.-Harm-reduction-as-a-HR-issue.pdf>

**Module 5:** <http://eecapplatform.org/wp-content/uploads/2018/09/6.-Module-Introduction-to-budgets.pdf>

**Module 6:** <http://eecapplatform.org/wp-content/uploads/2018/09/7.-Module-Introduction-to-Budget-process-budget-documents-and-analysis.pdf>

**Module 7:** <http://eecapplatform.org/wp-content/uploads/2018/09/8.-EHRN-Advocacy-and-health-budget-advocacy.pdf>



## REFERENCES

- Bani-Afudego, Charlotte, George Cobbinah Yorke, and Anastasie Ablavi Koudoh. 2011. "Seeing from our perspectives: youth budget advocacy in Ghana." *Participatory Learning and Action* 64. <http://pubs.iied.org/pdfs/G03202.pdf>
- Commonwealth Education Fund. n.d. *A Budget Guide for Civil Society Organisations Working in Education*. London: CEF. <http://www.campaignforeducation.org/docs/csef/CEF%20Budget%20Guide%20for%20CSOs.pdf>
- International Budget Partnership. 2014a. "Budgeting for Human Rights: The use of Maximum Available Resources." International Budget Partnership website. <https://www.internationalbudget.org/2014/08/budgeting-for-human-rights-using-the-maximum-of-available-resources/>
- International Budget Partnership. 2014b. "Budgeting for Human Rights: Progressive Realization." International Budget Partnership website. <https://www.internationalbudget.org/2014/09/budgeting-for-human-rights-progressive-realization/>
- International Budget Partnership. 2018a. "Budget Advocacy Strategies, Tools, Tactics, and Opportunities." International Budget Partnership website. <https://www.internationalbudget.org/budget-advocacy/strategies-tools-tactics-opportunities/>
- Mbuya-Brown, R., and H. Sapuwa. 2015. *Health Budget Advocacy: a Guide for Civil Society in Malawi*. Washington, DC: Futures Group, Health Policy Project. [http://www.healthpolicyproject.com/pubs/747\\_MalawiBudgetAdvocacybooklet.pdf](http://www.healthpolicyproject.com/pubs/747_MalawiBudgetAdvocacybooklet.pdf)
- Partnership for Maternal, Newborn and Child Health. 2013. *Strengthening National Advocacy Coalitions for Improved Women's and Children's Health*. Geneva: PMNCH. [http://www.who.int/pmnch/knowledge/publications/cso\\_report.pdf?ua=1](http://www.who.int/pmnch/knowledge/publications/cso_report.pdf?ua=1)
- Save the Children. 2012. *Health Sector Budget Advocacy: a guide for civil society organisations*. London: Save the Children. [http://www.who.int/pmnch/media/news/2012/201205\\_health\\_sector\\_budget\\_advocacy.pdf?ua=1](http://www.who.int/pmnch/media/news/2012/201205_health_sector_budget_advocacy.pdf?ua=1)
- USAID. 2015. *Influencing Government Health Budgets in Uganda. A Guide for Civil Society*. Washington, DC: USAID Advocacy for Better Health Project. <https://www.cehurd.org/wp-content/uploads/downloads/2016/01/cs-budget-guide-online.pdf>



eurasian harm reduction association

**Eurasian Harm Reduction Association (EHRA)**

is a non-for-profit public membership-based organisation,  
registered by the initiative of harm reduction activists  
and organisations from Central and Eastern Europe and Central Asia  
(CEECA) in 2017.

by September 2018 it is 247 organizational  
and individual members (including org and ind supporters).

Verkių g. 34B, office 701 LT – 08221, Vilnius, Lithuania  
+370 620-10-630

**[info@HarmReductionEurasia.org](mailto:info@HarmReductionEurasia.org)**

**[HarmReductionEurasia.org](http://HarmReductionEurasia.org)**



<https://twitter.com/EHRA2017>



<https://www.facebook.com/EHRAssociation/>



<https://www.youtube.com/channel/UCgxjeQFj8tvVVPqq2CN310Q>



2018