



**Global Health  
Advocacy Incubator**  
Changing Policies to Save Lives



# Budget Advocacy Toolkit for Tobacco Control





# About Us

The **Campaign for Tobacco-Free Kids** is the leading advocacy organization working to reduce tobacco use and its deadly consequences in the United States and around the world.

Through our **Global Health Advocacy Incubator**, we tackle other critical public health challenges across the globe – including food and nutrition policy, injury and overdose prevention, and building resilient and equitable health systems.

**Our vision is a healthier and more equitable future for all.**



This document was produced with the generous support of Bloomberg Philanthropies.

---

Copyright © 2026 Campaign for Tobacco-Free Kids (CTFK). This document may be published, disseminated, shared and used only with full attribution to CTFK. The document may not be changed, adapted or altered in any way without consent from CTFK.

# Contents

To navigate within the Contents, click below to go to that page. To return to the Contents at anytime, just click on the page number at the bottom of each page. Click the top right icon numbers to go to the beginning of that particular section.



## **Introduction** Why This Toolkit?

The Role of Civil Society	<a href="#">6</a>
Budget Advocacy Framework for Tobacco Control	<a href="#">7</a>

## **What Is Budget Advocacy?**

What Can Budget Advocacy Help Tobacco Control Advocacy to Do?	<a href="#">8</a>
---	-------------------

## **Tobacco Control Financing Landscape**

Key Components of National Tobacco Control Programs	<a href="#">9</a>
Costing National Tobacco Control Program	<a href="#">13</a>
Step-By-Step Costing Methodology	<a href="#">14</a>
Examples of National and Sub-National Tobacco Control Budgets	<a href="#">16</a>
Tobacco Control Funding	<a href="#">21</a>
Tobacco Taxes	<a href="#">22</a>
Tax Policy Challenges	<a href="#">26</a>

# 1

## **Module 1** Landscape Analysis

Political and Social Environment	<a href="#">27</a>
Health Data	<a href="#">27</a>
Legal and Policy Review	<a href="#">28</a>
The National Budget Process	<a href="#">30</a>
Stakeholder Analysis and Mapping	<a href="#">35</a>

# 2

## **Module 2** Budget Advocacy Planning & Implementation

Create An Advocacy Working Group	<a href="#">38</a>
Set a Budget Advocacy Objective	<a href="#">39</a>
Build Your Coalition	<a href="#">41</a>
Identify Key Decision-Maker	<a href="#">43</a>
Develop An Advocacy Work Plan	<a href="#">44</a>
Communicate Your Advocacy Ask	<a href="#">46</a>
Media to Build Public Support	<a href="#">50</a>
Counter Tobacco Industry Opposition	<a href="#">54</a>

# 3

## **Module 3** Budget Accountability

Ensure Creation of Tobacco Control Line Item or Implementation of New Tobacco Tax	<a href="#">62</a>
Track the Tobacco Control Budget	<a href="#">63</a>
Advocate for Full Expenditure of Tobacco Control Funds	<a href="#">66</a>
Budget Transparency	<a href="#">67</a>
Common Challenges to Budget Tracking	<a href="#">68</a>
Overcoming Budget Transparency Challenges	<a href="#">69</a>

# 4

## **Module 4** Budget Sustainability

Share Tobacco Control Sustainability Tools with Policymakers	<a href="#">71</a>
Share the Effectiveness of the Tobacco Control Program	<a href="#">72</a>
Raise Awareness and Keep Tobacco Control on the Agenda	<a href="#">73</a>
Engage Government on Tobacco Control	<a href="#">73</a>
Counter Tobacco Industry Interference	<a href="#">74</a>



## **Why This Toolkit?**

Domestic financing for tobacco control is urgently needed to ensure the sustainability and effectiveness of tobacco control programs, allowing governments to make faster progress on implementation of the [World Health Organization \(WHO\) Framework Convention on Tobacco Control \(FCTC\)](#).

Tobacco control programs in many low- and middle-income countries (LMICs) are either underfunded or donor dependent. We know that do national tobacco control programs cost relatively little to implement but that they also generate significant health and economic benefits. In 2017, tobacco control expenditure in middle-income countries was estimated at US \$0.01 per capita and in low-income countries at US \$0.0048 per capita.<sup>1</sup>

The WHO FCTC calls on government to invest domestic resources in tobacco control by:

- 1.** Allocating funds through national and/or subnational budget processes and guaranteeing disbursement and expenditure of that funding.
- 2.** Establishing a tobacco tax, levy or surcharge that is earmarked for tobacco control or for tobacco control and health programs (e.g., national health insurance).

The [Campaign for Tobacco-Free Kids \(CTFK\)](#) produced this Toolkit to support and expand the domestic resource mobilization efforts of its civil society partners in LMICs and other tobacco control advocates around the world working for tobacco control financing, accountability, and sustainability. The budget advocacy steps and tools described in this Toolkit build on the framework of our Global Health Advocacy Incubator's (GHA) [Advocacy Action Guide](#), (*see next page*) a resource for health advocates that outlines crucial steps in developing and implementing effective health advocacy efforts across policy and budgets. GHA is an initiative of the campaign for Tobacco-Free Kids.



## Phase 1 Analyze

### STEP 1

**Conduct a Landscape Analysis**

### STEP 2

**Set Your Policy Objective**

### STEP 3

**Assess the Policy Decision-making Pathway**

### OUTCOME

Political mapping based on research of the policy/legal process and relevant stakeholders

## Phase 2 Collaborate

### STEP 4

**Build Partnerships and Champions**

### STEP 5

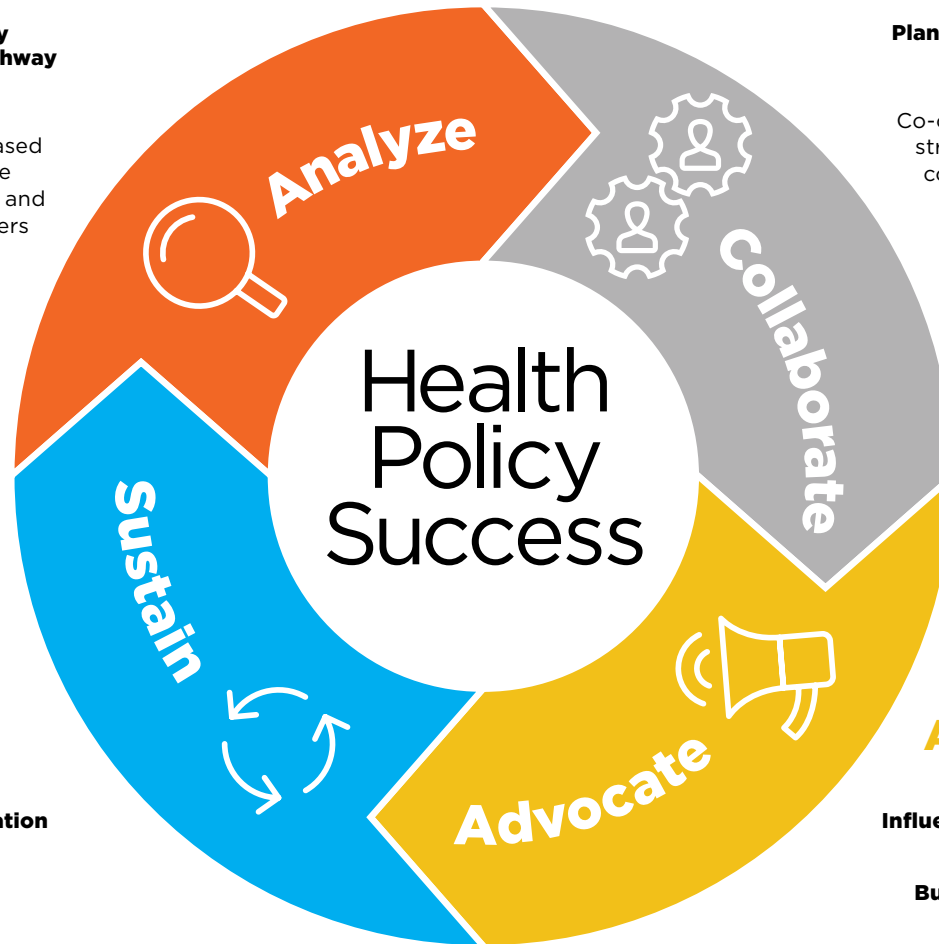
**Develop a Strategic Plan**

### STEP 6

**Plan Communications**

### OUTCOME

Co-created advocacy strategy including communications



## Phase 4 Sustain

### STEP 10

**Monitor Implementation**

### STEP 11

**Defend Policy**

### STEP 12

**Refine Campaign**

### OUTCOME

Policies are maintained and improved, supported by sustained advocacy

## Phase 3 Advocate

### STEP 7

**Influence Decision-makers**

### STEP 8

**Build Public Support**

### STEP 9

**Counter Opposition**

### OUTCOME

Decision-makers act to pass and implement policy with public support free of opposition influence



## Introduction

### THE ROLE OF CIVIL SOCIETY

Civil society organizations (CSO) play an important role in advocating for domestic financing options. Budget advocacy provides a significant opportunity to push for progress on sustainable tobacco control financing. To do this, you need to understand the budget and the budget process and build strategic advocacy plans based on budget data and analysis. CSOs also need technical understanding on the budget process, budget advocacy and domestic resource mobilization, including the option of earmarked tobacco taxes.

Furthermore, advocacy for domestic financing needs to be intensified and sustained over time to not only secure domestic financing, but to ensure accountability for and sustainability of that financing.

Local CSOs play a leading role in holding governments to account for their policy and financing commitments, both domestic and international, and this is no less the case for tobacco control and implementation of the WHO FCTC. [Civil society in a range of countries is leading efforts to ensure governments meet their commitment to fund tobacco control programs either through the budget or from tobacco taxes.](#)



Public health experts meet with Bangladesh's Finance Minister to discuss a Health Development Surcharge on tobacco products that is now used to fund tobacco control programs across the country.

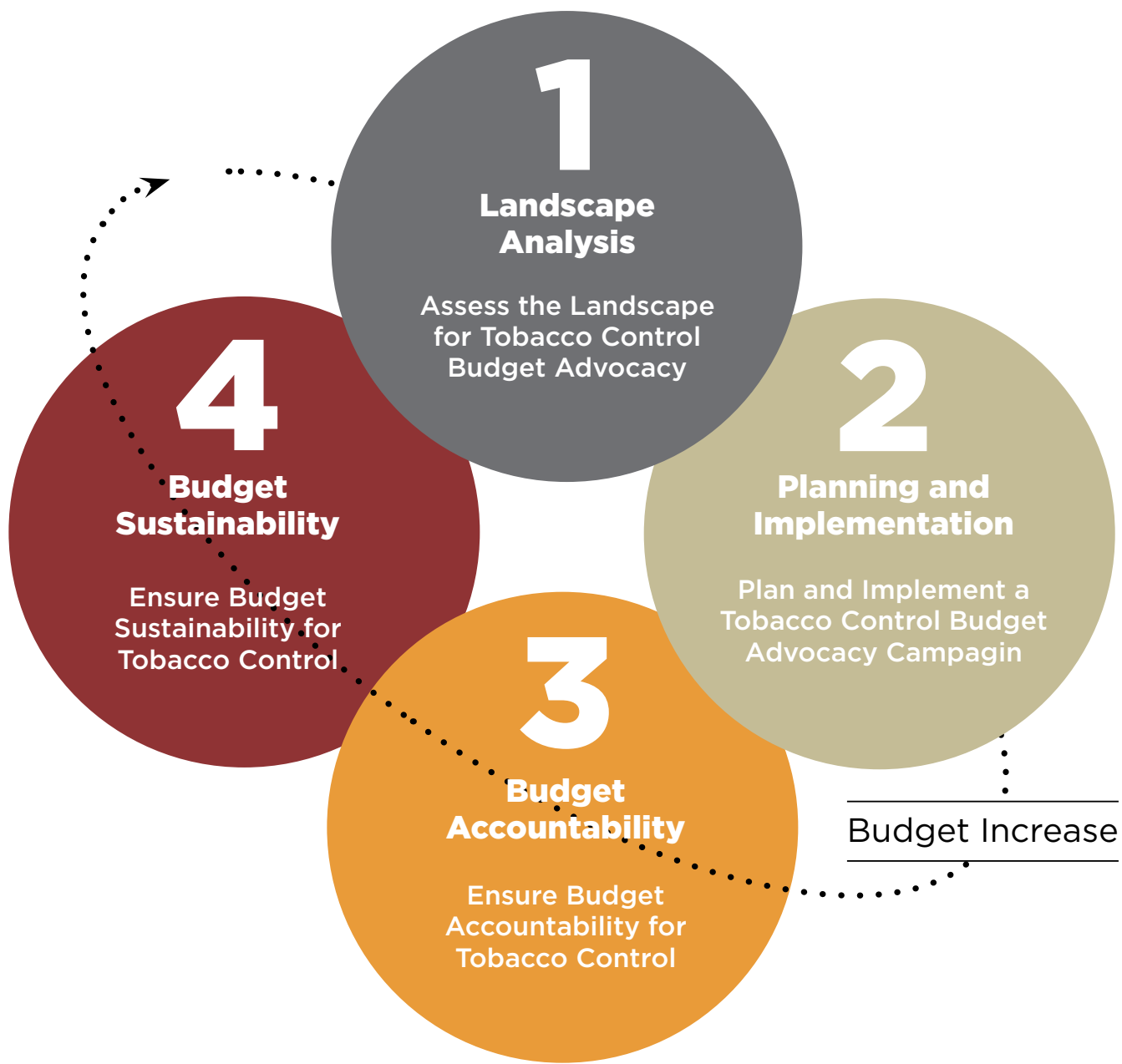
**This *Budget Advocacy Toolkit for Tobacco Control* provides civil society advocates with an understanding of the budget process and a process for planning and implementing a budget advocacy campaign for tobacco control financing.**

Once budget advocates have succeeded in securing funding for tobacco control, the Toolkit guides them on how to hold government accountable for properly allocating and spending the committed funds and then sustaining the funding over the long-term. The Toolkit takes them through each step, supported by relevant technical information, concepts, instructive questions, tools/templates, additional resources and examples and case studies from a range of countries.



## BUDGET ADVOCACY FRAMEWORK FOR TOBACCO CONTROL

Before using this Toolkit for tobacco control budget advocacy, a country must have a tobacco control law or policy in place or at least some tobacco control measure. If there is no law, policy or measures in place, advocates must start by engaging in the policymaking process to establish a legal or policy foundation for tobacco control before moving on to advocate for tobacco control financing.





## What Is Budget Advocacy?

Budget advocacy is about making public budgets work for people, i.e., budgets reflect public needs and priorities. It is a strategy used by civil society, usually in coalition with a range of stakeholders, to influence government budget processes and decisions for the purpose of achieving specific goals. Budget advocates aim to ensure that public funds are spent efficiently, equitably, and in a way that benefits people.

The budget is a government's most powerful public policy tool—it reflects its policy priorities for the coming year by detailing planned expenditures and expected revenues. The budget is both a document and a year-long process whose stages and steps provide civil society various entry points for advocacy on allocations, disbursements, expenditure and outcomes.

Budget advocacy involves two main activities:

- 1) budget analysis**, which involves gathering budget information, analyzing it and explaining its implications in clear and relatable ways, so that they are relevant to people's lives, and
- 2) strategic advocacy**, which involves making a compelling case to policymakers, the public and other key stakeholders.

---

### WHAT CAN BUDGET ADVOCACY HELP TOBACCO CONTROL ADVOCATES TO DO?

- **Understand the budget decision-making process** and how to participate in the processes of budget formulation, approval and implementation.
- **Develop and strengthen relationships** with key budget decision-makers in the Ministry of Finance (MOF), the revenue authority, etc.
- **Influence the creation of a budget line** for tobacco control in the Ministry of Health (MOH) budget and ensure that it is funded or increase the existing allocation for tobacco control.
- **Contribute to the establishment of a new tobacco excise tax** that is earmarked for tobacco control, or reform an existing tobacco excise tax to do the same.
- **Improve the transparency of tobacco control budget data** and the accountability of policymakers for the government's commitments to fund tobacco control.
- **Track funds allocated to tobacco control** to ensure that they are disbursed fully and in a timely manner and spent properly.



# Tobacco Control Financing Landscape

To be able to make the case for funding a domestic tobacco control program, it is critical to estimate the costs of tobacco use in your country—not only the costs of the harms caused in terms of health but also to the economy—as well as the *benefits of implementing a tobacco control program and the costs of inaction*. Policymakers must consider trade-offs when making budget allocation decisions. For example, funding a new tobacco control program may mean reducing funds that go to another part of the health budget. Consequently, you need to develop a strong, evidence-based case backed by numbers to persuade policymakers to support domestic financing for tobacco control. At the same time, you also need another type of evidence to persuade policymakers—human interest stories of people impacted by tobacco use.

To find estimates of the costs of tobacco use in your country, you can use the country factsheets available on the [Tobacco Atlas website](#).

**“Each party shall provide financial support in respect of its national activities intended to achieve the objective of the Convention.”**

*WHO FCTC Article 26.2*

## KEY COMPONENTS OF NATIONAL TOBACCO CONTROL PROGRAMS

To estimate the costs of a National Tobacco Control Program (NTCP), you need to know the most effective components of a tobacco control program, as defined by the WHO FCTC. The following are some of the measures highlighted as the most effective tobacco control measures.<sup>2</sup> Among these, **the first four measures are considered fundamental** when starting a national tobacco control program. You can start by costing these four to make a case for domestic funding of tobacco control.

### 1. Establishing a National Tobacco Control Program, including an implementation agency with staff ([WHO FCTC Article 5](#)).

The WHO FCTC strongly suggests that all countries set up a NTCP to lead the development and maintenance of sustainable policies that can reverse the tobacco epidemic. While ministries of health—or equivalent government agencies—take the lead on strategic tobacco control planning and policy setting, other ministries or agencies can report to the NTCP.



## Introduction

WHO also recommends that NTCPs:

- be adequately financed and clearly focused;
- be integrated into countries' broad health and development agendas;
- be decentralized sub-nationally where necessary (e.g. in large or federal countries) to allow flexibility in policy development and program implementation;
- be resourced to build implementation capacity that can be sustained over time;
- enable policies and programs to reach as wide a population as possible;
- ensure that population sub-groups with disproportionately high rates of tobacco use are reached by policies and programs tailored to their needs; and
- involve civil society and specifically exclude the tobacco industry.

### 2. Offering to help people to quit tobacco use (cessation services) ([WHO FCTC Article 14](#));

New tobacco users (usually adolescents) can become dependent after smoking only four cigarettes. And while many may eventually want to quit, only around 4% will succeed without adequate support. Established, evidence-based and cost-effective interventions to help people quit include the following.

**Behavioral interventions** can help people decide to quit and increase their chances of success. These interventions include advice from health professionals provided as part of routine health visits, toll-free quit lines that allow quitters to access counseling and mobile phone-based cessation services with text-message interventions.

**Safe and effective pharmacological interventions** include Nicotine Replacement Therapy (NRTs), e.g. in the form of patches and gums, prescription medications that reduce the cravings and the pleasure effects of smoking and combining different types of NRTs, pharmacotherapies and behavioral interventions, under the guidance of a qualified health care professional.

### 3. Anti-tobacco mass media campaigns ([WHO FCTC Article 12](#));

Anti-tobacco mass media campaigns are effective interventions that can quickly and efficiently reach large populations and help to reduce tobacco use, increase quit attempts, lower youth initiation rates and reduce second-hand smoke exposure in all countries.”

**“Data on the costs of tobacco use and the costs and benefits of scaled-up FCTC implementation are critical to building a case for investment in these measures and increasing the receptivity of stakeholders within economic sectors of the government to take action on tobacco control.”**

*[Making the case for domestic investment in tobacco control programmes in Senegal: A budget advocacy pilot project.](#)*

*Global Alliance for Tobacco Control, 2023.*



---

## Introduction

WHO recommends that mass media campaigns:

- be well-designed through a collaborative approach involving health professionals, researchers, creative designers and the media;
- be hard-hitting, emotionally compelling and/or testimonial in nature;
- involve multiple communication channels (i.e., TV, radio, and Internet), which are more likely to have a longer-term impact on tobacco-use behavior; and
- be sustained over time (although campaigns that last as little as 3 weeks can also have a positive impact).

### **4. Monitoring of tobacco use and the impact of prevention policies** **[\(WHO FCTC Article 20\):](#)**

Monitoring patterns and trends in tobacco use and exposure generates reliable, timely data that are fundamental to helping countries understand the impact of tobacco control policy interventions and thereby combat the tobacco epidemic. Data on trends in tobacco use and exposure give policymakers the evidence they need to advocate for more tobacco control efforts and implementation resources, thereby strengthening the role of the WHO FCTC.

WHO recommends these key elements to track:

- cigarettes and other forms of smoked tobacco (e.g., pipes, cigars, etc.);
- smokeless tobacco products (oral or nasal tobacco);
- novel and emerging tobacco products, such as tobacco vaporizers;
- non-tobacco forms of nicotine (e.g. electronic nicotine delivery systems (ENDS)); and
- tobacco industry activities, where feasible.



## An Evidence-Based Budget and Policy Advocacy Tool: Zambia Tobacco Control Investment Case



### Context

Zambia faces a significant tobacco epidemic, with a high prevalence of smoking among adults and a growing number of young people taking up the habit. Tobacco use exacts a heavy toll on the economy. The direct health care costs of treating tobacco-related diseases, coupled with the indirect costs of lost productivity and premature deaths, amount to billions of kwacha each year.

### Development

- WHO initiated the Zambia Tobacco Control (TC) Investment Case as part of its [WHO FCTC 2030 Project](#), aimed at supporting low- and middle-income countries to implement the FCTC.
- Developed jointly by the Zambian MOH, WHO FCTC Secretariat and United Nations Development Programme (NDP).
- Analyzed the health and economic costs of tobacco use and assessed the potential benefits of implementing various TC interventions.
- Used a rigorous cost-benefit analysis to demonstrate the economic viability of investing in TC measures.

### Findings and Recommendations

- Fully implementing and enforcing the selected WHO FCTC interventions would be a highly cost-effective way to reduce the burden of tobacco use and save tens of thousands of lives over a 15-year period.
- Investing in TC would save the Zambian economy billions of kwacha over time, through reduced health care costs, increased productivity and averted premature deaths.

### Advocacy Use

- Acted as unifying tool, bringing together a coalition of diverse stakeholders, including health professionals, economists and youth groups, to advocate for stronger TC measures.
- Used to build public support for stronger TC measures and advocate with policymakers for the adoption of evidence-based policies.
- Shared with the media to broadly disseminate the data, findings and recommendations.
- Presented to members of parliament to demonstrate the economic benefits of investing in TC and the need for stronger legislation.
- Used to engage key budget decision-makers to press for increased allocations for TC programs.

### Impact

- Development of the Tobacco Control Bill 2020, which aims to strengthen TC measures by addressing key areas such as taxation, smoke-free environments, advertising restrictions and packaging regulations. (As of June 2024, the bill has not been passed—it has been approved by the cabinet and is awaiting debate and adoption in parliament.)
- Increased budget allocations for TC programs and initiatives.
- Increased donor financial and technical support for TC efforts.



## Introduction

### **COSTING NATIONAL TOBACCO CONTROL PROGRAMS**

Your cost estimate for an NTCP at this stage does not need to include a comprehensive package of WHO FCTC-recommended measures. For example, if your country has not yet implemented a tobacco control program, you could start with the four foundational measures (described above) that have proved to be essential to effective tobacco control. Alternatively, if your country has implemented some but not all WHO FCTC-recommended measures, you could focus on costing those that still need to be implemented and that are priorities for your country. Or, you may be ready to cost a comprehensive NTCP aligned with the WHO FCTC.

***Whichever approach you take, keep in mind that costing a new program is a highly technical exercise, and it needs to be done in partnership with the relevant government department.***

As of the publication of this toolkit, there is no existing tool for calculating the costs of a country's WHO FCTC implementation. However, the WHO OneHealth Tool allows for costing of a range of non-communicable disease (NCD) interventions and includes a module on tobacco control. The desktop version of OneHealth is available for download on the website of [Avenir Health](#).<sup>3</sup> The WHO is currently rebuilding the OneHealth Tool within an online platform, and the forthcoming web-based version will be called the Integrated Health Tool for planning and costing (IHT).

For your reference, a generic costing methodology is outlined below, using tobacco control program examples.

#### **The Importance of Funding NTCP Monitoring and Evaluation**

- When costing the four essential measures of an NTCP, ensure there are sufficient funds to do consistent monitoring.
- Since TC is strongly opposed by the tobacco industry, the government and its civil society partners need to constantly champion and promote the NTCP's effectiveness.
- Robust, regular monitoring and evaluation needs to be done, so you can tell the story of the NTCP's impacts and ask for additional funds over time to ensure budget sustainability.



# Step-by-Step Costing Methodology

## 1 Define the Program Scope and Objectives.

Clearly outline what your tobacco control program aims to achieve. *Example:*

- Reduce tobacco use prevalence by 30% in 5 years.
- Implement WHO FCTC Articles 8, 11, 13, and 14.

## 2 Break Down the Program into Components.

Divide the program into key operational areas. *Example Components:*

- Policy and Legislation (e.g., smoke-free laws)
- Public Awareness (e.g., media campaigns)
- Cessation Services (e.g., quitlines)
- Training and Capacity Building
- Monitoring and Evaluation
- Program Management and Administration

## 3 List Activities Under Each Component.

Identify all activities required to implement each component. *Example Activities:*

- Design and promote anti-smoking media campaigns.
- Train primary care providers on tobacco cessation.
- Enforce smoke-free laws through regular inspections.
- Procure and distribute “No Smoking” signage.

## 4 Specify Inputs for Each Activity.

Define the resources required to carry out each activity. *Example Inputs:*

- Trainers, training materials, venue hire
- Media slots (TV/radio/online)
- Staff time, transportation and per diems
- Nicotine Replacement Therapy (NRT)

## 5 Estimate Unit Costs.

Assign a cost to each unit of input using local data or global benchmarks. *Example Unit Costs:*

- \$300 per trainer per day
- \$15 per no-smoking sign
- \$1,000 per district media package



# Step-by-Step Costing Methodology

## 6 Determine Quantities and Duration.

Estimate how many units are needed, how often and over how many years. *Example:*

- 100 training kits for health workers (1-time)
- 5 regional trainers × 3 days × 3 years
- 1,000 no-smoking signs (1-time)

## 7 Calculate Total Costs.

Multiply unit cost × quantity × duration for each input and sum the totals. *Example Calculation:*

- Media campaign: \$50,000/year × 3 years = \$150,000
- No-smoking signage: \$15 × 1,000 = \$15,000
- Training: \$300/day × 3 days × 5 trainers = \$4,500

## 8 Add Overheads and Contingencies.

Include indirect costs such as office rent, admin staff, utilities and a buffer for unexpected expenses.

*Example:*

- Overheads = 10% of total program cost
- Contingency = 5% of subtotal before overheads

## 9 Organize the Costs.

Structure the costs into a spreadsheet by component, activity and year. *Example Output Columns:*

- Component | Activity | Input | Unit Cost | Qty | Duration | Total Cost |

## 10 Validate and Finalize.

Review assumptions with technical experts, validate cost estimates with stakeholders and prepare for budgeting. *Checklist:*

- Are unit costs realistic?
- Are all key activities included?
- Are all WHO FCTC articles appropriately costed?



## Introduction

A public finance or economic expert could be hired to facilitate the costing exercise with coalition members and staff of the relevant government department, so that learning is transferred in the process. Consider both the experience and the institutional affiliation (if they have one) of the consultant that you choose. If it is a reputable institution with relevant policy and/or public finance experience, they could bring some of the experience and credibility of that institution to your advocacy.

Below are examples costs of national tobacco control program components from Bangladesh, India and the United States (U.S.). The examples include amounts in U.S. dollars for comparison purposes. The budget data for India and the U.S. show sub-national tobacco control program costs only, and the United States example includes the costing formulas that underlie the estimates.

## EXAMPLES OF NATIONAL AND SUB-NATIONAL TOBACCO CONTROL BUDGETS

### BANGLADESH: National Tobacco Control Budget

#### Expenditure Estimates by Program for NTCP (FY 2023/24)<sup>4</sup>

(Conversion rate: USD 1 = BDT 109.7)

Program	Estimated Expenditure (BDT)	Estimated Expenditure (USD)
Funding for operation of the National Tobacco Control Cell and National Tobacco Control Programme	65,113,800	\$593,562
Support in implementing other activities, including task force activities at all levels to implement the Tobacco Control Act	1,076,785,160	\$9,815,726
Provide support in the operation of Tobacco Tax Cell (TTC) under National Board of Revenue	81,610,920	\$743,946
Conduct extensive campaign in mass media including print and electronic media to increase public awareness about the harmful effects of tobacco and tobacco control	424,155,320	\$3,866,502
Provide training to stakeholders concerned with tobacco control	36,656,320	\$334,151
Observation and research on tobacco use and harm and monitoring and evaluation of tobacco control activities	5,000,000	\$45,579
Undertake programs/activities to include tobacco control in the training curriculum of various government cadres	20,500,000	\$186,873
Undertake community-based anti-tobacco and awareness activities about the law	57,000,000	\$519,599
Establish quit-lines to quit tobacco use	57,000,000	\$519,599
Cooperation in the implementation of non-communicable diseases related to tobacco and provision of financial and technical support to organizations working on tobacco control and prevention of non-communicable diseases related to tobacco	118,200,000	\$1,077,484
Create public awareness among the general people to prevent tobacco cultivation and encourage tobacco farmers to produce alternative crops	244,586,120	\$2,229,591
<b>TOTAL ESTIMATED EXPENDITURE</b>	<b>2,186,607,640</b>	<b>\$19,932,613</b>



## Introduction

### INDIA: Subnational Tobacco Control Budgets (State and District Levels)

#### State Tobacco Control Cell Budget (2015)<sup>5</sup>

(Conversion using 2015 average rate: USD 1 = 64 INR)

No.	Activities under STCC	Approved amount per year (INR)	USD Amount
1	IEC/Advocacy Campaign	1,500,000	\$23,437
2	Training of Key Stakeholders	400,000	\$6,250
3	Flexi-pool (National Health Mission pool of funds for NCDs allocated to each Indian state to allow bottom-up planning and allocation.)	500,000	\$7,813
4	Mobility Support @ Rs. 25,000/month	300,000	\$4,687
5	Manpower Support (State Consultant @ Rs. 55,000 and Legal Consultant/Financial Consultant @ Rs. 45,000)	1,200,000	\$18,750
6	One time grant for office establishment	100,000	\$1,563
<b>GRAND TOTAL</b>		<b>4,000,000</b>	<b>\$62,500</b>

#### Financial Guidelines for District Tobacco Control Cell (2015)<sup>6</sup>

(Conversion using 2015 average rate: USD 1 = 64 INR)

Sl. No.	Details of Activity	Amount (INR)	USD Amount
<b>A.</b>	<b>Non - Recurring</b>		
i.	One time grant for office establishment	100,000.00	\$1,563
<b>TOTAL non-Recurring</b>		<b>100,000.00</b>	<b>\$1,563</b>
<b>B.</b>	<b>Recurring</b>		
i.	Training of Key Stakeholders	500,000.00	\$7,813
ii.	Development of IEC/Campaign Materials etc.	700,000.00	\$10,937
iii.	Implementation of School Programmes	700,000.00	\$10,937
iv.	Mobility Support @ Rs. 25,000.00 per month	300,000.00	\$4,687
v.	Provision for Pharmacological Treatment of tobacco dependence @ Rs. 200,000.00 per year	200,000.00	\$3,125
vi.	Manpower support*: 1. Social Worker - (1) @ Rs. 25,000.00 per month 2. Consultant - (1) @ Rs. 40,000.00 per month  Note: Epidemiologist/ Public Health Specialist, District Programme Coordinator, Finance cum logistics consultant, etc. would be shared with NPCDCS/NCD programmes.	780,000.00	\$12,188
vii.	Flexible Pool (pool of funds for NCDs to allow bottom-up planning and allocation)	720,000.00	\$11,250
<b>TOTAL Recurring</b>		<b>3,900,000.00</b>	<b>\$60,937</b>
<b>GRAND TOTAL (A+B)</b>		<b>4,000,000.00</b>	<b>\$62,500</b>

\*The contractual manpower under NTCP will be given 10% hike in each subsequent year. Necessary provision may be kept accordingly.



## Introduction

### District Tobacco Control Cell – Tobacco Cessation Annual Budget<sup>7</sup>

(Conversion using 2015 average rate: USD 1 = 64 INR)

Sl. No.	Details of Activity	Amount (INR)	USD Amount
<b>A.</b>	<b>Non - Recurring</b>		
i.	Procurement of equipment for setting and running TCC	250,000.00	\$3,906
<b>TOTAL Non-Recurring</b>		<b>250,000.00</b>	<b>\$3,906</b>
<b>B.</b>	<b>Recurring</b>		
i.	Training and Outreach	100,000.00	\$1,563
ii.	Contingency and Miscellaneous	100,000.00	\$1,563
iii.	Manpower support: 1. Psychologist/Counselor @ Rs. 25,000 per month	300,000.00*	\$4,687
<b>TOTAL Recurring</b>		<b>500,000.00</b>	<b>\$7,813</b>
<b>GRAND TOTAL (A+B)</b>		<b>750,000.00</b>	<b>\$11,719</b>

\*The amount indicated is for the 1st Year only, for each subsequent year an increment of 10% shall be factored in.

## UNITED STATES: Tobacco Control Estimates for States

### Funding Estimates for State-Level Tobacco Control Programs (2014)<sup>8</sup>

(In USD millions)	Total Program Cost	State and Community Interventions	Anti-Tobacco Mass Media Campaigns	Cessation Services/ Interventions	Monitoring/ Surveillance & Evaluation	Implementation Agency, Admin., & Management
<b>Minimum cost</b> (percentage of total cost)	\$2,325.3 (100%)	\$856.7 (36.8%)	\$370.1 (16.0%)	\$795.1 (34.2%)	\$202.6 (8.7%)	\$100.8 (4.3%)
<b>Recommended cost</b> (percentage of total cost)	\$3,306.3 (100%)	\$1,071 (32.4%)	\$532 (16.1%)	\$1,271.9 (38.4%)	\$287.7 (8.7%)	\$143.7 (4.4%)



## FUNDING FORMULAS UNDERLYING U.S. STATE-LEVEL COST ESTIMATES

The following are the funding formulas used to determine state-level tobacco control program cost estimates, as published in Appendix A of the Best Practices for Comprehensive Tobacco Control Programs–2014<sup>9</sup>.

	2014 Formulas
<b>Community Interventions</b>	<p><b>Minimum:</b> Base cost ranging from \$1.24 to \$1.75 million (statewide training and infrastructure) + \$1.02-\$1.61 variable cost per capita (multiplied by state population)</p> <ul style="list-style-type: none"> <li>• The variable cost per capita is based on six state-specific factors:</li> <li>• Prevalence of smoking among adults</li> <li>• Average wage rates for implementing public health programs</li> <li>• Proportion of individuals within the state living at or below 200% of the poverty level</li> <li>• Proportion of the population that is a racial/ ethnic minority (i.e., race/ethnicity other than non-Hispanic white)</li> <li>• State’s geographic size</li> <li>• State’s infrastructure as reflected by the number of local government health units</li> </ul> <p><b>Recommended:</b> Minimum community intervention cost multiplied by a ratio of 1.25.</p>
<b>State Interventions</b>	<p><b>Minimum:</b> Per capita cost of \$0.58-\$1.46 based on the six state-specific factors (multiplied by state population).</p> <p><b>Recommended:</b> Minimum state cost multiplied by a ratio of 1.25.</p>
<b>Anti-Tobacco Mass Media Campaigns</b>	<p><b>Minimum:</b></p> <ul style="list-style-type: none"> <li>• Delivery of an average of 1,200 gross rating points<sup>10</sup> (GRPs) per quarter for four quarters for an introductory campaign addressing either motivating smokers to quit (target: adults 25-54 years of age) or protecting people from the harms of second-hand smoke (same target).</li> <li>• Delivery of an average of 800 GRPs per quarter for four quarters for each of two ongoing campaigns: 1) transforming social norms to prevent tobacco use (target: youth and young adults 12-24 years of age) and 2) one to address the campaign type not addressed in the introductory campaign (i.e., motivating smokers to quit or protecting people from second-hand smoke)</li> </ul> <p><b>Maximum:</b></p> <ul style="list-style-type: none"> <li>• Delivery of an average of 1,600 GRPs per quarter for four quarters for an introductory campaign addressing either motivating smokers to quit (target: adults 25-54 years of age) or protecting people from the harms of second-hand smoke (same target).</li> <li>• Delivery of an average of 1,200 GRPs per quarter for four quarters for each of two ongoing campaigns: 1) transforming social norms to prevent tobacco use (target: youth and young adults 12-24 years of age) and 2) one to address the campaign type not addressed in the introductory campaign (i.e., motivating smokers to quit or protecting people from second-hand smoke)</li> </ul>



2014 Formulas	
<b>Cessation Services/ Interventions</b>	<p><b>Minimum:</b> Four Components of cessation interventions:</p> <ul style="list-style-type: none"> <li>● Promoting health systems changes: Fixed cost per state (\$150,000) added to a variable cost allocated in proportion to a state's population (\$17,850,000 total).</li> <li>● Providing telephone “quit-line” counseling: Number of quit-line counseling sessions received by adult smokers per state (assumed percent of adult smokers calling quit-line = 8% and percent who receive quit-line counselling = 90%), multiplied by the cost per call (\$45.60).</li> <li>● Providing nicotine replacement therapy (NRT) through quit-lines: Number of quit-line NRT treatments received by adult smokers per state (assumed percent of adult smokers calling quit-line = 8%), multiplied by estimated cost of providing two weeks of quit-line NRT (\$38).</li> <li>● Providing cessation services via other technologies: Fixed value of \$135,000 per state.</li> </ul> <p><b>Recommended:</b> Four components of cessation interventions:</p> <ul style="list-style-type: none"> <li>● Promoting health systems changes: Fixed cost per state (\$150,000) added to a variable cost allocated in proportion to a state's population (\$17,850,000 total).</li> <li>● Providing telephone quit-line counseling: Number of quit-line counseling sessions received by adult smokers per state (assumed percent of adult smokers calling quit-line = 13% and percent who receive quit-line counselling = 90%), multiplied by the cost per call (\$45.60).</li> <li>● Providing NRT through quit-lines: Number of quit-line NRT treatments received by adult smokers per state (assumed percent of adult smokers calling quit-line for assistance = 13%), multiplied by estimated cost of providing two weeks of quit-line NRT (\$38).</li> <li>● Providing cessation services via other technologies: Fixed value of \$135,000 per state.</li> </ul>
<b>Surveillance (Monitoring) and Evaluation</b>	10% of the combined funding recommendations for state and community interventions, anti-tobacco mass media campaigns and cessation services.
<b>Infrastructure, Administration and Management</b>	5% of the combined funding recommendations for state and community interventions, anti-tobacco mass media campaigns and cessation services.



---

## Introduction

---

### TOBACCO CONTROL FUNDING

The [WHO FCTC Article 6](#) and its guidelines for implementation recommend that countries dedicate revenue to fund tobacco control and other health promotion activities. [Article 26](#) requires countries to secure and provide financial support for the implementation of various tobacco control measures that meet the objectives of the Convention. The four ways that countries fund tobacco control programs are through:

- 1. An allocation in the MOH budget:** a sustainable, recurring line item under NCDs in the MOH budget.
- 2. A tobacco (excise) tax:** a tax on specific goods, e.g., fuel, tobacco and alcohol, that is levied at the time of manufacture or importation. An excise tax is paid by companies/businesses, not directly by the consumer, making it an indirect tax.
- 3. A special levy or surcharge:** a small tax (e.g., 1-2%) added to an existing tax, the revenue from which is used for a specific purpose. It does not increase the tax rate itself. A surcharge is not as effective as a tax, since it does not decrease tobacco consumption, but it raises revenue that can be used for tobacco control.
- 4. Funding mechanism provided for in tobacco control law:** Ideally, a tobacco control law should include a provision that fully funds the tobacco control program, either through a line-item in the MOH budget or a tax/surcharge earmarked for tobacco control, along with an agency that will manage the funds and implement the tobacco control program.

Before you decide on what funding approach to advocate for in your campaign, it is important to have an in-depth understanding of these four options, which includes consultation with government stakeholders, since you will need to have buy-in from them in order to pursue your advocacy objective and plan your strategy.



---

## Introduction

---

### TOBACCO TAXES

A tax, surcharge or levy on tobacco is considered one of the best policy tools for reducing tobacco use while providing additional sources of revenue. The tax must be at least 75% of the retail value of the tobacco product to have an impact on tobacco consumption. Research<sup>11</sup> shows that “Tobacco taxation is the most effective and cost-effective measure to reduce tobacco use. Extensive documented evidence has proven this, and even the tobacco industry acknowledges its impact.”<sup>12</sup> In addition to its impact on decreasing tobacco use, tobacco tax revenue can be dedicated to funding tobacco control programs as well as the health sector generally to reduce the burden of diseases caused by tobacco use and provide preventive health care.

Ironically, it is the least implemented measure due to the tobacco industry’s efficacy in spreading myths on the negative effects of tobacco taxes.

Channeling the resources from tobacco taxes for a specific purpose (“earmarking”), instead of putting them into the government budget, allows for more transparency about how the taxes are used – in this case, it would be for tobacco control and other health priorities and programs. Getting tax revenue earmarked for tobacco control requires a big political commitment. Earmarking is allowed in some countries, but not in others. In those countries where it is restricted or prohibited, another option is to impose an additional levy or surcharge on the value of tobacco production or sales, the revenue from which can be dedicated to a specific purpose.

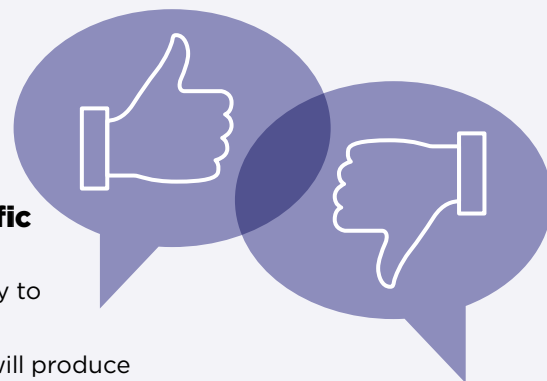
While tobacco taxes or special levies are the most common ways that countries fund tobacco control, there are some countries—notably Brazil and India—that allocate funds to tobacco control through the government budget.

Once revenue is generated from a tobacco tax or surcharge and earmarked for specific purposes, governments have different ways of managing those funds:

- Creation of a stand-alone fund.
- Funds directed to a NTCP managed by the MOH or a government tobacco control agency.
- Funds directed to health promotion programs (e.g., national health insurance) through the MOH and/or other government agency(ies).



## Addressing Arguments Against Earmarking Tobacco Tax Revenue for Tobacco Control and Health



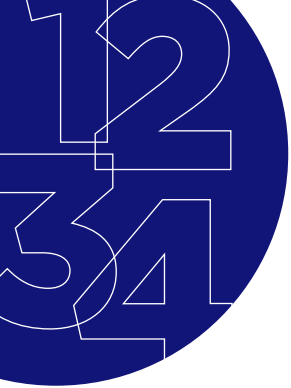
### Opponents of earmarking tobacco taxes for specific purposes tend to cite four arguments:

1. **Budget rigidity**, or a reduction in the government's ability to allocate budget resources for the highest impact.
2. **Economic distortion**, or the possibility that the earmark will produce an adverse impact that defeats the overall goal of the earmark.
3. **Decreased equity**, for example, when access to the benefits of the tax is narrowly defined and some segments of the population are excluded from access without any additional benefits.
4. **Susceptibility to special interests**, or the possibility that fund administrators will disburse funds preferentially in response to pressure from groups with a stake in how the fund operates.

### Points to Address the Arguments:

- There is a growing body of evidence that investing tax revenue in tobacco control and health programs contributes to health and social welfare.
- Surveys in several countries show that tax increases are more readily accepted by the public, even among smokers, if at least some of the increased tax revenues go to health programs.
- A U.S. study showed that investment of \$1 in tobacco control programs can generate a return of \$5 by reducing hospitalizations for heart disease, stroke, respiratory disease and cancer due to tobacco use.
- Experiences of countries that have dedicated tobacco tax revenue to specific programs show that earmarking for tobacco control contributes to the reduction of tobacco initiation and use.
- Country experiences show that the most successful earmarking programs are those that:
  - Ensure a well-designed and systematic mechanism to direct the funds from the revenue collecting agency to the recipient agency or fund.
  - Are based on tax policies that dedicate revenue from additional excises and do not affect how existing excise tax revenue is currently used.
  - Feature strong inter-sectoral partnerships (e.g., finance and health ministries, customs authority, civil society).
  - Effectively counter opponents' arguments, primarily from the tobacco industry and government sectors that may be influenced by it.

Source: CTFK, [Strategic Investment of Tobacco Tax Revenue](#), 2021



## Introduction

### EXAMPLES OF FUNDING, MANAGEMENT AND USE OF TOBACCO CONTROL FUNDS

Country	How is tobacco control funded?	How are the funds managed?
<b>ALLOCATION IN THE MOH BUDGET</b>		
<b>Brazil<sup>13</sup></b>	<ul style="list-style-type: none"> <li>• NTCP funded through the national budget for implementation of the WHO FCTC.</li> <li>• The 18 government ministries that have representatives as members of its implementation body, the National Commission for Implementation of the Framework Convention for Tobacco Control (CONICQ), also contribute financial resources.</li> </ul>	<p><b>Funds managed by a tobacco control unit or agency implementing a NTCP:</b></p> <ul style="list-style-type: none"> <li>• The NTCP is implemented, and the funds are managed by the government tobacco control body, CONICQ, which is under both the MOH and National Cancer Institute (NCI serves as Executive Secretariat).</li> </ul>
<b>SPECIAL LEVY OR SURCHARGE</b>		
<b>Thailand<sup>14</sup></b>	<ul style="list-style-type: none"> <li>• Annual revenue for ThaiHealth of about \$120 million derived from a surcharge of 2% of the excise taxes on tobacco and alcohol collected directly from tobacco and alcohol producers and importers.</li> </ul>	<p><b>Funds managed by a standalone agency:</b></p> <p>ThaiHealth is an autonomous government body under the MOH governed by a Board of Governance with a multi-sectoral structure. ThaiHealth reports annually to the Cabinet and Parliament.</p> <ul style="list-style-type: none"> <li>• ThaiHealth has a broad mandate, but its main focuses are alcohol control, tobacco control, road safety, disaster management, healthy diets, and physical activity.</li> </ul>
<b>TOBACCO TAX</b>		
<b>Indonesia</b>	<p><b>Tobacco Excise Tax:</b></p> <ul style="list-style-type: none"> <li>• Different rates for different types of cigarettes and tobacco products, depending on whether they are machine- or hand-rolled and whether they are kreteks (unfiltered clove cigarettes) or regular cigarettes (“whites”).</li> <li>• Example 2024 rates for common products<sup>15</sup>:             <ul style="list-style-type: none"> <li>◦ Single cigarette machine-rolled white: Rs. 2,380</li> <li>◦ Single cigarette machine-rolled kretek: Rs. 2,260</li> </ul> </li> <li>• Indonesia raised tobacco excise taxes every year in recent years: a 23% average increase in 2021, 12% increase in 2022<sup>16</sup>, and 10% increases in 2023 and 2024, outpacing inflation and GDP growth rates.</li> <li>• MOH earmarks funds each year for national tobacco control capacity building programs, although there is no budget exclusively dedicated to tobacco control.</li> </ul>	<p><b>Funds managed through subnational Health Promotion Funds:</b></p> <p>The government has dedicated funding from the Regional Tax and Retribution for Local Governments and Tobacco Excise Sharing Fund to ensure effective implementation of tobacco control measures at the subnational level.</p> <p><b>1. Regional Tax and Retribution for Local Governments:</b></p> <ul style="list-style-type: none"> <li>• 10% of the tobacco excise tax revenue is distributed by central government to all provinces based on population (30% to provinces, 70% to cities).</li> <li>• 50% of funds received by each province/city is earmarked for health services and law enforcement (related to tobacco control).</li> <li>• Of that earmarked 50%, 75% must be allocated to health insurance and 25% is designated for health promotion and prevention (including tobacco control) and law enforcement (e.g., monitoring tobacco excise implementation, preventing illicit trade).</li> </ul> <p><b>2. Tobacco Excise Sharing Fund:</b></p> <ul style="list-style-type: none"> <li>• Shared revenue is approximately 3% of total excise revenue allocated to provinces, tobacco-growing areas, and cities: provinces: 0.8%, tobacco-growing areas: 1.2%, cities: 1%</li> <li>• Use of shared resources:             <ul style="list-style-type: none"> <li>◦ 50% for social welfare, including tobacco crop diversification to provide economically viable alternatives for tobacco farmers</li> <li>◦ 25% for law enforcement (tobacco control)</li> <li>◦ 25% for health: health promotion (including tobacco control), curative and rehabilitative services, health insurance and health facilities</li> </ul> </li> </ul>



**Introduction**

Country	How is tobacco control funded?	How are the funds managed?
<b>FUNDING MECHANISM PROVIDED FOR IN TOBACCO CONTROL LAW</b>		
<b>Gabon</b>	<ul style="list-style-type: none"> <li>Tobacco Control Law of 2013 established NCTC and provided that the financial resources for the NCTC would come from state subsidies, gifts &amp; bequests, proceeds from tobacco control fines/penalties, its own resources, and 2% of the duties/taxes levied on revenues from the sale of tobacco and tobacco products. Furthermore, it states that these funds would go into the government budget.</li> <li>The revenue from fines/penalties outlined in the TC law are allocated thus: 40% to the Treasury, 35% to the relevant local community; and 25% to the NCTC.</li> </ul>	<p><b>Funds managed by a tobacco control unit or agency implementing a NTCP:</b></p> <ul style="list-style-type: none"> <li>Funds managed by the NCTC.</li> </ul>
<b>Nigeria</b>	<ul style="list-style-type: none"> <li>National Tobacco Control Act (NTCA) of 2015 established a Tobacco Control Fund (TCF), for which the funds are made available by the government through an annual budget allocation approved by the National Assembly.</li> <li>A budget line for the TCF has been created in the MOH budget and funds have been allocated.</li> </ul>	<p><b>Funds managed by a tobacco control unit or agency implementing a NTCP:</b></p> <ul style="list-style-type: none"> <li>The TCF funds the multi-sector, multi-stakeholder National Tobacco Control Committee (NTCC) and the Tobacco Control Unit (TCU) of the MOH. The NTCC is responsible for strategy, planning, and administration of the national tobacco control program, while the TCU is responsible for implementing the program.</li> </ul>



---

## Introduction

---

### TAX POLICY CHALLENGES

The tobacco industry typically employs a variety of arguments to oppose new or increased tobacco taxes, often aiming to portray such measures as harmful to the economy and the public. Some common arguments include:

- **Negative Impact on Employment:** The industry claims that higher taxes will lead to decreased demand for tobacco products, resulting in job losses in the tobacco farming, manufacturing and retail sectors.
- **Increased Illicit Trade:** They argue that higher prices will incentivize smuggling and the sale of counterfeit products, leading to a loss of tax revenue and potential public health risks from unregulated products.
- **Regressive Impact on Low-Income Groups:** The industry often claims that tobacco taxes disproportionately affect low-income smokers who may have limited disposable income and few alternative sources of pleasure.
- **Reduced Government Revenue:** They argue that the decrease in tobacco sales resulting from higher prices will ultimately lead to a decline in overall tax revenue, negating the intended benefits of the tax increase.
- **Limited Effectiveness in Reducing Consumption:** The industry may question the effectiveness of tax increases in curbing smoking rates, arguing that tobacco addiction is strong and that smokers will continue to purchase products despite higher prices.
- **Increased Burden on Small Businesses:** They may also argue that small retailers, particularly those who live in areas that border other countries or jurisdictions, will be disproportionately affected by increased taxes due to competition from lower-priced products in those jurisdictions.

As tobacco control advocates well know, these arguments have been refuted by public health experts and researchers. For example, it is well-documented that tobacco tax increases are effective in reducing smoking prevalence, particularly among youth and low-income populations. Additionally, the revenue generated from tobacco taxes often exceeds any potential losses from decreased sales or illicit trade.

Module 2 goes into further detail about the tactics used by the tobacco industry to interfere in policymaking related to tobacco control, health and tobacco taxes, and how civil society advocates can effectively counter those tactics.



# Module 1: Landscape Analysis

A landscape analysis is a broad overview of the political priorities and context in which you will be conducting budget advocacy for tobacco control. It will allow you to identify and deepen your understanding of the people and processes that you must engage with to achieve your advocacy objective.

A landscape analysis should be reviewed and updated periodically so that you can use new data and insights to inform, adapt and refine your advocacy strategy. Your initial analysis can serve as your “baseline data” to monitor the current situation around your issue and assess the progress of your advocacy.

When you conduct your landscape assessment, you should consider the following areas of analysis:

## **POLITICAL AND SOCIAL ENVIRONMENT**

- Level of support and opposition to tobacco control, including industry opposition;
- Potential opportunities and obstacles to getting funding for tobacco control;
- Other related public health issues of higher priority to government, which may be competing for policymakers’ attention;
- Existing policy proposals on tobacco control; and
- Potential key partners/stakeholders and key policy/decision-makers who need to be educated on the issue. (To be explored further at the end of Module 1 in the Stakeholder Analysis section.)

## **HEALTH DATA**

- Burden of tobacco use on public health, including prevalence of tobacco use by age and gender;
- Economic burden of tobacco use on the health care system, including potential savings and benefits from reducing tobacco use;
- Mortality rate attributed to tobacco use compared to mortality rate attributed to all NCDs;
- Disability-adjusted life years (DALYs) data: metric used to measure the impact of smoking-related illnesses on people’s lives;
- Populations most affected by tobacco use;
- Populations who would benefit most from a tobacco control program;
- Measures that have proved to be most effective in reducing tobacco use; and



- Other relevant demographic and socio-economic data. Sources of data:
  - National Demographic and Health Surveys
  - [Global Tobacco Surveillance System \(GTSS\)](#)<sup>17</sup>
  - [The Tobacco Atlas, 7th Edition](#)<sup>18</sup>
  - [Country fact sheets](#)<sup>19</sup>
  - [WHO global report on trends in prevalence of tobacco use 2000-2025, fourth edition](#) (2021)
  - [Campaign for Tobacco-Free Kids \(CTFK\)](#) resources<sup>20</sup>
  - The World Bank's [Economics of Tobacco Toolkit](#)<sup>21</sup>

## LEGAL AND POLICY REVIEW

- Mapping the policymaking process to understand how to influence tobacco control policy or establish (or reform) a tobacco tax/surcharge/levy.
- Sources of information on the tax policymaking process:
  - Website of the government agency responsible for tax matters
  - Revenue department/officials in the MOF (e.g., Fiscal Affairs Department, Tax Policy Department or similar) or other specialized revenue department in the executive
  - Specialized parliamentary committee that focuses on revenue/tax, e.g., Financial or Fiscal Affairs Committee
  - CSOs, Non-government organizations (NGOs), policy organizations and/or economic think-tanks that work on tax policy
- Sources of information on tobacco control laws and policies:
  - Relevant laws/legal frameworks on tobacco control;
  - Relevant tobacco tax (or “sin tax”) legislation;
  - Regulatory frameworks and processes related to tobacco control and/or tobacco tax;
  - National strategies and policies on tobacco control; and
  - Global policy frameworks to which governments have committed<sup>22</sup>
- Status of tax earmarking: As earmarking of tobacco or “sin taxes” is an effective way to finance tobacco control, it is important to know if this is an option. Many countries (i.e. Ethiopia) restrict earmarking at the direction of the World Bank.



### TEMPLATE: Mapping the Entities Involved in Tax Policymaking

These templates can be used to map out all of the relevant government agencies: *Example from Kenya*<sup>23</sup>

Government Ministry/Agency	Departments and Committees
The National Treasury of Kenya (MOF)	Directorate of Budget, Fiscal and Economic Affairs
	Directorate of Public Debt Management
	Directorate of Accounting Services and Quality Assurance
	Directorate of Administrative and Support Services
	Directorate of Public Investment and Portfolio Management
	Directorate of Public-Private Partnerships

### TEMPLATE: Understanding the decision-making process in each government agency

Within the MOF:	
How is a tax policy (or tax reform) proposal introduced?	
What documentation must accompany the proposal?	
Is there a public comment period before decisions are taken?	
How does the proposal get approved?	
What are the options if the proposal does not get approved?	
What happens after the proposal is approved?	

### EXAMPLE OF THE TOBACCO TAX REFORM PROCESS IN VIETNAM

Can be shown in timeline graphic

Timeframe	Steps
February 2023 to March 2024	<ul style="list-style-type: none"> <li>MOF developed proposal to revise Excise Tax (ET) Law</li> <li>MOF received comments on proposal from related ministries</li> <li>Ministry of Justice (MOJ) assessed the proposal</li> <li>Government reviewed the proposal</li> </ul>
March to May 2024	<ul style="list-style-type: none"> <li>Government Office submitted proposal of revised ET Law to Standing Committee of the National Assembly (NA), so the proposal can be added to the Legislation Development Agenda</li> </ul>
May 2024	<ul style="list-style-type: none"> <li>NA Standing Committee reviews the Government's proposal to revise ET Law and approves it</li> <li>Proposal of revised ET Law added to NA's Legislation Development Agenda</li> </ul>
May to September 2024	<ul style="list-style-type: none"> <li>MOF develops detailed draft of revised ET Law and receives comments from related ministries</li> <li>MOJ to assess detailed draft of revised ET Law</li> <li>Government to review detailed draft of revised ET Law</li> <li>Government to submit detailed draft of revised law to NA</li> </ul>
October 2024	<ul style="list-style-type: none"> <li>NA to hold first hearing on revised ET Law</li> </ul>
May 2025	<ul style="list-style-type: none"> <li>NA to approve revised ET Law</li> </ul>



## THE NATIONAL BUDGET PROCESS

This section contains information on the following aspects of a typical national budget process:

- the four stages: formulation, approval, execution/implementation, and audit/evaluation
- key budget documents
- key actors/decision-makers
- budget timeline/calendar
- advocacy entry points

Both revenue and expenditure make up the government’s budget, and revenue—the government’s income—comes from a range of sources. The main components of revenue are consumption taxes, income taxes and a range of non-tax revenues, including aid from international donors.

Tax Revenue	Non-Tax Revenue
<ul style="list-style-type: none"> <li>● Consumption taxes                             <ul style="list-style-type: none"> <li>○ Value-added tax (VAT), sales taxes, excise taxes (e.g., tobacco tax)</li> <li>○ Trade taxes (e.g., tariffs/ import and export duties)</li> </ul> </li> <li>● Income taxes                             <ul style="list-style-type: none"> <li>○ Taxes on personal and business income</li> <li>○ Social security and payroll taxes</li> </ul> </li> <li>● Wealth taxes</li> </ul>	<ul style="list-style-type: none"> <li>● Bilateral/multilateral aid for general budget support, sector budget support, or project support</li> <li>● Public sector borrowing: loans, bonds, treasury bills</li> <li>● Income from state-owned enterprises</li> <li>● Income from natural resource extraction</li> <li>● Administrative fees and charges (for government services)</li> <li>● Fines and penalties</li> </ul>

The budget formulation and approval processes determine **how** revenue is allocated to different expenditure programs. Some revenues are used only for a specific purpose—this is known as “earmarked” revenue.

The budget process and timeline determine **the type and timing** of civil society advocacy activities. Mapping each phase of your country’s budget process using the government’s budget calendar will help you to identify which ministries, departments or agencies (MDAs) and which officials you need to engage, and at which point in the budget process. It will also inform the activities that you plan to achieve your advocacy objective, the timing of those activities and the best entry points for advocacy.

The budget process is made up of four stages—Formulation, Approval, Execution (or Implementation), and Audit (or Evaluation). These four stages, the steps that take place within each stage, the budget documents produced, and the key actors involved are detailed in the tables below.



## STAGES 1 AND 2: Formulation and Approval

Timeline	Budget Documents Produced	Key Actors
<p>Formulation starts <b>9-12 mos.</b> before the start of the next fiscal year (FY).</p> <p>Legislative review, debate, and approval require <b>2-3 mos.</b></p>	<ul style="list-style-type: none"> <li>● <b>Pre-Budget Statement:</b> sets out budget strategy by introducing government’s high-level budget plans for next FY</li> <li>● <b>Executive’s Budget Proposal</b></li> <li>● <b>Enacted Budget</b> (budget law)</li> <li>● <b>Citizens Budget</b> (popularized version of the enacted budget)</li> </ul>	<ul style="list-style-type: none"> <li>● <b>MOF</b> leads and coordinates the process (typically through its budget office)</li> <li>● <b>Ministries/Departments/ Agencies’ (MDAs)</b> budget departments submit proposal on how funds for the upcoming FY could be allocated based on their spending needs (See text box)</li> </ul>
<p><b>What typically happens during Budget Formulation and Approval?</b></p>		
<ol style="list-style-type: none"> <li><b>1. Setting strategic priorities and spending limits (approx. 4 mos.)</b> <ul style="list-style-type: none"> <li>● Ministries, Departments and Agencies (MDAs) Estimation of revenue: establishing the “fiscal envelope,” or the total amount of money available to the government for spending. This involves two activities:                             <ul style="list-style-type: none"> <li>○ Government determines which revenue policies to include in the budget. These may include major changes to the tax system, but most often it involves adjusting for the effects of inflation.</li> <li>○ Government projects the level of revenues that would be generated through existing laws and the executive’s new proposals. Projections are partly based on information about the economy and expected economic growth, inflation and unemployment levels, based on macro-economic forecasting.</li> </ul> </li> <li>● Determining expenditure ceilings for MDAs</li> </ul> </li> <li><b>2. MDAs prepare their budgets</b> <ul style="list-style-type: none"> <li>● MDAs prepare budget proposals with their own technical budget teams. Their budget proposals are usually created on the basis of the previous budget—known as incremental budgeting—in line with the MOF guidelines for personnel costing, budget ceilings and templates.</li> <li>● If MDAs propose increases or new policies, they need to provide detailed costing in the budget proposal developed by their technical teams.</li> <li>● MOF sometimes undertake their own costings of new policies to negotiate with MDAs.</li> </ul> </li> <li><b>3. Release of Pre-Budget Statement</b> <ul style="list-style-type: none"> <li>● Introduces government’s high-level budget plans for upcoming fiscal year.</li> <li>● Promotes debate on budget aggregates and implications of maintaining existing policies.</li> <li>● Sets expectations for budget and allows for informed scrutiny of budget proposal.</li> </ul> </li> <li><b>4. Guidelines and submissions (approx. 2 mos.)</b> <ul style="list-style-type: none"> <li>● MOF issues guidelines and ministries develop and submit budgets according to guidelines (Guidelines may include the government’s budget calendar.)</li> <li>● Some countries hold public budget consultations during this time.</li> </ul> </li> <li><b>5. Review, negotiation, reconciliation, and consolidation (approx. 2 mos.)</b> <ul style="list-style-type: none"> <li>● MOF reviews budget submissions, negotiates with ministries and finalizes budget proposal.</li> </ul> </li> <li><b>6. Executive’s budget proposal submitted to the legislature and the legislature approves it. This is the Budget Law or Enacted Budget.</b> <ul style="list-style-type: none"> <li>● Timeframe for budget scrutiny: 2-3 months required (sufficient time to review draft budget must be provided)</li> <li>● Revenue information in the budget proposal: includes historical data on actual revenue collection and revenue projections for the current year, the budget year and future years. It can also include information for each revenue source, such as income taxes, VAT and excise taxes, as well as discussions of the revenue proposals contained in the budget and the macroeconomic assumptions underlying the budget.*</li> <li>● Committees review budget and revenue proposals and report back to the full legislature.</li> <li>● Budget debate</li> <li>● Amendments made (depending on legislature’s authority to make amendments).</li> <li>● Budget voted into law.</li> </ul> </li> </ol>		
<p><i>* Legislatures tend to focus more on expenditure issues rather than revenue issues or the macroeconomic assumptions that serve as the foundation of the budget.</i></p>		



### STAGE 3: Execution/Implementation

Timeline	What typically happens?	Budget Documents Produced	Key Actors
Budget or fiscal year (12 mos.)	<p>Financial resources are made available to and used by the Executive to achieve the purposes and objectives of the approved budget.</p> <p><b>Expenditure:</b></p> <ol style="list-style-type: none"> <li>1. Funding released by Treasury to spending agencies.</li> <li>2. Agencies initiate spending (through payrolls, procurement, etc.).</li> <li>3. Payments are made for the goods and services produced.</li> <li>4. Transactions are recorded in the accounting system.</li> <li>5. In-year and year-end accounting statements and budget reports are prepared for each agency.</li> </ol> <p><b>Revenue:</b></p> <ul style="list-style-type: none"> <li>• Government's tax administration (revenue authority) collects consumption and income taxes.</li> <li>• Donors disburse aid funds for general budget, sector and project support.</li> <li>• Income is collected from state-owned enterprises, natural resources, administrative fees and charges and fines and penalties.</li> <li>• Revenue collection can vary sharply from month to month because of seasonal variations in earnings and consumption and rules relating to the remittance of tax payments.<sup>24</sup></li> <li>• Interpreting revenue in quarterly budget execution reports requires an understanding of collection patterns in previous years.</li> </ul>	<p><b>In-Year Reports:</b> Quarterly budget execution reports</p> <p><b>Mid-Year Review:</b> Mid-year budget execution report and evaluation of budget implementation to date; can include adjusted budget figures based on 6 mos. revenue and expenditure.</p> <p><b>Year-End Report(s):</b> Annual report of revenue and expenditure; evaluation of overall budget implementation. Produced for the entire government budget. MDAs also produce their own year-end reports.</p>	<ul style="list-style-type: none"> <li>• Treasury</li> <li>• Chief accounting officer or chief financial officer of MDAs</li> <li>• Accounts departments of MDAs</li> <li>• Program departments of MDAs</li> </ul>



### STAGE 4: Audit/Evaluation

Timeline	What typically happens?	Budget Documents Produced
Up to <b>18 mos.</b> after end of FY	<p><b>Objective:</b> To foster fiscal responsibility and accountability through oversight of the Executive’s public finance management.</p> <p><b>Steps and Actors:</b></p> <ul style="list-style-type: none"><li>• MDAs prepare year-end accounts</li><li>• Supreme Audit Institution (SAI)—e.g., Auditor-General, Court of Accounts—audits accounts of MDAs</li><li>• Legislative committee responsible for oversight (e.g., Public Accounts Committee) reviews SAI’s audit report</li><li>• Legislative committee submits its recommendations to full legislature on corrective actions to be taken by MDAs</li><li>• Legislature adopts resolution requiring corrective action by MDAs</li></ul> <p><b>Revenue in year-end and audit reports<sup>25</sup>:</b></p> <ul style="list-style-type: none"><li>• Year-end reports compare actual revenue collection to estimates in the enacted budget and provide some explanation for the differences between the two.</li><li>• One type of report focuses on the tax administration’s operations and how its budget was spent, e.g., how funds within the tax administration were allocated or whether the agency achieved its objectives (e.g., higher tax compliance rates).</li><li>• The tax administration can also produce special, in-depth reports once the detailed revenue data for a year are available (which sometimes can take two or more years). Such detailed reports about revenues paid and who paid them can provide useful insights to inform revenue policy debates.</li></ul>	<b>Annual Audit Report</b>



### TEMPLATE: Mapping Your Country's Budget Process

It's important to note that different stages of the budget process are happening continuously and simultaneously over multiple fiscal years. While the budget for the current fiscal year is being implemented, the budget from the previous fiscal year is being audited and evaluated and the budget for the next fiscal year is being formulated. Using the table below, map your country's budget process by listing key dates, events or activities and key decision-makers involved. Also indicate where you see potential entry points. You can refer to this when developing your advocacy strategy in the next section.

Your Country's Fiscal Year:			
<b>Budget Formulation</b>			
Date	Key Step/Activity	Key Decision-Maker(s)	Entry Point? (Y/N)
<b>Budget Approval</b>			
Date	Key Step/Activity		
<b>Budget Execution/Implementation</b>			
Date	Key Step/Activity		
<b>Audit/Evaluation</b>			
Date	Key Step/Activity		

**Note:** Documenting and mapping the budget process is both a learning tool and an essential step in budget advocacy. It is complex, and the process of researching and mapping it reinforces knowledge of the process.

## STAKEHOLDER ANALYSIS AND MAPPING

Understanding which stakeholders, decision-makers, and policy influencers to target is vital to achieving your budget advocacy objective. Analysis of government decision-makers, non-governmental stakeholders, technical experts, media and other stakeholders will help you to identify advocacy partners, allies and champions to engage and channels for amplifying your advocacy messages. You will also need to know decision-makers' positions on tobacco control and domestic funding for tobacco control, which you will delve into at a later point in this section.

Government decision-makers are those with the authority and influence to shape and approve policies and budgets. Your advocacy efforts will need to reach these decision-makers to achieve your objective of funding tobacco control measures. Consider key officials as well as others who are relevant to the decision-making process within government ministries, departments and agencies (MDAs) and the legislature. Government officials and staff can be effective allies in advocacy by generating support and interest among colleagues, facilitating meetings, enabling access to legislative and regulatory processes and creating media opportunities to increase and build broad public and political awareness of your issue.

Civil society, the private sector, international partners/donors, international NGOs and other nongovernmental stakeholders may be interested in tobacco control and related public health issues, as well as in generating domestic revenue to fund public health priorities. They may lend support to your agenda and be interested in joining your advocacy campaign. Some may also have influence over or connections with government decision-makers with whom you need to engage.

The media helps to shape public perceptions, which is especially critical to tobacco control advocacy, given the strong opposition of the tobacco industry. Mapping the most influential outlets, individuals and platforms can help you to develop a plan to build public and political support for domestic financing of tobacco control throughout your advocacy campaign.

Broad multi-stakeholder coalitions that include government have proved to be the most effective at achieving their advocacy objectives. The following is a list of key groups of stakeholders to consider for advocacy on tobacco control financing.

- Lead government agency that would be (or is) responsible for tobacco control, e.g., MOH
- Budget decision-makers in relevant ministries (notably the Ministries of Finance and Health) and the legislature (including relevant legislative committees, e.g., Budget or Finance Committee, Health Committee, etc.)

**“...[T]he capacity of a coalition is not just determined by the individual members, but the ‘capital, expertise, networks and movements’ that come with them.”**

*Critical Collaboration:  
The Power and Limits  
of Civil Society  
Engagement in Sin  
Tax Reform in the  
Philippines, p. 24.*



- Civil society partners at local, national and international levels
- Development partners/donors, especially those who prioritize public health
- Public finance, budget, policy and/or tax experts
- Public health research organizations/academia
- Economic, policy and governance think-tanks
- Influential media outlets and social media platforms

If you are conducting advocacy to establish a tobacco tax, levy or surcharge, other stakeholders you should consider including or reaching out to:

- Revenue authorities and tax administrators:<sup>26</sup>
  - Tax authorities in some countries are independent of government, with their own budgets and salary scales. In other countries, they are part of the MOF. Independent tax authorities are better resourced than other government departments because they compete with the private sector for staff. Tax authorities in LMICs tend to be underfunded compared to their counterparts in high-income countries.
  - The real challenges that revenue authorities/tax administrators face mean that they are often more supportive of civil society tax advocates than the average government official and willing to build relationships with such advocates. By sharing proposals for taxes earmarked for public health, for example, you could indirectly influence the government—depending, of course, on the relationship between the tax administration and government in your country.
- **African Tax Administration Forum (ATAF):** Launched in 2009 and comprised of African tax administration bodies, ATAF's mission is to mobilize domestic resources more effectively and increase the accountability of African governments to African citizens while actively promoting an improvement in tax administration through sharing experiences, benchmarking, and peer reviewing best practices.
- **Tax Justice Network Africa (TJNA):** With a secretariat in Nairobi, TJNA is a regional network of CSOs—comprised of think-tanks, trade unions, feminist groups, youth-led and faith-based organizations and community-based organizations (CBOs)—that focuses on ensuring taxes contribute to equitable, inclusive, and sustainable development by advocating for pro-poor tax policies and tax systems that control leakages and optimize domestic resource mobilization (DRM).
- The result of your stakeholder analysis should be a **stakeholder mapping**, as shown on the following page.

### **Tobacco Tax Advocacy and the Ministry of Health**

- MOHs tend not to get involved in tobacco tax advocacy. It is therefore the role of civil society to get them involved.
- CSOs advocating for tobacco taxes are making the link between MOFs and MOHs—as well as the necessary link between fiscal and health policy.
- When governments look at the tobacco tax issue, they see only one (or a few) CSOs on the pro-tax side, while on the anti-tax side, they see many well-funded and powerful industry organizations and stakeholders.
- To gain formal support from health ministries, CSOs must approach them by presenting their tobacco tax advocacy as a means of supporting the ministry's work and mission—tobacco taxes decrease smoking and NCDs while also generating new revenue that can be used for health financing.



**TEMPLATE: Stakeholder Mapping**

PRIORITY: GOVERNMENT DECISION-MAKERS						
Government Institution	Decision-Maker	Role in the Budget (or Policy*) Process	Position on TC	Level of Influence	Level of Priority for Engagement	How will you engage?
e.g., MOH, NCDs Division		e.g., budget formulation (indicate specific responsibilities within budget formulation, or other stage, by referring to National Budget Process section)	e.g., champion, potential champion, neutral, opposed	e.g., low, medium, high	e.g., somewhat important, important, or high priority	e.g., early engagement, continuous engagement, presentation, meeting, etc.

SECONDARY: CIVIL SOCIETY STAKEHOLDERS (local and national CSOs/NGOs, INGOs, networks/platforms)						
Organization	Contact Name	Role/Involvement in TC	Position on TC	Level of Influence on Decision-Makers	Level of Priority for Engagement	How will you engage?

SECONDARY: TECHNICAL EXPERTS, POLICY and RESEARCH ORGANIZATIONS, ACADEMIA, THINK-TANKS						

SECONDARY: DEVELOPMENT PARTNERS/DONORS (foundations, bilateral and multilateral donors)						

SECONDARY: MEDIA (traditional and social)						

SECONDARY: OTHER INFLUENCERS (individual or organization)						

\* If you are advocating for a new tobacco tax, you will need to map decision-makers in the tax policymaking process.



# Module 2:

## Budget Advocacy Planning & Implementation

---

### CREATE AN ADVOCACY WORKING GROUP

Creating an advocacy working group at this stage in the process is critical. From the beginning, you need the right people to inform and shape your advocacy objective and strategy so that you achieve a win as a result of your campaign. **An advocacy working group is different from a coalition—it is a smaller strategic decision-making body for the campaign.** Later in this module, we will look at how to build a coalition beyond the advocacy working group.

To identify members of your advocacy working group, refer to the **stakeholder mapping** that you developed at the end of Module 1. This core group will be responsible for developing your advocacy objective, determining additional data/information needs based on your objective, gathering further data/information, and refining your objective based on this additional information. The ideal size of an advocacy working group is 10-15 people—large enough to allow for diversity but small enough to ensure decisions can be made quickly.

When putting together your advocacy working group, be sure to consider including the following:

1. Diversity of **voices** from all levels, geographies and sectors (media, government, civil society, academia, think tanks)
2. Diversity of **expertise** (policy/issue knowledge, skills/capacity, perspectives, communications)
3. Diversity of **resources** (financial, human, techniques/skills)
4. Individuals with influence, access to power and expertise
5. Insiders who know government processes
6. Health care providers, other relevant professionals and those with first-hand knowledge of the issue
7. Monitoring, evaluation and learning (MEL) experts
8. Potential beneficiaries of tobacco control measures (e.g., cessation services)
9. Skilled facilitator

Also consider including known public health champions in government and/or the legislature in your core group. Their involvement contributes to government buy-in and ownership of domestic financing for tobacco control and increases the likelihood of successful advocacy. Lastly, it is important to establish clear rules and processes for your advocacy working group to support collaboration and planning.



## SET A BUDGET ADVOCACY OBJECTIVE

### LONG-TERM GOAL

Before you develop your advocacy objective for funding a tobacco control program, it is important to agree on a **long-term advocacy goal** to which your objective on tobacco control funding would contribute. This long-term goal is the **ultimate purpose of your advocacy** and **requires time to achieve through multiple advocacy wins**. This goal should be stated concisely and inspire and energize your advocacy working group, so building consensus around it is critical.

Reviewing your landscape assessment will help you to generate ideas for the long-term change that you would like to see.

*Example: “Reduce tobacco use in the country by [a specific %] in the next decade.”*

### ADVOCACY OBJECTIVES

Having a clear advocacy objective is essential to a robust campaign. The objective describes the change you want to see happen and helps to identify the actions needed to achieve that change. SMART objectives is a framework for ensuring your objectives are precise and relevant:

<b>S</b>	<b>Smart</b>	Does the objective clearly lay out the desired outcome, including the decision-makers’ name and position and the action or decision you seek?
<b>M</b>	<b>Measurable</b>	Are there specific quantitative or qualitative indicators that can measure or verify whether your advocacy objective is met and to what extent?
<b>A</b>	<b>Achievable</b>	Is the objective feasible within the determined time frame, given the current landscape and available resources?
<b>R</b>	<b>Relevant</b>	Based on available evidence, will the objective contribute to the overall goal of the advocacy effort?
<b>T</b>	<b>Time-bound</b>	Does the objective explicitly state an anticipated date by which the advocacy objective will be achieved

Your SMART advocacy objective must explain how you propose to fund such a program from the options outlined in the landscape analysis. This decision is context-based and must rely on the information you collected in that analysis.

- 1. An allocation in the MOH budget.** A strong partnership with the MOH and the ownership and leadership of the MOH are required to accomplish this. Only the MOH can request a TC budget line.
- 2. A tobacco (excise) tax**
- 3. A special levy or surcharge**
- 4. A funding mechanism embedded in tobacco control legislation.**



To make your case, you also need to have recommendations for how these funds could be used, which FCTC-compliant tobacco control measures could be implemented with the funds.

**Example:**

1. Establishment of a **National Tobacco Control Program**, including an implementation agency with staff.
2. **Anti-tobacco mass media campaigns** to increase public awareness about the harms of tobacco use.
3. **Cessation services** to help people quit smoking/tobacco use.
4. **Monitoring tobacco use and evaluating the impact of prevention policies.**

However, it is important to note that the components of a national tobacco control program are not your main objective at this stage. Your focus is on how these measures will be funded.

Getting a recurring line-item allocation (e.g., under NCDs) in the MOH budget is the simplest and most direct approach to ensuring sustainable tobacco control funding.

**Status check:**

- If your country does not yet have a funded tobacco control program, it is recommended that you first focus your advocacy campaign on getting the program funded through the national health budget.
- If there is tobacco control legislation being developed, then your focus should be on advocating for a funding mechanism to be included as a provision in the law, to ensure sustainable financing of a tobacco control program.
- If you find that the MOH is not willing to make the necessary trade-offs in the budget to fund a national tobacco control line item, you can then explore the tobacco tax, levy or surcharge option. While advocacy for a tobacco tax is a heavier lift and a longer advocacy process, it is an option that has been achieved and implemented, resulting in new domestic resources that fund both tobacco control and a range of health programs.

It is important to **build consensus** in your advocacy working group for the advocacy objective, as this will require collaboration to both resource and implement.

**ASSESS WHETHER MORE INFORMATION IS NEEDED**

Once you have finalized your advocacy objective, review your landscape assessment through the lens of the objective to determine whether there is more information or data that you need to support an effective advocacy campaign. Consider the following questions:

1. What do you still need to know to support your advocacy campaign?
2. What information do you already have, and what information/data do you need to gather to provide enough evidence to support your advocacy objective?



**BUILD YOUR COALITION**

Coalitions bring together different expertise and influence, making it easier than working alone to carry out a range of advocacy actions and engage a broad set of decision-makers. Coalitions can be more or less structured and continue indefinitely or end after a specific advocacy win has been achieved. A multi-stakeholder coalition will help to keep tobacco control funding at the forefront of public and political discourse.

Based on your advocacy objective and the additional data/information you collected to build an evidence base, assess whether you need other individuals or organizations to support his work.

Evaluate your advocacy working group or existing coalition’s—collective strengths and weaknesses—and how they will impact your budget advocacy campaign. Consider the types of knowledge, skills, experience and relationships you have in your advocacy working group and what you need in your coalition to implement a sustainable and effective budget advocacy campaign for tobacco control. You can also go back and review your initial stakeholder analysis from Module 1.

**TEMPLATE: Assessment for Building a Coalition**

Element of a Coalition	What do we have in our advocacy working group?	What do we need in our coalition?	Potential coalition member:	What would make this a mutual partnership?
Relevant constituencies				
Advocacy capacities				
Key relationships in government				
Key relationships: media, CSOs, INGOs, donors, academia, etc.				
Public finance, health financing, and/or tax policy expertise				
Tobacco control and public health expertise				
Other:				



Once new members have agreed to join your coalition, make sure you have the following in place to ensure the coalition's stability and effectiveness:

- Clear goals and objectives
- Diverse membership with common interests
- Participatory planning process
- Shared understanding of terms and roles
- Identified coordination team or lead organization and established process for fair decision-making
- Environment of mutual trust and respect among coalition members
- Reliable systems for regular and transparent communication
- Creation of committees or working groups, as needed, to focus on specific activities/events
- Defined process for conflict resolution
- Balance of campaign identity and organizational autonomy

### **WHAT DO YOU NEED TO DO TO SUSTAIN A CIVIL SOCIETY COALITION?**

- Develop and share talking points, background materials and fact sheets for advocacy.
- Share resources and budget and/or legislative updates to support the development and revision of campaign messages.
- Organize stakeholder sessions, roundtable discussions and budget/policy forums that bring together coalition members, budget decision-makers and policymakers in government and the media to drive action towards your budget advocacy objective. Ensure participation of relevant stakeholders.
- Invite budget decision-makers and policymakers to champion coalition activities to cultivate ownership.
- Draft joint letters, press releases and op-eds to keep funding for tobacco control at the top of the public and political agenda.
- Designate tobacco control budget champions and subject matter experts to participate in press conferences, interviews, site visits and social media activities.
- Plan awards ceremonies and press events to recognize CSOs/NGOs, media outlets/journalists and government stakeholders engaged in tobacco control budget advocacy.



## IDENTIFY KEY DECISION-MAKER

Your SMART advocacy objective states the decision-maker whom you think can take action to make your objective a reality.

Assess whether this decision-maker(s) (or decision-making body) is the right one. Within your advocacy working group, review and discuss your mapping of key decision-makers in the budget process to make sure that you have identified the right person or body. You can periodically assess your choice of decision-maker—and change it—as you implement your advocacy strategy, especially if you learn more about decision-making processes and/or other powerful actors with decision-making authority and their priorities.

Consider some questions as you assess and confirm your decision-maker:

- Who proposes actions, and who has the final authority to make the change described in your advocacy objective?
- Do you have connections and access to focus immediately on the highest level of decision-maker, or is there a more accessible or more appropriate entry point?
- Do you need more than one decision-maker to achieve your objective?

## “WHAT’S IN IT FOR ME” (WIIFM) EXERCISE

Now that you have confirmed your decision-maker(s), you need to find out all the information you can about this person, especially what their position is on tobacco control and/or financing for tobacco control. You need to look at your issue from the perspective of your decision-maker(s) by considering their values and priorities. Decision-makers need to see their values and priorities reflected in your advocacy objective if they are to support it.

### *What do you know about your decision-maker?*

- What is their personal background, education and profession?
- What is their level of authority in their organization, whether it be a government agency or the legislature?
- What are their relationships with other decision-makers (in ministries and/or the legislature)?
- Have they taken any actions that suggest they could act on your request?
- Have they made any public statements for or against tobacco control or funding for tobacco control? List any relevant statements.
- Are they willing and able to act on issues that they care about? (How do you know?)
- Who is in their social/political circle? Whose opinion do they value the most?
- Has decision-maker been exposed to TC efforts in community? If so, what are they? Are there personal stories or impact data that can be collected?

Lastly, consider the following question: ***How will saying yes to your advocacy objective benefit them?***

And remember that your advocacy argument should convey that **a decision-maker's leadership can make a difference.**



Before engaging with your decision-maker, you should understand how familiar they are with your advocacy issue, and whether they are ready to act. Their level of knowledge on the issue will determine how and with what information you approach them. Consider these three levels of knowledge and the specific strategies for each for approaching the decision-maker:

Level of Knowledge:	Uninformed	Knowledgeable	Supportive and Active
	<b>Providing and sharing information.</b>	<b>Building knowledge and encouraging the will to act.</b>	<b>Recognizing their leadership and reinforcing the action.</b>
<b>Approach</b>	This is the best approach for a decision-maker who does not know much about your issue or is opposed to it. Share basic information about the issue. Tell them why the issue is important, what can be done to prioritize it and what positive outcomes would be expected.	Show the decision-maker that your objective can be accomplished with relative ease and tell them what they can do to make a difference. Also consider what information or messages will be the most persuasive.  Consider: How is acting on your issue beneficial to the decision-maker? How does it fit within their agenda?	Recognize the decision-maker's leadership and ask for their continued support. Thank the decision-maker for past work on the issue and celebrate their role once you have achieved your objective. Expressing appreciation will encourage a decision-maker to act again in the future.
<b>Key Question</b>	<i>Why is your issue important?</i>	<i>What can the decision-maker do to make a difference?</i>	<i>How can you thank the decision-maker publicly and celebrate their role in achieving your objective?</i>

## DEVELOP AN ADVOCACY WORK PLAN

### MAP YOUR RESOURCES

Before you develop your work plan, it is necessary to consider the range of resources you will need to carry out your advocacy campaign. What resources—human, financial, skills, time, access, etc.—can your advocacy group members and their organizations contribute? If you do not have a particular resource or resources, your advocacy group will have to brainstorm ways to get those resources.

What resources do you have in your advocacy group? (individuals, organizations, or collectively)	Yes/No	Describe here.	If no, how will you get it?
Do you have the financial resources?			
Do you have the time?			
Do you have the evidence to support your advocacy ask?			
Do you have the human resources to implement your advocacy strategy?			
Do you have access to key decision-makers and those who influence them?			



**CREATE AN ADVOCACY WORK PLAN**

An advocacy work plan helps you to map out your objectives with the relevant activities, costs, those responsible for implementing each activity and when the activities will be implemented. You should assign one person or organization to coordinate this strategy and ensure that all of the activities are implemented. While developing your activities, consider whether each one is relevant, necessary and directly supports the achievement of your advocacy objective.

**TEMPLATE FOR AN ADVOCACY WORKPLAN:**

<b>Goal</b>	
<b>Objective:</b>	
<b>Potential Risks:</b>	

<b>Activities</b>	<b>Outputs/ Indicators</b>	<b>Responsible person/ Organization</b>	<b>Resources needed</b>	<b>Timeline</b>

Once you have developed your work plan, evaluate each activity against your SMART advocacy objective by considering the following questions:

- How will the activity help you make progress toward your objective?
- How does it relate to what the key decision-maker considers important?
- Is the activity needed to achieve your advocacy win?
- Is the activity worth the time, money and human resources it will require?
- Who is responsible for communicating with the advocacy working group and keeping the strategy on track?



## COMMUNICATE YOUR ADVOCACY ASK

### DEVELOP YOUR ADVOCACY ASK

Now that you are familiar with your decision-maker(s) core values and priorities, consider the different ways in which people make decisions and the reasons that compel them to act. Understanding these will help you to formulate a request for action that appeals to your decision-maker's values and priorities.

- 1. Evidence:** Use data and evidence to inform and guide policy change and provide an idea of the scope and impact of a decision on funding a tobacco control program. Evidence-based advocacy helps to counteract controversy and leads to agreement.

**Key question:** *What facts support your objective?*

- 2. Emotion:** Use evocative stories and photos to add a human dimension to your advocacy. Human interest stories related to your objective highlight the commonality of experience and the potential for policy and funding changes to relieve suffering and improve people's lives.

**Key question:** *How can you humanize the need for tobacco control funding?*

- 3. Ethics:** Use a rights- or faith-based approach and reflect an understanding of social and cultural norms in your advocacy case. Ethics arguments center on justice, equity and the awareness of the implications of one's action or inaction. Leverage the decision-maker's sense of responsibility to uphold rights and be held accountable.

**Key question:** *Which religious, cultural or ethical arguments support your objective of funding tobacco control?*

- 4. Call to Action:** Based on your evidence, what is the action needed from the decision-makers and how can they fulfill that action?

**Key question:** *What needs to be done and when should you do it?*

### BUILDING PUBLIC SUPPORT FOR TOBACCO TAXES: THE IMPORTANCE OF MESSAGING

- Messaging about tobacco taxes is important, because the mention of a new tax will automatically raise concerns and opposition.
- The public needs to understand what an excise tax is—that it is not a direct tax paid by consumers, like a sales or value-added tax (VAT). It is paid by manufacturers and importers.
- Effective messaging must communicate:
  - how the tax is levied; and
  - how the revenue will be used to promote and fund public health programs, e.g., through a tobacco control budget and/or funding for a national health insurance scheme.

## Making the Case: What Ministries of Finance Need to Know about Tobacco Control

While tobacco control policy advocates have much experience engaging with the MOH and related agencies, they may not have similar experience engaging in budget and/or tax advocacy with the MOF, which requires different arguments, evidence, and messaging.

UNDP, in collaboration with the FCTC Secretariat, has developed a resource for advocates to use when making the case for investing domestic resources in tobacco control. It outlines four key arguments:

**1**

### **Tobacco use drains government budgets, prevents economic development and contributes to a significant loss of human life.**

- Tobacco use leads to enormous economic losses—about 1.8% of global annual gross domestic product (GDP), with almost 40% of the burden in low-to-middle income countries. It is also one of the leading causes of premature deaths and a common risk factor for the main NCDs.

**2**

### **Tobacco taxes are a powerful health and development tool. They:**

- Improve health: increased excise taxes on tobacco results in fewer smokers.
- Are inexpensive to implement: the mean annual cost of tobacco taxation is US\$ 0.05 per capita in low-income countries.
- Are revenue generating: tobacco excise receipts have proved to be a significant and stable revenue source for many countries.
- Reduce health inequities: lower-income households capture the largest health benefit.

**3**

### **Ministries of Finance can maximize the benefits of tobacco taxation.**

- Through the tax rate, tax structure, monitoring, administration, strong governance framework and complementary tobacco control measures.

**4**

### **Ministries of Finance can take important first steps to advance tobacco control and accelerate progress towards the Sustainable Development Goals (SDGs).**

One means of achieving the health SDG (3) is to strengthen implementation of the WHO FCTC (Target 3.a).

- Regularly increase taxes to reduce the affordability of tobacco products over time and effectively reduce tobacco use.
- Promote cooperation with national stakeholders (e.g., Ministry of Trade, MOH, local governments, etc.) to strengthen efforts to implement tobacco taxes, reduce illicit trade and protect against tobacco industry interference.
- Consider dedicating revenue from tobacco taxes to tobacco control programs, health promotion and disease prevention.

*Source: United Nations Development Program (UNDP). (2024) [Tobacco Control-What Ministries of Finance Need to Know](#).*



## SELECT A MESSENGER

You must identify the right person to make your advocacy ask by considering who is most likely to convince the decision-maker(s) to act. Who has the authority and influence to compel your decision-maker to act? A messenger should already have a strong connection with the decision-maker, whether personal or professional.

*Example: A MOF official who develops the budget, an economist or an official of the same or higher level from another ministry may be most influential, rather than a health care provider or policy expert.*

When selecting a messenger, consider the following:

- Who has access to the decision-maker?
- Who has the necessary influence?
- Is the messenger willing to deliver your message?

Make a list of the people who are most likely to influence the decision-maker(s) to act and then prioritize one or two whom you have access to or who are most influential with the decision-maker.

Name	Title	Phone/Email

You must then prepare your chosen messenger to deliver your advocacy ask. If the messenger you have selected is not already a part of your advocacy group or aligned with your issue, you may need to assess their values and priorities as you did for the decision-maker(s).

**Practice your advocacy ask with the messenger and ensure they feel confident in the messaging, data and ask.**

### TC Advocacy Tip:

- Do not compare tobacco control to other health programs when arguing for domestic investment.
- Emphasize return on investment (ROI)—for example, for every \$1 you spend, you get \$3 in benefits.



## DEVELOPING COMMUNICATION MATERIALS

Developing communications materials is an essential part of conducting advocacy. In addition to practicing your advocacy ask, you will need to develop compelling materials that support the ask with key messages, evidence and practical steps to be taken that will ensure progress is made toward your objective.

Communications materials include:

- **Advocacy briefs**
- **PowerPoint (PPT) presentations**
- **Videos**
- **Infographics, etc.**

The types of arguments you use—evidence-based, emotional and ethical—will determine the types of communications materials you need.

A standard advocacy brief or PPT presentation should include a concise summary of the issue, the rationale for the recommended action to address it and your (SMART) advocacy ask. It should also provide evidence and arguments to support your ask and justify your decision-maker’s decision to act.

Because the decision-maker(s) you are targeting are busy and may not be aware of your issue, you need to keep in mind some best practices for creating communications materials. They should be:

- **Short:** *One page for advocacy briefs* (double-sided, about 700 words) with key data and information on the front in bullet-point format. *PPT presentations should take no more than 10-15 minutes to present*, and text should be as minimal as possible. Include only one or two take-home messages. *Videos should be 3 minutes maximum*. The purpose of a video is to complement the presentation of your advocacy case, not to communicate it for you.
- **Evidence-based but not technical:** Include enough background for the policymaker to understand the problem and provide evidence to support action. Avoid too much detail and jargon.
- **Relevant:** Emphasize information about the people, communities and/or geographic location you want to have an impact on. Be as specific as possible so that your case is grounded in the local context.
- **Actionable:** The decision-maker(s) must be convinced that addressing your issue is urgent and important, and that they have the power to make a positive impact. Use your advocacy ask—clear and actionable—to motivate the decision-maker to take action.

“The ROI [return on investment] for the tobacco control intervention and policy package is positive for every one of the 21 countries [in which investment cases were conducted], ranging from US\$ 4 to US\$ 364 per every US\$ 1 invested, over 15 years.”

**World Health Organization. (2024).** *Investment cases for noncommunicable disease prevention and control: Draft paper for the 2024 Financing Dialogue.*



## PREPARING FOR ADVOCACY MEETINGS

It is important to prepare for the meetings scheduled in your advocacy work plan. Consider the following questions:

1. What data or materials do you need to support your ask?
2. Will your ask be part of an informal discussion or require a formal presentation?
3. What is appropriate professional clothing in this context?
4. How much time do you have to make your advocacy case?
5. If more than one person from your advocacy group is attending the meeting, who will present the issue and who will ask the decision-maker to take action?
6. How will you follow up after the meeting? Is another meeting needed?

## MEDIA TO BUILD PUBLIC SUPPORT

Media advocacy is a form of communication and a valuable strategy to create an environment favorable to a policy or budget change by:

- **Keeping an issue visible and understood as a critical public health issue.**
- **Creating awareness of and urgency around the issue to encourage action.**
- **Exposing decision-makers and the public to evidence.**
- **Educating about solutions to policy and/or budget challenges.**
- **Inspiring decision-makers and the public to take action.**

A well-designed media campaign will promote tobacco control as a public and political priority and support your budget advocacy objective of getting sustainable funding for tobacco control.

Media strategies include earned (e.g., traditional), owned (e.g., blogs), social (e.g., Facebook and Twitter), and paid (e.g., advertisements) media. Effective outreach and promotion on a mix of traditional and social media are essential to building support for your campaign's advocacy objective.

Successful media strategies target key decision-makers and the public with evidence-based messaging that makes the case for tobacco control funding and provides a valid financing option for government to act on. Media advocacy amplifies public statements and magnifies the impact of effective campaign voices to mobilize government action and sustain public support.

For more detailed guidance on developing an effective media advocacy campaign, refer to [GHA's Communications and Media Advocacy Action Guide](#).

## Three Levels of Evidence Needed for Tobacco Control Advocacy

- Evidence of problem: health and economic burden/toll
- Evidence that programs—cessation services, mass media campaigns, community programs—are effective at preventing tobacco use and helping people to quit
- Evidence of impact, i.e., data and stories, for example:
  - No. of people reached with education campaigns
  - No. of smokers who sought or were offered cessation help
  - No. of smokers who quit
  - No. of programs or organizations that will be funded in particular geographic areas

## Benefits of Media Campaigns for Advocacy:

- Educate many people at once about a problem and the policy and/or budget solution
- Provide legitimacy, credibility and visibility
- Reach opinion leaders
- Set the agenda and shape the debate
- Engage new actors and constituents
- Dramatize harms and dangers of inaction
- Create outrage about the problem
- Convert outrage to action
- Change social norms
- Personalize the policy or budget issue
- Mobilize advocacy activities



### MEDIA ADVOCACY CHANNELS

Before embarking on media advocacy, it is essential to map the media environment (including social media) to understand the various channels available to you and followed by decision-makers for media advocacy efforts.

During your advocacy, continue ongoing media monitoring and analysis to track the public narrative and assess the impact of your advocacy communications.

#### TEMPLATE: Media Mapping

- 1. Popular Media Platforms:** What types of media (online, print, television, radio, etc.) most effectively reach government leaders and the public?


- 2. Influential Outlets:** What specific media outlets are the most influential and popular?


- 3. Social Media:** Which social media platforms are most popular locally? Who are the influencers and thought leaders on those platforms?

Platform	Influencers and Thought Leaders	Handles



**4. Media Content:** Is tobacco control (including funding for it)—or other issues related to tobacco use (e.g., the harms of tobacco use, second-hand smoke, diseases caused by smoking/tobacco use, e-cigarettes, etc.)—a topic in media coverage and social media conversations? If so, are there common themes to these stories, or do they have anything else in common?

**5. Media and Target Audiences:** Which decision-makers and influential stakeholders is the campaign trying to influence? The target audience names and organizations can be drawn from the Stakeholder Mapping template you completed.

Name and Title	Agency or Organization	Role in Budget or Policy Process (or Advocacy Campaign, for non-government stakeholders)	Use of Social Media Platforms (which platforms, handles/ usernames, level of activity)	Media most likely to reach this individual (social or traditional, specific outlets or platforms)

**NOTE:** The media monitoring tool below can be adapted according to your media monitoring needs and can include other categories of information to track. For example, some tobacco control advocates also:

- Classify whether the article/story is positive, negative or neutral to understand how it relates to their budget or policy advocacy objective; and
- Track the reach of the media story, so they know approximately how many people the story reaches.

If you have available resources, you can also hire a communications agency to do media monitoring for you and provide regular reports.

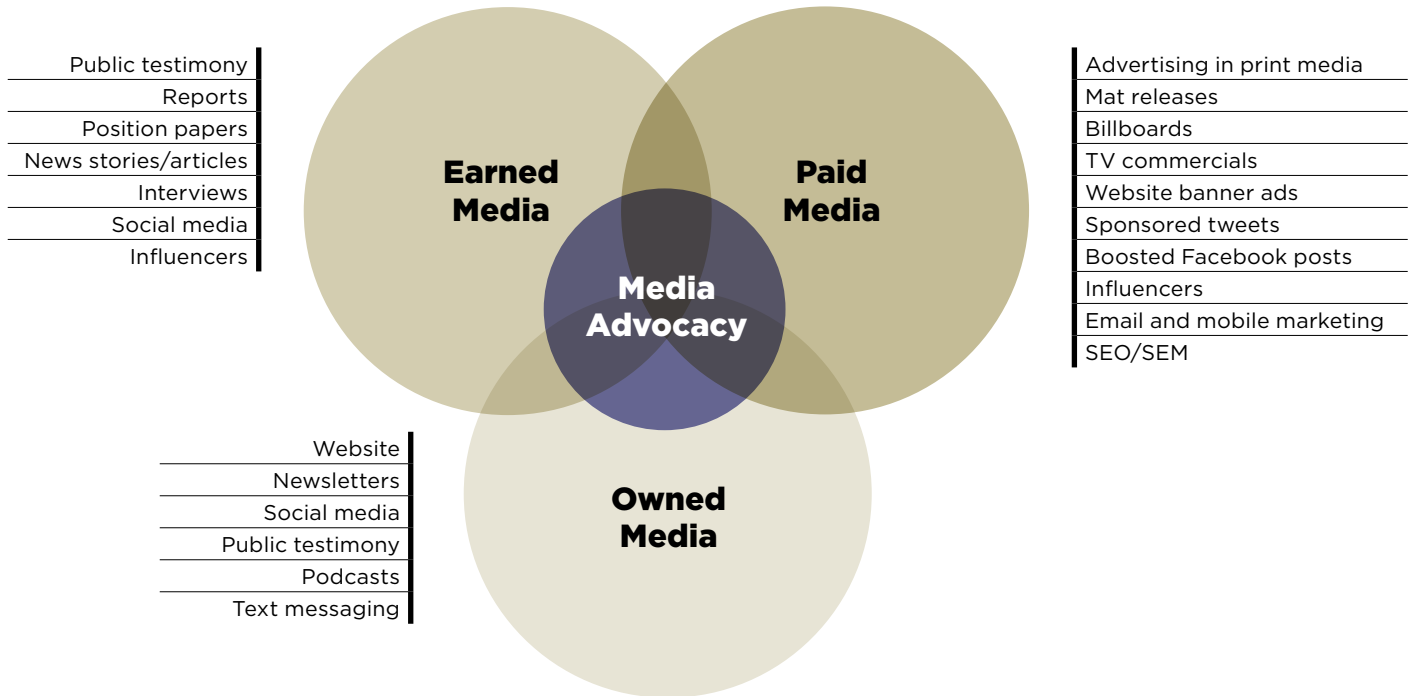


**TEMPLATE: Media Monitoring Tool / Examples from tobacco control campaign in India** (Categories below are only examples. You can decide which categories are most appropriate for the media coverage you are tracking and use those.)

#	Date	Title	Link (or English Summary)	Media Channel	Location (City) or Online	Journalist	Page No.
<b>A. Tobacco and health</b>							
<b>B. Implementing the national tobacco control policy/law</b>							
B1	20 December 2023	Implement COTPA strictly to protect non-smokers	Deputy Secretary of Karnataka State Legal Services Authority and Senior Civil Judge Raghavendra Shettigar said that to protect the health of non-smoking children, women and public in the city, the Cigarettes and Other Tobacco Products Act, 2003 (COTPA) Act should be effectively implemented.	The New Indian Express	Bangalore	-	5
<b>C. Tobacco tax and price</b>							
C1	20 December 2023	Revamping tobacco taxation strategies for high-burden Asian countries: ADB	<a href="https://www.zeebiz.com/economy-infra/world-economy/news-revamping-tobacco-taxation-strategies-for-high-burden-asian-countries-adb-269278">https://www.zeebiz.com/economy-infra/world-economy/news-revamping-tobacco-taxation-strategies-for-high-burden-asian-countries-adb-269278</a>	Zee Biz	Online	-	-
<b>D. Smoke-free environments</b>							
<b>E. Ban on tobacco advertising, promotion and sponsorship</b>							
<b>F. Tobacco pack labelling and warnings</b>							
<b>G. Tobacco industry interference, accountability and corporate social responsibility</b>							
<b>H. Tobacco companies</b>							
<b>I. Electronic cigarettes</b>							
<b>J. Tobacco smuggling and illicit trade</b>							
<b>K. Other tobacco/tobacco control-related stories</b>							

## MEDIA ACTIVITIES TO CONSIDER

The graphic below lists a broad range of media activities that you could consider implementing to support your budget advocacy campaign.



## COUNTER TOBACCO INDUSTRY OPPOSITION

Understanding tobacco control industry opposition helps ensure that your budget advocacy campaign is effective and not undermined by their actions.

In your advocacy work plan, you should outline risks to your budget advocacy campaign. This should include identified tobacco industry actors who would work against your objective, especially if you are promoting a tobacco tax or a special levy or surcharge on tobacco.

They are your opposition. The tobacco industry is extremely well-resourced, savvy and capable of moving swiftly to undermine or discredit your advocacy efforts. Good planning and proactive strategies can help to pre-empt some of their strategies.

### Global Tobacco Industry Interference Index

The [Global Tobacco Industry Interference Index 2023](#) is a resource for monitoring tobacco industry interference. The Index is a global survey on how governments are responding to tobacco industry interference and protecting their public health policies from commercial and vested interests as required under the WHO FCTC.

The report is based on publicly available information on tobacco industry interference in countries and their respective governments' responses to these interferences. Countries are ranked according to total scores provided by civil society groups. The lower the score, the lower the overall level of interference, which is a good sign for the country.



## COMMON OPPOSITION TACTICS

Opponents often deploy a wide range of tactics, practices and arguments to weaken or prevent advances in health policies at the international, national and sub-national levels:

- **DELAY:** Delay implementation of a policy or regulation that restricts their actions or that affects their profits.
- **DILUTE:** Make a policy or regulation very vague so that it is difficult to implement and hold enforcers accountable.
- **MISDIRECT:** Get the public to focus on another issue so they are distracted from your issue.
- **DECEIVE:** Provide incorrect or misleading information to decision-makers.
- **UNDERMINE:** Present themselves as the good actor.
- **CAPTURE:** Embed themselves in government processes so they can influence from within.

When it comes to public health issues, your opposition often falls into two buckets:

- 1. Actors who think that your issue is not a priority:** Those who want to divert funding to another issue; those who do not agree with the proposed allocations for a specific policy; or those who think the burden of implementing a new policy or regulation is too costly.
- 2. Actors who see your issue as a threat to their interests:** This is clearly where the tobacco industry falls. They see your issue as a threat to their profits and ways of working. For example, the tobacco industry fears tobacco taxes will decrease smoking and thus their profits.

## HOW TO COUNTER TOBACCO INDUSTRY INTERFERENCE

The power imbalance between industry, government and civil society requires bringing together global and national efforts to effectively counter tobacco industry interference. Advocates can work together to monitor, expose and counter industry interference in budget and policy processes at all levels. The following framework for countering tobacco industry opposition provides a comprehensive and structured approach for civil society advocates to use for tobacco control advocacy campaigns.

**An investigative journalist can conduct an in-depth analysis of the tobacco industry in your country.**

**Your organization or coalition can engage one to do this, if your resources allow.**

# Framework for Countering Tobacco Industry Opposition

The Campaign for Tobacco-Free Kids (CTFK)

**(EVALUATE AT EVERY STAGE)**

## UNDERSTAND

Undermine credibility. Involves some rapid action, but should be more anticipatory and can involve a broader and more strategic process to undermine the industry's credibility over time.

**Some questions to consider before gathering information:**

- What type of information could effectively impact your policy objectives?
- What type of information is important for both the public and policymakers to know about potential industry plans, marketing strategies, or misrepresentations of its contributions to the local economy?
- What information can you obtain, how will you obtain it?

## MONITOR

Monitor tobacco industry data and activity on your tobacco control policy objective, including any action taken by the industry that has successfully interfered with the passage or implementation of any tobacco control policy.

**Some questions to consider before setting up a monitoring system:**

- What strategies and resources are available to you to monitor tobacco industry interference in policymaking?
- What types of information and/or resources will be most effective to monitor in order to achieve your objective(s)?

## ACT

In a given situation, determine how to use the information you have and whether to take action. To take action, the answer must be yes to at least 1, 2, or 3 below. If not yes, consider that sometimes the best action is inaction.

1. **Discredit:** Can you create or build on an opportunity to discredit the industry? What is the best way to undermine tobacco industry credibility and reveal their true nature?
2. **Preempt:** Could/does the industry pose a threat to achieving your policy goals? Is there proactive active that has the potential to effectively prevent the threat to achieving your policy goal?
3. **Counter:** Is the industry taking specific actions to interfere with the policy process or violate law? If so, does action have the potential to effectively counter the industry interference?

**OVERALL** is it politically smart, timely, or appropriate to take action given the resources available?

## DISCREDIT

Undermine credibility. Involves some rapid action, but should be more anticipatory and can involve a broader and more strategic process to undermine the industry's credibility over time.

**Questions to consider before and during action:**

- Is there sufficient information or evidence to take action?
- What are the facts? What is the tobacco industry doing or attempting to do?
- Who is the end audience? Media, policymakers, tobacco control advocates, etc.
- Will the outcome of an action to discredit the industry be worth the investment of resources needed (time, money, etc.)?

## PREEMPT

Anticipate industry arguments/action aimed at defeating your policy objective and take action to prevent or diminish.

**Questions to consider before and during action:**

- Is there sufficient information available to effectively counter potential arguments made by the tobacco industry?
- Is there enough evidence available to take action?
- Who is the end audience? Media, policymakers, tobacco control advocates, etc.
- Will the outcome of an action to preempt the industry be worth the investment of resources needed (time, money, etc.)?

## COUNTER

Take action against specific industry activity/action that is interfering with a policy process or tobacco control policy implementation.

**Questions to consider before and during action:**

- Is there sufficient information or evidence available to counter industry actions?
- Can we effectively counter false arguments made by the industry?
- Who is the end audience? Media, policymakers, tobacco control advocates, etc.
- Will the outcome of an action to counter the industry be worth the investment of resources needed (time, money, etc.)?



You can use the following tools for the “Understand” and “Monitor” steps in the framework.

**STEP 1: Understand**

<b>Opposition Profile Template</b>			
1. Entity	(Name of Entity 1)	(Name of Entity 2)	(Name of Entity 3)
2. Location			
3. Who is on the Board, and what potential linkages do they have to government or key policymakers?			
4. Who is the media/public relations spokesperson?			
5. What public relations firm does it use?			
6. Public positions on TC and related issues			
7. Affiliations or connections to industry associations or umbrella groups?			
8. Corporate social responsibility programs and local funding (e.g., local organizations supported by the entity)?			
9. Relationships with policy/decision-makers or influencers?			

**STEP 2: Monitor**

<b>Opposition Monitoring Form</b>				
What will you monitor?	Who/what are possible sources of information?	Who will get the information?	How will you get the information?	How often will you update your information?

## BUDGET ADVOCACY CASE STUDY

## Kenya: Civil Society Advocacy Leads to Passage of the Excise Tax Duty Act 2015<sup>27</sup>

In 2010 tobacco control advocates, collaborating with government, launched a campaign to: 1) simplify the tobacco tax structure to a single band for all tobacco products; 2) switch the form of the tobacco tax from a hybrid system to a uniform specific tax; and 3) increase the overall tobacco tax so that it would be more in line with the WHO recommended rate.

The [International Institute for Legislative Affairs \(IILA\)](#), a civil society organization (CSO) with macroeconomic expertise, led the tobacco tax reform campaign. IILA cultivated relationships with Treasury, MOH, and members of parliament, and developed key partnerships with the [Kenya Tobacco Control Alliance \(KETCA\)](#) and the [Non-Communicable Diseases Alliance of Kenya \(NCDAK\)](#). IILA and its civil society partners exerted pressure on key decision-makers, including the president, and collaborated with research institutions and international organizations to generate Kenya-specific tobacco control data.

The campaign focused on fiscal policy to promote public health, by building the Treasury Department's capacity and interest in tobacco control. They published a report *Economics of Tobacco Taxation in Kenya* in 2011. This contributed towards a 2012 policy gain when the Finance Bill 2012, included a provision for adjusting the tax to keep up with inflation. In 2014, WHO and CTFK supported the East African Community (EAC) to host a regional meeting on tobacco taxation that supported regional harmonization and Kenya's leadership role in it. In 2015, the Treasury supported tobacco control in the budget speech to the National Assembly by calling for an excise on all tobacco products and converting the hybrid tax structure into a specific tax structure. Not long after, the Treasury presented the Excise Duty Bill 2015, which included the KSh2500/mille specific tax

rate. This proposal was a culmination of the collaborative technical and advocacy work done by IILA, MOH and the Kenya Revenue Authority (KRA), with technical support from CTFK.

**Countering Industry Opposition:** At one point, the Finance Committee of the National Assembly (NA) made amendments to weaken the Excise Duty Bill using language consistent with industry arguments and a pro-industry paid advertisement warning that increases in illicit trade would deprive the government of revenue and that a tax increase violated smokers' rights. The excise tax structure proposed by the industry would have increased the administrative burden of the tax authority in collecting revenue and decreased the excise tax, resulting in a 14% reduction in real prices. In response, IILA hosted a stakeholders' forum on the status of tobacco control in Kenya and used Kenya-specific data to show that cigarette affordability has increased. Tobacco control advocates used data from an IILA-commissioned tax policy survey showing public support for tobacco control and increased taxation to rally support for the original Excise Duty Bill.

**Media Strategy:** IILA and its partners used a proactive communications strategy to galvanize public support and put pressure on the president and policymakers to refrain from adopting the weakened Excise Duty Bill. The communications campaign led the president to reject the modified Excise Duty Bill and send it back to parliament. IILA and its partners reached out to the public, champions and the president to thank them for taking action to support public health.

**Results:** The original Excise Duty Bill 2015 that supported public health measures was passed in October 2015, and the Act came into effect in December 2015.

## BUDGET CASE STUDY

## Nigeria: Civil Society Advocates for Operationalization of Tobacco Control fund

**Background:** Nigeria's National Tobacco Control Act (NTC Act) of 2015 established a Tobacco Control Fund (TC Fund) and included a provision stating that funds would be made available to the TC Fund through an annual budget allocation and tobacco license fees and penalties. The TC Fund was for the multi-stakeholder National Tobacco Control Committee (NATOC) — responsible for strategy, planning, and administration — and the Tobacco Control Unit (TCU) — responsible for implementing NATOC's plans, policies, and programs. However, there were no provisions in the NTC Act to make the TC Fund operational, and the amount of the budget allocation was not specified.

**Advocacy Campaign:** To address the gaps in the NTC Act, CTFK, in partnership with the [Nigeria Tobacco Control Alliance \(NTCA\)](#) and [Corporate Accountability and Public Participation Africa \(CAPPA\)](#), launched an advocacy campaign to support the MOH to develop operational guidelines for the TC Fund; create and resource a budget line for the TC Fund in the national budget. CTFK and its partners identified key decision-makers to engage and develop the processes for operationalizing the TC Fund. The campaign undertook a desk review and shared a case study of Bangladesh's TC Fund, hosted technical meetings, drafted operational guidelines and approval memos, and built consensus among stakeholders. Ongoing media advocacy and the development of budget/policy briefs was done throughout the advocacy process.

**Challenges:** CTFK and its partners identified three main challenges they faced as they implemented their advocacy campaign:

- **Government bureaucracy:** the budget processes are slow, and nothing moves automatically. There were many circuitous processes to get the simplest of approvals.

- **Lack of political will due to the economic situation:** Scarce government resources made decision-makers wary of creating any additional budget line. MOH itself has a limited purse and TC was easily deprioritized.
- **Pushback and misinformation from civil servants:** Competition for resources between departments saw civil servants disrupting the processing of files and making themselves unavailable. MOF staff provided incorrect information on how to operationalize the TC Fund. And there was misinformation from the Ministry of Budget on the timeline for pushing budget requests.

**Results:** The TC Fund was set up in 2021, a dedicated account was opened for it in the Central Bank of Nigeria, and a budget line was created. License fees from tobacco manufacturers, importers and distributors are being paid into the TC Fund. In 2023 the Federal Government made its first budget allocation for the TC Fund and in 2024 the budget increased by 400%.

**Lessons Learned:** There was competition amongst departments on TC funding; The campaign cultivated allies across government offices; Misinformation is worse than no information as time and resources were wasted in the wrong course of action.

## BUDGET ADVOCACY CASE STUDY

## Ghana: Civil Society Campaign Achieves Increase in Tobacco Tax

**Background:** Even though the Tobacco Control Measures of the Public Health Act (Act 851) provide for the allocation of 30% of the fines collected for violation of the TC laws/regulations to TC programs and activities, it was unclear if Ghana's Food and Drugs Authority (FDA) was able to retain those funds for TC efforts. Domestic TC funding was consistently thwarted by the influence of the tobacco industry and competing government priorities. In 2010 Ghana implemented an ad valorem excise tax on cigarettes, and in 2015, the rate was increased from 150% of the retail price to 175%. Despite this significant increase, cigarette prices remained low, making them affordable to youth and other vulnerable populations.

**Advocacy Campaign:** A civil society coalition, led by [Vision for Alternative Development \(VALD\)](#), launched an advocacy campaign to change the excise tax structure from ad valorem to a specific tax<sup>28</sup> (or a hybrid system) to increase the tax on tobacco products. The campaign objectives were—an evidence-based policy intervention to reduce the affordability of tobacco products and the allocation of tobacco excise tax revenues to health priorities. Building on relationships with national CSOs, such as the Tax Advocacy Network for Health Promotion, CSOs Budget Forum and the [Ghana NCD Alliance](#), the campaign shared evidence highlighting the economic, social and health burdens of tobacco with their report [Economics of Tobacco Control in Ghana](#). VALD shared a policy brief “Health Taxes in Ghana,” presenting revenue forecast for a health tax in Ghana and related policy recommendations. The campaign included the production of policy briefs, statements, and technical documents, advocacy meetings and television and radio engagement on increasing tobacco, alcohol and sugar sweetened beverages taxes. VALD met with the MOF's Tax Policy Unit and the GRA's customs division, to present their case on the impact of excise taxes on tobacco. They Participated WHO, UN and the IMF Economic Governance Platform, on the need for tobacco excise taxes for both increased revenue and health promotion. VALD's

campaign included individuals living with NCDs caused by tobacco use telling their stories. The campaign culminated in the presentation of the Excise Duty Amendment Bill to Parliament and continued advocacy efforts until its passage.

**Challenges:** VALD's primary challenges were: 1) opposition from tobacco industry lobbyists, 2) public misconceptions about taxation, and 3) the need to align with the government's fiscal policies. These were overcome through persistent advocacy, evidence-based arguments, media discussions and public education campaigns focused on the public health benefits of excise taxes.

**Results:** The Excise Tax Amendment Act 2023 changed the excise tax structure from purely ad valorem to a hybrid system with both ad valorem and specific taxes. Following the introduction of the specific excise tax of US\$ 0.02 per cigarette, the ad valorem tobacco tax rate dropped significantly from 175% to 50%.

**Lessons Learned:** The value of multi-stakeholders cultivating a broad coalition committed to advancing tobacco control policies; Policy coherence and integration by linking tobacco control and tax advocacy with broader health and fiscal policies; and use of evidence-based advocacy including locally curated data on the economic and health impacts of tobacco use and taxation. Strategic communication and messaging to policymakers, media and the public, emphasizing the health benefits, revenue generation potential, and equity considerations of tobacco taxation, and empowerment of affected communities particularly those living with NCDs highlighted the human impact of tobacco use and the need for tobacco control.

## BUDGET ADVOCACY CASE STUDY

## Vietnam: Civil Society Partners with Government on Tobacco Tax Reform

**Background:** Vietnam is among a set of countries with the largest number of male smokers. The 2021 national on non-communicable disease risk factors ([STEPS](#)) documented adult (age 15+) smoking prevalence at 20.8% (41.1% of men, 0.6% of women). Vietnam joined the WHO FCTC in 2004, after which a series of tobacco control policies were established, including the 2013 Tobacco Control Law and recently the National Tobacco Control Strategy (NTCS) 2030. Vietnam has three types of taxes related to tobacco: import tax (currently 135% for cigarettes); value-added tax (VAT, currently 10%); and excise tax (currently 7% of manufacturers' ex-factory price). Low cigarette taxation is a major driver of very cheap cigarettes in Vietnam. In 2020, the share of tax of the retail price of the most popular brand of cigarettes was 39%, compared to an average of 59% for middle-income countries. Moreover, the current tobacco tax system has a major limitation—it is an ad valorem system with manufacturers' ex-factory price as the tax base.

**Advocacy Campaign:** Civil society health advocates launched an advocacy campaign to reform the mixed tax system by adding a specific tax to the current ad valorem tax. This would contribute to reducing the smoking prevalence to the target level in Vietnam's NTCS 2030. CTFK worked with [HealthBridge](#) Vietnam and LeBros (a marketing and communications agency)—to ensure that the National Assembly passes the excise tax reform. CTFK's government partners include the MOF's Tax Policy Department the MOH's Department of Legislation (DOL-MOH), National Assembly Committees of Budget and Finance (CBF-NA) and of Social Affairs (CSA-NA), and the Ministry of Communication and Information's Department of Legislation (DOL-MOIC). The campaign focused on increasing the awareness and support of policymakers for the tax reform proposal; amplifying the voices of a range of stakeholders to build strong public support for the adoption of the 5,000 VND/pack tax; and monitoring, exposing and responding to the tobacco industry's arguments against increasing tobacco taxes.

CTFK and its partners led activities to ensure the passage of the revised Excise Tax Law and ensure that the 5,000 VND/pack tobacco tax was included in the revised law. This included producing Q&A booklet on tobacco taxes, policy brief and factsheet; providing technical assistance to the MOF multi-stakeholder drafting committee, MOH on its policy proposal for strong tobacco tax options to MOF, supporting a national economic think-tank to include "Tobacco Economics" sessions at the Vietnam Economists Annual Meeting (VEAM) in 2022, 2023, and 2024; sponsoring technical meetings between TPD-MOF and other non-health actors and organizations to ensure stronger support for tobacco tax; digital communications to educate policymakers and the public on the need for tobacco tax reform; and tracking media coverage of the public response to the revised law and strengthening the capacity of the tobacco control network to identify industry tactics and arguments.

**Results:** In February 2023 the publicized revision of the Excise Tax Law showed that a specific tobacco tax would be added to the existing ad valorem tax. Also, an official government resolution and recent statement of the Deputy Prime Minister expressed the government's intention to develop the Excise Tax Law revision and a proposed roadmap for passing the law by 2025.

**Lessons Learned:** Close partnerships with and among local and national government partners were instrumental in getting government buy-in and ownership of the tax reform; Collaboration among tobacco control organizations maximized advocacy efforts; active and timely information-sharing with the Provincial Tax Bureau and policymakers was critical to influencing the tax reform process, and countering the tobacco industry's narrative requires well-prepared arguments and raising the awareness of policymakers and the public.



## Module 3: Budget Accountability

Once you have secured funding for tobacco control, you need to start an advocacy process focused on budget accountability.

One way to ensure government accountability for maintaining and spending the tobacco control budget allocation or ensuring that the new (or reformed) tobacco tax is implemented and used properly is through continuous engagement with government officials and parliamentarians with whom you have built relationships during your initial campaign.

These relationships are critical to successful accountability efforts, and it requires regular communication, sharing of research and information, offering of support and invitations to educational and media events or workshops that your coalition may organize. This approach builds ownership among officials so that they become champions of tobacco control within government—developing ownership lays the foundation for both accountability and sustainability.

Some concrete ways that you can hold government to account for maintaining (and increasing) the tobacco control budget are as follows:

- Ensure that the tobacco control line-item is created or that the new tobacco tax/levy/surcharge is implemented.
- Inform the development of a budget for the NTCP.
- Track the disbursement and expenditure of the tobacco control allocation.
- Use the budget data collected through tracking as evidence to advocate for full disbursement and expenditure of tobacco control funds in the next budget year. (Repeat the steps in the SMART Advocacy process in Module 2.)

### **ENSURE CREATION OF TOBACCO CONTROL LINE ITEM OR IMPLEMENTATION OF NEW TOBACCO TAX**

Once a change in the budget is achieved, such as the creation of a new budget line for tobacco control in the health budget, you must follow up to ensure that the line item has been created.

It is important to understand the procedure through which new budget lines are created and approximately how long it will take. You can learn about this procedure by asking the officials you have engaged with at the MOF and MOH. You can also follow up with them to monitor progress on the budget line and confirm once it has been created. Of course, the new line item should also show up in the government's next budget proposal.

If you find that there are cumbersome processes which delay the creation of the new budget line, you can promote budget accountability by working with the government to identify and come up with solutions to address those barriers. By working collaboratively with the government to solve challenges to the timely creation of a new budget line, you are strengthening your credibility, demonstrating your commitment to joint problem-solving and reinforcing their trust in your organization or coalition.



## **NEW TOBACCO TAX, LEVY, OR SURCHARGE**

If you are successful in getting the legislature/parliament to pass a law establishing a new tobacco tax, levy or surcharge, you will need to follow up with the relevant government officials (e.g., those in the MOF or Treasury) as well as parliamentarians to ensure that the new tax is implemented, and the appropriate regulations are in place for the administration, collection and management of the funds from the tax. If the regulations are not already included in the tobacco tax law or are not specific enough, you may need to engage with policymakers in the MOF and MOH and parliamentarians to ensure that specific regulations for the administration and management of the tobacco tax revenue are put in place. The regulations should include a financial transparency requirement for accountability purposes, so that civil society and the public can monitor the funds. You can advocate for this when you engage with those in charge of developing the regulations.

No matter how the funds are managed—by the MOH or the establishment of a national tobacco control agency or a new standalone fund—you will need to monitor how the funds are used. If the MOH manages the funds, the financial reports related to the management of the funds should be available to the public. If a new tobacco control agency or standalone fund is to be established, you will need to monitor that process to ensure that the new structure is set up in a timely manner and with an appropriate regulatory framework, funding and staffing. Once the new agency or fund is established, you will need to access their budget reports on a periodic basis to ensure that the funds are being managed according to the mission, goals and regulations of the agency or fund.

## **INFORM THE DEVELOPMENT OF A TOBACCO CONTROL BUDGET**

Based on your knowledge of the essential components of an NTCP—i.e., WHO FCTC and MPOWER measures—and the costing exercise that was conducted for your landscape analysis, you can provide research, data and support to MOH officials to develop a tobacco control budget once the new line item has been created.

## **TRACK THE TOBACCO CONTROL BUDGET**

The allocation to the new line item must also be tracked during budget implementation to ensure that allocated resources are efficiently disbursed and spent. You can use documents produced during the budget process to track the disbursement and expenditure of funds allocated to tobacco control. To monitor budgets, it is important to track relevant budget-related outcome indicators, actual disbursements and expenditure, as well as the sources of these data. (For information on challenges, see the section Common Challenges to Budget Tracking later in this module.)

## **BUDGET-RELATED OUTCOME INDICATORS**

### *Examples:*

- Creation of a line item for tobacco control in the health budget
- Total allocation to tobacco control
- Total disbursement of tobacco control allocation
- Total expenditure of tobacco control allocation



- Total disbursement as a share of total allocation to tobacco control (percentage calculation)
- Total expenditure as a share of total allocation to tobacco control (percentage calculation)
- Timeliness of disbursements (as per government's schedule; quarterly data needed)
- Timeliness of expenditure (majority of expenditure made before the last quarter of the fiscal year; quarterly data needed)

**Actual Disbursements and Expenditure:** This is how much has been disbursed and spent, the timeliness of disbursements and expenditure and whether the funds went to the appropriate agency and were used for the intended program activities. If the government has fully disbursed and spent the allocation, this information can be used to justify sustained or increased budgets in future budget cycles. If it has not, further advocacy may be needed to identify and remove barriers to full disbursement and expenditure of program funds.

**Data Sources:** This is where the information about allocations, disbursements and expenditures can be found:

- Enacted budget
- Quarterly (in-year) budget execution reports produced by MOF
- Mid-Year Review produced by MOF
- Year-End Report produced by MOF
- Other budget reports produced by line ministries like the MOH: year-end financial reports, annual work plans (costed), etc.

## WHERE TO LOOK FOR BUDGET DOCUMENTS

- MOF website (for all budget documents)
- Parliament website (for the Enacted Budget)
- MOH website (for health sector budget reports, annual work plans, etc.)
- Open Budget Portals: some countries have transparency portals where anyone can access the budget documents produced by the government. Here are some examples of such portals:
  - Uganda: <https://budget.finance.go.ug/>
  - Nigeria: <https://opentreasury.gov.ng/>
  - South Africa: <https://vulekamali.gov.za/>
  - India: <https://openbudgetsindia.org/>
  - Mexico: <https://www.transparenciapresupuestaria.gob.mx/>
  - Brazil: <https://portaldatransparencia.gov.br/>
  - The World Bank's BOOST Open Budget Portal, which includes country-specific fiscal data: <https://www.worldbank.org/en/programs/boost-portal/country-data>

If you are unable to find budget documents online, you will have to request the documents from the MOF and/or the MOH. The three sections related to budget transparency at the end of this module cover some common challenges to accessing budget documents and ways to overcome them.

## Factors Contributing to Delayed and Less-than-Planned Disbursements by MOFs to Line Ministries

**1**

### Economic and Financial Factors

- **Revenue shortfalls:** Unexpected economic downturns, lower-than-projected tax revenues or external shocks can force the MOF to tighten its belt and reduce spending across the board.
- **Budgetary constraints:** Competing priorities for limited resources can lead to difficult choices, with some programs receiving less funding than initially planned.
- **Debt management:** High levels of public debt may necessitate spending cuts to ensure debt sustainability.
- **Cash flow management:** Even with adequate funding, the MOF may need to manage cash flow carefully to ensure smooth government operations and avoid disruptions in service delivery.

**2**

### Technical and Administrative Factors

- **Poor planning and budgeting:** Inaccurate forecasts, unrealistic project timelines or inadequate cost estimates can lead to budget overruns and force the MOF to revise allocations downwards.
- **Capacity constraints:** Limited staff, expertise or technology within the MOF can slow down the processing of disbursement requests and lead to delays.
- **Bureaucratic procedures:** Complex approval processes, excessive paperwork and multiple layers of authorization can create bottlenecks in the disbursement process.

**3**

### Political and Governance Factors

- **Political priorities:** Changes in government leadership or policy direction can lead to shifts in funding priorities, with some programs receiving less attention than others.
- **Political interference:** Political considerations or favoritism may influence the timing and allocation of funds, leading to delays or less-than-planned disbursements for some line ministries.
- **Corruption and mismanagement:** In some cases, funds may be diverted or misappropriated due to corruption, leading to reduced disbursements for intended purposes.
- **Lack of transparency and accountability:** Poor financial management and lack of oversight can create an environment where delays and underfunding are more likely.

**4**

### External Factors

- **Natural disasters:** Earthquakes, floods or other natural disasters can disrupt government operations and divert resources away from planned expenditures.
- **External shocks:** Global economic crises, geopolitical conflicts or pandemics can have a significant impact on government finances and force adjustments to spending plans.



**ADVOCATE FOR FULL EXPENDITURE OF TOBACCO CONTROL FUNDS**

Use the data you collect through budget tracking as evidence to advocate for full and timely disbursement and expenditure of tobacco control funds. Repeat the steps in the SMART Advocacy process in Module 2 to develop your advocacy campaign.

**TEMPLATE: Budget Tracking for National Tobacco Control Program**

Fiscal Year: \_\_\_\_\_

Creation of National TC Program Budget Line (Yes/No)	Allocation (national currency)	Disbursement (national currency)	Disbursement as % Share of Allocation (calculation)	Timeliness of Disbursement (disbursement per quarter of FY)	Expenditure (national currency)	Expenditure as a % Share of Allocation (calculation)	Timeliness of Expenditure (expenditure per quarter of FY)
				<b>Q1:</b> <b>Q2:</b> <b>Q3:</b> <b>Q4:</b> (If quarterly data not available, wrote total amount.)			<b>Q1:</b> <b>Q2:</b> <b>Q3:</b> <b>Q4:</b> (If quarterly data not available, wrote total amount.)
<b>Data Sources:</b> Write name of document under each indicator. Use only official government sources.	<i>e.g.,                      Approved National Budget FY 2023/24</i>						
<b>Where located?</b> If the document is available online, please note internet address. If you have a hard copy of the document, note where you obtained it (e.g., MOH, MOF)							



## BUDGET TRANSPARENCY

Public availability is a critical aspect of budget transparency. For civil society to generate credible evidence for budget analysis and advocacy, they must have access to key budget documents produced during the budget process—and they must be able to access them within a timely manner so they can use the data for advocacy at specific points in the budget process.

When you conduct budget tracking and advocacy, you will inevitably need to advocate for access to certain budget documents or data that should be but are not available to the public—or that should have been published by a certain time but are not yet available. Given the importance of timeliness to good public financial management—not to mention budget advocacy interventions—international standards exist for the timeframe in which each of the key budget documents should be published by governments. One of these standards is the biennial [Open Budget Survey](#) produced by the [International Budget Partnership](#), which aligns with the fiscal transparency standards of the International Monetary Fund (IMF), World Bank and Organisation for Economic Co-operation and Development (OECD).

The table below shows the required timeframe that must be met for a published budget document to be considered publicly available.

Budget Document	Acceptable Timeframe for Publication
Pre-Budget Statement	At least one month before the Executive’s Budget Proposal is submitted to the legislature for consideration.
Executive’s Budget Proposal	While the legislature is still considering it and before it is approved (enacted).
Enacted Budget	No later than three months after approved by the legislature.
Citizens Budget	In the same timeframe as the document to which the Citizens Budget corresponds (e.g., the Citizens Budget of the Enacted Budget must be released to the public no later than three months after the legislature approves the budget.)
In-Year Report	No later than three months after the reporting period ends.
Mid-Year Review	No later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year).
Year-End Report	No later than 12 months after the end of the fiscal year to which it corresponds.
Audit Report	No later than 18 months after the end of the fiscal year to which it corresponds.

**Source:** *Open Budget Survey Guidelines on the Public Availability of Budget Documents*, International Budget Partnership, August 2016.

You can refer to these standards when advocating for the transparency of a budget document or data that you may need to track the allocation, disbursement and expenditure of tobacco control funds.



## COMMON CHALLENGES TO BUDGET TRACKING

### NO PUBLICLY AVAILABLE DISBURSEMENT DATA.

In many countries, data on disbursements from the MOF/treasury to line ministries are not published. This makes it impossible to know whether allocated funds are being disbursed according to schedule and in the correct amounts. Countries have different disbursement schedules—for example, some disburse allocated funds in four equal amounts on a quarterly basis, while others may disburse the entire allocation in one lump sum in the first quarter of the budget year. It is important to find out your government's disbursement schedule, so that if you are able to access disbursement data, you can check whether the funds were disbursed in the correct amounts and at the scheduled times. In many cases, civil society advocates must use expenditure data as a proxy for disbursements, since it is very difficult to get disbursement data.

Late and less-than-planned disbursements of funds cause delayed implementation of programs and underspent allocations. For example, if an MOH department receives the funds for implementing a program in the third or fourth quarter of the budget year, they will not have time to spend the full allocation, resulting in underspending. Alternatively, they may spend it quickly and inefficiently so that they can show that all of the funds have been spent.

### LACK OF EXPENDITURE DATA DISAGGREGATED BY PROGRAM (OR LINE ITEM) AND QUARTER.

Expenditure data are more accessible than disbursement data, although sometimes these data are not sufficiently disaggregated by program and/or by quarter for civil society to use them for tracking. Budget data disaggregated by program or line item are needed so that funds allocated for specific programs, like tobacco control, are identifiable and can be tracked.

Quarterly disaggregated data on disbursements and expenditures are needed to ensure that funds are being released and spent as planned and on time. Often only annual expenditure data are available, and only after the end of the budget year. When this happens, it is impossible to know whether the funds were disbursed and spent according to schedule and in the correct amounts, and it is too late to address expenditure problems (e.g., underspending) during budget implementation.

### LATE PUBLICATION OF BUDGET DOCUMENTS, ESPECIALLY QUARTERLY BUDGET EXECUTION (IN-YEAR) REPORTS.

In countries that publish quarterly expenditure data, the data are often published too late to be useful for advocacy during the budget year. Timely expenditure data are critical to budget advocacy during the implementation stage of the budget process. Quarterly budget execution reports and the mid-year review should be published within three months of the end of the reporting period, according to international fiscal transparency standards. Government officials and parliamentarians need timely reports so that they can monitor the implementation of programs and identify problems early enough to address them. Likewise, budget advocates cannot intervene in time to address problems, such as underspent allocations, if the reports are published too late—i.e., towards the end of the budget year or after the budget year has ended.



## OVERCOMING BUDGET TRANSPARENCY CHALLENGES

- Conduct a Google search for the document you need to see if it can be found on a non-government website—e.g., the website of the World Bank, IMF, WHO or other international institution; of an INGO or other CSO; of a research or academic institution; or of an issue-based network or platform.
- Collaborate with the ministry, department or agency (MDA) from which you need the information to help them understand your budget data needs and the purpose for which you need them. Civil society budget tracking contributes to government's own efforts to monitor the implementation of programs. Government officials need to know what types of budget data civil society needs and in what formats so that they can produce more useful reports for the public. It is critical for civil society to help government find solutions to budget transparency challenges and demonstrate that there is a real demand for budget data.
- If your country has a [right to information law](#), you may need to make use of that to make a formal information request. If there is a law, there will be a procedure to follow to make the information request.
- Connect with a transparency or right to information organization, coalition, or network in your country to include them in your advocacy coalition, share your budget transparency challenges, get technical advice on accessing specific documents or data and participate in budget transparency advocacy. There are some regional organizations that also support budget transparency efforts in other countries, like the [African Freedom of Information Centre](#) in Uganda.
- If there is an independent government agency in charge of enforcing the right to information law, e.g., a Right to Information Commission, you may also request their support in accessing the information. Some countries have an Office of the Ombudsman (or Ombudsperson), which acts as a link between citizens and government and works to improve public administration and make governments more transparent and accountable to the public. If your country does not have a Right to Information Commission, but it does have an Office of the Ombudsman, you may want to reach out to them to request support for your information request.
- You can also look up how [your country scored on the most recent Open Budget Survey](#) (2023)—a biennial independent assessment of national budget transparency, oversight, and public participation in 120 countries—and draw on the country-specific findings and recommendations for your budget transparency advocacy, if needed. These country reports also show the local organization that conducted the survey research and used the results for advocacy to increase budget transparency. You can reach out to this organization to request advice on how to overcome challenges to accessing budget documents (see 3rd bullet point above).

## BUDGET ACCOUNTABILITY CASE STUDY

## Bangladesh: Civil Society Coalition Ensures Use of Health Development Surcharge for Tobacco Control

**Background:** In 2009 a National Tobacco Control Cell (NTCC) was funded by a grant from the [International Union Against Tuberculosis and Lung Disease \(The Union\)](#).

Following civil society efforts, Bangladesh's parliament adopted a health development surcharge (HDS) in 2014. Since the surcharge was first imposed in FY 2014/15, the National Board of Revenue had earned approximately BDT 300 million annually from the HDS. But, due to the lack of rules for using the funds for tobacco control, they were deposited into the government's general account rather than channeled to the NTCC, the agency responsible for tobacco control.

**Advocacy Campaign:** In 2015 the policy gap that prevented HDS funds from being used for tobacco control prompted the anti-tobacco organizations (CTFK partners) to launch a national advocacy campaign to develop those rules. The campaign mobilized the Ministry of Health and Family Welfare (MOHFW) and other key ministries to develop an HDS Management Policy, get the policy approved by the Cabinet and finally, ensure that the HDS funds were allocated and used for tobacco control activities.

With support from CTFK, a multi-stakeholder committee with officials of the MOHFW, Ministry of Public Administration (MOPA) and Ministry of Civil Aviation and Tourism (MOCAT), the Non-Communicable Disease Control (NCDC) program, WHO, and The Union prepared a draft policy for an expert committee to review, after which they conducted both inter-ministerial and online public consultations on the draft.

In 2016, at the [South Asian Speakers' Summit on Achieving the Sustainable Development Goals \(SDGs\)](#) held in Bangladesh, the Prime Minister declared that Bangladesh would be tobacco free by 2040, and that the tobacco control program

would be funded by the HDS. Subsequently, coalition members met with the Chairman of the Parliamentary Standing Committee on the Prime Minister's Commitment Review. In response, the tobacco industry (TI) filed a writ petition in the High Court urging the government to spend the HDS funds on treatment of diseases and not prevention. The advocacy coalition countered the industry's opposition by monitoring them, regularly communicating with key policymakers and launching an intensive media campaign. They also got legal support against the industry's litigation and engaged champion parliamentarians, civil society leaders, physician groups and journalists to speak up in support of the policy.

**Results:** In October 2017, the Cabinet approved the HDS Management Policy, ushering in a new era of sustainable funding for tobacco control in Bangladesh. The country has set a precedent in dedicating 100% of the HDS funds to tobacco control activities—it is the first in South Asia to do so. Since FY 2017/18, funds from HDS have been allocated to MOHFW for implementation of health promotion activities. Every year HDS funds are allocated for tobacco control, but the funds have not been fully utilized due to the late finalization of the National Tobacco Control Policy (NTCP). With technical support from CTFK, a new 5-year NTCP is being developed. There is also ongoing advocacy to transition the source of salaries for the NTCC staff from The Union grant to government HDS funds. As of FY 2023/24, Bangladesh started implementing a 58% supplementary duty (SD) on low-tier cigarettes and 75% SD on the other three tiers, increasing the funds available for tobacco control activities.



## Module 4: Budget Sustainability

As with budget accountability, to ensure budget sustainability once you have secured funding for tobacco control and made sure that the funds are being allocated and spent properly, you must start the advocacy process from the beginning. The landscape, decision-makers, stakeholders, decision-making process and other key factors will differ from those related to advocating for an allocation or tax. While there will be some overlap with your tobacco control funding and budget accountability campaigns, starting with the landscape analysis and going through the budget advocacy process to ensure funding sustainability is critical for success.

The following are some important tactics and activities to include in your advocacy efforts to ensure budget sustainability for tobacco control.

### SHARE TOBACCO CONTROL SUSTAINABILITY TOOLS WITH POLICYMAKERS

The International Union Against Tuberculosis and Lung Disease (The Union) publishes an [Index of Tobacco Control Sustainability \(ITCS\)](#) comprised of 31 indicators that are weighted and listed in order of importance. First produced in 2016 and updated in 2017 and 2021, the ITCS is a tool to both assess NTCPs and provide guidance to governments on making them sustainable.

According to The Union, the ITCS identifies the structures, policies and resources that a country already has in place, and thus its progress towards establishing a sustainable NTCP. Importantly, the ITCS also identifies gaps in the structures, policies and resources required to sustain an NTCP. The more indicators a country has in place, the greater its ITCS score. The higher the score the more likely a country is to have a sustainable NTCP. The ITCS assessment is only the beginning of the process, as the critical work comes after—planning how to fill the identified system gaps and then implementing those plans.

The ITCS only assesses whether the structures, policies and resources are there or not—it does not assess their effectiveness. It is designed to identify and enable the development of these foundational elements. For these components to deliver effectively and reduce tobacco consumption, it is essential that they are well implemented. The WHO FCTC has an international monitoring process that supports countries to achieve this. The ITCS is a complementary tool to be used alongside the [WHO FCTC's Implementation Review Process \(IRM\)](#),<sup>29</sup> which involves:

- Peer-reviewing countries' biannual implementation reports
- Identifying and sharing good practices
- Providing advice on how to close gaps and overcome difficulties
- Assisting with future implementation
- Rewarding countries' investment in the reporting process
- Providing a focus for follow-up assistance

## THE ITCS AND SUSTAINABLE FUNDING

Not surprisingly, half of the top ten ITCS indicators are related to the financing of NTCPs. Having a national tobacco control budget is second in importance, as shown in the list of the Index's financing indicators below.

- **Pre-requisite indicator:** At least four MPOWER measures in place. Developed by the WHO, these six measures are intended to assist in the country-level implementation of effective interventions to reduce the demand for tobacco, as contained in the WHO FCTC.
  3. Monitoring tobacco use
  4. Protecting people from tobacco smoke
  5. Offering help to quit tobacco use
  6. Warning about the dangers of tobacco
  7. Enforcing tobacco advertising, promotion, and sponsorship bans
  8. Raising taxes on tobacco
- **Indicator No. 2:** National tobacco control budget (annual).
- **Indicator No. 4:** National budget allocation for tobacco control capacity building.
- **Indicator No. 5:** Tobacco taxation greater than 75 percent of the retail sales price.
- **Indicator No. 6:** Tobacco taxation increases faster than inflation plus GDP (gross domestic product) growth.
- **Indicator No. 10:** Health promotion fund for or including tobacco control.

Given the necessity of sustainable financing to effective tobacco control, civil society must continue budget advocacy and engagement with policymakers to ensure that the tobacco control budget is not only maintained but increased each year to keep up with inflation and scale up critical interventions. Once the tobacco control program is implemented, monitoring and evaluation of the effectiveness and impact of various components are necessary for generating concrete evidence that can be used to argue for both sustained and increased annual funding.

## SHARE THE EFFECTIVENESS OF THE TOBACCO CONTROL PROGRAM

- During the first year of NTCP implementation, monitor and evaluate (M&E) tobacco control program components to assess the impact and cost-effectiveness of the NTCP—this will support funding sustainability for future budget cycles. Note: If your advocacy coalition lacks the capacity and skills to conduct this type of M&E, consider engaging a consultant to carry out the work or partner with an organization with M&E expertise so that they can facilitate the M&E process with your advocacy coalition.
- In addition to quantitative data, collect personal stories of impact—human interest stories, for example, about people who have quit smoking as result of using cessation services.



- Analyze the data collected from M&E and publish a report of findings on successes and areas to be improved.
- Develop a media campaign to highlight NTCP successes identified through the evaluation.
- Engage MOH officials to highlight the M&E data and NTCP successes to demonstrate value for the resources spent and to build and retain a supportive constituency for the funding.
- If you succeeded in having a new tobacco tax implemented, advocate for increased tobacco tax rates over a specific number of years (taking into account inflation) to increase funds going to a standalone tobacco control or health promotion fund or to an NTCP managed by the MOH or government tobacco control agency.

### **RAISE AWARENESS AND KEEP TOBACCO CONTROL ON THE AGENDA**

Refer to the section on Media to Build Public Support in Module 2 and GHAI's [Communications and Media Advocacy Action Guide](#) to develop media campaigns to continue:

9. Raising public awareness of the harms of tobacco use;
10. Informing the public about the availability of cessation services and other programs provided by the NTCP and how to access them;
11. Promoting the NTCP as part of the public and political agenda for the medium- and long-term; and
12. Countering false claims of the tobacco industry.

In addition to media campaigns, you can continue engaging with media to encourage them to report on the NTCP budget, how the funds are used and the impact NTCP activities.

### **ENGAGE GOVERNMENT ON TOBACCO CONTROL**

Even if you already have champions for tobacco control within government and parliament, you need to continue engaging policymakers about tobacco control since officials and parliamentarians change. You also need to continue strengthening existing relationships with officials and parliamentarians to ensure successful advocacy and collaboration in the future. Given turnover in government MDAs and parliament due to presidential and parliamentary elections, among other events, you will need to orient new officials and parliamentarians to your advocacy coalition and its objectives and educate them on the importance of sustainable domestic financing for tobacco control.



Specific activities to consider include:

- Developing, with government, timelines for updating medium- and long-term policy planning frameworks—e.g., medium-term development policy frameworks—to influence planning and ensure prioritization of sustainable financing for the NTCP beyond the current budget cycle.
- Helping government to identify systemic bottlenecks that delay or prevent disbursements of funds (from the treasury to the MOH), since these bottlenecks undermine allocation increases and threaten funding sustainability.
- Collaborating with government to identify pathways to increase funding for the NTCP and problem-solving with them to streamline the process for disbursements.
- Working with government to identify additional revenue sources to maintain and increase funding for the NTCP, e.g. tobacco tax, levy or surcharge (if you have not already advocated for this).
- Maintaining advocacy efforts with government and other tobacco control stakeholders to promote the NTCP as part of the public and political agenda for the medium- and long-term.

## **COUNTER TOBACCO INDUSTRY INTERFERENCE**

Refer to the section on Countering Tobacco Industry Interference in Module 2 and implement the recommended strategies to continue responding to and neutralizing tobacco industry interference. Resisting the tobacco industry’s tactics is a continuous activity for advocacy coalitions and organizations that engage in tobacco control work. It is also critical to ensure the sustainability of the NTCP and its funding, since the industry courts policymakers with powerful incentives to work against tobacco control and in favor of big tobacco.



## BUDGET SUSTAINABILITY CASE STUDY

### Brazil: Sustained Civil Society Advocacy Strengthens Existing Tobacco Control Policies

**Background:** Brazil's policies are among the most effective in the Americas and the world in reducing cigarette consumption. Between 1989 and 2008, Brazil reduced its adult smoking rates by nearly 50%, from 34.8% to 18.5%.<sup>30</sup> Smoking prevalence further declined to 9.8% in 2019.<sup>31</sup> This public health success story was built on advocacy by civil society, government representatives and academia. National tobacco control advocacy was spearheaded by ACT Promoção da Saúde (ACT Health Promotion) and its allies throughout Brazil, with support from CTFK.

**National Tobacco Control Program:** Since the late 1980s, the management and governance of tobacco control including the development of the National Tobacco Control Program (PNCT), has been led by the MOH through the National Cancer Institute (INCA). In 1999, two national entities were established that play critical roles in setting tobacco control policies in Brazil. The National Commission for Tobacco Control was an inter-ministerial body based at INCA and chaired by the Minister of Health. After 2005, the Commission was renamed the National Commission for the Implementation of the WHO FCTC (CONICQ) and charged with building a national agenda for WHO FCTC implementation in Brazil. The National Health Surveillance Agency (ANVISA) is authorized to regulate, control and inspect tobacco products.

The PNCT is funded through an allocation in the national budget and financial resources are also contributed by the 18 government ministries that have representatives as members of CONICQ and INCA works with state and municipal health secretariats on implementation of cessation programs, as well as educational and awareness-raising activities.

**Civil Society Advocacy:** In 2007, ACT initiated its tobacco control project advancing tobacco control policies in Brazil. CTFK and ACT supported Brazil's tobacco control efforts by creating a countrywide network of lawyers working in tobacco control; promoted industry accountability; generated local evidence, media advocacy and communications together with trainings and out-reach to journalists. In 2009, the state of São Paulo adopted a "smoke-free" law that banned smoking in enclosed public spaces. Following active advocacy by ACT and its partners, a national smoke-free law, including a ban on tobacco advertising at points of sale, was approved in 2011 and supported by regulations in 2014. New taxes and minimum prices on tobacco products were also adopted in 2011, with periodic readjustments until 2016, as per the law. In 2019, Brazil's Attorney General's Office (AGU) brought a lawsuit against the tobacco industry, requesting that the country's publicly funded health care system be reimbursed for expenses paid to treat smoking-related diseases. Most recently, CTFK and ACT engaged in advocacy on a resolution banning the sale, manufacture and advertising of emerging products, including e-cigarettes and heated tobacco products (HTPs) and their devices. In April 2024, ANVISA directors unanimously approved the resolution.

**Lessons Learned:** Strategic investments of legal, policy and funding support can further evidence-based policy and build long-term capacity of a locally led tobacco control movement. The collaboration between CTFK and ACT shows that by engaging civil society and mobilizing government officials through continued advocacy, it is possible to achieve ambitious public health policy change.



## Endnotes

# Resources

- 1 [WHO Report on the Global Tobacco Epidemic, 2017: Monitoring Tobacco Use and Prevention Policies.](#)
- 2 In the [WHO Report on the Global Tobacco Epidemic 2023.](#)
- 3 [www.avenirhealth.org/software-onehealth.html](http://www.avenirhealth.org/software-onehealth.html)
- 4 National Tobacco Control Cell, Health Services Division, Ministry of Health and Family Welfare, Government of the People's Republic of Bangladesh.
- 5 Operational Guidelines: National Tobacco Control Programme. National Tobacco Control Cell, Ministry of Health and Family Welfare, Government of India, 2015.
- 6 Government of India, Operational Guidelines: National Tobacco Control Programme, 2015.
- 7 Ibid.
- 8 Centers for Disease Control and Prevention. Best Practices for Comprehensive Tobacco Control Programs–2014. Atlanta: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, 2014.
- 9 Centers for Disease Control and Prevention. Best Practices for Comprehensive Tobacco Control Programs–2014. Atlanta: U.S. Department of Health and Human Services, 2014.
- 10 GRPs are a common metric in the buying of advertisements that measure the impact of a media campaign. They are quantified by multiplying the percent of an audience reached by an advertisement by the number of times the audience sees it (frequency).
- 11 [The Tobacconomics Cigarette Tax Scorecard](#)
- 12 Chaloupka, F.J., Drope, J., Siu, E., Vulovic, V., Mirza, M., Rodriguez-Iglesias, G., Ngo, A., Latenser, C., Lee, H.M., Dorokhina, M., & Smith, M. (2021). [Cigarette Tax Scorecard \(2nd Edition\)](#). Tobacconomics, page 4.
- 13 Summary of Experiences from the Americas: Health in All Policies. The 8th Global Conference on Health Promotion, Helsinki, Finland, June 2013. <https://www.paho.org/en/documents/summary-experiences-americas-2013>
- 14 ThaiHealth website: <https://en.thaihealth.or.th/what-we-are/>
- 15 Haniffa, Natalia. "Indonesia Tax & Excise Rates 2024: Essential Updates on Cigarette Excises, Alcohol and More." <https://www.socialexpat.net/indonesia-tax-and-excise-rates-2024-essential-updates-on-cigarette-excises-alcohol-more/>.
- 16 Vital Strategies and The Union. Index for Tobacco Control Sustainability (ITCS) Country Report: Indonesia. <https://www.vitalstrategies.org/wp-content/uploads/ITCS-Country-Report-Indonesia.pdf>.
- 17 which includes data from four surveys, including the [Global Adult Tobacco Surveys](#) and [Global Youth Tobacco Surveys](#).
- 18 Presents new data, analyses, and developments on the key tobacco-related challenges that the world faces and the solutions that are working to help beat the epidemic. It also has
- 19 that include a range of data, including youth and adult smoking rates, deaths caused by tobacco use, harms caused by tobacco use (health, environmental, societal, etc.), impact of the tobacco supply chain, current tobacco control policies (and gaps in policies), and tobacco taxes, among other information.
- 20 [Toll of Tobacco Around the World](#), including country fact sheets for countries where CTFK works; [Global Resources](#), where you can select resources by country or by topic or issue (or do a keyword search).
- 21 six tools to research issues on the economics of tobacco control in a specific country. The tools aim to provide clear step-by-step guidance on what analysis to do, how to do it, and how to report and present the results.
- 22 i.e. the [WHO Framework Convention on Tobacco Control \(FCTC\)](#), the strengthened implementation of which is a target under [Sustainable Development Goal 3 \(Health\)](#).
- 23 Within Kenya's MOF, the Directorate of Budget, Fiscal and Economic Affairs is responsible for developing tax policy. While this information can be found on the MOF's website, identifying existing committees would require further research.
- 24 Friedman, Joel. (2006) A Guide to Tax Work for NGOs. International Budget Project.
- 25 Friedman, A Guide to Tax Work for NGOs, 2006.
- 26 Christian Aid and SOMO. [Tax Justice Advocacy: A Toolkit for Civil Society](#). January 2011.
- 27 Adapted from the IILA and CTFK publication, [Tax Campaign Case Study: Successful Passage of the Kenya Excise Duty Act 2015](#), May 2016.
- 28 An ad valorem tax is a tax charged as a percentage of the value of an item, while a specific tax is a tax charged at a fixed rate regardless of the value of an item..
- 29 Additional information the WHO FCTC IRM can be found [here](#).
- 30 Levy D., de Almeida L., Szklo A. 2012. The Brazil SimSmoke Policy Simulation Model: The Effect of Strong Tobacco Control Policies on Smoking Prevalence and Smoking-Attributable Deaths in a Middle-Income Nation. PLOS Medicine 9(11).
- 31 Campaign for Tobacco-Free Kids. (2021) Case Study: [Lives Saved and Health Improved in Brazil: A Case Study in Successful Tobacco Control Advocacy](#).