

F2. Basic budget analysis: On what should budget activists focus to begin using the budget to monitor advances towards UHC?

Basic budget analysis, like that proposed in this toolkit, can include:

- **budget allocations:** analysis of trends in public spending to understand how much money the government allocates for different policy priorities and to different levels of government;
- **resource flow:** analysis of how public money flows from central to local level (depending on the country's system); and
- **budget execution:** analysis of how much of the allocated funds are spent and whether they are spent effectively and efficiently.

The budget can also be analysed to determine whether the government is advancing in:

- **human rights:** analysis of whether the public budget advances human rights through
 - use of maximum available resources,
 - progressive realization and
 - non-discrimination;
- **gender:** analysis of whether the public budget advances gender equality (gender-responsive budgeting or gender-sensitive budgets);
- **transparency and participation:** analysis of whether the system produces and provides budget information to the public and makes spaces for the public to participate in decision-making; and
- **age-disaggregated data** (73, 74).

Although not all budget advocates engage deeply in budget analysis, successful budget advocacy should include some evidence derived from monitoring the budget, as this evidence will constitute a key element and argument for advancing budget advocacy agendas.