F3. Common problems in the use of public resources that can be identified by budget analysis:

When analysing budgets, budget advocates usually begin with a set of hypotheses or assumptions about the use of public funds, which can be proven or unproven by budget analysis.

- **Wastage**: a programme or department does not produce the best or the most outputs with the money it has at its disposal.

- **Under-spending**: a programme, department or state is not spending the funds allocated to it, which may be due to poor capacity to deliver or other reasons.

- **Under-funding**: a programme, department or state has been allocated too little money. This can be analysed in relation to:
  - other times;
  - other programmes, departments or states;
  - the need to be met;
  - the responsibilities imposed, e.g. by law;
  - some international benchmark or standard; or
  - what is possible with the available resources.

By analysing the common budget issues described above, stakeholders interested in using budget analysis and advocacy to measure whether a country is advancing towards UHC can formulate various hypotheses that can be proven by applied budget analysis.

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1 This information is derived from training materials developed by the IBP in 2013–2014 for a group of budget advocates in Ghana as part of its Partnership Initiative.