

Budget Brief Impact Action Plan: A Short Guide

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UNICEF ESARO Social Policy Section

If it is not in the budget, then it is not a priority!

Introduction

The office has invested significant resources in developing the budget brief; now it is time to figure out how to transform that evidence into concrete changes to improve public finance processes and children's lives.

A budget brief impact action plan should be developed individually for each brief (one for education, one for health, one for the national brief and so on).

In the ideal scenario, a "rapid" budget analysis is carried out as soon as the draft budget is sent to Parliament. Here, the objective is to analyze the information as quickly as possible (ideally 2-3 days, but no more than one week) to summarize allocations to key sectors that matter for children and highlight any specific areas that may be underfunded. This information should equip relevant Parliamentary Committees (e.g. budget, finance, social sectors) with evidence to put forth practical recommendations for making the upcoming budget more responsive to the needs of children and poor households. Once the budget is formally endorsed by Parliament, comprehensive budget briefs should then be carried out using the accompanying guidelines and templates.

Recall that a budget brief should be finalized within three months after the budget is approved. The budget brief impact action plan should be put together as soon as the key recommendations become clear and before the document is finalized. Most of the information in budget briefs is only valid for a short period of time (i.e. the current fiscal year). Thus, it is very important to get the action plan in place and moving forward as quickly as possible.

Overall, a comprehensive and meaningful budget brief impact action plan can be broken down into six components. These include: (i) key asks; (ii) expected results; (iii) target audience; (iv) partners; (v) actions; and (vi) progress. The Annex presents a sample template (in matrix form) that may be helpful for structuring the action plan based on the guidance provided. Each of the components is described below along with customizable examples.

Lastly, bear in mind that the action plan should take no more 1-2 hours to develop; it is intended to be a light exercise to give the office (and partners) clarity about what needs to be changed and how this can happen.

Component 1. Asks

- The budget brief was structured to present and prioritize the key asks (the recommendations) on the first page. This work should have already been done, so the main task here is to agree on the 2-3 most critical and feasible recommendations that can be immediately taken forward. If key asks were not presented or they were presently unclearly, then these will need to be either developed or re-worked.
- Each ask should describe exactly what the government should change and how.
- The asks should be meaningful, actionable and very easy to understand.
- It is very important to articulate the “how” and not simply put forward a blanket request. For instance, rather than only stating – “Fund antiretroviral agents for all HIV positive children in the country” – continue with a recommendation on how this can be achieved – “... by using UNICEF procurement services, which would achieve an estimated annual cost-savings of US\$XX million thus freeing up resources to progressively achieve universal access.”

Component 2. Expected results

- The expected results should be directly connected to the key asks as articulated above.
- Define what the ideal results would look like, making sure that they are achievable.
- The results should be developed through interactive discussion among the key team members and partners involved in developing the brief, including government counterparts, if applicable. The objective here is to write down concrete targets that are both meaningful and realistic.
- There are three broad categories of expected results: (i) raise awareness; (ii) influence budget processes; and (iii) influence budget resources. Examples indicators are provided below.

(i) Raise awareness

- 1.1. Number of websites where the brief is published
- 1.2. Number of times cited in the press
- 1.3. Number of times cited or used by partners
- 1.4. Number of times cited on social media (Twitter, Facebook, Instagram)
- 1.5. Number of dissemination events carried out
- 1.6. Number of meetings held with key decision makers in government to discuss the brief
- 1.7. Number of meetings held with influential public financial management (PFM) actors (donor working groups, IMF, World Bank, etc.) to discuss the implications of the brief on ongoing engagement with the government
- 1.8. Number of trainings organized based on information from the brief

(ii) Influence budget processes

- 2.1. More and/or better budget information published in the public domain (greater transparency)
- 2.2. New opportunities created for external stakeholders to meaningfully contribute to the budget process (greater participation)

- 2.3. Parliamentary capacity to understand the overall implications of the national budget on investing in priority social sectors and/or its impact on children and poor households strengthened
- 2.4. Budget analysis capacity strengthened within a social sector ministry or the Ministry of Finance or Treasury
- 2.5. A new budget review committee established in Parliament [on education, health, social welfare, children's rights, etc.]
- 2.6. New indicators introduced in program or performance-based budgeting systems
- 2.7. New information included in the Medium-Term Expenditure Framework (MTEF) or an MTEF developed for the first time in a social sector ministry
- 2.8. Inter-governmental fiscal transfer formula revised, which contributes to increased and/or more equitable social sector investments at sub-national levels
- 2.9. New or revised PFM codes, program structures or procedures introduced that impact social sector budgets

(iii) Influence budget resources

- This aims to document how evidence from the budget brief contributed to more efficient, effective, equitable and/or adequate budgets (sectoral or overall) at national and/or sub-national levels.
- *Some efficiency examples include:*
 - 3.1. Budget execution rates in the health sector improved by X%
 - 3.2. The variance between planned and actual expenditure was reduced by X%
 - 3.3. Donor support was recorded on budget in a sector or overall
 - 3.4. There was no payment in arrears for teachers' salaries for the first time in 12 months; delays in paying teachers' salaries was reduced from 6 weeks to 2 weeks
 - 3.5. The unit cost per vaccine/text book/latrine was reduced by 15%
- *Some effectiveness examples include:*
 - 3.6. X% of the budget for old age security was redirected to scale up spending on child grants as a result of removing "ghost" pensioners
 - 3.7. All immunizations were financed by the national health sector budget after reducing spending on tertiary health services
 - 3.8. The share of the education budget supporting early learning increased from X% to X%
 - 3.9. Recurrent spending in the education sector was brought below 80% for the first time and led to the construction of XX new classrooms for early learners as well as the purchase of new text books for primary students
- *Some equity examples include:*
 - 3.10. The share of the health budget directed to the three most deprived regions was increased
 - 3.11. The inter-government fiscal transfer formula was revised to incorporate incidence of poverty
 - 3.12. The salaries for social workers located in the most remote areas was increased by 10%
 - 3.13. User fees were abolished for secondary education

- *Some adequacy examples include:*
 - 3.14. Social sector budget allocations were maintained while the overall budget was reduced by X%
 - 3.15. Budget allocations to ECD, nutrition, etc. increased by X% in real terms
 - 3.16. Household cash transfers were indexed to inflation and adjusted upwards by X% for the first time in five years
 - 3.17. Donors re-engaged with budget support to the health sector

Component 3. Target audience

- Identify the institutions, departments, committees, persons, etc. that need to be reached and influenced by the key asks in order to achieve the expected results.
- Be as specific as possible.
- There is likely to be more than one target audience for each ask.
- This should very briefly answer the following the questions:
 - Who are they?
 - Why are they important?
 - How can the available evidence influence their decisions, including through existing platforms and windows of opportunity?
- Some of the usual institutional suspects within government:
 - Ministry of Finance or Treasury
 - Social sector line ministries, especially the Budget/Finance Departments
 - Parliamentarians
 - Local government leaders
 - Supreme Audit Institution
- Some of the usual institutional suspects outside of government (this will be more relevant for low income and fragile contexts)
 - International financial institutions (World Bank, International Monetary Fund, African Development Bank)
 - Bilateral donors
 - European Union
 - Civil society organizations

Component 4. Partners

- Once the target audience is defined, it will be important to assess how different partners can help facilitate access and maximize influence in order to make change happen as quickly as possible.
- The budget brief may have been developed together with one or more partners, which may provide a natural – and potentially strategic – advocacy alliance.
- The identification of the most suitable partner(s) could include any of the following options, each of which has distinct advantages and disadvantages:
 - *Government:* Although this is the ideal scenario, it is important to recognize that this approach may limit the potential to raise sensitive issues.
 - *Civil society organizations (CSOs):* This is great to promote and increase the demand for greater budget accountability from government. However, in contexts where the government questions the motivations of certain CSOs,

this type of partnership could undermine potential advocacy effort. As a result, it is important to ensure the CSO is viewed as credible and also has sufficient technical capacity.

- *Other UN agencies or donor working groups:* This can be a strategic option for advocacy purposes; the only concern that has emerged in several contexts is that other organizations attempt to seize control of the budget briefs.
- *UNICEF alone:* This is the least desirable option, but several country offices have had to go the solo route due to lack of interest, traction or capacity among different partners.
- Also note that there can be multiple partners involved in both the production process and/or in advocacy activities once finalized. For instance, UNICEF could partner with the local partner of the International Budget Partnership (IBP) on the national brief, with UNESCO and a CSO network on the education brief, and with the Ministry of Social Affairs and ILO on the social protection brief. Again, a partner does not have to contribute to the development of the briefs but can be brought on to support the advocacy process. So be flexible with roles!

Component 5. Actions

- The actions should naturally build on the earlier mapping of expected results, target audiences and partners.
- Each action should include:
 - *Who* is responsible, including partners, influencers and messengers, where relevant
 - *What* (the action/s)
 - *When* (the date or timeframe)
 - *Where* (the location)
- Each action must be meaningful, concrete, feasible and time bound.
- Some general types of actions could include:
 - Meet with counterparts and/or influential partners (one-on-one, within existing settings like sector working group meetings, etc.)
 - Organize a workshop or training
 - Provide technical assistance
 - Give financial resources
 - Finance (or co-finance) additional studies (e.g. if greater evidence is required or there is uncertainty about the best path forward)

Component 6. Progress

- Provide a very brief update on the status of the actions, documenting any progress and/or challenges faced.
- If the expected results are not fully achieved after the actions have been carried out, they should be revised. Similarly, if new evidence becomes available, then some or all components of the action plan may need to be updated.

Annex. Budget Brief Impact Action Plan Template

(1) Asks <i>(from the brief)</i>	(2) Expected Results	(3) Target Audience <i>(who, why, how)</i>	(4) Partners	(5) Actions <i>(who, what, when, where)</i>	(6) Progress
<p>Rebalance the national education budget by decreasing spending on tertiary education and increasing allocations to early child learning by US\$XX million over the next XX years in order to reach 100% ECD coverage</p>	<ul style="list-style-type: none"> ▪ Raise awareness: Development partners and the Ministry of Education understand that the composition of the current education budget leads to suboptimal learning outcomes among all students ▪ Improve the use of financial resources: The budget for early child learning is at least 4% of the total education budget in next fiscal year, up from <1% in the current fiscal year 	<ul style="list-style-type: none"> ▪ Education Sector Working Group (representatives from AfDB, DFID, EU, UNICEF, USAID and World Bank) – ensures that sectoral and program priorities are identified, costed, budgeted and implemented by the Ministry of Education with the coordinated support of development partners – this forum can exert pressure on senior decision makers in the Ministry to give greater funding priority to early learning services ▪ Noah Trevor, Principal Secretary, Ministry of Education – approves the education budget before submitting to the Ministry of Finance – senior most decision maker in the Ministry who has the ultimate say on the composition of the budget 	<ul style="list-style-type: none"> ▪ EU (current chair of the Education Sector Working Group) 	<ul style="list-style-type: none"> ▪ Chief of Education to give a formal presentation of the education budget brief at next Education Sector Working Group meeting on October 2 at the World Bank office ▪ UNICEF Representative and Chief of education to meet with the Principal Secretary on October 15 at the ministry 	<ul style="list-style-type: none"> ▪ Meeting postponed to November 2 ▪ Met with PS on October 17. Committed to increase funding to early child learning to 3% of education budget before approving. Office currently waiting for verification, which will take place on December 15 when Minister of Finance presents budget to Parliament
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