# F3. Common problems in the use of public resources that can be identified by budget analysis:[[1]](#footnote-1)

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.

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. [↑](#footnote-ref-1)