

# Analysis of Sindh Budget 2015/16

(TERMS OF REFERENCE)

**C. 4.1 Annual assessment of the provincial budget following budget cycle 2016 and previous trends (2013 to 2016) at the government level (in three provinces Sindh.**

**The purpose:**

- All the analysis will be conducted on the basis of last 4 years trends to reflect what changes are being observed in the past four years ie in education, health , infrastructure and law order so on so forth
- Priorities reflected in budget allocation
- Implementation of increased budget in different sectors for trends analysis
- What is the trend of budget preparation after NFSC award?
- Its heads, spending, situation of UC level budget
- Through forward schemes
- Analyze provincial budget on its income and expenditures.
- Analyze share of income like NFC award and after the passage of 18<sup>th</sup> constitutional amendment
- Analyze development and non-development share.
- Develop analysis trend of consumption and lapse rates.
- Develop budget analysis sector-wise i.e education, health, infrastructure etc..
- Analyze whether its pro people budget and meets minimum standards of social security
- Analyze trends like allocation and increment and decrease on education health, water supply and sanitation
- To educate and aware stakeholders especially CSOs and activist groups on process and framework of budget preparation and implementation.
- To analyze and make public the details of budgets especially provincial budgets to stakeholders and activists.
- To identify the space of citizens' action for budget advocacy.
- To promote and develop peoples perspective on budget planning, preparation and implementation.
- To prepare recommendations for budget planning, preparation and implementation through consultative process
- To analyze province wise analysis of the above mentioned aspects
- To analyze proceedings of planning and development commission or link with planning and development commission
- Gender Responsiveness budget techniques to be used to analyze the budget

Definition of Trend Analysis: comparative of period, sector, and province

Recommended literature Reading for analysis

Reports of planning and development commission

Reports of economic survey of Pakistan, labour force survey, annual report of state bank, and other relevant literature

Human Security reports of project districts of Sindh, reports of demand occurring from outcome one and three, ICESCR status report and NPA, outcome harvesting reports

Key informant interviews of relevant economists, business community, labour, professional organizations, ie PMA, GSTA, APCA, Federations, Bar Associations and PUFJ, APNEC so on and so forth.

Consultation with relevant government functionaries, Reform support units, standing committees on finance, planning and development, labour, education, health, revenue and exercise and taxation

**Obligations of the Consultant:**

- The consultant will adopt a consultative process for Annual Assessment or Analysis in yearly basis with specific focus on social services and issues related to human security
- The Analysis or Assessment and other relevant action will follow with the budget cycle of the government – aiming to undertake right action at right time.
- The consultant will develop presentation and draft frame work of budget analysis 2015/16.
- The consultant will give presentation in Budget conference and Provincial forum of budget analysis and will include the recommendation
- The consultant will hold consultations with different stakeholders’ i.e citizens groups, CSOs, experts of relevant fields.
- NOWCommunities will provide logistics support in this regard.

Outcome of consultations would be analyzed and included in the final report.

Trends analysis:

Sector wise trends/comparison

- Education
- Health
- Water and sanitation
- Human Security