

## C<sup>3</sup> BALANCE – Training Modules

### Public influence: how to engage?

- ▶ Role of elected/community representatives and civil society
- ▶ Influencing the budgeting process
- ▶ Tracing budget execution

### Budget cycle and analysis: where does the money go?

- ▶ Stages of the budgeting process
- ▶ Understanding the main budget documents
- ▶ Investment vs. recurrent expenses
- ▶ Key ratios (e.g. rate of investment; sectoral shares)
- ▶ Extra-budgetary money-flows

### Service delivery and investment: how to ensure effectivity?

- ▶ Character of public services
- ▶ Management and financing options
- ▶ Investment decisions and procurement
- ▶ Operation and maintenance
- ▶ Quality control

### The revenue side: how to increase resources?

- ▶ Service fees, taxation and transfers
- ▶ External resources (e.g. NGOs, Donors)

### Medium-term perspective: why consider the bigger picture?

- ▶ Correlating investments with development plans
- ▶ Socially balanced budgeting
- ▶ Assessing impact

### Job related activities: what can we put into action?

- ▶ Detecting intervention options
- ▶ Identifying and analyzing relevant documents
- ▶ Assessing the funding side
- ▶ Specifying actions for engagement



#### C<sup>3</sup> TRAINER

TRAINING AND MODERATION  
TECHNIQUES



#### C<sup>3</sup> PLAN & BUDGET

LINKING STAKEHOLDERS AND PROJECT  
PLANNING TO BUDGETS



#### C<sup>3</sup> EXPENDITURE

FINANCIAL MANAGEMENT IN THE  
PUBLIC SECTOR



#### C<sup>3</sup> BALANCE

MATCHING NEEDS, INTERESTS  
AND RESOURCES



#### C<sup>3</sup> LOCAL

FACILITATING MULTI STAKEHOLDER  
PROCESSES FOR LOCAL ECONOMIC  
DEVELOPMENT



#### C<sup>3</sup> MANAGEMENT

EFFECTIVE SERVICE DELIVERY IN THE  
PUBLIC SECTOR



#### C<sup>3</sup> APPLY

SUCCEED IN FUNDING YOUR PROJECT



#### C<sup>3</sup> HIV/AIDS

RESPONDING TO HIV/AIDS AT WORK



#### C<sup>3</sup> SCHOOL

SCHOOL MANAGEMENT



**C<sup>3</sup> BALANCE**  
Matching Needs, Interests  
and Resources



## Why C<sup>3</sup> BALANCE?

Parliamentary control and public scrutiny of public finance is one of the key achievements of democracies. Over the last 15 years, annual budgets, financial reports and audit reports have become more accessible in many countries and their quality and transparency has generally improved.

Thus, it has become easier to respond to questions like: Are citizens getting services that correspond to what they have to pay in taxes? Is the government setting the right priorities? In this context, the role and power of parliamentarians, councillors, civil society organisations and the media in the budgeting process is being re-discussed, along with what they can contribute for the better management of public resources.

### C<sup>3</sup> BALANCE ...

- ▶ ...gives a basic understanding of the political process around the budget.
- ▶ ...provides knowledge about what is needed to “make sense” of budgetary information.
- ▶ ...helps to understand the budget cycle and how stakeholders can influence and improve the budgeting process.
- ▶ ...is based on each country’s public finance management system and documents, while also providing information on international good practice.
- ▶ ...includes practical work based on the country’s processes and documents.

### Target group

C<sup>3</sup> BALANCE responds to the needs of parliamentarians, parliamentary support staff, district and municipal councillors, civil society organisations and the media looking at their roles in terms of public scrutiny of government finance. The course will enable



them to better understand their intervention options, to analyze the routine documents on public finance and to specify their actions for engagement while keeping the bigger picture in mind.

### Government spending: Its revealed preferences

The budget is the ultimate expression of the government’s priorities. Budget preparation is a political process to weigh priorities, consider trade-offs, and make choices so that spending remains broadly in line with revenues. Thus, the budget is the key to understanding what the final choices are. But are choices final? Quite often, budgets approved by parliamentarians or councillors, are selectively under spent. Other activities may systematically receive additional funds during the course of the year, thus undermining control and consensus over policy and priorities. It is also relevant how a government raises the funds.

This course is not only technical. Rather, it provides the technical understanding required in order to control and influence policy where it relates to public revenue and spending.

### Action learning and practical work

Based on the methodological principals of C<sup>3</sup>, this course uses highly participatory training approaches, action learning, simulation exercises, group work, discussions, debates and case studies. Participants also engage in practical working sessions during which they define their respective intervention options. They analyze the relevant budget documents, specify concrete actions for engagement, assess the funding side of the project and define further steps for the medium-term and cross-sector effects of their interventions. The format of the analysis will conform to the specific requirements of the respective organisations and jobs where participants work.

### The budget cycle

