



Embracing
Intersectionality
for Health Equity
& Justice

TOOL: CHECKLIST FOR BUDGET ANALYSIS FOR ADVOCACY

PART I: General

Guiding questions

1. General	
Which budget is being analysed?	
Is the budget information publicly available?	
Which institution or authority is in charge?	
To which policy or action plan is the budget linked?	
Who are the decision-makers?	
Who are the budget holders? (might be the same as the decision-makers)	
Who are in charge of the budget: <ul style="list-style-type: none">• allocation?• approval?• expenditure?• evaluation?	
Who else is involved?	



What are the known/expected consultation and/or monitoring mechanisms, if any?	
Do you see any opportunity to influence the budget process with your advocacy?	
2. Understanding the budgeting cycle and process	
What is the financial cycle/year? When does it start and end?	
What are the different steps in the budget cycle of the institution? Are they the same as the ones given above in the budget cycle? (first column in annex 1)	
When does each step take place? (second column)	
Who is/are in charge of the different steps? (third column)	
What is the procedure for budget payments?	
Who is in charge of budget payments?	
Which civil society organisations CSOs and marginalised – intersectional – youth, are consulted during the budget allocation and monitoring?	
What are the opportunities for CSOs, and specifically youth with compounded vulnerabilities, to influence budget allocation and monitoring?	
Which authorities/decision-makers are involved in budget monitoring?	

PART II: CYCLE SPECIFIC

3. Budget formulation: analysing the budget	Findings
How is the budget set up? Sections, budget lines, etc.	
Is it a domestic or an external budget? If external, who is funding it?	
Is the budget in line with international, national and regional targets?	
Which sections or budget lines are of interest to us (SRHR, youth, intersectionality, directly addressed or mainstreamed)? And of what value are they?	
Is the budget in line with what is mentioned in the policy or action plan? Is anything missing?	
Are there budgets from previous years for comparison? Are there noticeable differences?	
What percentage and amount of the budget has been agreed for our purpose or for target groups? Has this increased/decreased in comparison with the previous budget?	
Is the total budget higher or lower than last year? In which specific budget lines?	
Is the budget higher or lower than spending in the previous year (or years)? In which specific budget lines?	
Do you consider the budget for the purpose/target group sufficient for the needs defined?	
Has information accessibility been budgeted for?	

4. Budget approval	
How is the consultation process for approval organised?	
Who is responsible for final approval of the budget?	
Who are the advisors/influencers of those responsible for budget approval?	
Are decision-makers knowledgeable about the policy/plan and the budget?	
Are they knowledgeable about the intersectional target group and their specific needs?	
Are they knowledgeable about national and international standards?	
5. Budget execution: expenditure analysis – financial report	
What is the process for budget engagement? Who requests this? Who organises it?	
Do the bodies implementing the plan involve marginalised youth?	
Are there planned periods for budget revision?	

6. Budget evaluation	
When are financial reports expected?	
Are they publicly available?	
Who is in charge of preparing the report?	
Who will receive the financial report for approval?	
Has the budget been spent as approved?	
Have the budget lines on SRHR and youth been spent as approved?	
Were proposed spending variations implemented?	
Have anti-corruption practices (i.e. in the procurement process) been respected?	
Are there narrative reports from the field on results? How are the results in comparison to expenditure?	
Is a financial audit available?	
Will the investments result in a better quality of SRHR services and infrastructure for youth with compounded vulnerabilities?	