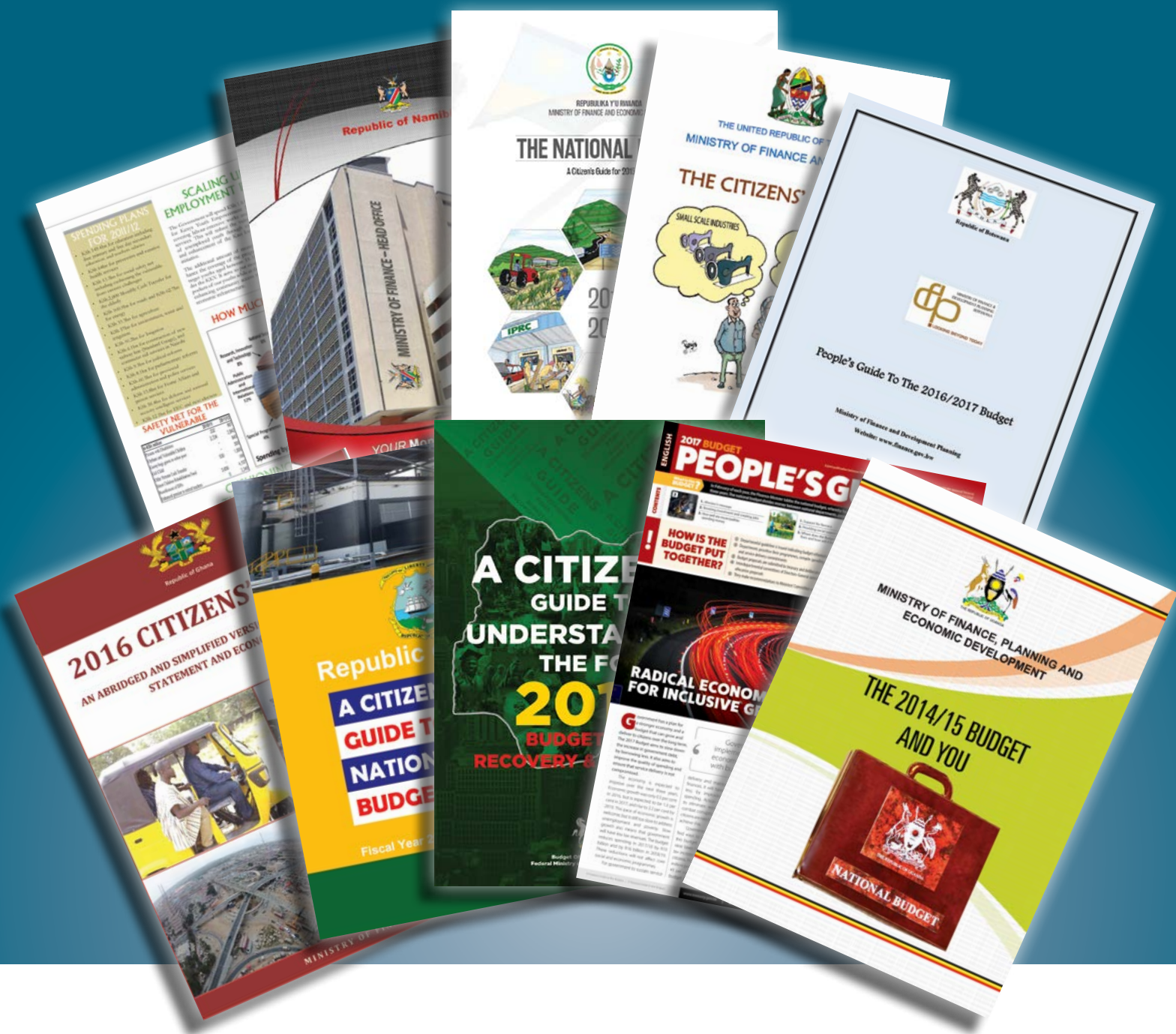


# A review of citizens' budgets in ten African countries



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For more information on CABRI, or to obtain copies of this publication, please contact:  
CABRI Secretariat, Cnr John Vorster & Nellmapius Drive, Centurion, 0062, South Africa  
Telephone: +27 (0)12 492 0022  
Email: [info@cabri-sbo.org](mailto:info@cabri-sbo.org)  
[www.cabri-sbo.org](http://www.cabri-sbo.org)

Copy-editing by Laurie Rose-Innes  
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## Acronyms and abbreviations

BoF	Budget Office of the Federation
BOP	Budget Outreach Programme
CABRI	Collaborative Africa Budget Reform Initiative
CB	citizens' budget
CSO	civil society organisation
FAU	Fiscal Analysis Unit
MoBNP	Ministry of Budget and National Planning
MoF	Ministry of Finance
OBI	Open Budget Index
OGP	Open Government Partnership
PFM	public financial management

# Introduction

The Collaborative Africa Budget Reform Initiative (CABRI) works with African finance and budget ministries in developing and implementing reform initiatives that lead to better-functioning public financial management (PFM) systems. We facilitate peer learning and exchange, and utilise problem-driven and iterative approaches to solving context-specific challenges. Transparency, accountability and participation in PFM is integral to helping countries achieve: better macro-fiscal outcomes; better governance and less corruption; more legitimate budgets and resource allocation; and better service delivery.

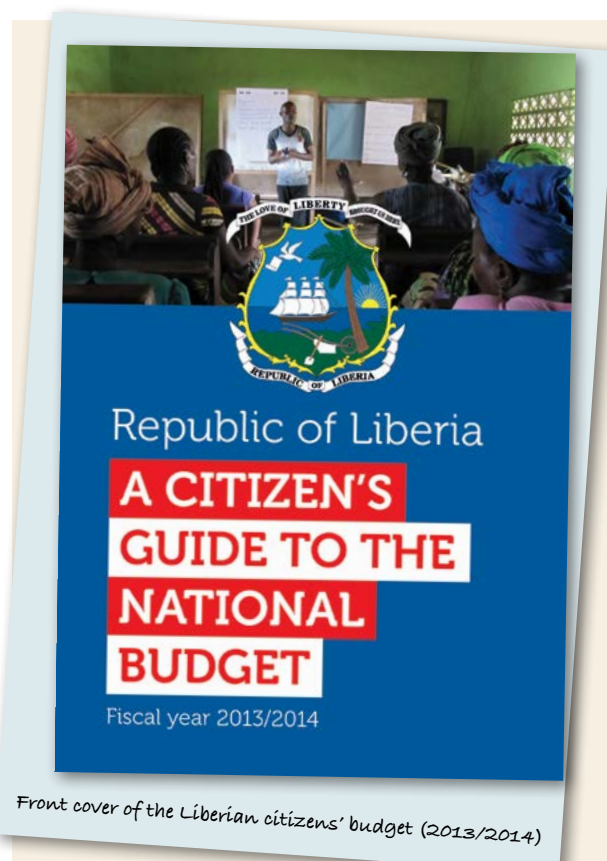
The relationship between budget transparency and improved fiscal outcomes, although well recognised, is not a given: for many countries, making improvements in budget transparency and accountability does not happen automatically.

The International Budget Partnership's Open Budget Survey evaluates eight key budget documents of just over 100 governments across the globe. These budget documents provide the public with a better understanding of development priorities of their governments and several other fiscal decisions. The Citizens' Budget (CB) is an important one of these documents, because it allows for citizens to easily ascertain how the government plans to acquire and spend resources and the criteria for its allocations. The CB is a powerful tool with which governments can make budget information available to most of their citizens and, thereby, raise awareness of the importance of the budget. This document is meant to bridge the gap between simply publishing budget information (transparency) and translating budget information into plain language understood by the majority (accessibility).

This review analyses the contents and formats of CBs in ten African countries between 2010 and 2016. Further analysis was conducted to understand how three out of the ten African countries formulated, published and disseminated their CBs. With this objective in mind, the review is divided into four parts. The first part explains the importance of CBs and what makes a good CB. The second section analyses the contents and formats of the CBs produced by ten African countries over the period 2010–2016. The third section includes three case studies based on interviews conducted with ministry of

finance officials from Nigeria, South Africa and Tanzania. For each country, we present a brief overview of the status of its CB, a description of the production, publication and dissemination processes, and then some recommendations and lessons learned from their experiences that might be useful to those African governments wanting to start producing a CB. The final section offers concluding remarks and recommendations for both those intending to produce a CB for the first time and those trying to improve their CBs.

It is important to mention that this review is not a guide or manual for producing a CB; it is rather an attempt to grasp the main trends and characteristics of some African experiences in the production of CBs to facilitate peer-learning.





# 1. Making budgets more accessible: Why are citizens' budgets important?

The purpose of a CB is to summarise and explain basic budget information and to present this information in an accessible format using simple and clear language.<sup>1</sup> In other words, it aims at explaining to a very broad audience the main objectives, importance and components of the budget, using non-technical terms. It is safe to assume that the citizens do not know much about the budget and, therefore, the CB should be a gateway for people to realise the importance of the budget in their lives and, at the same time, serve as a didactic tool for citizens to learn how to read and consult the budget.

Other than being used for purposes of appropriation, monitoring and decision-making budget documents also serve to inform citizens. CBs are meant to provide budget information in a more accessible language and format to reach a wide audience. While budget documents do not have a specific audience, CBs are published in an easy-to-read format.

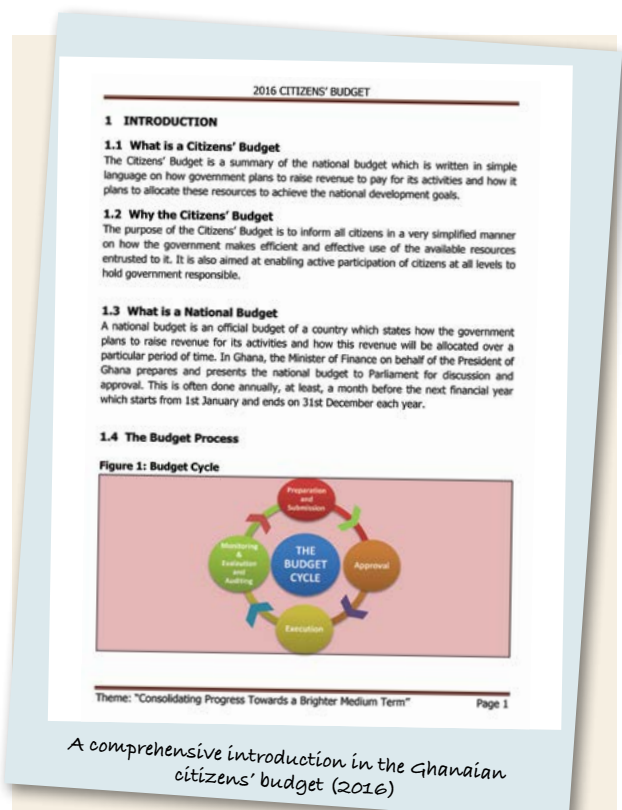
The value of a government producing a CB is that it is useful for citizens to better understand the budget. In the case of the citizens, the CB helps to summarise information that is often complex and fragmented into a single, short document that allows citizens to acquire a general overview of the budget process and the main components of the budget for a given fiscal year, as well as to understand the most relevant challenges and opportunities that the government will face during the execution of the budget. A CB is also a useful tool for translating documents that are produced with highly technical and specialised language into clear and simple language that helps the citizen to understand the complexity of budget decisions. A further advantage of publishing a CB is that it is a document that responds to people's specific needs and interests.

From the government's perspective, a CB is a very useful tool for communicating budget policy priorities and all the opportunities and challenges that the government might face while executing the budget. As such, the CB is also a perfect tool for explaining the macroeconomic context and any legal or practical constraint that the government might encounter throughout the budget process. Governments budget because there are limited resources; thus, governments need to

prioritise which needs will be met in a fiscal year, and a CB can convey this message clearly. The CB provides a unique opportunity to foster public participation and to start a more educated dialogue with civil society. In the medium term, a CB improves the democratic process, enhances accountability and increases the credibility of the government among national and international stakeholders.

To maximise the utility of the CBs, a CB should cover six basic components:

1. *First component: introduction and basic concepts.* The CB should start with a brief introduction on what a CB is, its main purpose, a brief definition of what a 'budget' is and any other information that would help the reader to learn about and understand the budget and its process.



<sup>1</sup> International Budget Partnership, *The power of making it simple: A government guide to developing citizens budgets*, 2012. Available at: <https://www.internationalbudget.org/wp-content/uploads/Citizen-Budget-Guide.pdf>

2. **Second component: revenue.** Revenue refers to all the resources available to a government for providing goods and services, implementing public policies and performing its activities. Since the amount of revenue will define allocations to sectors and activities, it is important that the CB includes a brief explanation of what 'revenue' is. It is also necessary to show the main sources of revenue and why these sources are important. For instance, tax revenue depends on what people do in their daily lives (buying goods, earning income, and so on). Thus, this source of revenue is directly linked with the national economy. Foreign assistance also should be included to explain its importance and implications for the budget in general.

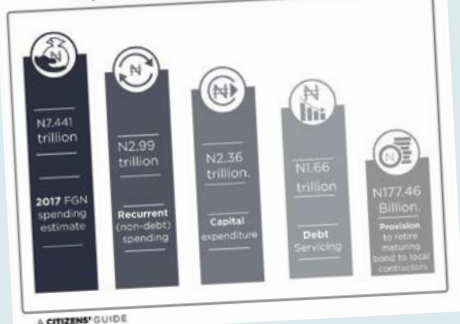
Figure 4: Sources of revenue in 2013/14



Sources of revenue pie chart from the Liberian citizens' budget (2016)

3. **Third component: expenditure estimates.** Generally, the allocation of public resources is based on a planning process aimed at designing and implementing public policies that respond to the most important needs of a country and that help the government to achieve its priorities. For citizens to understand the complexity of allocating resources, the CB should explain what 'expenditure' is, present the budget policy priorities for the fiscal year, show the three main ways in which expenditure might be classified (who is spending, on what and for what purposes) and provide a general overview of the allocations to the most relevant sectors: health, education, infrastructure, and so on. A good practice in the production of a CB is to show comparisons, so that people can understand whether allocations are appropriate or not.

Expenditure Estimates for 2017 Budget



A bar graph showing government expenditure, including on debt servicing, from the Nigerian citizens' budget (2016)

4. **Fourth component: debt.** Another important part of the budget has to do with the borrowings that the government will incur. This is especially important, because the debt underlying certain resources could be repayable under conditions that might have an impact on the amount of resources available in future years. It is important that citizens understand how debt is constituted, under what conditions and circumstances it will be repaid, and how the resources derived from borrowings will be used.
5. **Fifth component: other important information.** A CB is not only a document that shows expenditure and debt, it is also a very useful communication tool for the government in explaining to its constituents relevant information regarding the budget. For instance, the CB might include information on allocations to local government, highlights on expenditure, budget policy priorities, opportunities for public participation, and so on.
6. **Sixth component: format.** Another very relevant aspect of a CB has to do with the format, language and visual aids that the document uses to explain the complexity of the budget process, the budget terms, the amounts of revenue and expenditure, and how the government is planning to use the public resources. Visual aids and simple language are valuable resources for governments to use in assisting citizens to understand complex terms easily.

SPENDING PLANS FOR 2011/12

- KSh 143.5 billion for infrastructure, housing, primary and first-level secondary education, and tertiary education.
- KSh 10 billion for recreation and culture.
- KSh 15.5 billion for social safety net including cash transfers for the elderly.
- KSh 2,000 Monthly Cash Transfers for the elderly.
- KSh 100 million for roads and KSh 42.7 million for energy.
- KSh 35 million for agriculture.
- KSh 35 million for environment, water and irrigation.
- KSh 10 million for transport.
- KSh 4 billion for construction of new schools (non-Standard Gauge), and construction of schools in Standard Gauge.
- KSh 5 billion for police activities.
- KSh 8 billion for parliamentary activities.
- KSh 40 billion for provincial administration and police services.
- KSh 10 billion for Home Affairs and police services.
- KSh 10 billion for defense and national security (intelligence services).
- KSh 12 billion for health and social services.

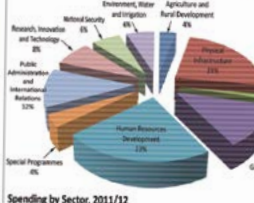
SAFETY NET FOR THE VULNERABLE

Category	2010/11	2011/12
Food Security	22	40
Income and Health Shocks	120	140
Emergency relief	-	40
Disaster	20	20
Disaster relief	10	10
Disaster relief	10	10
Disaster relief	10	10
Disaster relief	10	10
Disaster relief	10	10
Disaster relief	10	10

SCALING UP YOUTH EMPLOYMENT PROGRAMMES

The Government will spend KSh 1.8 billion for Kenya Youth Employment Program (KYPE) in 2011/12. The program will provide training and support to young people, including those who are unemployed, underemployed, or overeducated. The program will also provide support to young people who are employed but are not earning enough to support their families. The program will also provide support to young people who are employed but are not earning enough to support their families. The program will also provide support to young people who are employed but are not earning enough to support their families.

HOW MUCH IS GOING TO BE SPENT?



Spending by Sector, 2011/12

CUSHIONING THE POOR FROM THE CURRENT HIGH FOOD PRICES

KSh 15.5 billion has been allocated to cushion the vulnerable members of our society from the current high prices of food and fuel. Part of the allocation is for the elderly, who are particularly vulnerable to food price increases. The government is also providing cash transfers to the elderly, who are particularly vulnerable to food price increases. The government is also providing cash transfers to the elderly, who are particularly vulnerable to food price increases. The government is also providing cash transfers to the elderly, who are particularly vulnerable to food price increases.

On a page in the Kenyan citizens' budget (2011), information is supplied in bullet points, a table and a pie-chart.



The first part of this review explores to what extent ten African countries have incorporated these six aspects in their own CBs. CABRI conducted a desk-based review of 39 CBs in ten African countries, from 2010 to 2016:

Botswana, Ghana, Kenya, Liberia, Namibia, Nigeria, Rwanda, South Africa, Tanzania and Uganda

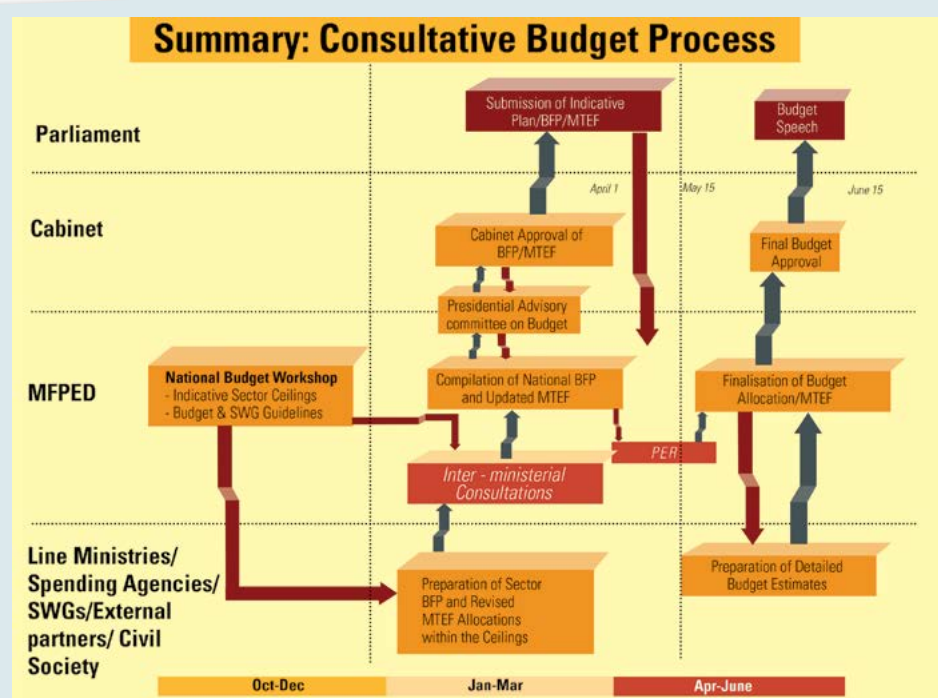
CABRI chose these countries, because they had produced CBs fairly consistently since 2010 and this allowed for the construction of a sample big enough to undertake an analysis of trends.<sup>2</sup> Based on international literature on the contents of budget documents, and on CBs in particular,<sup>3</sup> CABRI developed a methodology to analyse the contents and formats of the 39 CBs. The methodology is based on the six aspects that a good CB should include to make budget information more accessible to the broader public. These six components were disaggregated into 27 specific items of content, as is shown in Table 1. Annex 1 contains a detailed explanation of the methodology.

<sup>2</sup> As part of the methodology, CABRI also conducted an open search to find these documents on Google and, finally, we completed our sample with those CBs that we could not locate on the Internet but which were available on CABRI's Budget Enquirer (launched in 2016) in the Budgets in Africa tool on the CABRI website.

<sup>3</sup> International Monetary Fund, *The fiscal transparency code*. Available at: <http://blog-pfm.imf.org/files/ft-code.pdf>; The World Bank, *Guidance note on citizen's budgets*. Available at: [http://siteresources.worldbank.org/EXTSOCIALDEVELOPMENT/Resources/244362-1193949504055/4348035-1352736698664/Guidance\\_Note\\_Citizen\\_Budget.pdf](http://siteresources.worldbank.org/EXTSOCIALDEVELOPMENT/Resources/244362-1193949504055/4348035-1352736698664/Guidance_Note_Citizen_Budget.pdf); Petrie M & Shields J, *Producing a citizen's guide to the budget: Why, what and how?* *OECD Journal on Budgeting*, 2010/2. Available at: <https://www.oecd.org/gov/budgeting/48170438.pdf>; The Global Initiative on Fiscal Transparency, *High-level principles on fiscal transparency, participation and accountability*. Available at: <http://www.fiscaltransparency.net/GIFT-High-Level-Principles-2012-08-ENG.pdf>.

Table 1: Components of the CB covered in the analysis

Component	Content	Number of questions
<i>Introduction and basic concepts</i>	<ul style="list-style-type: none"> <li>Purposes and objectives of the CB</li> <li>Definition and objectives of a budget</li> <li>Macroeconomic assumptions</li> <li>Budget process and legal framework</li> </ul>	5
<i>Revenue</i>	<ul style="list-style-type: none"> <li>Definition of revenue</li> <li>Main sources of revenue</li> </ul>	3
<i>Expenditure</i>	<ul style="list-style-type: none"> <li>Definition of expenditure</li> <li>Three main expenditure classifications</li> <li>Share of the budget allocated to the most relevant sectors</li> </ul>	7
<i>Debt</i>	<ul style="list-style-type: none"> <li>Important information on borrowing and debt</li> <li>Explanation of how the debt is going to be used</li> </ul>	2
<i>Other important information</i>	<ul style="list-style-type: none"> <li>Budget policy priorities</li> <li>Allocations to subnational governments</li> <li>Other sources of information</li> </ul>	3
<i>Format</i>	<ul style="list-style-type: none"> <li>Non-technical language</li> <li>Structure</li> <li>Length</li> <li>Consultation process</li> <li>Visual aids</li> <li>Targeted at different audiences</li> </ul>	7



A clear illustration summarising the budget process in the introduction of the Ugandan citizens' budget (2014)

## 2. What is included in citizens' budgets and how is this information presented?

This section presents the results of the analysis of the total 39 CBs published by the ten African countries included in this study for the six components. It also provides information on each of the ten countries included in the samples.

There are some important trends in the production of CBs in these ten African countries. Figure 1 shows the general results of our analysis by year and for each country. Each bar represents one of the 39 CBs reviewed. In the first place, it is noticeable that the number of CBs in the ten countries has increased over time; while in 2010 only two CBs were published, in 2015 and 2016, eight documents were published. A second positive trend is that these ten countries are starting to institutionalise the publication of the CB; in the majority of cases, once the country has published its first CB, it continues to publish it in the subsequent years. Information on the budget priorities is included in all of the CBs analysed. It is important to mention that this trend also occurs in all of the 54 African countries: 29 countries (54 per cent) have published a CB and, in most of the cases, once the first CB has been produced, the country has produced a CB the following year.

### BOTSWANA: People's guide to the budget

*Published: 2015, 2016*

- ✓ Short document intended to show the most relevant aspects of the budget during the fiscal year.
- ✓ An informative summary of the annual budget: it includes an explanation of the context of the annual budget and then the main sources of revenue and relevant information for expenditure.

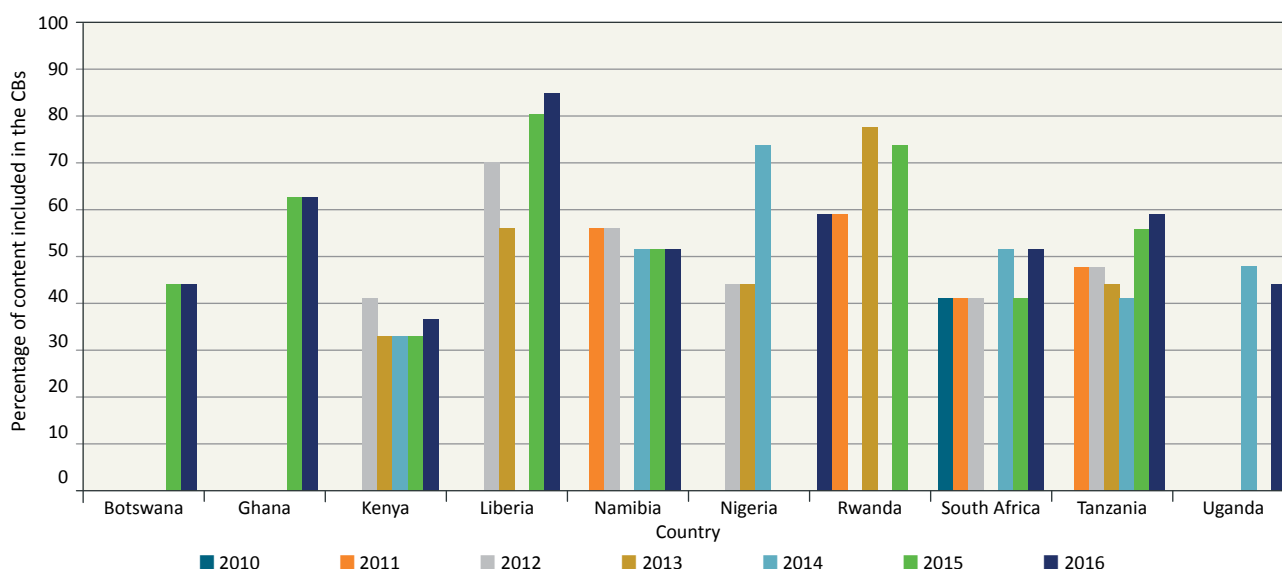
#### *Areas for improvement:*

- Include information on debt.
- Include a glossary to explain technical terms.



Figure 1 also shows that, in general, all CBs include some of the contents of each of the six components analysed; however, only 44 per cent of the documents reviewed include more than half of the 27 content items included in the review. This means that

Figure 1: Content of the CBs reviewed by country



although the CBs include information that is useful, there is a lot more information that African governments can include to make budget information more accessible (e.g. the budget process, legal framework, and budget institutions and agents). Information on debt and allocations to subnational governments is rarely found in the CBs.

The rest of this section presents the main trends for each of the six components under consideration. It is important to note that these trends are established with regard to the total sample of 39 CBs analysed and are not filtered by country or by year. This is so, because we are interested in showing which the most frequent content items are for each of the six components. Thus, for example, Figure 2 shows that 11 of the 39 CBs (28 per cent) include information on the budget process in their introductions.



#### Positive trends in the production of CBs, 2010–2016

- In general, CBs have evolved over time. They include more information from year to year and have improved their formats and visual aids to make budget information more understandable.
- The publication of CBs is starting to become an institutionalised practice among the countries analysed.
- CBs are used primarily to explain budget policy priorities.
- There is a growing effort to explain complex information in non-technical terms and to include visual aids to help readers understand basic budget concepts.
- 95% of the documents include expenditure estimates to the most important sectors.

## First component: Introduction and basic contents

A good CB should start with a brief introduction to the document so that people can familiarise themselves with basic budget terms and understand the importance of the budget in their lives. Figure 2 shows the frequency of inclusion of specific information in the introduction to the CB. The most frequently found information in the introduction is a definition of 'budget': 77 per cent of the 39 CBs reviewed include such a definition. Fifty-four per cent of the documents also explain the purpose of a CB. In 41 percent of the cases, information on the macroeconomic assumptions that are considered during the drafting and approval of the budget is included. These CBs could be improved by including information on the budget process and its legal framework, since without an appropriate orientation regarding the main actors in charge of drafting, approving, implementing and monitoring the budget, it is unlikely that citizens could exercise their right to participate in the decision-making process of the budget or to monitor its appropriate implementation.



### GHANA: An abridged and simplified version of the budget statement and economic policy

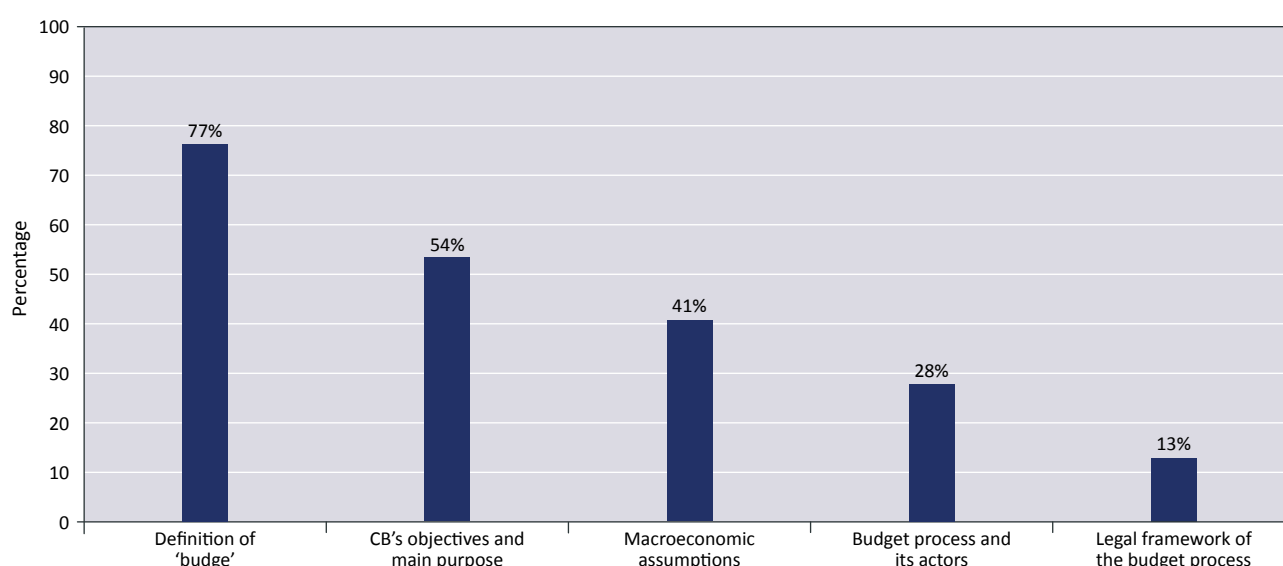
*Published: 2015, 2016*

- ✓ Includes a glossary that explains basic budget terminology.
- ✓ Includes an index to easily find information.
- ✓ Available in English, Dagbaani, Damgbe, Ewe, Ga, Gonja, Nzema and Twi.

#### Areas for improvement:

- More detail on debt.

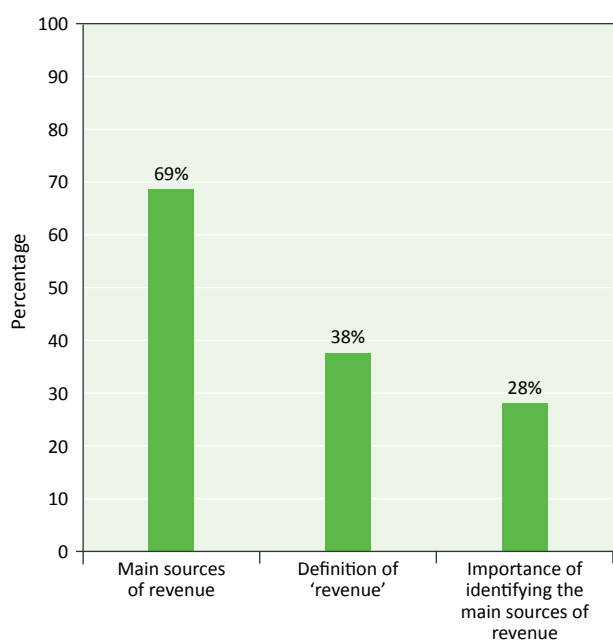
Figure 2: Information included in the introduction of the CBs



## Second component: Revenue

Another characteristic of a good CB is a fair explanation of how the government is planning to acquire resources to perform its duties. Thus, the CB should include information on revenue and show all available sources (internal, foreign, debt, etc.), so that people can understand where the money is coming from and how. The majority of the CBs reviewed include some information on revenue: 69 per cent show the main sources of revenue, but they do not always provide a definition of what revenue is (only 38 per cent include this information) or explain the importance and implications of each of these sources of revenue (only 28 per cent include this information).

Figure 3: Information on revenue included in the CBs



### KENYA: The Mwananchi guide – budget highlights

Published: 2012, 2013, 2014, 2015, 2016

- ✓ A flexible document; it varies its content from year to year, according to the specific features of the budget priorities for the year.
- ✓ Short document that includes abbreviations and pictures.

#### Areas for improvement:

- It does not provide a general overview of the budget.
- Include a glossary to explain technical terms.

## Third component: Expenditure estimates

The allocation of public resources is based on a planning process aimed at designing and implementing public policies that respond to the priorities of a country. For citizens to understand the complexity of allocating resources, the CB should explain: what 'expenditure' is; present the budget policy priorities for the fiscal year; and provide a general overview of the allocations to priority sectors, such as health, education, agriculture, infrastructure, etc. A good practice in the production of a CB is to show comparisons so that people can understand whether allocations are appropriate or not (e.g. the current year's amounts could be compared to those of the previous year).

The CB review focused on showing allocations to the most relevant sectors: 95 per cent of the 39 documents included this kind of information (see Figure 4). To easily understand the composition of expenditure, three classifications are used worldwide to help us establish the purposes for which the government intends to spend public resources (functional classification), who within the government is spending the resources (administrative classification) and on what the government is spending our money (economic classification). In terms of estimates of expenditure classifications, the most common one used in the CBs is the functional classification; this is chiefly intended to show allocations to sectors and main strategic functions of government (e.g. education, health, agriculture, etc.). Forty-four per cent of the CBs included the economic classification and only 13 per cent used the administrative classification. We did not find any explanation of each classification in terms of their usefulness for analysing estimates of expenditure, but in 38 per cent of the cases, amounts are shown in comparison with the previous year or as a share of GDP.

### NAMIBIA: Citizens' guide to the national budget

Published: 2011, 2012, 2014, 2015, 2016

- ✓ Succinct document presents the main characteristics of the budget for each fiscal year.
- ✓ Focused on expenditure by showing allocations to the most important sectors, budget policy priorities and the general amount of expenditure.
- ✓ Available in English, Afrikaans, Damara/Nama, Otjiherero and Oshiwambo.

#### Areas for improvement:

- More information on revenue; for example, including the main sources of revenue.
- More information on debt; for instance, what the debt will be used for.

## WHERE DOES THE BUDGET MONEY COME FROM AND HOW WILL IT BE SPENT IN 2017/18?

**T**he main sources of money that government spends are taxes and levies.

Tough economic conditions have reduced the amount of taxes that will be collected in 2017/18. In order

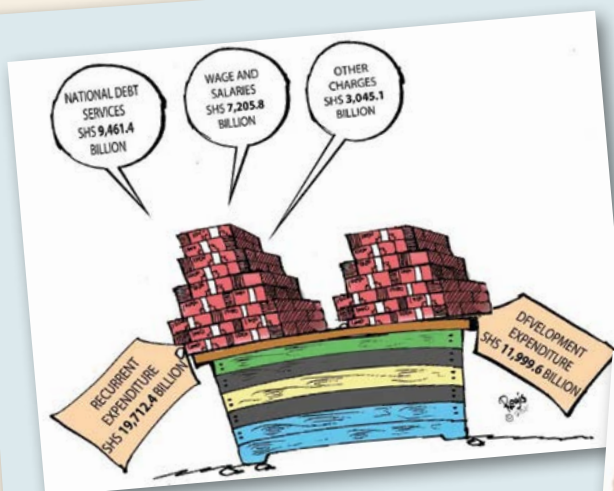
to sustain its spending priorities, government proposes raising additional tax revenue mainly from personal income tax and dividend withholding tax. Therefore, R1 265.5 billion is expected to be collected in 2017/18.

TAX REVENUE R billion	2017/18	%
PERSONAL INCOME TAX	482.1	38.1
CORPORATE INCOME TAX	218.7	17.3
VAT	312.8	24.7
CUSTOMS AND EXCISE DUTIES	96.1	7.6
FUEL LEVIES	70.9	5.6
OTHER	84.9	6.7
<b>TOTAL</b>	<b>1 265.5</b>	<b>100.0</b>

### CONSOLIDATED SPENDING 2017/18

<b>R243.0 bn</b>	Basic education
<b>R241.6 bn</b>	Economic affairs & agriculture
<b>R198.7 bn</b>	Defence, public order & safety
<b>R195.8 bn</b>	Human settlements & municipal infrastructure
<b>R187.5 bn</b>	Health
<b>R180.0 bn</b>	Social protection
<b>R168.4 bn</b>	Other
<b>R77.6 bn</b>	Post-school education & training
<b>R70.7 bn</b>	General public services

In the South African citizens' budget (2017), revenue and expenditure information is supplied in a table and bar graph respectively.



Cartoons showing revenue and expenditure details in the Tanzanian citizens' budget (2017)

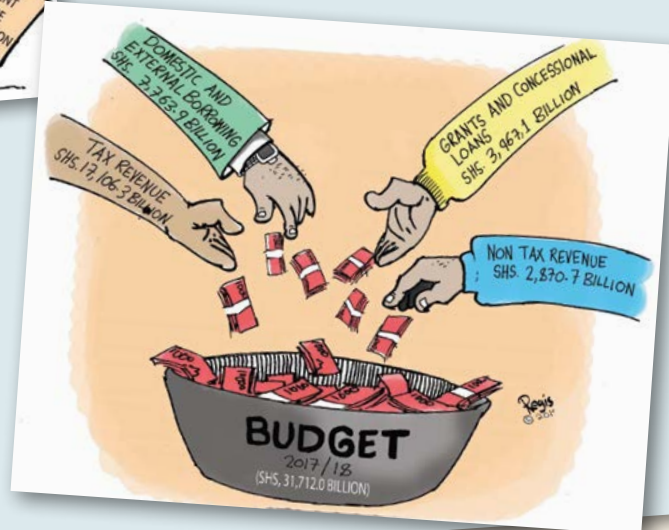
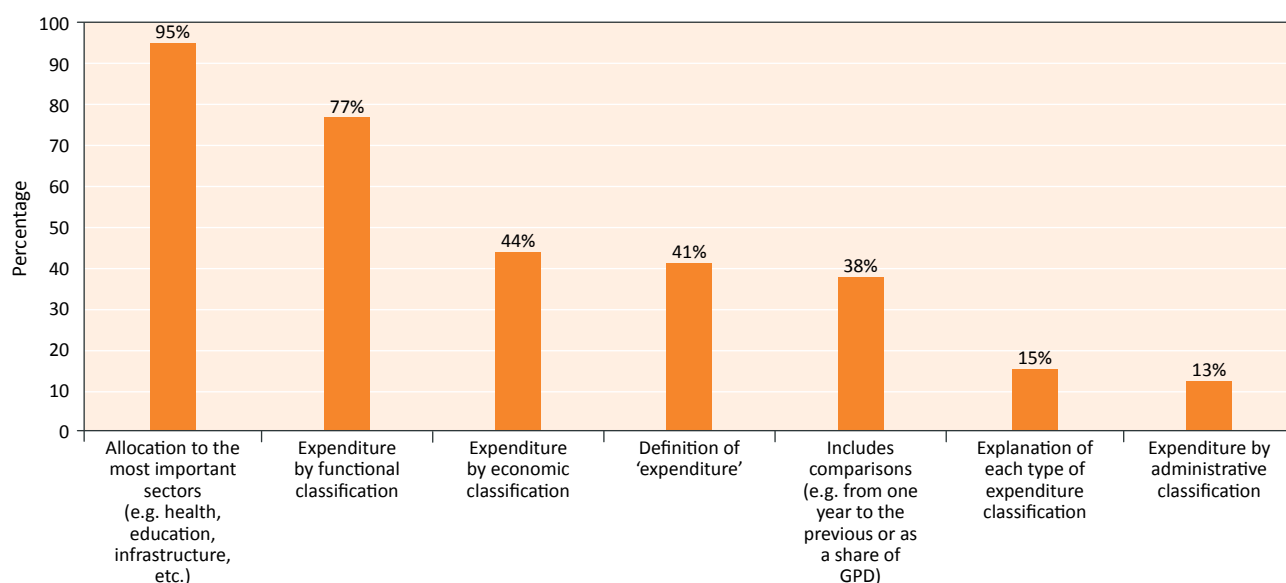




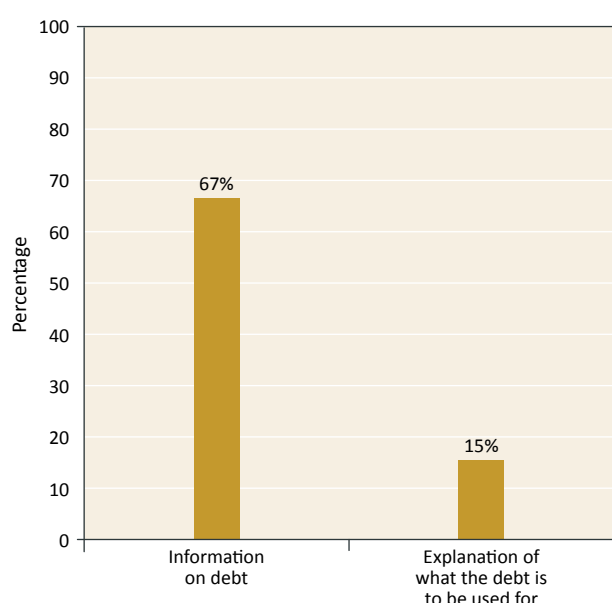
Figure 4: Information on expenditure estimates included in the CBs



#### Fourth component: Debt

Borrowing today increases the available resources for the year but it has a cost that should be paid in the future. A good CB should clearly explain how the debt is to be used, and under what conditions it is to be repaid. Sixty-seven per cent of the CBs reviewed include some information on debt and the total amount that the government will borrow. However, in most of the cases, this information is not adequate, and the CB does not provide an explanation of what the debt is to be used for, or the conditions for repayment, or whether these resources are tied to certain policy objectives.

Figure 5: Information on debt included in the CBs



#### Fifth component: Other relevant information

A CB is a most useful communication tool for governments to explain any relevant information regarding the budget and its execution. A very positive trend among the countries included in this review is that governments are using CBs primarily to communicate budget policy priorities; this is the case in all of the documents reviewed. Most of the CBs (72 per cent) also provide alternative sources enabling readers to obtain more information about the budget (see Figure 6). The least common

##### RWANDA: A citizens' guide to the budget

Published: 2010, 2011, 2013, 2015

- ✓ Well-structured and written with non-technical terms: it uses text, charts, figures, cartoons and design to explain all the complexity of the budget process and the budget content.
- ✓ It includes information and a guide on how people can participate in the budget process and how they can monitor expenditure at the local level.
- ✓ The 2010 version of the CB states that the government obtained feedback from users regarding the first CB published in 2009. This is a good practice, because the CB is the only document that is targeted at citizens and, consequently, which has mechanisms to gather feedback and recommendations from its potential users. This increases the quality and usefulness of the CB.

##### Areas for improvement:

- Include a brief explanation of the budget process and its legal framework.
- Include an explanation on what the debt is used for.

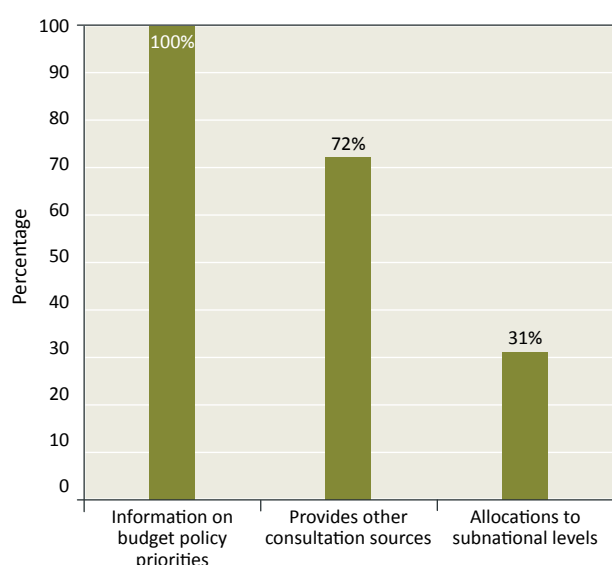




information, included in only 31 per cent of the CBs, concerns allocations to subnational governments.

It is important to note that we found other good practices in some of the CBs. For instance, some countries explain how citizens can use the information provided in the CB or how they can participate during the budget process. Other documents include information on policy priorities and how they are related to the budget; some also include information on the implementation of investment projects financed by international donors.

Figure 6: Other relevant information included in the CBs



## Sixth component: Formats

Finally, it is important to remember that a good CB uses visual aids in creative ways to explain difficult terms or to stress important messages. Thus, the final aspect has to do with the design and resources used to translate technical information into plain language.



### LIBERIA: A citizens' guide to the national budget

Published: 2012, 2013, 2015, 2016

- ✓ A good overview of revenue, expenditure and debt.
- ✓ It provides a thorough explanation of on-budget and off-budget support, which is important given the dependence of the country on foreign assistance.
- ✓ It includes information on the budget process and how people can get involved during the budget process.
- ✓ The 2012 edition of the CB is well-structured in a way that facilitates the acquisition of information on the national budget in a few pages, and the reader is able to consult the information on allocations to subnational governments in an independent manner.

#### Areas for improvement:

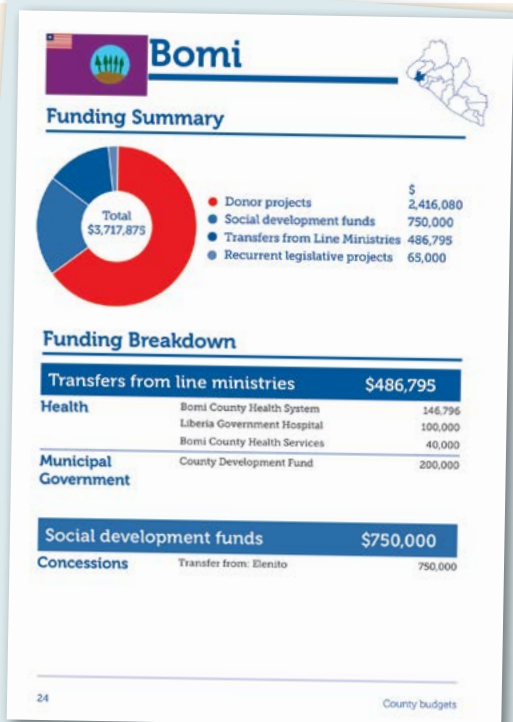
- Versions after 2012 were not as thorough.

In general, there is a growing effort to make CBs more comprehensive and easier to understand. In all of the cases, there are charts, figures, cartoons and text boxes that help in explaining complex information. In all of the cases, the documents are well organised and the reader can follow the arguments smoothly. Another relevant trend in terms of the format is the length of the documents: 82 per cent have fewer than 25 pages. A very interesting feature of the CBs analysed is



### Good practices in the production of a CB: content

- Inclusion of a glossary:
  - Ghana 2015, 2016
  - Rwanda 2013, 2015
  - Uganda 2016
- Extensive information on allocations to subnational governments:
  - Liberia 2012
- Thorough explanation of on-budget and off-budget support:
  - Liberia 2012, 2013, 2015, 2016
- Explanation and recommendations on how to participate throughout the budget process:
  - Rwanda 2010, 2011, 2013, 2015
  - Nigeria 2014



The Liberian citizens' budget (2013/2014) provides other relevant information on allocations to sub-national levels.

that in 41 per cent of the cases they are translated into local languages to target a broader share of the population.

The most relevant area for improvement is related to the implementation of consultation processes with relevant stakeholders outside the government to obtain feedback; only two (5 per cent) of the CBs indicated that the government had implemented a consultation mechanism during the production of the document. The CB is intended for the public; thus, it is important that governments implement processes to acquire feedback and recommendations from relevant stakeholders. This allows the government not only to improve the contents, format and dissemination of the CB but also to provide

opportunities for dialogue and innovation in the publication and dissemination of budget information.

#### UGANDA: Citizens' guide to the budget

Published: 2014, 2016

- ✓ It is well structured and uses a lot of figures to show the main components of the budget.
- ✓ The document is more focused on expenditure and revenue, and includes comparisons with other African countries to show the amount of tax revenue and to compare oil prices.

#### Areas for improvement:

- Include more detailed information on revenue.
- Include more detailed information on debt and what it will be used for.

#### Areas for improvement in the production of CBs

- Feedback from potential users
- Include a glossary to explain technical terms
- More information on revenue and debt and their impact on the budget and on people's lives
- More information on administrative classification of expenditure and why it is important

#### Good practices in the production of a CB: format

- Non-technical and clear language:
  - Liberia 2012, 2013
- Balance between information and amicable formats:
  - Liberia 2012
- Citizens' Budgets in local languages:
  - Botswana 2015, 2016
  - Ghana 2015, 2016
  - Namibia 2014, 2015, 2016
  - Tanzania 2011, 2012, 2013, 2014, 2015, 2016
- Use of cartoons to explain complex concepts or highlights important ideas:
  - Rwanda 2010, 2011, 2013, 2015
  - Tanzania 2011, 2012, 2013, 2014, 2015, 2016

#### Damara/Nama (Khoehoe Khawab)

##### TARESA A MARI#NÜI#UI?

!Haosi mari#nÜi#uis ge a marisi [awe]gui, hia #hänub mä [gaub ai marina [hao]hao tsi mati ni sisenuse i !khaisa ra di#uisa, Mari#nÜi#uis ge marisi (kurib [gaiba] ra !guai, hia Namibia'b Inä !Hoa#khaib di 1'sa xu [Khu]khäb di 31'as gose, mä i [gui i ga mäsa marikuri, hia 12'a [khäna !kho#gahäb Inä ra !kheba, Mä !haosi mari#nÜi#uis hoas ge [Aekub!Nob #Oalnädi Sisen]gaub, hia (MTEF) ti ra xoalnuwu!nuwuheba ra !kho#gä, hia saoguxasib, ho#gab tsi #oalnädi dib, saora 3 kurin [gaib dib ai a !gaolgaosaba,

##### TARE! IAROMAS MARI#NÜI#UISA A #Hä#HäSA?

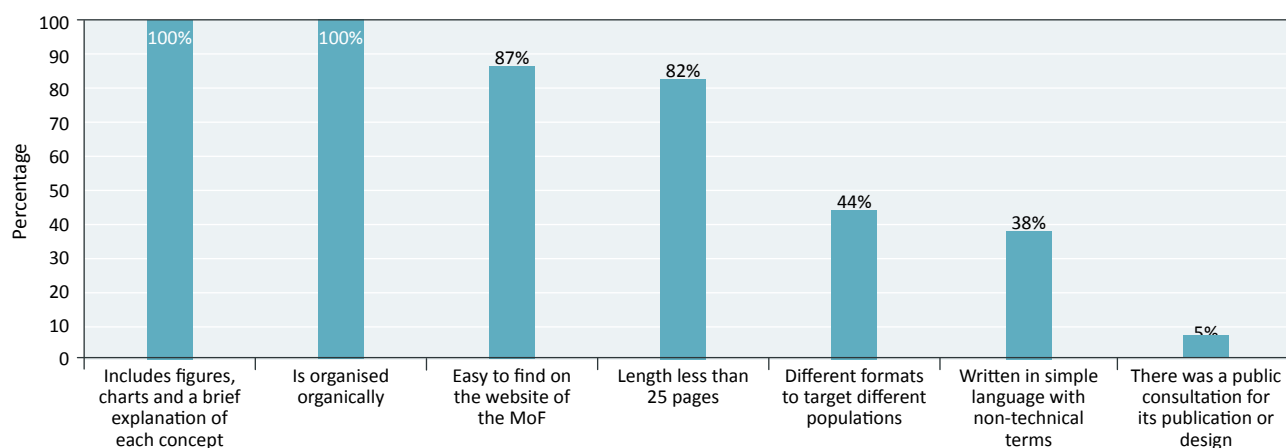
!Haosi mari#nÜi#uis ge a #hähäsa, [is kaise [kho]khosa läsa, #hähäsa marisi [uiba #Hänuba ra [khagaibas a xui-ao, [ib di !haosi omkhäisens silnäde lam#gas tawa sisenus !aroma, ne marikuri 2016[a/17]a [ib ge saora haka #gai-amdi ai a !ammäisa,

- !Kho#gasa [omkhäis #gaikhäba lam#gas, [ib Inä i [guis khemi i Namibia]i i tsina [ara#uisase tsä tites";

silnäde !kholgaras !aroma, !Nasa läb #Hänub di ho#gab #harugulkhain dib (hia 90%) dib ge #hänub marina matarede xu ra [khi, hia [gui]guibe khoen, #harugulkhain di ho#gagu, xun tsi !oabadi hia [amaon xa ra [amähen [Khasiba a [arolnä #Hänub marin), !khain, tsi #harugub (ai [gaus ase, #hänub marin ai hä mataredi hia xun hia Namibia'b Inä ra #gäxauhen khemi ina) Afrikab !Khwagas #Gae#gui !Hüsa (SACU'sa) xu hä #nÜi#khündi tsina !kho#gahäse, hia hoathubaisi #harugub di [gaug]gaus ase isa, [is tawab Namibia'ba [khadi a

The Namibian citizens' budget (2016) is published in nine local languages.

Figure 7: Trends in the formats used in the CBs



### 3. Case studies

This section includes three case studies based on interviews conducted with public servants at the ministries of finance in Nigeria, South Africa and Tanzania. We considered this to be useful in further exploring the main motivations and challenges that countries face in producing CBs. For each country, we present a brief overview of the status of the CB, a description of the production, publication and dissemination processes and then some recommendations and lessons learned from their experiences that might be useful for those African governments wanting to start producing a CB.

#### Nigeria

Nigeria first produced a CB in 2012, with a significant improvement in the 2014 edition. In 2015 a transitional budget was produced to facilitate the change in government.<sup>4</sup> Nonetheless, the government is committed to continuing with the practice and improving the quality of its CB.

##### **NIGERIA: Citizens' guide to the budget**

*Published: 2012, 2013, 2014*

- ✓ The first two editions of the CB were very similar and focused on budget policy priorities, expenditure estimates for priority sectors, and the main sources of revenue.
- ✓ The 2014 edition was significantly improved and included a brief introduction on the objectives and importance of the CB, as well as information on debt.

##### *Areas for improvement:*

- Publish the CB every year.



#### Production process

The Budget Office of the Federation (BoF) produces the CB, and a more expanded team from the Federal Ministry of Budget and National Planning (MoBNP) co-ordinates the contents of the document and provides quality assurance. The BoF has found that citizens are more interested in information on specific projects in their own communities that are directly derived from the budget, so the office takes time to include this information and to explain it in a simple manner. The CB also has a section on sources of revenue, budget allocations, and the main priorities of the budget for the year. For 2017, the BoF included an infographic in the CB representing budget priorities and sources of revenue.

For 2018, the BoF is planning to produce a comic book version of the CB to reach a larger audience; this version will have two editions, the first explaining the main features of the executive's budget proposal and the second being an updated version of the enacted budget. Tanzania's CB includes some cartoons, but no other African country has produced a comic book version of the CB.

##### **Why is the CB important?**

‘The relevant motivation is to provide information to people. In 2015, the budget itself was 2 000 pages, so we need to put a summary out for people to connect and make sense of the budget.’

‘Putting the citizen's guide out is important because everyone wants to know what the government is doing and it is a strategic communication document to disseminate what the government is doing?’

(From an interview with an official in the Nigerian BoF.)

Since 2016, Nigeria has been a member of the Open Government Partnership (OGP) and this commitment is guided by the timely publication of the eight key budget documents. There were some years when Nigeria did not publish a CB; now, however, as part of the OGP, there are

<sup>4</sup> According to the International Budget Partnership's Open Budget Index, the CB has been published late.

milestones to meet with specific timelines and activities that the government is committed to complying with in a timely and efficient manner.

The government is also interested in improving the country's score in the Open Budget Index (OBI), because as of the last edition of the Index in 2015, Nigeria has been below average in the African context. Therefore, it is a priority for the government to improve its score and to excel, as a good-practice example for the African context, in the OBI scores and in the publication of all eight key budget documents.

The production of the national budget is in itself a collaborative effort of all ministries and departments, and it is the summary of those efforts that allows the government to present its budget every year. Nigeria has a federal ministry of finance (MoF) and a federal MoBNP. The BoF is in the MoBNP, but the functions of the accountant-general, macroeconomic forecasting and debt fall under the MoF. Thus, the production of the national budget entails a lot of communication and co-ordination between these two ministries. The process starts with analysing the strategic plans of the government, understanding the macroeconomic figures and relating both inputs to the production of the annual budget. Within this process, the BoF conducts internal consultations to obtain feedback on what the contents of the CB should be for the year. This process is also reflected in the CB since the BoF uses this consultation activity to define its contents; sometimes, it also receives feedback from civil society organisations (CSOs) through polls that are incorporated to improve the document.

### Publication and dissemination process

Traditionally, Nigeria has published its CB in a hard-copy version that is printed and distributed in several parts of the country. Recently, the CB has also published the CB on the BoF's website, and is exploring new ways of reaching more people. Nigeria has more than 250 languages, and because of the challenge posed by this, as well as other resource constraints, the CB has not been translated into local languages, as is done in some African countries.

In 2018, the MoBNP will translate the comic book version of the CB into three selected languages, which will account for 60–70 per cent of the native languages spoken in Nigeria. The translation of this version of the CB will serve as a pilot to understand better which strategies work best, and then to design a plan for translating the CB into more local languages. In this effort, the ministry will try to include specific information for each region and will disseminate the document in the most relevant local newspapers.

### Challenges and lessons learned

The most relevant challenge is summarising budget information, how to make a succinct document from the 2 000-page national budget. In the Nigerian experience, this question is solved by identifying the key initiatives that are contained in the budget and explaining how they are related and why they are important.

An important lesson from the Nigerian experience is to disseminate the CB so that it is available to more people. This is complicated, because not everybody will easily understand an abridged 18-page version of the budget; it might still be too technical. This is the reason why the MoBNP will pilot the comic book version, so that more people will be able to comprehend the CB. The ministry will also design a dissemination strategy to derive greater advantage from the use of communications technology, and will partner with CSOs that are trying to foster transparency and access to budget information at the local level.

#### Nigeria's recommendations for countries starting the production of CBs

- While the content of a CB is pretty standard and focuses on revenue, expenditure estimates and debt, medium-term expenditure on projects and their borrowing requirements could also be included.
- To make the CB more accessible, cartoons and other visual formats can be used.



An info-graphic showing capital allocations in the Nigerian citizens' budget (2017)

## South Africa

South Africa has a long tradition of CBs, at least since 2006, the launch year of the OBI, which raised awareness of the importance of the CB.<sup>5</sup> Throughout these years, South Africa has embraced the CB as an integral part of the budget cycle and has improved the production, publication and dissemination of this important document.

### Production process

In South Africa, the Fiscal Analysis Unit (FAU) within the National Treasury is in charge of producing the CB; it also co-ordinates publication and dissemination activities. Among other duties, this unit co-ordinates information inputs from different areas of the Treasury and from the South African Revenue Service (SARS) to ensure that the content of the document reflects the main issues and figures in the CB. The most challenging part of the FAU's work is the translation of technical jargon into plain language so that citizens can understand complex concepts.

Every year, the FAU embarks on the very intense and rigorous process of producing a CB from scratch. It is important to ensure that the figures and amounts of the CB perfectly correspond with those of the national budget. This entails meetings and consultations with practically all departments and offices within the National Treasury and with SARS. Once the English version is completed, the FAU sees to the translation of the CB into five of the 11 official languages.

#### SOUTH AFRICA: People's guide

*Published: 2010, 2011, 2012, 2014, 2015, 2016*

- ✓ It provides aggregated figures and amounts with regard to the total expenditure, revenue and debt, and is more focused on the budget policy priorities and relevant actions that the government intends to take.
- ✓ Length: 5 pages.
- ✓ Combines charts, pictures and text boxes.

#### *Areas for improvement:*

- Include information on macroeconomic assumptions.
- Include information on the budget process, its actors and legal framework.



One of the most relevant challenges that the FAU faces in the production process relates to the Treasury's goal of releasing the CB at the same time as the executive's budget proposal is presented to Parliament. This situation puts a lot of pressure on the staff, since they do not work with actual figures and sometimes they must take a wise guess on the

budget figures used in the CB. This further entails a constant review process and the flexibility to change the document as the national budget is finalised.

Due to this continual revision of the South African CB, there is little opportunity to engage in consultations with external stakeholders (CSOs, experts, academics, and so on). Nonetheless, the Treasury manages to overcome this difficulty during the dissemination process; the CB provides a phone number and an e-mail address, which citizens can use to present recommendations and feedback on the contents of the CB. All comments and other feedback are analysed and some are incorporated in the next edition of the CB, with a view to improving it.

### Publication and dissemination process

Once the CB has been produced and translated, it is ready for launching. Publication occurs in two stages. Firstly, the very same day that the national budget is submitted to Parliament, the National Treasury conducts a press conference with the media and financial experts to present the main parameters of the national budget. Secondly, on the following day, a free copy of the CB is included in every newspaper in the country.

From this point and for the following months, the National Treasury implements its 'Budget Outreach Programme' (BOP) detailing a number of outreach initiatives mainly targeting academics and civil society to raise awareness of the importance of the budget and its main projects for the coming fiscal year. These outreach activities include the distribution of the CB in local languages to communities across the country. Other activities include interviews on national radio and TV, but these are not the focus of the programme.

#### Why is the CB important?

'It is a useful tool to summarise the national budget: people get a quick picture of the main characteristics of the budget.'

'It promotes budget transparency and is a useful communication tool so that citizens can understand what the budget entails.'

(From interviews with South African officials in the FAU within the National Treasury.)

The BOP is developed several months before the national budget is presented to Parliament, so that the Treasury can decide in advance which universities, CSOs and regions will be targeted during the dissemination of the CB. To facilitate rural actors' involvement in this process, the BOP includes line-items in the national budget to cover their travel and accommodation. The priorities and objectives of outreach activities change every year; for instance, in 2017, the National Treasury implemented a pilot activity to organise town hall meetings to present the CB.

<sup>5</sup> See <https://www.internationalbudget.org/wp-content/uploads/2011/04/CountrySummarySouthAfrica.pdf>



For such activities, the Treasury utilises its in-house communication unit. This communication unit contacts other external communication units within universities, communities and CSOs. This is important and useful, because the impact is strengthened by the creation of joint events with these other actors, and by using the available communication tools: local radio stations, printed newsletters, and so on.

Finally, at the end of the dissemination phase, the Treasury conducts an internal meeting to discuss the production process of the CB. This meeting is intended to share the experiences of different areas and to improve the overall process for the following year.

## Challenges and lessons learned

After more than a decade of publishing the CB, the most relevant challenges regarding its production are the following:

- The hardest part is to explain complex technical concepts in plain language.

- Translation is also a problem, because some local languages do not have terms for the budget jargon. This is a common challenge in African countries.
- Since the CB is produced at the same time as the national budget, the FAU rarely works with final figures, which makes it difficult to prioritise relevant messages. The CB is a constant work in progress until the national budget is finally approved.

## South Africa's recommendations for countries starting the production of CBs

- Make the language as clear as possible.
- Make the format as simple as possible.
- Include relevant information to target the issues that people care about.
- Look at the questionnaire of the Open Budget Survey: it provides a good roadmap to for the production of the document.



The South African citizens' budget (2016) is an attractive and concise 4-page magazine

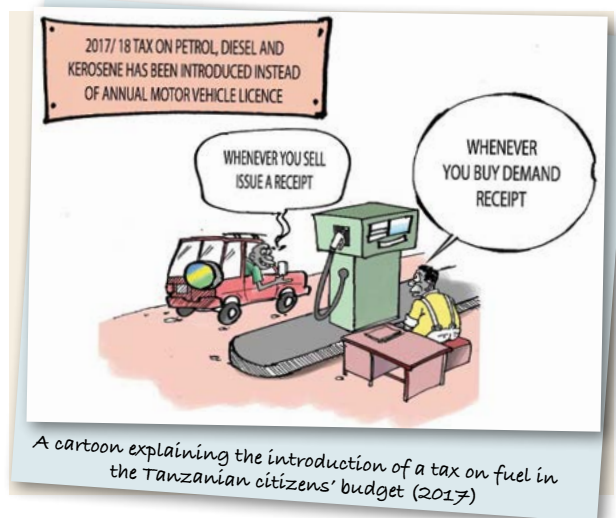


## Tanzania

Tanzania has published a CB since 2011, and from the very outset two versions have been issued: one in English, the other in Swahili. The most important motivation for the government in publishing the CB is to promote the understanding of the main components of the national budget that is presented to Parliament, and to explain how the government intends to spend the available resources, identifying the main spending priorities.

### Production process

A particularly significant feature of the Tanzanian CB is that it is produced in collaboration with Policy Forum, a network of 76 CSOs interested in 'augmenting the voice of ordinary citizens to influence policy processes that help in poverty reduction, equity and democratization with a specific focus on public money accountability at both central and local levels'.<sup>6</sup> To produce the CB, the Ministry of Finance and Planning (MoFP) forms a team that includes officials from the ministry and members of Policy Forum; this team meets during the preparation of the national budget. The CB is finalised only once the executive has presented the national budget to Parliament. Between June and August, the team prepares a draft of the CB so that the final version is ready before the beginning of September.



This team decides on the content of the CB for the year. The IBP's *The power of making it simple: A government guide to developing citizens budgets* is used as a guide. It includes an introductory section explaining its objectives, some budget concepts, the government's economic outlook, a macroeconomic forecast, and the main economic assumptions, budget priorities and strategies. The body of the CB is made up of what the working group decides are the relevant figures for revenue and expenditure estimates. Finally, the document includes contact information so that citizens can provide

<sup>6</sup> The work of Policy Forum is implemented through two working groups: The Budget Working Group and the Local Governance Working Group. Policy Forum, Annual Report 2016, p. 6. Available at <http://www.policyforum-tz.org/sites/default/files/2016AnnualReportFinalPOSTAGM.pdf>

feedback. The team also proposes the format that is going to be used: the charts that are going to be included, the information that is going to be explained with cartoons and the main messages that should be stressed.

Once the draft is finalised, the team submits it to the Commissioner for Budget, who reviews it and returns it to the team to incorporate the changes recommended; the revised document is sent again to the commissioner, who sends it on to the Permanent Secretary in the Treasury. If there are changes at this stage, the document is returned to the team to include all comments, after which the document is ready for publication. Once the English version is approved, the team translates it into Kiswahili and it goes through the same approval process to ensure that the translation is aligned with the original version. The CB is finally published in hard copy and on the MoFP's website.

### TANZANIA: Citizens' budget

Published: 2011, 2012, 2013, 2014, 2015, 2016

- ✓ Produced in collaboration with Policy Forum, a network of CSOs interested in influencing the decision-making process to promote poverty alleviation and democratisation processes. This also tends to make the language of the CB more accessible.
- ✓ Use of cartoons and pictures to explain some concepts or to highlight relevant ideas.
- ✓ Includes a final questionnaire to gather feedback on the contents and usefulness of the CB; users can complete the questionnaire, tear it off and send it to the MoFP.
- ✓ Available in English and Kiswahili.

#### Areas for improvement:

- Include information on the budget process and opportunities for participation during the budget process.

### Publication and dissemination process

After the CB has been published, the MoFP conducts a consultation process with CSOs to obtain feedback from potential users of the document. The MoFP also conducts workshops to present the CB in various regions of the country. This is intended to raise awareness of the contents of the CB, so that the organisations attending these meetings are encouraged to also share the CB with the groups or citizens they work with. The MoFP has an internal discussion to decide on the areas and audiences that are going to be prioritised for conducting these workshops.

The dissemination activities of the MoFP are not limited to these workshops; they take place throughout the budget cycle. The ministry conducts meetings and activities with CSOs and other relevant stakeholders on a regular basis; on all of these

occasions, the CB is distributed and stakeholders are encouraged to provide feedback on the contents and format of the document, as well as the extent to which the information contained in it is relevant and interesting to these audiences. The budget department further analyses the feedback provided by these actors and then adjusts the contents of the document for the following year.

The CB includes a final section with contact information so that people can provide feedback; however, the MoFP has not received any comments yet (the feedback is received directly in the workshops). The budget department is exploring alternative ways to encourage citizens to provide feedback via the website or other social media.

### Challenges and lessons learned

The most important challenge for the MoFP is to implement an effective dissemination plan for the CB, because the country is very large and resources, both financial and human, are limited. The challenge is to cover the whole population, especially communities with limited access to the Internet. Also, the CB entails an effort to translate highly technical terms into simpler language so that most people can understand the main contents of the national budget.

After seven years of producing a CB, the experience is positive: it is a very useful document to communicate in a concise and clear manner the most relevant features of the national process. Over this time, the government has learned how to improve the CB, and the process has become easier year after year.

#### Tanzania's recommendations for countries starting the production of CBs

- Create a special group in charge of producing the document. This allows for the dedication of time and talent to this endeavor.
- Collaborate with CSOs, because they provide the citizen's view and improve the content and language of the document.
- Try to use simple language so that people can understand the components of the budget. Think of this document as a means to explain to people what the government is doing with the public resources.



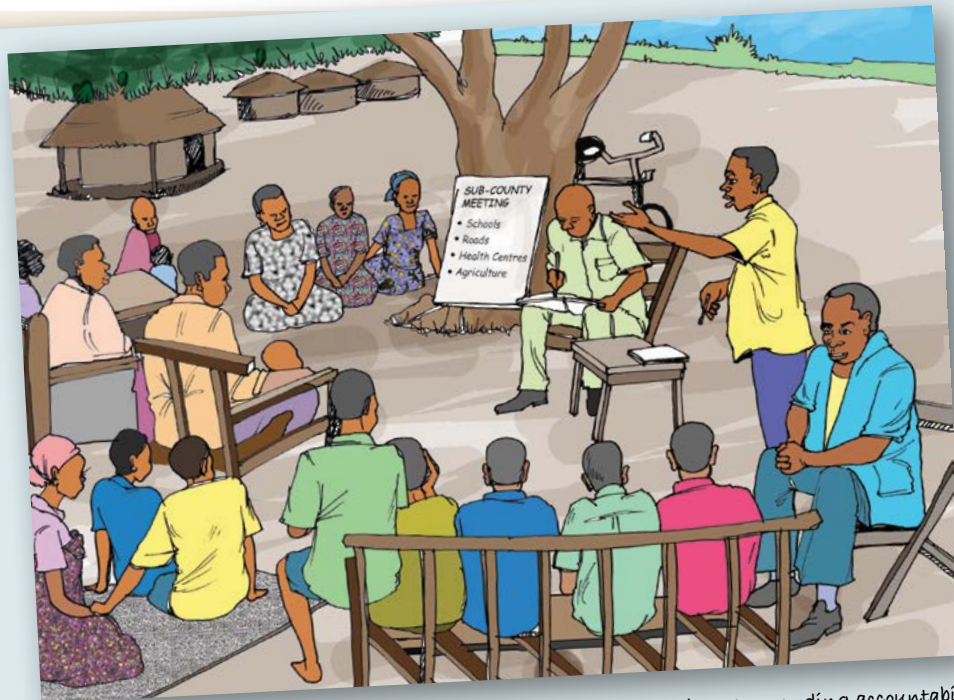
Tanzania citizens' budget (2017) cartoon showing expenditure allocated to water provision

## 4. Concluding remarks

The objective of this review was to examine the contents and formats of CBs in ten African countries. To complement this desk-based review, interviews with officials in three of the ten African countries were conducted to further explore the main motivations and challenges in the production of such a document. These insights can provide useful inputs to governments concerning the design and implementation of short-term reforms that improve the process of producing a CB. As this review shows, the CB is not only a good tool to communicate the most relevant features of the budget, to explain the budget process and to increase citizens' overall knowledge of budget issues, but it could also presents an opportunity to establish a dialogue with the people and to assess their specific interests and needs regarding budget information.

This review analyses the main trends and characteristics of the CBs produced in ten African countries. In general, these

countries use CBs primarily to communicate budget policy priorities and to provide citizens with an accessible overview of the most important components of the budget: revenue, expenditure estimates and debt. We noticed that among these ten countries the publication of CBs is becoming a more frequent practice, and that there is a growing effort to explain and translate complex information into simple and well-structured documents written in non-technical language. Also, the case studies included in this review show that governments have adopted the production of the CB as part of their annual work plan, and that they have explored different and interesting ways of improving the content of the CB, including CSOs in the process or implementing outreach activities to ensure that more people have access to these abridged versions of the national budgets.

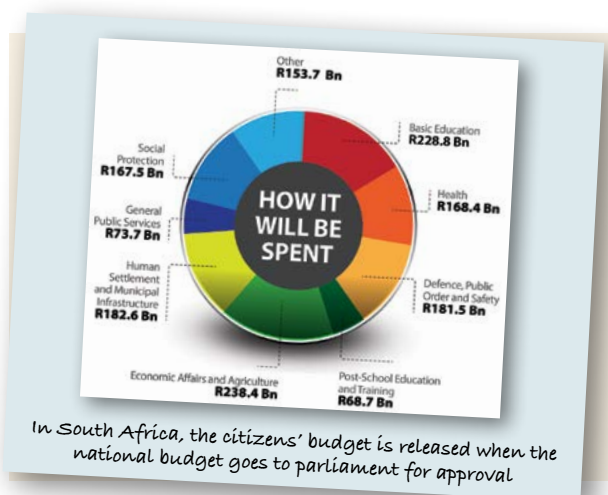


An illustration from the Ugandan citizens' budget (2014) with the caption, 'Demanding accountability'

From the analysis and the case studies, CABRI identified several lessons learnt from African governments' production of CBs. These reflections can be summarised as follows:

1. **Balancing consultation with external stakeholders (potential users) and timeliness of the CB.** This is an important consideration for governments because, on the one hand, it is useful to make the process as inclusive as possible to ensure that the contents of the document are clear and relevant, and that formats are interesting and helpful for understanding all the complexities of the budget; on the other hand, a very long consultation process might risk the timely publication and utility of the CB. Tanzania and South Africa have found interesting ways to balance these two points. Tanzania works with a network of CSOs from the very beginning of the process to ensure that the language used and format of the CB are accessible to citizens. South Africa implements a very comprehensive and interesting dissemination process (including outreach initiatives) that aims to make the CB available to more people; the ministry also uses these opportunities to gather feedback, which is considered for the CB of the following year.
2. **Balancing data accuracy and timeliness of the CB.** This is another important challenge that governments face while producing a CB because, to acquire more accurate data, the ministries might choose to delay the publication of the document. Tanzania and Nigeria publish their CB after the national budget is approved. South Africa, in contrast, produces the CB at the same time as the ministry is producing the national budget so that the CB is published at the same time as the national budget is presented to Parliament. While this is a very innovative practice, it places a lot of stress on the officials in charge of the CB. In the case of South Africa, the ministry has a specific team to meet this objective; however, governments should consider their available internal resources to make this decision. A possible solution to this point is to publish CBs throughout the budget process. Nigeria published a synthesised version of the CB when the executive's budget proposal was presented to the national assembly, and the BoF produces a comic book version of the CB for the budget law.

3. **Balancing consultation and feedback with the government's own priorities.** Consultation and feedback are important for improving the contents and design of the CB, and they serve as a verification mechanism that lets the government know whether the information provided in the CB is clear and written in non-technical language. Consultation processes also enhance awareness of the importance of budget information and, eventually, might encourage public participation. However, a thorough process might lead to an impasse in the production of the CB, since it will not always be possible to meet all of the stakeholders' demands or needs. The CB is also a tool for the government to use in communicating issues that are considered relevant, and the consultation process can also cause those priorities to be stalled. In any event, the governments will determine which demands it is going to prioritise and implement, and will provide an explanation for this decision where possible. The Tanzanian case demonstrates that it can be feasible to establish rules from the beginning to avoid an impasse in the consultation process and to establish a good working relationship.
4. **Balancing coverage and resources.** In the three cases analysed, governments face an important challenge – how to make the CB available to a broader audience. So far, the Internet has been used as the main tool for publishing and disseminating the CB; however, this tool is limited to those who have Internet access and that is not the case for a very important share of the population. To overcome this challenge, some countries have chosen to translate the CB into local languages or to implement dissemination activities, which include making public presentations in some communities. Perhaps, this is the most relevant challenge for any government that wants to start this important practice. After all, the CB is meant to make budget information more accessible and should be accessed in different ways. Another consideration is the institutional arrangement of ministries of finance. The officials interviewed reiterated the point that producing the CB is in addition to their daily responsibilities at the ministry. Well-capacitated ministries know how to resolve co-ordination issues between different units, which is essential for the timely publication of the CB.





# ANNEX 1. Methodology

The purpose of a CB is to summarise and explain basic budget information and to present this information in an accessible format using simple and clear language.<sup>7</sup> This is a practice that many countries in Africa have adopted in a variety of ways. This review was conducted in two stages. First, we analysed the contents and formats of CBs in ten African countries. Second, to better understand why African governments produce CBs and what they choose to include in these documents, ministry of finance officials from Nigeria, South Africa and Tanzania were interviewed.

## First stage: desk-based review

The first stage focused on a desk-based review of CBs in ten African countries from 2010 to 2016. The analysis focused on two relevant aspects. Firstly, we reviewed the CB's contents to assess whether it included basic budget information and to what extent this information was adequate. Then, we analysed the format of the CB; here, we looked at the language, the use of visual aids to explain concepts and figures, its structure and presentation formats.

On the basis of the international literature on the contents of budget documents, and on CBs in particular,<sup>8</sup> we developed a methodology to assess the CBs in terms of their contents and format. The methodology is based on six aspects that define important areas or themes that a CB should include to make budget information more accessible to the broader public (e.g. information on revenue, disaggregation of expenditure, the budget cycle, and so on). To ensure the objectivity of the review, each aspect is considered in terms of

the responses to specific questions with only two possible answers (YES or NO). The most important advantage of this methodology lies in its simplicity and in that it allows for the comparison of one CB with another, regardless of the context, the country or the year.

A total of 27 questions, focusing primarily on the basic contents that a CB should include, were designed. Since information on expenditure estimates is, generally, the most extensive in national and local budgets, and this information is also the most relevant for the general public, the methodology concentrates on this type of information, but it also covers content on debt, revenue, the budget process and other relevant information. In terms of the format of the CB, the methodology reviews whether the document is written in non-technical language, whether the government has implemented a public consultation process with potential users and whether the CB has different formats for different sectors of the population. Table A1 shows the six components analysed, the content reviewed in each one and the questions for each category.

## Data gathering for the first stage

CBs produced by the following countries since 2010 were reviewed and analysed:

Botswana	Nigeria
Ghana	Rwanda
Kenya	South Africa
Liberia	Tanzania
Namibia	Uganda

To locate these documents, and assuming that all documents were public and easy to find, a preliminary search on the websites of the ministries of finance of each of these countries was conducted. As part of our methodology, we also conducted another open search to find these documents on Google and, finally, we completed our sample with those CBs that we could not locate on the Internet but which were available on CABRI's 'Budget Enquirer' (launched in 2016) in the 'Budgets in Africa' tool. A total of 39 documents were reviewed, with the distribution shown in Table A2.

<sup>7</sup> International Budget Partnership, *The power of making it simple: A government guide to developing citizens budgets*, 2012. Available at: <https://www.internationalbudget.org/wp-content/uploads/Citizen-Budget-Guide.pdf>

<sup>8</sup> International Monetary Fund, *The fiscal transparency code*. Available at: <http://blog-pfm.imf.org/files/ft-code.pdf>; The World Bank, *Guidance note on citizen's budgets*. Available at: [http://siteresources.worldbank.org/EXTSOCIALDEVELOPMENT/Resources/244362-1193949504055/4348035-1352736698664/Guidance\\_Note\\_Citizen\\_Budget.pdf](http://siteresources.worldbank.org/EXTSOCIALDEVELOPMENT/Resources/244362-1193949504055/4348035-1352736698664/Guidance_Note_Citizen_Budget.pdf); Petrie M & Shields J, *Producing a citizen's guide to the budget: Why, what and how?* *OECD Journal on Budgeting*, 2010/2. Available at: <https://www.oecd.org/gov/budgeting/48170438.pdf>; The Global Initiative on Fiscal Transparency, *High-level principles on fiscal transparency, participation and accountability*. Available at: <http://www.fiscaltransparency.net/GIFT-High-Level-Principles-2012-08-ENG.pdf>

Table A1: Components and content analysed

<b>Country</b>		
<b>Name of the document</b>		
<b>Year of publication</b>		
<b>CONTENTS OF THE CB</b>	<b>Yes</b>	<b>No</b>
<i>First component: Introduction and basic concepts</i>		
1. Does the CB have an introduction explaining its objectives and main purposes?		
2. Does this introduction explain what a budget is?		
3. Does the introduction, or any other section of the CB, explain the budget process and its actors?		
4. Does the introduction, or any other section of the CB, include information on macroeconomic assumptions for producing the budget?		
5. Does the introduction, or any other section of the CB, explain the legal framework of the budget process?		
<i>Second component: Revenue</i>		
6. Does the CB include a definition of revenue?		
7. Does the CB show the main sources of revenue?		
8. Does the CB include an explanation on the importance of identifying the main sources of revenue?		
<i>Third component: Expenditure estimates</i>		
9. Does the CB explain what expenditure is?		
10. Does the CB show the main figures of expenditure by administrative classification?		
11. Does the CB show the main figures of expenditure by functional classification?		
12. Does the CB show the main figures of expenditure by economic classification?		
13. Does the CB include an explanation of each type of expenditure classification?		
14. Does the CB include the share of the budget that is allocated to the most important sectors (e.g. health, education, infrastructure)?		
15. Does the CB include comparisons (e.g. from one year to the previous or as a share of GDP)?		
<i>Fourth component: Debt</i>		
16. Does the CB include information on debt?		
17. Does the CB include an explanation of what the debt is used for?		
<i>Fifth component: Other relevant information</i>		
18. Does the CB include information on budget policy priorities?		
19. Does the CB include information on allocations to subnational levels?		
20. Does the CB direct the reader to a website or other consultation source to know more about the budget?		
<i>Sixth component: Format of the CB</i>		
21. Is the CB written in simple language with non-technical terms?		
22. Does the CB include figures, charts and a brief explanation of each concept?		
23. Is the CB organised organically so that the reader can follow the content smoothly?		
24. Is the length of the CB greater than 25 pages?		
25. Can the reader easily find the CB on the website of the ministry of finance?		
26. Does the CB state that there was a public consultation for its publication or design?		
27. Does the CB have different formats to target different populations (e.g. translated into other languages, a version for children, women or disabled people)?		



Table A2: CBs reviewed by country and year

COUNTRY	2010	2011	2012	2013	2014	2015	2016	TOTAL
Botswana						X	X	2
Ghana						X	X	2
Kenya			X	X	X	X	X	5
Liberia			X	X		X	X	4
Namibia		X	X		X	X	X	5
Nigeria			X	X	X			3
Rwanda	X	X		X		X		4
South Africa	X	X	X		X	X	X	6
Tanzania		X	X	X	X	X	X	6
Uganda					X		X	2
TOTAL	2	4	6	5	6	8	8	39

It is important to notice that the fiscal year of some countries starts during the administrative year (for instance in June or September); therefore, these countries have not produced their CBs for 2017 yet. To avoid possible bias, the analysis did not include CBs for 2017.

### Processing and analysing results

During the first stage, to process and analyse the results of the review, a database was developed that shows all the results of the CB for each country and for each year. This database allows for the systematisation of the results of the analysis, and provides a tool for conducting a comparative analysis (by category, by country, by year and by question). To show the results, we decided to use percentages to be able to locate the frequencies more easily. Based on the methodology, the greatest number of items that a CB can have is 27; thus, 0 per cent means that the document does not include any of the items, while 100 per cent means that it includes all 27.

### Second stage: case studies

The second stage of this study focused on the specific experience of three African countries – Nigeria, South Africa and Tanzania – in producing a CB. Based on international literature on the formulation, publication and dissemination of CBs, we developed a very simple methodology to conduct the case studies to gather (by way of interviews) and document the processes and main decisions that these African countries have faced. These interviews were based

on a semi-structured questionnaire that allowed us to obtain the basic information needed for the case studies, but which also let interviewees provide additional information on their experiences. The questionnaire used during the interviews is shown below.

This methodology was intended to grasp the extent to which governments were involved in one or more of the following activities:<sup>9</sup>

1. Developing a strategy for producing the CB.
2. Holding consultations with potential users.
3. The process of producing the CB.
4. The process of dissemination of the CB.
5. Evaluating the process and planning for following year's CB

The case studies documented the process and main decisions that governments implemented during the production, publication and dissemination of their CBs to better understand how African governments could start producing or improving their own CBs. The case studies focused on the process and not on the contents of these documents. The first stage already reviewed the contents, design and main features of these CBs.

### Data gathering for the second stage

We interviewed a total of six officials within the ministries of finance in the three selected countries. All interviews were confidential to ensure objectivity and to create an environment of confidence between ourselves and the interviewees.

### Limitations of the methodology

The analysis performed during the first stage had as its main source all the CBs that were available on the Internet between March and April 2017. Since a CB is a document that the government publishes every year, and because official websites of ministries are constantly updated, there might be some documents that were produced but are no longer available. For this reason, this research also used the documents available on CABRI's 'Budget Enquirer' in the 'Budgets in Africa' tool, but there is still a possibility that this analysis missed some CBs that we could not find on the Internet.

The second stage of the analysis explores the specific aspects of the process of producing a CB in three African countries, based on interviews with budget officials. These interviews provided a lot of very interesting and rich information on the process and lessons learned during the production of CBs.

<sup>9</sup> International Budget Partnership, *The power of making it simple: A government guide to developing citizens budgets*, 2012. Available at: <https://www.internationalbudget.org/wp-content/uploads/Citizen-Budget-Guide.pdf>

## Semi-structured questionnaire for officials (case studies)

### **Introductions and preliminaries**

- *Introduction*
- *Purpose of the collaboration with CABRI and the purpose of the interview*
- *Consent and confidentiality*

### **Information on the interviewee**

1. Name and position?
2. How long have you worked for the Ministry of Finance (or other)?

### **General information of the CB in the country**

3. What was (is) your specific participation in the process (production, publication, dissemination)?
4. Since when has the country produced a CB?
5. To your knowledge, what were the most relevant motivations the government had to produce a CB?
6. What were the main objectives of the CB (e.g. communicate budget information, foster public participation, comply with international standards)?

### **Production process of the CB**

7. Which actors (ministries, stakeholders, departments) participated in the production process?
8. Could you tell me more about the process? Who defined the content? Who was responsible for producing the document?
9. Was there a discussion or planning on the format of the CB (e.g. its design, translation into different languages, use of media and other ICTs)?
10. Did the government conduct a consultation process with external actors (i.e. not within the government)? Who was responsible for this consultation? What were the main results?

### **Publication process of the CB**

11. Which actors (ministries, stakeholders, departments) participated in the publication process of the CB?
12. Could you tell me more about the process? How was the CB presented once it had been produced? Who defined the ways in which the CB was going to be presented? Who was responsible for presenting the document?
13. Did the government conduct a public event with the specific purpose of presenting the CB (e.g. press conference, press release, public presentation)? Who was responsible for this event? What were the main results?

### **Dissemination process of the CB**

14. How was the CB disseminated?
15. Which actors (ministries, stakeholders, departments) participated in the dissemination process of the CB?
16. Could you tell me more about the process? Who defined the ways in which the CB was going to be disseminated? Who was responsible for disseminating the document?
17. Did the government develop a plan to define the dissemination needs of the CB?
18. What have been the results of the dissemination of the CB, thus far?

### **Final considerations**

19. What were the most relevant challenges in producing the CB?
20. What were the most important lessons learned during the production of the CB?
21. For the production of the CB for the following year, was there an evaluation process to improve the CB?
22. What would be your recommendations for governments that intend to produce a CB?



**CABRI Secretariat**

Cnr John Vorster & Nellmapius Drive  
Centurion  
0062  
South Africa

Tel: +27 (0)12 492 0022  
[www.cabri-sbo.org](http://www.cabri-sbo.org)