



# Suriname's Budget Process and Windows for Advocacy: A Guide to Inform Advocacy for HIV and Health Resources

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## Introduction

Suriname has an estimated HIV prevalence of 1.4% among adults, which is greater than the regional average (UNAIDS, 2019). Prevalence is significantly higher among key populations. Suriname's Ministry of Health (MOH), Department of Planning, Monitoring & Evaluation, and Research estimates HIV prevalence is 25% among men who have sex with men, 38% among both male and trans sex workers, and 1% among female sex workers. Prevention and outreach services for key populations are delivered by a number of civil society organizations (CSOs) that have strong ties to the communities and are able to provide services for key populations more effectively than the public sector.

While the Government of Suriname provides the majority (69%) of funding for its national HIV response, these prevention and support services for key populations have been almost entirely dependent on funding from the Global Fund to Fight AIDS, Tuberculosis and Malaria and the U.S. President's Emergency Plan for AIDS Relief (PEPFAR) (MOH, 2018). In 2010, the World Bank classified Suriname as an upper-middle-income country. This classification reduced Suriname's eligibility for Global Fund grants and started the country's transition from external donor funding for HIV. The new Global Fund grant for HIV and

This brief provides an overview of Suriname's annual budget process. It can be used by civil society organizations working on the HIV response, and others, as a tool for planning advocacy activities throughout the budgeting process—from budget development to decisions on allocation to approval and monitoring by the National Assembly.

As Suriname develops a system of social contracting with civil society to deliver HIV services, it is important that stakeholders understand the processes for budget implementation and payments to service providers. Since this will be the first time Suriname uses contracts for health services, bottlenecks may occur in budget implementation, even after resources are allocated. It is helpful for stakeholders to understand potential challenges and with whom they can engage to address bottlenecks and unlock resources.

tuberculosis (for the period of 2019–2021) represents a 45% overall reduction in funding from the previous grant. As the principal recipient of the grant, the MOH provides subgrants to CSOs to provide services to key populations.

Also affecting funding for HIV was the 2019 closure of the U.S. Agency for International Development LINKAGES project, funded by PEPFAR, which had been providing critical financial and technical assistance to three CSOs providing services for key populations. Since the decline in donor funding in early 2019, services for key populations provided by CSOs have decreased. Without prompt and decisive action by the Government of Suriname—and an increase in the national HIV budget—the number of new HIV cases will increase and the gains made by the national HIV response over the past decades will be lost. Scaling up outreach to men who have sex with men and sex workers of all genders is critical to achieving epidemic control.

The Government of Suriname is therefore exploring options to fund services for key populations directly, specifically through social contracting of CSOs. Social contracting has been identified in Suriname’s Transition Readiness Assessment and draft sustainability plan as a key mechanism for the MOH to work with CSOs.

As the Government of Suriname increases its funding to fill the gap left by donors, stakeholders must engage with the MOH to ensure that the annual budget includes regular, adequate funding for essential

services for key populations. To advocate effectively, stakeholders must understand how the government’s annual budget is planned, prepared, and executed. Only by engaging in the budget process will stakeholders be able to ensure that key population issues are addressed in a meaningful and institutionalized way.

## The Annual Budget Cycle and Phases

According to Article 5 of the Accountability Act, the annual government budget cycle runs from the first of January to the end of December. In practice, a budget cycle lasts around three years, starting with budget preparation to budget implementation and publication of the final budget accounts. The five phases of the budget cycle include:

- **Phase 1:** Budget Development—Budget inputs are requested, submitted, and drafted from the first of January to the first week of October (as governed by Articles 156 and 115 of the Constitution and Article 1 of the Accountability Act).
- **Phase 2:** Budget Debate and Approval—Budgets are adopted and approved by the National Assembly, ratified by the President, and published in the Official Gazette of Suriname, running from early October to January first (Article 80 and 81 of the Constitution).<sup>1</sup>

## The Three Ts of Budget Advocacy for Health

**Timing:** Identify key points in the policy- and budget-making calendar to deliver messages when decisionmakers will be most receptive and have the greatest influence on the process.

**Targeting:** Ensure that advocacy messages are delivered to key audiences (e.g., Ministry of Health, Ministry of Finance, or members of the National Assembly) and are tailored based on the arguments that will resonate with influencers, particularly members of the National Assembly, who can be a powerful voice for health financing.

**Telling:** Develop a compelling narrative for budget advocacy tied to key themes such as self-reliance and epidemic control.

Source: Prabhakaran et al., 2017

<sup>1</sup> The National Assembly is Suriname’s Parliament, a unicameral legislature with 51 seats.

- **Phase 3: Budget Implementation**—The budget enters into force starting on the first of January (Article 156 of the Constitution and Article 5 of the Accountability Act).
- **Phase 4: Audit and Oversight**—This includes compilation of final accounts for the closed fiscal year and external audit by the Court of Audit (Article 149 of the Constitution).
- **Phase 5: Accountability**—Publication of the final budget accounts adopted by the National Assembly in the Official Gazette of the Republic of Suriname.

In the first months of the year, the government works concurrently on: accountability for the previous year's budget, implementation of the current year's budget, and development of the upcoming year's budget. The year-long budget development and approval cycle used by the MOH is summarized in Figure 1.

## Phase 1: Budget Development

The budget development phase is critical for planning adequate resources for HIV services. Once the budget is developed and approved, it cannot be changed. Stakeholders should begin to engage with the MOH before January, when policy priorities are being set and budget preparation begins. CSOs and other advocates should work with the relevant MOH program officers to make

### PHASE 1

**Timing:** October and December are ideal months for stakeholders to engage the MOH on policy priorities and budget advocacy related to the budget that will begin development in January.

**Targeting:** The MOH programmatic focal point for HIV (or other health areas) and the Deputy Director of Finance are the main points of contact.

**Telling:** Stakeholders should use evidence-based messages (e.g., epidemiological and programmatic results) to advocate for funding.

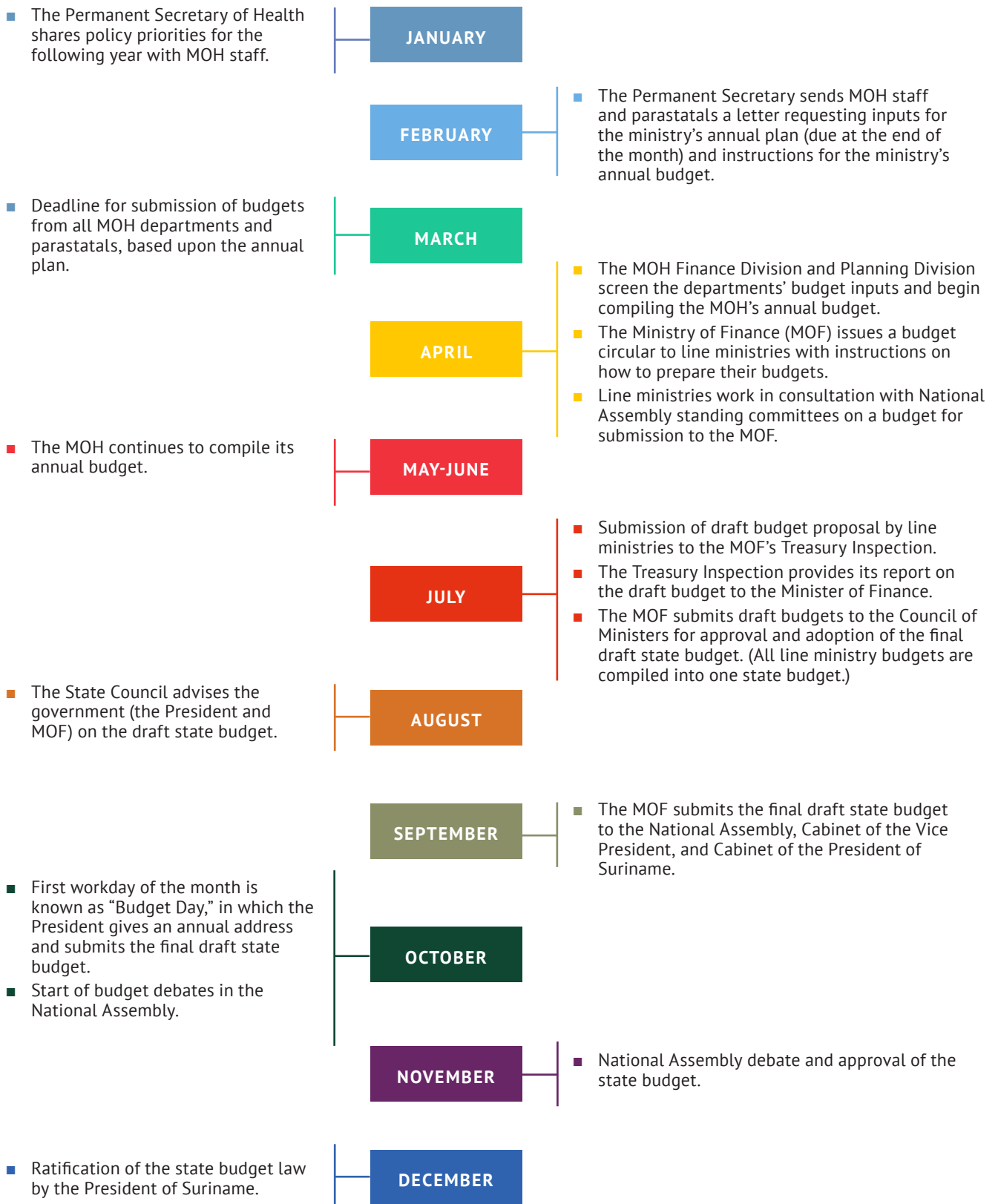
specific, evidence-based requests linked to the MOH's policy plans.

Ongoing engagement throughout the year will facilitate dialogue and partnership between the MOH and civil society and support early priority-setting in line with the needs of beneficiaries. Stakeholders can also engage with the Country Coordinating Mechanism on HIV financing discussions and cultivate relationships with members of the National Assembly, who play a key role in budget approval.

Each line ministry is responsible for its budget and must defend and substantiate the policy intentions or priorities set out therein. The MOH's budget is composed of the following sections, with the following actors responsible for each section.

Budget section	Responsible Individual or Division
General overview	Permanent secretary
Operational expenditures per directorate (e.g., salaries)	Division of Financial Affairs
Policy programs per directorate (e.g., HIV, tuberculosis, and malaria programs)	Division Financial Affairs and Planning Division (based on input of the project managers of each directorate). Explanation and result indicators developed by the Planning Division (Monitoring and Evaluation Section and Planning Section)
Resource budget per directorate (e.g., non-tax income, donor funds, loans)	Division of Financial Affairs
Budget for parastatals	MOH finance deputy director

**Figure 1. Timeline for Government Budget Preparation and Approval**



The budget must be accompanied by an explanatory memorandum that outlines the MOH’s policy positions corresponding to the draft budget. Advocates should engage with the project manager of the health area—such as the focal point for HIV treatment and care and/or the finance manager for tuberculosis, HIV, and malaria—in order to influence the budget of a particular policy project.

The Ministry of Finance (MOF) has a strong coordinating function throughout the entire budget process. It holds bilateral consultations with all line ministries during the budget preparation phase. Even after a ministry’s budget is approved, the funds only become available after permission (via a credit opening or authorization) is approved by the Minister of Finance. With the presentation of the state budget to the National Assembly, the first phase of the government budget process is completed.

## Phase 2: Budget Debate and Approval

In October after Budget Day, the National Assembly begins to debate the government budget and budget memorandum in a series of public meetings. Debates can take months and progress can be postponed several times when the government takes a long time to respond to the National Assembly’s questions. There may be up to three rounds of debate.

During this period, advocates can engage with members of the National Assembly’s standing committees on health and on

### PHASE 2

**Timing:** October and December is the time to engage in debates around the budget that will be enacted on January 1. The National Assembly website lists when the MOH budget will be debated. Stakeholders can attend these public hearings.

**Targeting:** Contact information for National Assembly members can be found at <http://www.dna.sr/>.

**Telling:** Stakeholders should use evidence-based messages (e.g., epidemiological and programmatic results) to advocate for funding.

finance. Because of its “Budget Right,” the National Assembly can change the budget once it is submitted for consideration. The National Assembly may use its Budget Right to amend the budget, approve it, or reject it. At the end of the budget debates, the National Assembly votes on the draft budget law. A budget is approved by a majority vote of the National Assembly.

Ideally, the budget is approved before the start of the new financial year, starting January 1. After approval of the draft budget by the National Assembly, the President ratifies it. The draft budget becomes law through proclamation in the Official Gazette of the Republic of Suriname by the Ministry of Home Affairs. The budget is deemed to have entered into force on the first of the year (per Article 156 of the Constitution).

## Phase 3: Budget Implementation

January 1 marks the start of the budget year, which is implemented throughout the year. If the budget is not approved by the National Assembly by January 1, or the proclamation has not yet appeared in the Official Gazette, the budget for the previous year is the last approved budget and line ministries may incur expenditures only up to the ceiling of the previous year's budget. This may bottleneck program implementation. Once the budget law is announced in the Official Gazette, line ministries can begin to spend funds (per Article 13 of the Accountability Act). The following summarizes the process for budget disbursement, control, and payment.

### Disbursement

The Minister of Finance makes budget funds available to the line ministries either via credit openings (for salaries and other operating costs) or requests for authorization (for programmatic expenditures). To obtain a credit opening, the line ministry submits a requirement overview per cost category to the Treasury Inspection for review and approval. The Treasury Inspection takes into account needs, previous credit openings and authorizations, financial and budgetary scope, associated amounts paid, and outstanding invoices. In addition, the relationship between expenditure and policy is assessed.

Requests for authorization allow line ministries to spend amounts of SRD 4,000 (approximately USD 480) or more. Line ministries submit their application to the Minister of Finance stating the purpose of the expenditure. The Treasury Inspection reviews the application and, if approved, it is signed by the Minister of Finance.

## PHASE 3

Advocates have a role to play in each phase of the budget cycle, including implementation. Advocates can monitor budgets to ensure that allocations are being disbursed and that payments are made in a timely fashion. HIV service providers should demonstrate responsible and effective use of government funds in program implementation.

The authorization then goes to the Council of Ministers for approval if it concerns a project and if the authorization exceeds SRD 4,000. The Council of Ministers seeks advice from the procurement and awarding sub-council of the Council of Ministers before granting approval.

### Control

Line ministries are required to provide the Treasury Inspection with overviews of the expenditures of the current budget before the seventh working day of each month.

### Payment

The Central Payment Service is responsible for all government payments on behalf of the Minister of Finance and the bank account is managed by the MOF. When a line ministry procures a service, the supplier acquires the right to payment upon performance. To collect payment, the supplier receives a voucher from the budget and financial division of the line ministry, which also issues a payment order to the Central Payment Service. The supplier must physically present the voucher at the Central Payment Service to receive payment.

## Phase 4: Audit and Oversight

After the fiscal year has ended, each line ministry draws up an account of the income and expenditures from the past budget year. The Central Audit Department, under the MOF, then audits the financial accountability and effectiveness of policies of the ministries, as well as public utilities and parastatal bodies.

The MOF draws up the account of receipts and expenditures of the total government for the past budget year and sends it to the Court of Audit at the end of December. The Court of Audit is the independent auditor for the National Assembly. The Court of Audit receives and audits financial reports from the MOF and checks the legality and efficiency of the use of state funds in accordance with the state budget.

## Phase 5: Accountability

After the Court of Audit receives financial reports from the MOF, it must submit a statement of findings within three months, per Article 33 of the Accountability Act. The Court of Audit submits its annual report to the National Assembly, the State Council, and the President on its findings and concerns about the financial policy and management of the ministries, including the district commissioners and parastatals.

The National Financial Annual Report contains all final financial reports of the line ministries. In accordance with the Constitution and the Law on the Court of Audit, the Court of Audit's report must be discussed in a public session of the National Assembly and be made publicly available. Based on the Court of Audit statement, the National Assembly releases the government from liability for its financial

## PHASES 4 AND 5

Budgets from previous years can be found on the National Assembly's website: <http://www.dna.sr/>. Stakeholders can use audit reports to inform budget formulation by identifying key weaknesses and advocating for appropriate changes in the following year's budget.

management and the effectiveness of its policy for the previous year (Article 156 of the Constitution). Lastly, the definitive budget accounts are published in the Official Gazette of the Republic of Suriname.

## Legal Framework for the Government Budget Process

**The Constitution of Suriname 1987** in articles 149 and 156 lays the foundations for the design, management, entry into force, and implementation of the state budget. The exact procedure is specified in the Accountability Act and the Accountability Decree.

**The Accountability Act** (Government Decree 1952 no 111) regulates the method of management and accountability of state funds. Article 16 of the Accountability Act grants the Minister of Finance the dominant position in the budget process.

**The Accountability Decree** (Government Decree 1953 no 100) elaborates on the rules outlined in the Accountability Act. The Accountability Decree regulates, inter alia, the actions of the line ministries and the MOF.

**The Court of Audit Law** (Government Decree 1953 no 26) regulates how, when, and by whom the control of the state finance

must take place. The Court of Audit has the authority to investigate and report on all public accounts.

**The State Companies Act** (Government Decree 1971 no 181) describes the obligations, method of control, accountability, and powers of the supervisory and management boards of the state companies under a ministry.

**The Law on the National Debt** (Public Decree 2002 no 27) specifies, inter alia, the conditions and procedures under which the state may borrow money locally and abroad, as well as the maximum permitted ceiling for the total national debt in a certain period. The Minister of Finance has the authority to provide additional guidelines.

**The State Decree on the Establishment and Task Description of the Departments of General Administration** (Public Decree 1991 no 58 and Public Decree 2002 no 16) describes the responsibilities of each ministry, including as related to the state budget.

## References

Ministry of Health (MOH), Suriname. 2018. *Suriname 2016 Health Accounts Report*. Paramaribo, Suriname: MOH.

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UNAIDS. 2019. “AIDSinfo.” Available at: <https://aidsinfo.unaids.org/> (accessed August 22, 2019).

## Learn More

For more information on the budgeting process in Suriname, see: Ministry of Finance. 2016. *De Toegang tot de Overheidsbegroting* (Overview of the government budget). Paramaribo: Government of Suriname.

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