

## SESSION 1: WHAT IS A BUDGET?

<b>OBJECTIVES</b>	By the end of this session, the participants are expected to be able to distinguish between different budget classifications and formats and identify the potential for the gender analysis of each of them.
<b>CONTENT</b>	<ul style="list-style-type: none"><li>• Definition of a budget</li><li>• Budget classifications</li><li>• Budget formats</li><li>• Budget process</li><li>• The structure of a real-life budget: Gauteng Department of Health (Provincial Budget, South Africa), Ministry of Health (National Budget, Pakistan)</li></ul>
<b>HANDOUT</b>	Country Budgets Gauteng Health Budget (South Africa) Pakistan Health Budget
<b>RESOURCE PACK REFERENCE</b>	Page 50: What do budgets look like?
<b>FORMAT</b>	PowerPoint presentation or handouts followed by exercise
<b>SESSION OUTLINE</b>	Presentation: 15 minutes Exercise: 60 minutes <b>Total: 75 minutes</b>

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### GENERAL GUIDELINES

#### PRIOR TO SESSION

Review relevant sections of the resource pack and prepare PowerPoint presentation or handouts.  
Prepare flipchart with objectives of the session and hang on a wall for reference.

#### INTRODUCTION

Read or have participants read out loud the objectives of the session.  
Indicate at which stage of the road map the session stands.  
Describe the process of the session.

#### KEY MESSAGES

- Budget documents include different numbers and types of publications across countries, but all budget documents have the potential to assist in GRB work.
- Common ways of classifying expenditures in a budget are: economic, administrative, functional or program. However, governments often present the budget in more than one way.
- Budget formats can be complicated and overwhelming, but things become simpler when you know the format and conventions for the country you are working in.

#### CONCLUSION

Invite questions and discussions.  
Offer necessary clarifications.  
Refer back to the objectives of the session and check in with participants to ensure the stated objectives were met.  
Wrap up and introduce the next activity.

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## EXERCISES

Two exercises are proposed for this session. The first exercise is “What does a budget tell us?” and the second exercise involves questioning the budget of the Ministry of Justice (Gauteng 1999/2000). The facilitator can use either the first exercise or the first and second exercises together depending on the time available. It is not advisable to use the second exercise without the first one, as it does not allow the participants to examine the variation in budget formats.

## EXERCISE I: WHAT DOES A BUDGET TELL US?

### INSTRUCTIONS TO FACILITATOR

#### What Does a Budget Tell Us?

Time: 60 minutes

#### MATERIALS NEEDED

Copies of extracts from the Gauteng and Pakistan budget documents  
Flipchart paper  
Markers

#### INSTRUCTIONS

Hand out copies of:

- (a) selected pages from Gauteng’s health budget
- (b) selected pages of Pakistan’s Medium-Term Budget Framework (MTBF) for the Ministry of Health

In plenary, using the PowerPoint presentation entitled “What is a budget?”, take participants through the pages of the two documents, making sure that they understand what each of the sections is about.

Divide participants into groups of 4–5 people. The task for the groups is to discuss what these documents tell them about gender and how the budget caters to the needs of women and men, girls and boys. Ask each group to write up their observations on flipchart paper.

In plenary, ask the groups to report backfocusing each on observations that have not already been made by previous groups.

#### ADAPTATION

Use budgets from countries that are relevant for the participants in your workshop.

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## EXERCISE 2

There are two steps in this exercise. The first step is “Questioning the budget of the Ministry of Justice–Gauteng 1999/2000,” which is intended to familiarize participants with the key elements of a budget. The second step is “Doing budget calculations.” It entails working with participants on basic calculations (adding, subtracting and extracting percentage) to deduct information from the raw figures provided in the budget.

**Time:** 60 minutes (25 minutes for Step One and 35 minutes for Step Two)

### INSTRUCTIONS TO FACILITATOR

#### Questioning the Budget of the Ministry of Justice – Gauteng 1999/2000 – Step I

##### MATERIALS NEEDED

Handout B (justice budget)

Handout C (Program 6)

Handout D (national budget)

##### INSTRUCTIONS

Distribute copies of Handouts B and C. Explain that the national and provincial governments present their budgets in a White Book that follows a standard format. Each department receives its allocation through a “vote.” The most important pages of the White Book are the ones that show:

- (a) The money voted for each department, and how it is allocated to different programs (see Handout B)
- (b) The breakdown of each program into sub-programs (see Handout C)

##### EXPLAIN THE DIFFERENT PARTS OF THE DOCUMENTS:

- Show that some tables are in thousands (R'000) and some in millions (add 000 000).
- Show that the printed budget gives figures for two budget years—the current year (1999/2000) and the most recent year (1998/99).
- Explain that although all budgets are for only twelve months, they are described using two years (separated with a slash) because national and provincial budgets run from April of one year to March of the next. (Local budgets run from July of one year to June of the next).
- Show that the total for Program 6 (R365 058 000) matches the line total for auxiliary and associated services in the justice budget
- Show that the total for 1999/2000 justice budget (R2 351 234 000) approximately matches the total for justice on the national table (Handout D)
- Explain that R2 351,2 million is the same as R2 351 200 000

[25 minutes]

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### **Exercise: Doing budget calculations (Step II)**

Resource Pack reference

What do budgets look like?

#### **MATERIALS NEEDED**

Handout B (justice budget)

Handout C (Program 6)

Handout D (national budget)

Handout F (worksheet)

Calculators

#### **INSTRUCTIONS**

Divide participants into groups of two or three and give them copies of Handout D (national budget), Handout B (justice budget), Handout C (Program 6), Handout F (worksheet), and calculators.

Ask them to answer the questions on the worksheet.

[35 minutes]

#### **ADAPTATION**

The facilitator can choose to merge both steps of the exercise or use them separately depending on time availability and participants' familiarity with the subject.