SESSION 2: BUDGET PROCESS

OBJECTIVES	By the end of this session, the participants are expected to gain an understanding of budget actors and their different roles in order to identify entry points for GRB in budget processes and budget cycles.
CONTENT	General introduction to the budget process
HANDOUTS	Scrambled Budget Process—Albania Correct Sequence Albania Budget Process Malaysia Budget Process Angeles City, Philippines Budget Process Budget Cycle, Rhonda Sharp, 2003
REFERENCE TO RESOURCE PACK	The budget cycle and opportunities for intervention
FORMAT	Exercise
SESSION OUTLINE	Introduction: 5 minutes Group work: 45 minutes Conclusion (Report and wrap up): 20 minutes **Total: 75 minutes**

INSTRUCTIONS TO FACILITATOR

Scrambled Budget Process

MATERIALS NEEDED

Four sets of a copy of the Albanian budget process handout, cut into strips corresponding to the steps of the process

A PowerPoint slide or overhead showing the steps of the Albanian budget process in the correct order

INSTRUCTIONS

(a) Divide participants into four groups.

(b) Give each group a set of strips corresponding to the different steps of the Albanian budget process.

(c) Explain that the grey strips are headings reflecting the three main parts of the budget process; the strips with bold writing are sub-headings within the three main parts.

(d) Ask each group to try to arrange the strips in the correct order to reflect the full budget process.

After the participants have finished working, ask each group to present its solution.

Then show the PowerPoint slide or overhead with the correct order to discuss any differences between this and what the groups put forward.

NOTE:

- The budget process might differ from one country to another and across levels of government (local, or national, state or federal).
- The strips reflect the budget process as described from inside government.

DISCUSS THE FOLLOWING POINTS:

- Is the budget process different in participants' own countries? How?
- How might a description of the budget process from outside government look?
- What steps are missing from the list?

DISCUSS THE FOLLOWING IN A SESSION OR SMALL GROUP (ADDITIONAL 30 MINUTES):

- Which actors (e.g. NGOs, ordinary citizens, elected representatives) are likely to be involved at each step of the budget process?
- Which actors could be involved at each step?