



Centre for Peace and  
Development Initiatives

# STATE OF BUDGET TRANSPARENCY IN PAKISTAN 2020

BUDGET STUDY CENTRE

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## Introduction:

Budget is the most important document that a government produces every year. It translates government's narratives and commitments into action. The budget transparency warrants that every citizen should have the right to monitor and participate in the budgeting process. This important document, however, is prepared under complete secrecy without involving citizens and their representatives. The transparency of budget making process has been on the agenda of civil society for the last decade in Pakistan, but little progress has been made yet.

One important indicator on budget transparency is provided by Open Budget Partnership (OBP).

The OBP produces a bi-annual global survey report that study the budgeting process of more than 100 countries. Pakistan's dismal performance on Open Budget index<sup>1</sup> in the recent years has raised many questions on the state of budget transparency and citizens participation in budget making process.

The Open Budget report is, however, based on federal budget and does not take into account the sub-national (provincial) governments.

After the 18th amendment to the constitution of Pakistan, majority of financial resources have been devolved to the provinces. It is important to keep an eye on the budget making process at provincial as well federal level and at same time engaging with the governments for more openness in the process.

CPDI has strived for openness in the budgets at every level. For the past decade, CPDI has been gauging the transparency of district budgets all over the Pakistan. During the current year, the focus of the exercise is at provincial level. This report will measure the state of budget transparency in Pakistan both at federal and provincial level. The methodology will also test the strength of right to information regime in Pakistan to get the budget related information.

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<sup>1</sup> [https://www.internationalbudget.org/sites/default/files/2020-04/2019\\_Report\\_EN.pdf](https://www.internationalbudget.org/sites/default/files/2020-04/2019_Report_EN.pdf)

## Executive Summary

This report provides empirical evidence for the non-transparent and non-participative manner with which the budgets are made in Pakistan. The whole exercise consists of two parts: Part A is about the information requests sent to various federal ministries and provincial departments. The information asked pertained to different stages during the budget making process. Part B consists of testing the comprehensiveness of budget documents and stakeholders' participation in the budget making process against a standardized questionnaire developed for this purpose.

During the three months preceding the finalization of budget, a total of 150 information requests were sent to selected ministries and departments at federal and provincial level about budget making process. Of the 36 information requests sent to federal ministries, reply was received for 6 requests only; 3 responses were within the time frame given in the federal Right of Access to Information Law, while 3 others were delayed responses. Similarly, a total of 114 information requests were sent to provincial departments of all the four provinces. Only 2 responses were received from KPK and 4 from the Punjab. All these 6 responses from the provincial departments were delayed responses.

For the second part, overall, the federal government ranked first with 71 points out of maximum 181 points. The Punjab is runner up and Balochistan is the second runner up. Sindh and KPK occupies the last two positions. All the governments performed relatively satisfactorily for the comprehensiveness of the budget documents. It is observed that international standards of functional and economic classification are being met.

The governments, however, performed low in subjects like citizens participation in budget making process, legislative oversight of executives during the budget making process and comprehensives and meaningfulness of citizens' budget.



# Structure of this Report

This report consists of four parts (A to D) and three annexures.

Part A and Part B summarize the results of the study.

Part A summarizes the findings of reactive disclosure of information by public bodies.

Part B summarizes the comprehensiveness of enacted documents and citizens participation in budget making process.

Part C and D further explain the part A and B. Part A is related with part C and Part B is related with Part D

Part C tells the details about information requests made to different public bodies. It is divided into five

sub-parts: C1 to C5. Each sub-part presents the result of reactive disclosure of information by the public bodies of a government. The questions are quantified, and score obtained by a governments (federal and provincial) is summed up to determine the RTI ranking.

Part D deals with the comprehensiveness of enacted budget documents. It is divided into five sub-parts:

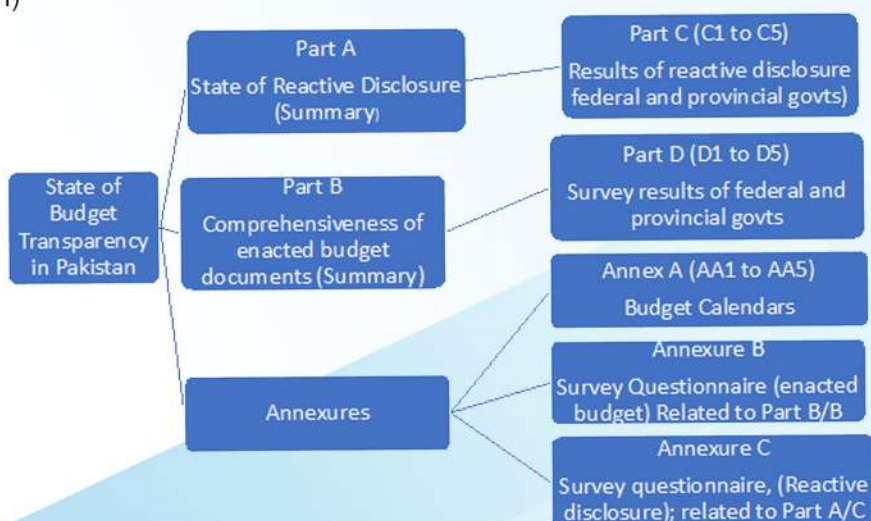
D1 to D5. This part consists of the result of survey questionnaires for federal and four provincial government.

There are two types of questions in the survey questionnaire: General question and scoring question (multiple choice questions). The score obtained in MCQs is summed up to determine the ranking of the government.

In the end, three annexures are placed: Annexure A has four parts: AA1 to AA5. The budget calendars of federal and provincial governments are placed here.

Annexure B contains the Survey Questionnaire for Part B or D.

Annexure C contains the survey questionnaire for Part A or C (Reactive Disclosure of Information)



## Part A: Testing the State of Budget Transparency in Pakistan through Reactive Disclosure

### Methodology

This part consists of sending information requests to randomly selected federal ministries and provincial departments.

Following are the ministries/ departments<sup>2</sup> where information requests were sent.

Table 1 : Randomly Selected Ministries and Departments for Sending Information Requests

Federal Ministry	Provincial Department (Balochistan)	Provincial Department (Khyber Pakhtunkhwa)	Provincial Department (Punjab)	Provincial Department (Sindh)
Ministry of Finance, Revenue and Economic Affairs,	Finance Department	Finance Department	Finance Department	Finance Department
Ministry of Climate Change	Food Department	Health Department	Agriculture Department	Forest and Wildlife Department
Ministry of Federal Education and Professional Training	Industries and Commerce Department	Higher Education Department	Excise and Taxation Department	Information Department
Ministry of Finance, Revenue and Economic Affairs,	Labour and Power Department	Population Welfare Department	Livestock and Dairy Development Department	Irrigation Department
Ministry of Housing and Works,	Mines and Minerals Department	Social Welfare Department	Planning and Development Department	Local Government Department

<sup>2</sup>.This report has repeatedly used the words 'ministry and department'. In Pakistan this nomenclature is used to differentiate between a federal entity and a provincial entity.

At federal level, it is called ministry, e.g. Finance Ministry, Education Ministry. At provincial level, it is called department, e.g. Health department, Irrigation department etc.



Federal Ministry	Provincial Department (Balochistan)	Provincial Department (Khyber Pakhtunkhwa)	Provincial Department (Punjab)	Provincial Department (Sindh)
Ministry of Law and Justice	Public Health Engineering Department	Zakat and Ushr Department <sup>3</sup>	School Education Department	Women Development Department
Ministry of National Food Security & Research,				
Ministry of National Health Services Regulations & Coordination,				
Ministry of Railways,				
Ministry of Science and Technology				
Ministry of Water Resources,				

The Finance Ministry/Finance Departments is selected by default as this is the focal point of all budget making activities. In each survey, an average of 30 requests were sent. About 25% of these information were sent to Finance Ministry/Finance Departments and the remaining requests were sent to the randomly selected departments.

### How the Survey was Quantified?

A survey questionnaire was developed based on the information requests sent. Each Question has 3 options which were quantified as under:

Options	Weightage
<b>Yes, Information was provided by the public body within the time limit mentioned in the law</b>	3
<b>Yes, Information was provided by the public body after the time limit mentioned in the law or after the intervention of Information Commission**</b>	1
<b>No, information was not provided</b>	0

\*\*Ombudsman in case of Balochistan because Balochistan does not have an independent Information Commission and appeals against public bodies lies to Provincial ombudsman.

3.For the understanding of our international readers; this department collects the fixed tax on asset (Zakat) and levy on agriculture produce and distributes it among needy people through different welfare programs. Both of these taxes are imposed by the religion (Islam). Zakat should not be confused with income tax. It is in addition to income tax.

## What Information was Asked through Information Requests?

The information requests were based on the Budget Calendar issued by finance ministry/finance departments at the time of sending Budget Call Circular (BCC) to line ministries/departments. Finance ministry/department issues call letters during the month of September/October to all ministries/departments. This BCC contains detailed instructions for developing draft budget proposal, template forms and detailed timelines for achieving different milestones. A copy of these five Budget Calendars is placed at Annexure A.

Following are the number of information requests sent to randomly selected ministries/departments:

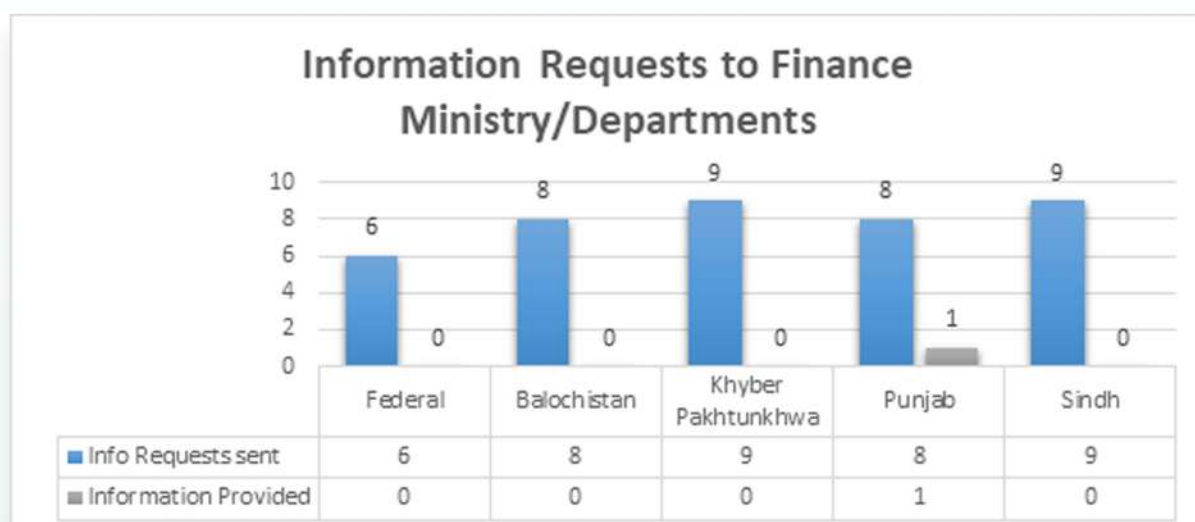
**Table 2: Number of Information Requests Sent to Federal Ministries/Provincial Departments**

Government	Total request sent	Request to Finance		Requests to selected Ministries/Departments		Total Points Earned
		Requests sent	Information Provided	Requests sent	Information Provided	
<b>Federal</b>	36	6*	0	30	3 timely responses, 3 delayed responses	12/108 (11%)
<b>Balochistan</b>	28	8	0	20	0	0/84 (0%)
<b>Khyber Pakhtunkhwa</b>	29	9	0	20	2 delayed responses	2/87 (2%)
<b>Punjab</b>	28	8	1timely response	20	4 delayed responses	7/84 (8%)
<b>Sindh</b>	29	9	0	20	0	0/87
<b>Total</b>	150	40	1timely response	110	3 timely responses, 9 delayed responses	18/450 (4%)

\*Total number of requests sent to finance ministry were actually 9. Six requests were sent as finance ministry is the nodal point of all budget making exercise. An additional 3 requests were sent because finance ministry was also one of the selected ministries for sending information requests during this exercise. These additional 3 requests are accounted for under "Requests to Selected Ministries/Departments".



## Information Requests to Finance Ministries/Departments



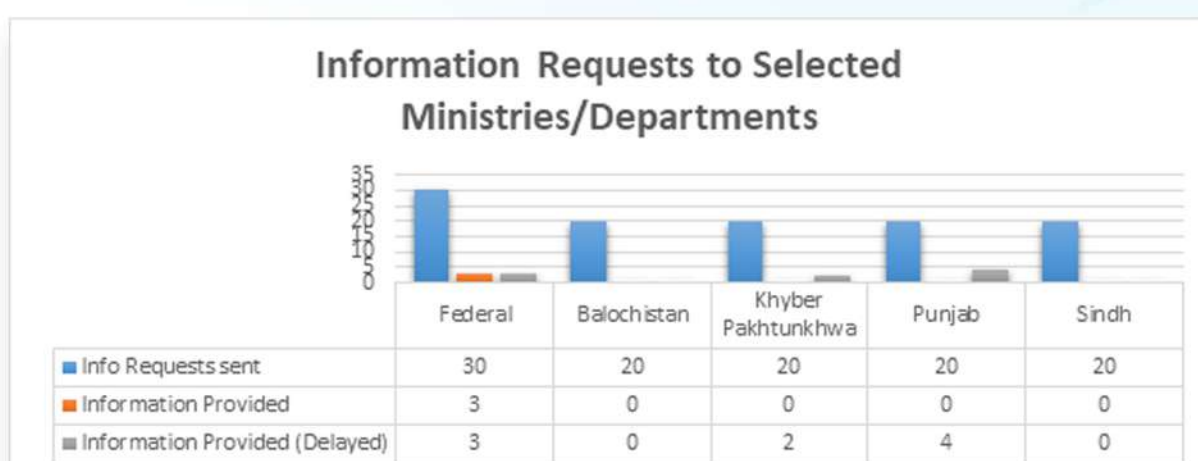
A total of 40 information requests were sent to finance ministries/departments. The information asked was related to different meetings/decision taken and documents produced during budget making process. These information requests were drafted on the basis of milestones set by finance ministry/ department in the budget calendars. Only one information request from the finance department of the Punjab was responded.

Appeals sent to appellate bodies (information commissions/ombudsman) could not produce any positive response during the time frame set by the law for appellate bodies.

## Information Requests to Federal Ministries/Provincial Departments

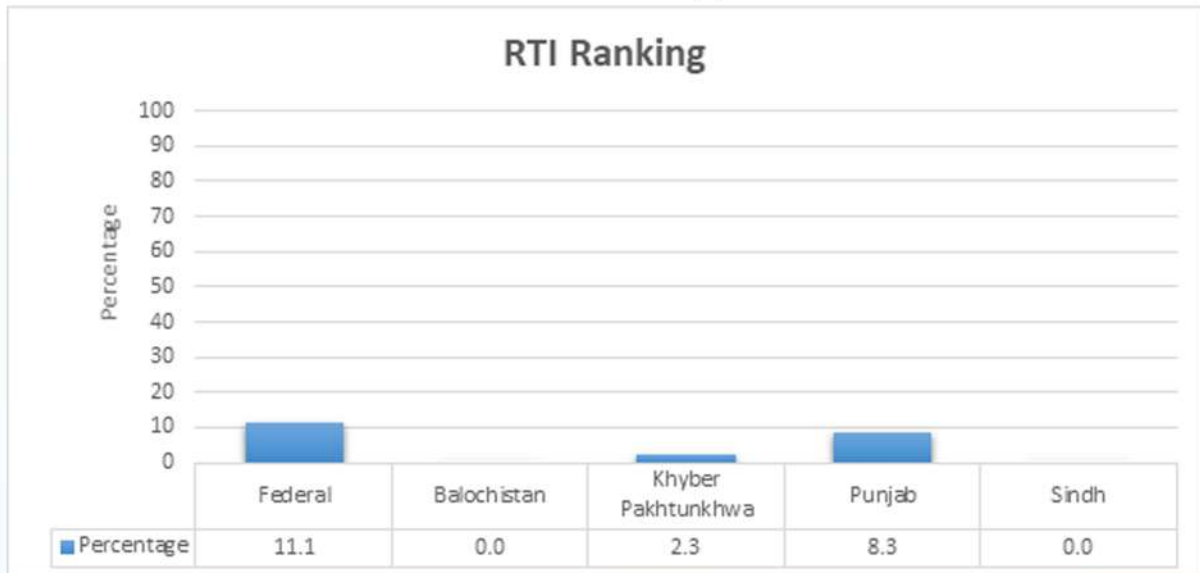
A total of 110 information requests were sent to 10 randomly selected federal ministries and 5 provincial departments from each province. Their detail is given in Table 1 above.

Out of 30 information requests sent to federal ministries, 3 information were received within the timeframe set in the law and another 3 information were received after the time limit. From the provinces, we had 2 delayed responses from KPK and 4 delayed responses from the Punjab. For the rest of 74 information requests sent to provincial departments, no information was shared by the public bodies.



## RTI Ranking

All the governments performed below par for disclosure of information to the citizens. The federal government ranked first with 11.1% points, followed by Punjab with 8.3% and KPK with 2.3%. Sindh and Balochistan could not score any point.



## B. Comprehensiveness of Enacted Documents and Stakeholders' Participation

Part B was designed to gauge the following:

- Duration of Budget Session.
- Availability and Comprehensiveness of enacted budget documents
- Availability of Citizens Budget and its contents
- Budgeting for Equality.
- Legislative oversight of executive during budget making and budget implementation
- Citizens Participation in Budget Making Process.

This part consists of a total of 72 questions including 60 scoring Questions. Depending on the nature of the question, each scoring question either has 4 response options or 2 response options. The Question with 4 responses has maximum weightage of 3.

Following example will explain it further:



**Question:** Does the Annual Budget Statement or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

Options	Weightage
Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.	3
Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.	2
Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.	1
No, information on the link between the budget and the government's stated policy goals for the budget year is not presented	0

The Questions with two options are quantified as follow:

**Question:** Does the Annual Budget Statement or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

Option	Weightage
Yes, revenue estimates for BY-2 and prior years are presented by category.	3
No, revenue estimates for BY-2 and prior years are not presented by category.	0

There is only one question which has five options with a maximum weightage of 4.

This question appears in Citizens' Budget Section and copied here:

**Question:** Which of the following information is provided in the Citizens Budget?  
 i. expenditure and revenue totals; ii. main policy initiatives in the budget; iii. the macroeconomic forecast upon which the budget is based; iv. contact information for follow up by citizens

Options	Weightage
All four information	4
Any three of the above information	3
Any two of the above information	2
any one of the above information	1
None of the above information	0

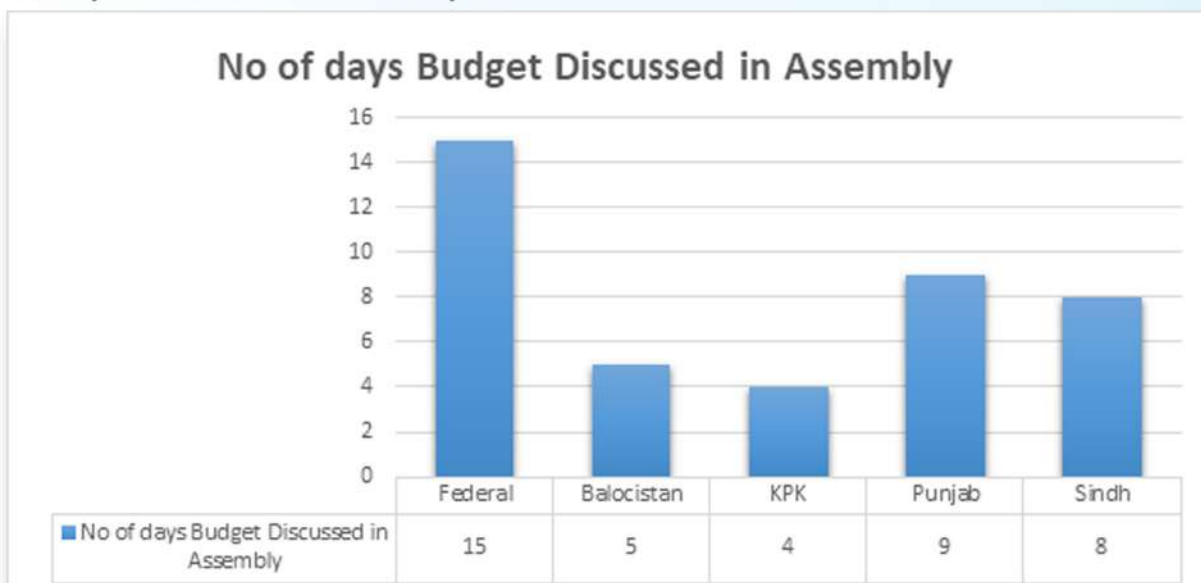
## Acknowledgement:

The framework and most of questions in part 2 are borrowed from Open Budget Survey (OBS). Open Budget Survey is an initiative of International Budget Partnership and the survey is conducted every two years for more than 100 countries. There is a detailed set of questions covering all the four stages of budget making process. The survey is conducted for national budgets only and is not applied to sub-national government. CPDI has been using the idea and a simplified version of this questionnaire to study the budget making process at district level during the last decade. This is the first time that this survey is being conducted for provincial budgets. This CPDI's survey does not cover in-year budget reports and audit phase of the budget process<sup>4</sup>. Some questions from the OBS are redrafted to fit in Pakistani context. Keeping in view the CPDI's advocacy agenda and Pakistani context, some additional questions were also added.

Following is the summary of the findings:

### Duration of Budget Session

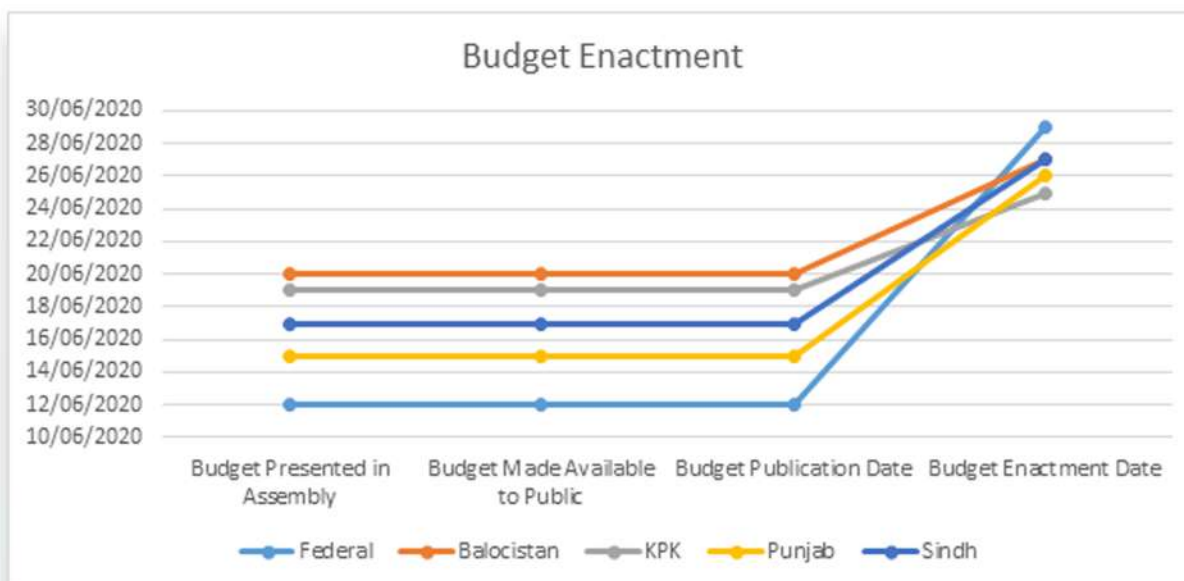
Contrary to international best practices, Budgets in Pakistan are passed by the assemblies in relatively short period time. Following graph shows the number of days taken for discussion and enactment of budget by the assemblies. There is a procedural requirement to have at least two clear days between the presentation of budget in the assembly and the start of discussion<sup>5</sup> on it. For example, the budget was presented in National assembly on 12 June 20 and the discussion started on 15 June 20. Budget was approved on 29 June 20, just two days before the start of fiscal year.



4. These two sections are included in Open Budget Survey

5. Rule 187 of Rules of Procedure and Conduct of Business in the National Assembly, 2007 available at [http://www.na.gov.pk/uploads/publications/rules\\_procedure.pdf](http://www.na.gov.pk/uploads/publications/rules_procedure.pdf) last accessed on 22Jul20

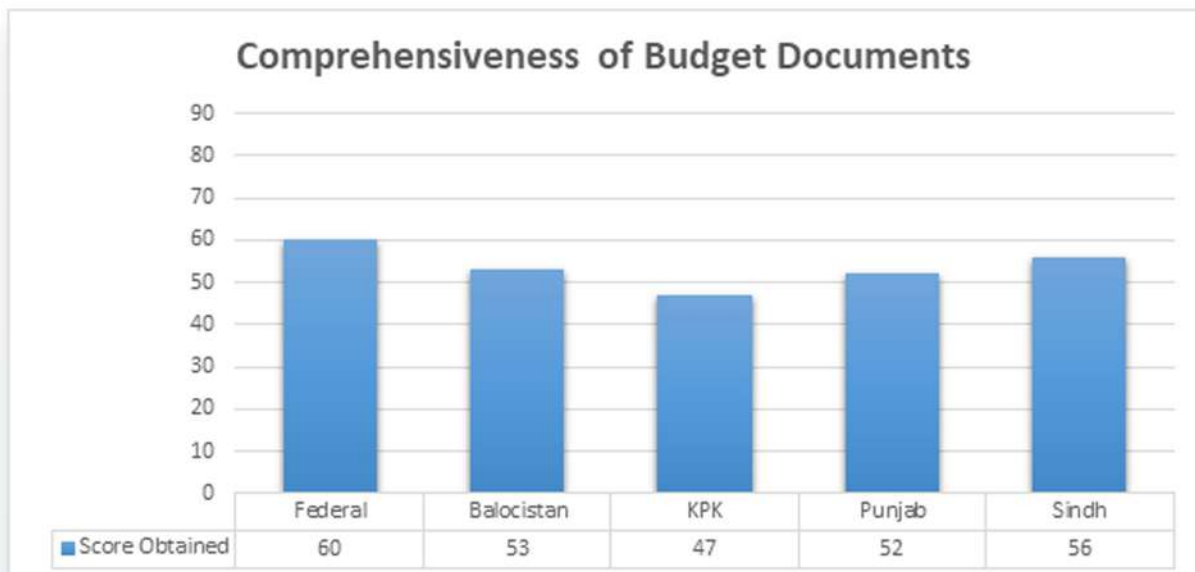




The above graph shows that both legislators and citizens are treated equally as far disclosure of budget documents is concerned. The empirical evidence presented in the Part A above shows that executives are not willing to share information related to budget making with citizens. This secrecy is also maintained for legislators and no budget related information is shared with them before the budget is presented in the house. For each government, there is a single date for cabinet approval of the budget, presentation of budget in the assembly, budget publication (uploading) and making it available to the public. Traditionally, on budget day it is first presented in the cabinet in the morning, got approved from the cabinet and in the afternoon, same day, is presented in the assembly. Once the budget speech of finance minister is over, the budget documents are uploaded on finance ministry/department website. These documents are not in a machine-readable format.

### Availability to and Comprehensiveness of Budget Document

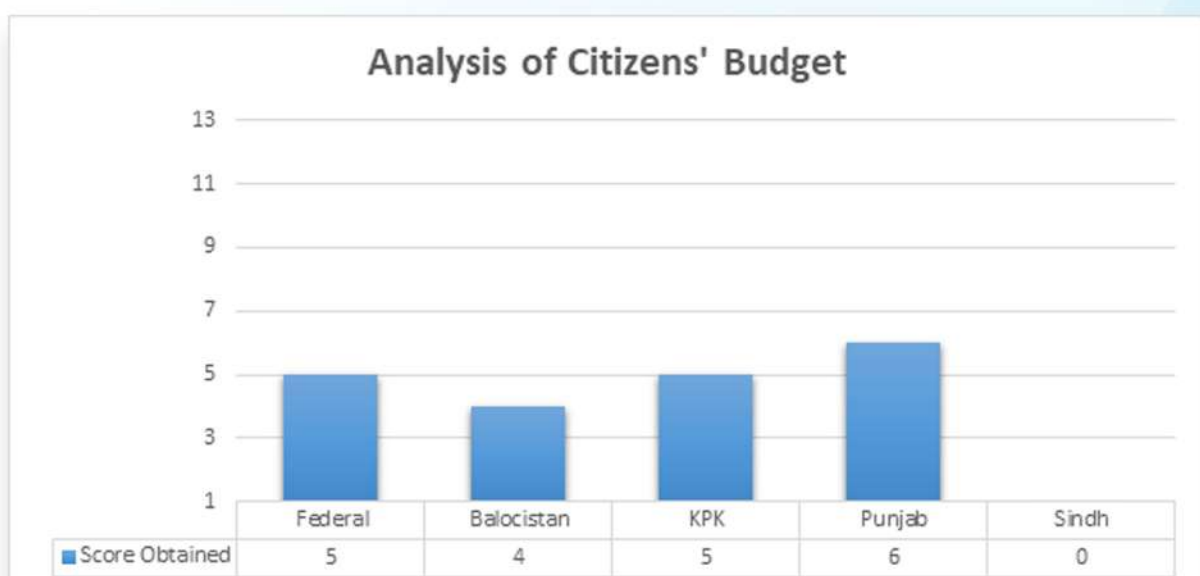
Pakistan's budget documents are reasonably comprehensive, and budget is prepared and presented according to internationally adopted classification system. This is one area where performance is relatively better. The budgets are classified by administrative, economic, and functional classification according to the international standards. Expenditure and revenue estimates for multi-years (at least two years beyond the budget year) are not presented. The budget documents do not show the multiyear estimates and



## Citizens' Budget

Pakistan does not have a strong tradition of citizens' budget. Few years back, it was initiated from the province of the Punjab with donor funding. Since then, most of the government has kept the tradition alive but with little consensus on the contents of the citizens budget. Whereas the objective of the citizens budget should have been the presentation of budget for the common man, it only appears to be the abridged edition of the enacted budget.

In Pakistan this year, four governments produced citizens budget with the exception of Sindh. The Punjab government produced it in both English and Urdu; the federal government in Urdu and rest of the two governments, KPK and Balochistan, in English. The citizens' budget section consists of seven questions; 3 general question and 4 scoring questions. The scoring question focus on the contents of citizens budget, dissemination methods, and executive's mechanism to take citizens opinion about the contents of the citizens budget.

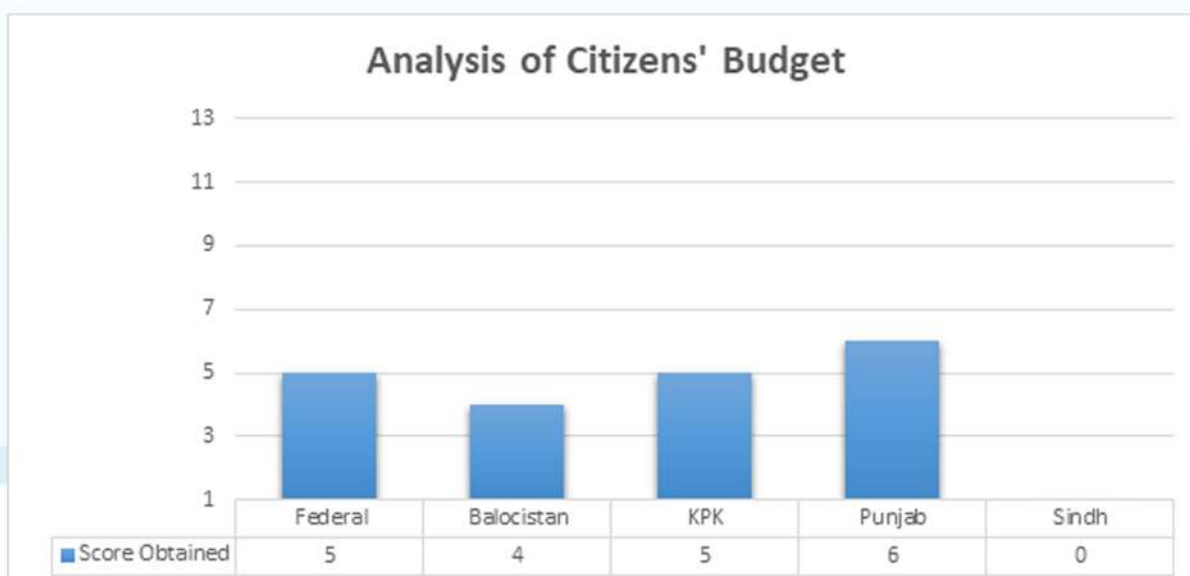




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Few words about Citizens Budget: There is a need to totally change the concept of citizens' budget in Pakistan or there is at least a need of producing some additional documents. The main interest of the citizens is to know about the development schemes approved and implemented in their districts. With the discontinuation of effective local government system since 2010, all district development planning is carried out in provinces and development scheme for districts are included in the provincial budgets. As the provincial budgets are organized on the basis of administrative units (departments) and not on the basis of district, citizens are unable to have a comprehensive idea about the schemes of their districts. Further, the provincial budget documents are not in machine readable format and it is not possible for the citizens to sort the information of their choice. Under the circumstances, it is imperative for the provincial governments to publish development profile of each district for the benefit of the citizens. The citizens' budget document in its present form is of a little utility for the citizens<sup>6</sup>.

6. The Budget Study Centre in recent years has tried to fill this gap by producing District Development Profiles and launching mobile applications where citizens can filter the information of their choice.

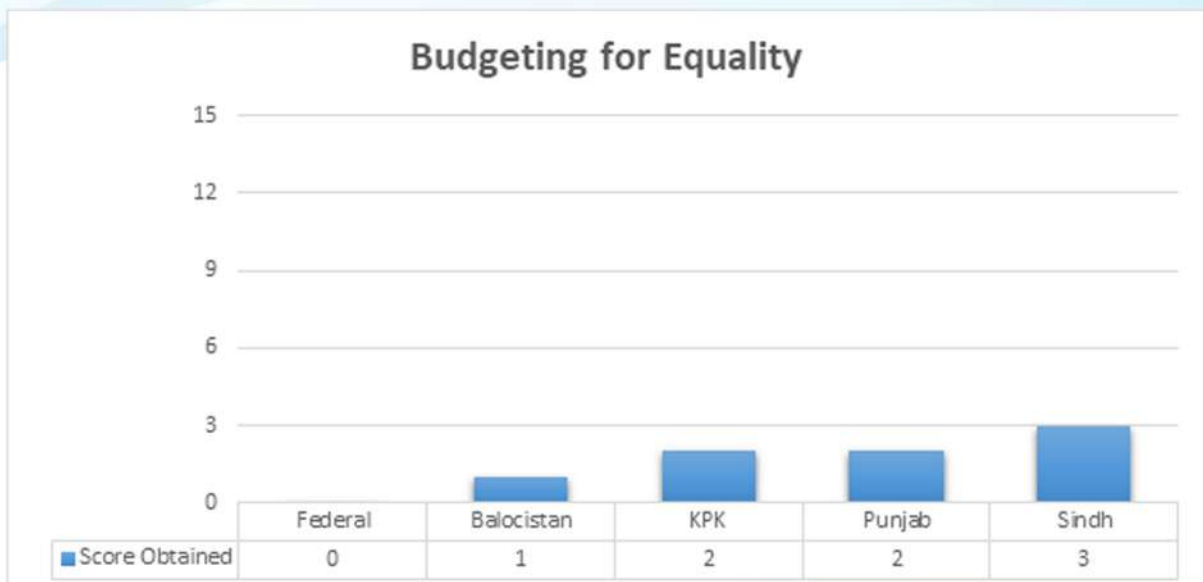
## Budgeting for Equality

There is no tradition in Pakistan to present budget with a specific angle, for example gender specific, child specific or disability specific.

Gender Budgeting Approach has been used at the national, state, and local levels of government in many countries. Amongst SAARC countries, the approach has been used successfully in India, Bangladesh and Afghanistan. There were some attempts to introduce gender Responsive Budgeting in Pakistan during 2005-07 through the funding of UNDP but efforts could not be sustained<sup>7</sup>. Back in 2014-15, CPDI underwent an exercise of Children Specific Budgeting with the support of Save the Children. It was disclosed that child specific budget in Pakistan at provincial levels was around 10 %; at federal level it was less than 1% for the years under study<sup>8</sup>

There has been a strong rhetoric in the country for lifting the people with disability, but that rhetoric has not been translated into action. It is not the scope of this report to analyze the disability related allocations at federal and provincial levels. Suffice is to say that no analysis or narratives have been presented for disability budgeting. The same is true for minority specific budgeting.

In budgeting for equality section, 5 scoring questions were asked with the maximum score of 15. Following is the outcome:



7. <https://www.internationalbudget.org/wp-content/uploads/Gender-Responsive-Budgeting-in-Pakistan-Experience-and-Lessons-Learned.pdf>

8. Budget Analysis from a Child Right Perspective. (Federal and Provincial), 2010-11 to 2013-14.

<http://www.cpd-pakistan.org/wp-content/uploads/2014/01/Budget-Analysis-from-a-Child-Rights-Perspective.pdf>



## Legislative Oversight of Budget

Legislative oversight of budget has remained a weak area in Pakistan and this survey validates the hypothesis. This part of the survey consists of twelve questions designed to gauge the legislative control over the executive. Like a common person in Pakistan, legislatives are also unaware of the budget making and budget implementation process.

The constitutional cover makes their role even weaker as executive has full authority to divert funds mid-year, to shift the funds between administrative units, projects and even starting new projects and abandoning the approved projects<sup>9</sup>. There is no law that require prior approval of the legislators for making changes in the approved budget estimates.

The supplementary budget containing all these changes is presented in the assembly at the end of the year and gets approved within a day.

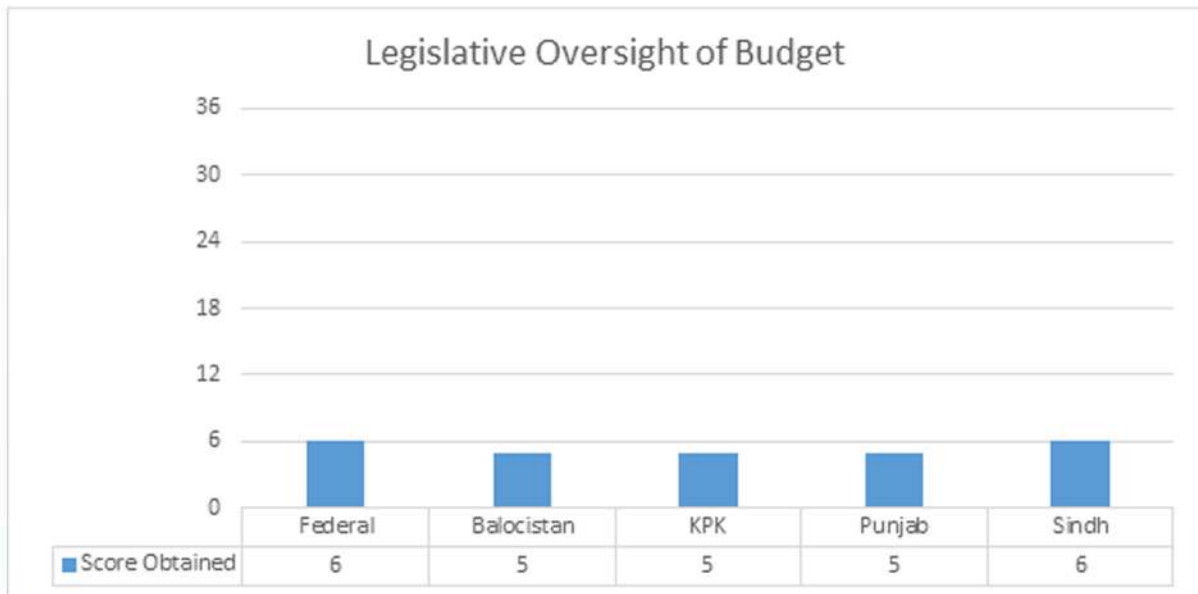
The right to information regime is weak in Pakistan and it is weaker when it comes to disclosure of information regarding budget making process and its implementation. Pakistan does not have any independent institution that oversee the implementation of budget during the year. Some civil society organizations have shown interest in the subject, but budget is still not considered as a legitimate area of intervention for citizens and citizens groups.

When it comes to legislative oversight of the executives, there is a similar trend for all provincial and federal governments. The highest points scored were 6 (out of maximum 36) by federal and Sindh governments. All governments got 3 points for legislative having authority in the law to amend the budget. All provincial governments got additional 2 points for using the authority to amend the budget, but amendments were not adopted. Federal government got 3 points for this question because some proposed amendments in finance bill were finally adopted. Sindh got one additional point for pre-budget assembly session, which eventually turned into a brawl.

### Q48 How far in advance of the start of the budget year does the legislature receive the Annual Budget Statement?



9. Art 84 of the constitution deals with the supplementary budget of the federal government and Art 124 deals with the supplementary budget of the provincial governments.



(Max Points=36)

### Citizens Participation in Budget Making Process

Citizens Participation in Budget Making Process has remained a major point of concern for budget advocates in Pakistan. Over the years, there has not been much improvement. Even the country like New Zealand who otherwise ranked No. 1 in Open Budget Survey has not performed equally well in terms of citizens' participation<sup>10</sup>. In Pakistan, no well-defined mechanism guaranteeing citizens participation in budget making process exists. This year the Punjab government invited proposals from the citizens through media advertisement. The initiative was called "Inclusive Budgeting," and interestingly, was launched from May 15 to May 28; apparently an initiative too late to launch keeping in view the budget timelines. A very generic question was asked during the survey; "Which sectors would you like government to invest in?"

According to the statistics given in Citizens Budget, more than 1000 budget proposals were received including 259 (82%) qualitative proposal and 55(18%) quantitative proposals. The total of these proposals is 314. The nature of the rest of the proposals is not clear. Also, the document does not define in clear term the meaning of quantitative and qualitative proposals. The document is also silent about the number of proposals turned into government action. Although, poorly designed, Punjab was the only government to take such initiative during 2020-21 budget making process. There were no such initiatives at federal or other provinces levels.

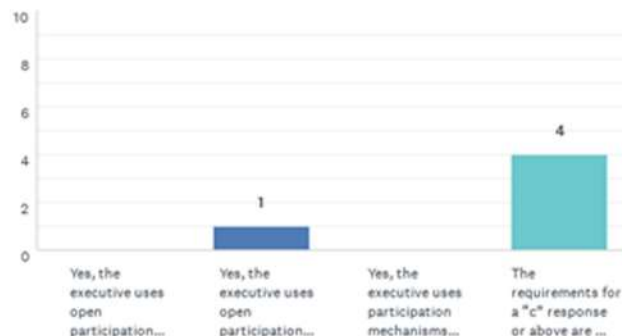
The citizens participation in the budget making process is gauged through 10 questions.

10. New Zealand scored 54% in citizens participation. Global average is 14%.

<https://www.internationalbudget.org/open-budget-survey/country-results/2019/new-zealand> last accessed on 05 Aug 20



**Q65 Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?**



There are only two governments that have included some sort of participation mechanism in the budget calendar. These are Balochistan and the Punjab governments. The budget calendar entry for these governments reads as follow:

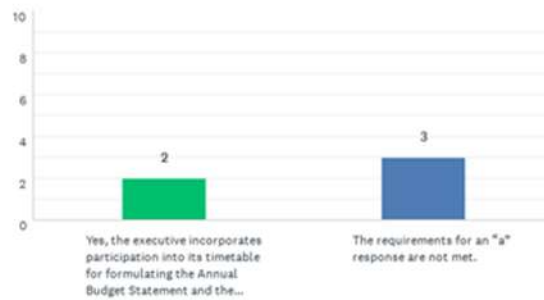
Government	Calendar Entry	Responsible Ministry/Department	Date
<b>Balochistan</b>	Pre-budget consultation meetings with MPAs other stakeholders *	Finance	01Dec19 to 31Dec19
<b>Punjab</b>	Pre-budget consultation meetings with MPA's, Journalists and Public	Finance	15Nov19 to 31Dec19

\*The term Stakeholders is not clearly defined.

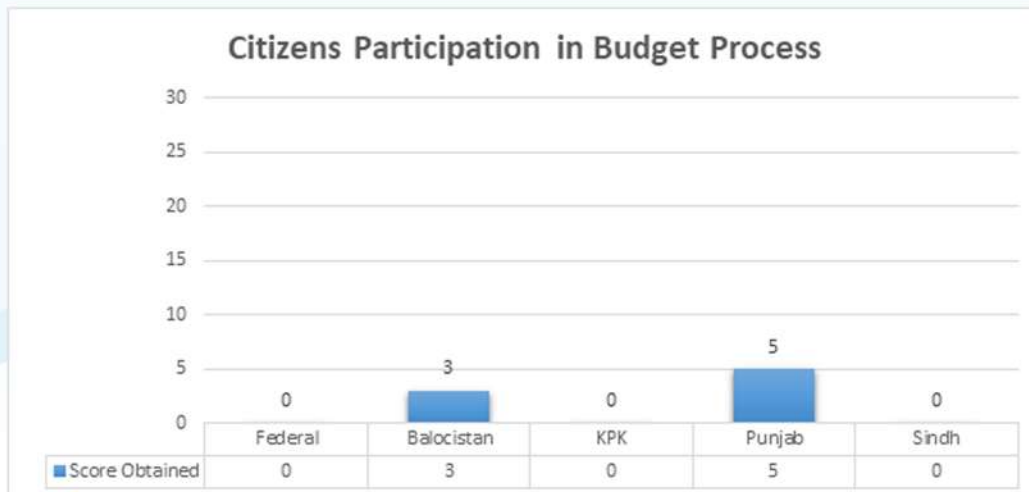
This budget calendar is the part of BCC and although the intended audience of the BCC is the line ministries/departments, but this is available online and can be accessed by citizens.

KPK government planned pre-budget consultation but with ministers in charge only. There is no mention of stakeholders' consultation in the budget calendars of Federal and Sindh governments. Only the Punjab government has spelled it in clear terms in the budget calendars. Punjab government solicited budget proposals through media. There are, however, no decisive evidences available for the consultation held with MPAs and journalists. This year, the Punjab Assembly did not hold its pre-budget session.

**Q71 Are participation mechanisms incorporated into the timetable for formulating the Annual Budget Statement?**



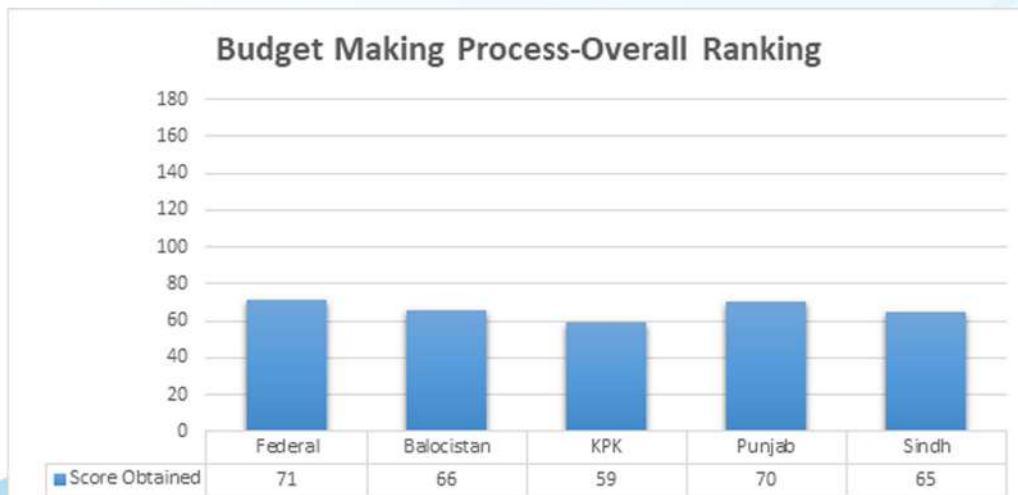
The survey results also show that no line ministries or departments have any mechanism for citizens participation in the budget process. Overall, the performance of all the governments in the realm of citizens participation has been very depressing and need immediate action by the governments. Following are the overall statistics for citizens participation of budget making process:



(Max score=30)

**Overall Score (Part B)**

Federal government ranked first with 71 points, followed by the Punjab government at 70. Balochistan, Sindh and KPK are ranked third, fourth and fifth with 66, 65 and 59 points respectively.





## Recommendations

1. This exercise not only depicts state of budget transparency and citizens participation, it also throws light on the state of right to information in Pakistan. Most of the federal ministries have not designated public information officers yet. Where the PIOs have been designated, the responses have been very disappointing. Even the commission could not intervene timely to get information from the public bodies. There is a need to look into issues of both proactive and reactive disclosure of information in Pakistan and a discussion should be generated amongst citizen groups, public bodies and information commissions.
2. There is no established mechanism for citizens participation in the budget making process. Wherever and whenever any such opportunity is provided to the citizens, it is considered as a favour and not the right. Such participation should have a legal cover and it should be made mandatory for the public bodies to consult citizens during different stages of the budget making process.
3. The survey data revealed that on an average assembly takes only 8 days for discussion and approval of the budget. This is a short time for any meaningful discussion on the budget. Budget making process takes about nine months with dozens of finance and line departments' staff engaged in the process. It is unfair to expect from the legislators to master the budget in couple of days and able to discuss it in the assembly. Budget should be presented in the assemblies at least three months before the start of the fiscal year and should be discussed thoroughly.
4. The budgets in Pakistan are made behind the closed doors. The information requests sent to test the process also validates the point. The budget is shared with all the stakeholders, media, legislators and citizens, after it is presented in the assembly and no information about the intermediary process is shared with anyone. There is a need to devise a fair Open Budget Policy in consultation with stakeholders based on the principle of maximum disclosure.
5. The budgets in Pakistan are not published in machine readable form. This make it impossible for researchers to sort the data and run different types of analyses on it. Such data is also not accessible for visually impaired persons. Data should be presented in machine readable form, for example in excel, to make it accessible for everyone.

Centre for Peace and Development Initiatives (CPDI) is an independent, non-partisan and a not-for-profit civil society organization working on issues of peace and development in Pakistan. It is registered Under Section 42 of the Companies Ordinance, 1984 (XLVII of 1984). It was established in September 2003 by a group of concerned citizens who realized that there was a need to approach the issue of peace and development in a an integrated manner. CPDI is a first initiative of its kind in Pakistan. It seeks to inform and influence public policies and civil society initiatives through research-based advocacy and capacity building in order to promote citizenship, build peace and achieve inclusive and sustainable development. Areas of special sectoral focus include promotion of peace and tolerance, rule of law, transparency and access to information, budget watch, media watch and legislative watch and development.



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**BUDGET STUDY CENTRE**

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