



Government of Lesotho

GUIDEBOOK: CITIZENS' BUDGETS

A GUIDEBOOK ON PARTICIPATORY BUDGETING
AND FISCAL TRANSPARENCY IN LESOTHO



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PURPOSE OF THIS GUIDEBOOK

Over the past year, the Government of Lesotho (GoL) has embarked on an ambitious set of actions aimed at strengthening fiscal transparency and public sector performance for effective public services that deliver for all in Lesotho. This builds upon the commitment of the Government to "enhance accountability in the public sector through the establishment of a transparent system that defines and reports on the expected performance of all public officials and encourages social participation in evaluating the performance and delivery of services."

With the support of the Institute for State Effectiveness (ISE) and under the Fiscal Transparency and Innovation Fund (FTIF) provided by the United States, the GoL has used digital tools to improve tracking of government actions and budget performance. The Government is interested in exploring further how these tools and others can be used to increase accountability and engagement with citizens.

This guidebook delineates the purpose and attributes of participatory budgeting using Citizens' Budgets as a pivotal instrument to enhance fiscal transparency, accountability, and citizen engagement. Beginning with a concise overview of Lesotho's current state of participatory budgeting, it subsequently offers essential design principles and best practices for crafting Citizens' Budgets, drawing insights from global examples. Additionally, the guidebook presents technical considerations for fortifying participatory budgeting to bolster accountability within the context of Lesotho.

Within the unique economic and governance landscape of Lesotho, this Citizens' Budget guidebook holds notable significance. It serves as a potent catalyst for deepening public comprehension and involvement in matters of budgetary importance. By arming citizens with the knowledge and tools necessary for active participation, it empowers them to advocate for more efficient and transparent management of public finances. Ultimately, this collective effort contributes to the nation's ongoing development and stability.

BACKGROUND

WHY GOVERNMENT SHOULD DEVELOP A CITIZENS' BUDGET

The budget is central to establishing strong systems of accountability, aligning the kingdom's strategic and policy priorities with detailed spending and revenue projections. As the foundational accountability document, citizens can hold policymakers and public administrators to account for the promises laid out in the budget.

However, national budgets are inherently complex and contain a large amount of information. Citizens' Budgets can make important budgetary information more accessible to citizens, indicating to citizens the government's spending priorities and sources of revenue — as well as details on how the budget was developed, explanations of technical terms and opportunities for citizens to make their voices heard and provide feedback to government.

Further, a government should develop a strong Citizens' Budget to:

- **Support national goals for accountability:** The Government of Lesotho has committed to build a system of increased accountability, citizen engagement and participation. Citizens must be well informed about public goals and promises to properly hold the Government to account.
- **Make budget information easier to understand and use:** Budget documents and data can often be very dense, complex and hard for ordinary citizens and sometimes even Parliamentarians and other government officials to understand and use.
- **Increase public trust and discussion:** Making budget documents and information easy for people to access and understand, during all phases of the budget process, helps to ensure public understanding, which increases public trust and improves the quality of public discussion and parliamentary debate.
- **Reduce corruption during execution of budget:** By promoting transparency and citizen oversight, a Citizens' Budget can help reduce opportunities for corruption in the allocation of public funds. When the budget is accessible and understandable, fraudulent or wasteful spending is discouraged.
- **Communicate Government priorities:** A Citizens' Budget serves citizens, of course, but it can also serve the Government in several ways. It is an opportunity for the Government to enhance citizens' understanding of the budget and a means for the Government to communicate its perspective on the budget — and therefore what the Government is doing and its forward plans — to a broader audience.
- **Facilitate citizen participation:** A Citizens' Budget provides an opportunity for Government to indicate the relationship between budgetary reforms and better services to connect with citizens and facilitate their active participation in public decision-making. Transparency is key to facilitating participation and establishing productive relationships between citizens and the government.

CONTEXT OF CITIZEN BUDGETING IN LESOTHO

The Government of Lesotho was an early adopter of Citizens' Budgets, publishing its first Citizen's Guide to the Budget in 2016. Developed by the Ministry of Finance and Development Planning, Lesotho's Citizen's Guide to the Budget includes a high-level summary of spending and revenue plans from the annual budget, an overview of macroeconomic trends and outlook, planned capital expenditures and debt developments, as well as an overview of the Government's economic strategy, medium-term fiscal strategy and highlighted reforms for the coming fiscal year. The Guide provides citizens with contact information for the Budget Controller's office and is published in both English and Sesotho.

In addition to publication of the Citizens' Guide to the Budget, the Government has taken steps to increase fiscal transparency and public participation around the budget. The Ministry of Finance and Development Planning publishes a wide array of budget documents online, including the Citizens' Guide to the Budget, and Ministry officials at times appear on public radio programs to discuss the annual budget. In recent years, the

Ministry has conducted pre-budget consultations with local authorities in Lesotho's ten districts to solicit their input into the formulation of the annual budget. These efforts were expanded in 2023 as the Ministry held a larger number of pre-budget consultations directly with citizens while also hosting a special forum with private sector, financial sector, civil society and academic organizations to discuss special issues in the budget.

Despite these efforts, Lesotho has received low scores on the International Budget Partnership's Open Budget Survey. In 2021, Lesotho received a Transparency score of 26/100 (among the lowest in the region) despite producing a wide array of budget documents, as these documents were often published late or did not comprehensively discuss important policy and budgetary information needed by citizens. Similarly, in 2021, Lesotho received a Public Participation score of 2/100. The Government's recent efforts detailed above may increase Open Budget Survey scores in 2023, but these findings demonstrate the need to improve budget transparency and public participation in budget formulation, implementation and oversight in Lesotho.

A customized Citizens' Budget template that includes pre-populated information could help the Government publish on time and provide the foundation for a streamlined, easy to read Citizen's Guide to the Budget, an important step in improving fiscal transparency.

CITIZENS' BUDGET DESIGN PRINCIPLES

CONTENT OF THE CITIZENS' BUDGET

This section outlines design principles when considering the content to include in a Citizens' Budget. The content of the Citizens' Budget should respond to the needs of citizens, meeting them where they are and providing the kind of information that matters to them. Language on Government priorities and programs should be clear and free of technical jargon, and – unlike long, technically complex budget documents — Citizens' Budgets should be short enough to properly engage citizens.

While there is a significant amount of information that is important to citizens, the Citizens' Budget should not be a catch-all for budget and policy material. Citizens should be aware of how public spending will affect them, how the Government is funding its services, the overall fiscal position and direction for the country and key policy changes and reforms. However, it is important for Citizens' Budget authors to consider the intended goals of the document and be selective about the provided information to ensure that it is impactful and easy to understand.

Good practice suggests including:

Simple Language

- **What:** The use of simple, clear language (instead of detailed technical jargon) to explain budget concepts. Ideally, a Citizens' Budget should be in the local language (Sesotho) as well as English.
- **Why:** This helps everyday people, including non-English speakers, to understand how the government is funded and how it is spending its money.

Graphics and Illustrations

- **What:** The use of more graphics (charts, tables, comics, etc.) and illustrations to explain budget information.
- **Why:** To make the Citizens' Budget more user-friendly and less intimidating to read.

Explanation of the Citizens' Budget

- **What:** A brief, easy to understand explanation of what a Citizens' Budget is and why it is important. See the image below for an example.
- **Why:** To help citizens understand what they are about to read and why they should read it.

WHAT IS A CITIZENS' BUDGET AND WHY IS IT IMPORTANT?

A citizens' budget is a report that explains critical information on the national budget to the people. It is a simple and accessible way to understand how the government gets and spends its money and what that means for communities.

A citizens' budget is an important part of a government's commitment to transparency and accountability. The goal is that a citizens' budget creates a greater understanding of how public finances are managed and provides critical information that can be used to hold the government accountable for its promises.



What is the national budget?

The projection of how much money the government will make (revenues) compared to how much it will spend (expenditures). In Lesotho, a national budget is produced every year and lasts between March of the current year and April of the following year.

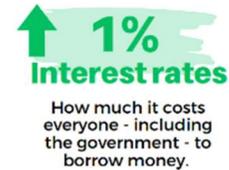
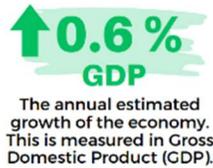
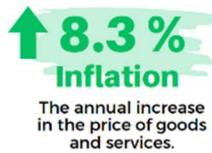
Overview of the Budget Process

- **What:** More information on the budget process/cycle and where people can engage. This should be one of, if not the first, graphic in the Citizens' Budget — it is impossible to understand the budget if it is not clear how the process works. This sets expectations for citizens for how the budget works: not just the steps but also (1) when they take place, (2) who is doing what and (3) how citizens can feed into the process.
- **Why:** To help citizens better understand this complex process and to encourage participation in budget formulation, implementation and oversight.

Macroeconomic Information

- **What:** Additional information on the macroeconomic variables (e.g., GDP, inflation, etc.) the budget is based on and associated projections.
- **Why:** To help citizens understand the reasoning behind changes to government spending and revenue generation. It is important to clarify the significance of macroeconomic projections and their relevance to the budget (i.e., that GDP informs the revenue the Government will generate). Citizens do not start their personal spending without an idea of how much money they have and will make, and neither should the government. Remember that figures like GDP on their own

mean little to citizens — make sure these numbers are connected to the budget in some way.)



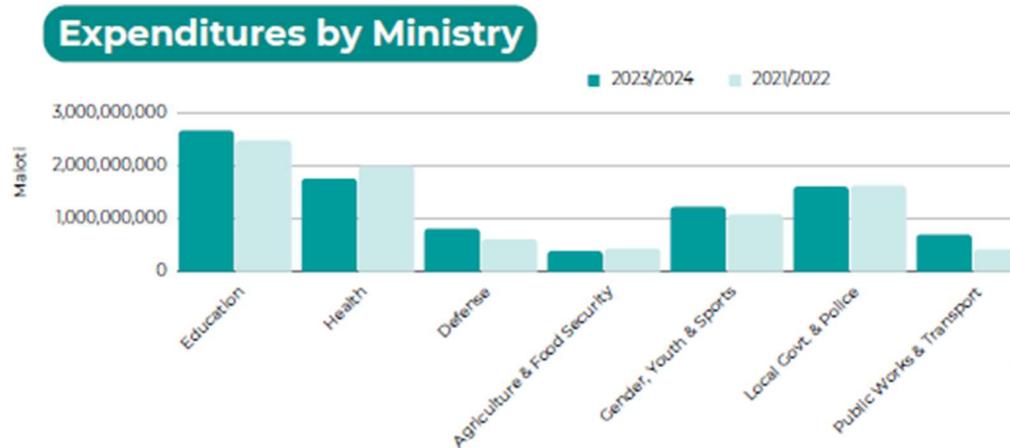
Comparison of Revenues and Expenditures

- **What:** A comparison of planned revenue and spending to show the Government's planned fiscal position for the year, including any potential fiscal surplus or deficit.
- **Why:** To frame for readers three primary concerns: (1) what Government is doing with their money (i.e., tax revenues, along with other sources), (2) where their money is going and how it will affect their lives (i.e., spending for service delivery, social assistance and capital investments), and (3) how the Government plans to address any gaps between spending and revenue.
- **Options for how to represent:**
 - A scale or balance serves as an effective visual aid for illustrating the significance of a balanced budget. Additionally, it provides an opportunity to clarify the concept of a deficit while distinguishing it from debt.
 - A simple equation of income subtracted from expenditures. Most people will be familiar with this logic, and it can be equated to personal spending/consumption.

Expenditure Information

- **What:** An explanation of how Government spends its money is the most critical and substantive portion of a Citizens' Budget.
- **Why:** To define Government spending priorities for the year. It is important to remember that a budget is the most direct way a government defines its priorities to citizens, as expenditures equal priorities.
- **Options for how to represent:**
 - The most common way is a breakdown of spending by sector or the OECD's classification of the functions of government (COFOG). This gives a snapshot of how much the government is spending and encourages clear takeaways of the budget that can begin broader conversations (i.e., "the government is spending a lot on healthcare" or "the education budget is very small compared to the defense budget, why is that?").
 - Another option is detailed sections on each sector that break down spending into more specific categories, either through more graphs/charts or listing sectoral spending totals. It may also be helpful to have these illustrate how funding for each sector has changed compared to the previous budget.
 - A third option is a breakdown of spending by ministry, particularly if ministry spending can be loosely equated to sectoral spending. However, it should

be noted that ministry spending will never directly equate to sectoral investment as some ministry spending does not relate to investments and services for citizens (i.e., wages, overhead, etc.).



Revenue Information

- What:** Information on specific Government revenue sources such as taxes, grants, customs, etc. It is important to show the Government's diverse revenue streams and may be helpful to provide more detail on revenue streams that are well-known or heavily impact the lives of citizens such as personal and corporate income tax, new excise taxes or revenues from extractive industries.
- Why:** To help citizens understand where the Government is generating its money and how citizen contributions impact the budget
- Options for how to represent:**
 - A simple way to illustrate revenues is a bar/pie chart that proportionally breaks down revenue streams by type.
 - Bubble charts and other graphics are also options (as outlined in the example to the right).



Key Reforms for the Fiscal Year

- What:** Details on specific public financial management, fiscal and accountability reforms Government is undertaking.
- Why:** To demonstrate Government's advances and commitment to accountability, fiscal transparency and public participation.

Priority Programs for the Fiscal Year

- **What:** Information on priority Government programs and projects included in the budget. This information is more powerful when budgetary allocations are linked to non-financial goals and performance (i.e., budgetary outlays for programs and outputs listed in the National Strategic Development Plan or annual performance contracts).
- **Why:** To help citizens understand how the Government is prioritizing its funding and remind them of previously stated Government priorities.



Energy & Water

M1.2 billion

- Beginning of phase 2 of the Lesotho Highlands Water Project, including construction on the Polihali Dam, Tunnel, and Senq Bridge
- Resumption of hydropower generation at the Katse dam



Infrastructure

M3.2 billion

- M1.4 billion to repair roads and bridges across the country
- M393 million to complete construction of the Royal Palace and Senate
- M1.7 for the rehabilitation of Moshoeshoe I International Airport

Glossary and Other Explanatory Materials

- **What:** A glossary of budget terms and/or in-text explanations of technical terminology.
- **Why:** Most people do not use the technical language often encountered in budget documents, and many users may need definitions even for simple public finance terms to make sense of what they are reading. These definitions help citizens feel like the Citizens' Budget is "for them" — not just budget experts.
- **Options for how to represent:**
 - A glossary at the end of the Citizens' Budget
 - In-text explanations in relevant sections (i.e., defining deficit and debt alongside revenue and expenditure comparisons)

Annual appropriation

The authorization by the Parliament to spend a specific amount of money during a financial year.

Budget deficit

When government expenditures are greater than revenues.

Budget surplus

When government revenues are greater than expenditures.

Loans

Financial assistance provided to the government that needs to be repaid, often including interest.

Program

A set of activities of a spending unit to achieve a common government objective.

Recurrent expenditure

An expenditure that is like an operating

Links to More Detailed Budget Documents

- **What:** Hyperlinks to key budget documents hosted by the Government online, such as the enacted national budget, the budget strategy paper and the budget speech.
- **Why:** To help interested citizens, civil society and media organizations dive deeper into analyzing and understanding more detailed budget data.



Information that May Not Be Helpful to Include in the Citizens' Budget

Because a Citizens' Budget should be impactful, straightforward and easy to read, it is important that authors think about the intended goals of the document and be selective about the information that is provided. Information that should *not* be in a Citizens' Budget but may be tempting to add may include:

- Multiple, long statements from public officials
- Detailed economic/revenue generation strategies
- Lists of Government projects devoid of connections to citizen priorities or real-world impact
- Highly political language and/or references to campaigns
- Comprehensive updates on projects and sectoral progress or major Government announcements on initiatives not related to public finance

PUBLICATION AND DISSEMINATION OF THE CITIZENS' BUDGET

In addition to including content that responds to the needs of citizens, the Citizens' Budget should be produced in a timely manner and disseminated to the widest possible audience. However, Government officials are incredibly busy, especially during budget formulation season, and Citizens' Budgets are often low on the list of priorities. Having a clear plan for the processes that Government will follow eases the burden on officials producing the document and helps ensure its timely publication.

This section outlines design principles to be followed when considering the best processes for production and dissemination of a Citizens' Budget. In addition to these high-level principles, the International Budget Partnership provides guidance on the basic steps to consider for these processes:

1. Develop a strategy, team structure and plan for production of the Citizens' Budget with clear goals for why, how and when it should be produced
2. Hold consultations with citizens and civil society groups on what they want to see included in the Citizens' Budget, ensuring that it meets their needs
3. Research, source data, write and publicize the Citizens' Budget
4. Disseminate the Citizens' Budget and respond to requests from citizens and other stakeholders for further budget information, forming the foundation of participatory budgeting and citizen engagement
5. Evaluate the processes used and plan for the next Citizens' Budget based on lessons learned and ongoing citizen feedback



Key Principles for Participatory Budgeting

The Global Initiative for Fiscal Transparency outlines 10 key principles for public participation in fiscal policies and budgeting to ensure that citizens can effectively support public decision-making. These should be considered when designing processes for Citizens' Budgets and include: (1) Accessibility, (2) Openness, (3) Inclusiveness, (4) Respect for self-expression, (5) Timeliness, (6) Depth, (7) Proportionality, (8) Sustainability, (9) Complementarity and (10) Reciprocity.

Good practice suggests the following key design principles:

Undertaking consultations with citizens and civil society to design and review the Citizens' Budget

- Content in the Citizens' Budget should match the needs of its users—and **existing citizen consultations can be used to solicit feedback on the content and design of the Citizens' Budget.**
- Questions to ask during citizen consultations on the Citizens' Budget might include:
 - What should the content include?
 - Who would want the information?
 - How can the government reach them?
 - What are people's ideas for how a Citizens' Budget should be disseminated?
 - In what media and formats should the information be presented?
 - Government should decide on the exact purpose and scope of public engagements on the Citizens' Budget to manage citizens' expectations. This influences who engages from government and what information is shared with citizens.



GLOBAL EXAMPLE

In **Mali**, the Ministry of Finance (MoF) and a working group of civil society organizations (CSOs) work together to discuss an outline for the Citizens' Budget. Then, MoF presents options of draft formats to a larger group of CSOs and relevant commissions at the National Assembly.



Additional Innovations for Accountability: Creating Effective Feedback Loops

Effective feedback loops from citizens' consultations are important to demonstrate the Government's commitment to using citizen inputs. This might include the review of citizen suggestions by sectoral experts in the Ministry of Finance and Development Planning and a dedicated agenda item during inter-ministerial budget negotiations or Parliamentary hearings to discuss findings and recommendations from citizen consultations.

Establishing an easy-to-use source of data and a template for the Citizens' Budget for timely production

- **Citizens' Budgets are most useful when produced in a timely manner, with or soon after main budget documents are released.** For example, if the Citizens' Budget summarizes the enacted budget, it should be published within a month after the approval of the enacted budget by Parliament.
- Government can adopt a standard template for Citizens' Budgets – built on the content design principles outlined above – that can be used year after year to both save time and create a standard product for citizens. Pairing this template with a clear source of data to update figures, charts and graphics is another time saver.

Considering all potential audiences for the Citizens' Budget to ensure broad and inclusive dissemination

- Citizens, civil society organizations and media organizations as well as MDAs, local government officials, members of Parliament and donors are all potential audiences of a Citizens' Budget. **While citizens are the key audience, improving engagement and understanding of the budget across government institutions should also be an important goal.**

Using various forms of media to communicate budget information to citizens — in addition to the printed Citizens' Budget

- Different forms of media communicate budget information included in the Citizens' Budget to citizens in different ways, and each serves a unique purpose:
 - **Print** allows the Government to provide details and to include helpful tables, graphs, graphics and comics.
 - **Radio** can help reach remote areas and audiences with lower literacy rates (e.g., public service announcements, interactive talk shows with government officials, radio dramas, etc.)
 - **The Internet** can host an online version of the printed Citizens' Budget as well as a website with more information, context and answers to frequently asked questions (FAQ).
 - **Text messaging (SMS)** can be used to give details on the top 10 important budget facts or give specific information on a particular area of specific interest to citizens (e.g., local infrastructure projects).
 - **Social media** can be used to highlight important narratives included in the budget, ongoing projects or details about upcoming opportunities for citizen engagement. The graphics in a Citizens' Budget can also be leveraged for social media content.



Additional Innovations for Accountability: Transparency Portals and Open Data

A Citizens' Budget can act as one piece of a larger set of tools for greater fiscal transparency and accountability, including fiscal transparency portals (like South Africa's *Vulekamali* transparency portal) and open data published online. Open data on current and past budget allocations and fiscal outlays, published in machine-readable "raw" formats (Excel, CSV, etc.) allows citizens and other users to analyze budget information and better hold Government to account. Making this data available through an integrated portal with user-defined dynamic queries and data visualization tools makes it more accessible for a wider range of users.

Crafting a positive, proactive communication strategy for citizens to accompany the release of the Citizens' Budget

- **While the Citizens' Budget is first and foremost an apolitical explanatory document for citizens, it also provides an opportunity for Government to restate its priorities and highlight its impact.** Messaging alongside dissemination of the Citizens' Budget on how the budget process and accountability reform measures are fulfilling commitments to citizens on transparency, reform and accountability is a win-win for Government. To increase relevancy for citizens, this messaging should also indicate how these actions and reforms drive improved stewardship of public resources and investments in expanding opportunities and better service delivery.
- Key points for messaging around the Citizens' Budget could include:
 - "Documents like the Citizens' Budget allow citizens to know how and where money is being spent – allowing you to hold the Government to account."
 - "You will be able to read the budget and see the promises we make, see where the money is being spent and why."
 - "Every quarter (*or at the end of the year*), you will be able to evaluate how we have done on delivering those promises with quarterly budget bulletins (*or annual reports*)."

Generating citizen-friendly documents for all key publications during the budget cycle

- The Citizens' Budget is a key document to demonstrate important budget plans and promises – but **citizen-friendly documents could be produced for all key publications during the budget cycle to strengthen transparency and accountability** (i.e., year-end reports, audits, mid-term reports, quarterly bulletins).



GLOBAL EXAMPLE

In **Kazakhstan**, a working group of CSOs and government officials from various ministries developed the procedures and methodology for the production and publication of Citizens' Budgets. This process was unique in that citizen guides are published at all stages of the budget process.

Conducting additional budget discussions with the public throughout the year — accompanied by trainings for media and civil society on key budget topics

- As with citizen-friendly budget documents produced throughout the year, **the Government can engage the public in discussions at all stages of the budget cycle** (e.g., additional discussions or radio programs around the tabling of the mid-year budget).
- Engagements and documents like the Citizens' Budget should be **accompanied by training on budget concepts and analysis for citizens, civil society and media organizations to deepen their understanding of public finance and the budget process.**



GLOBAL EXAMPLE

The National Economic Dialogue in **Ireland** is a prebudget consultative forum that brings together CSOs and Parliament to discuss priorities for the annual budget. The forum is held after the government has determined the level of fiscal space available in the coming year but before ministries submit budget proposals. The Forum is moderated by an independent chairperson and all sessions are held in public and televised.

TECHNICAL CONSIDERATIONS: CITIZEN'S GUIDE TO THE BUDGET IN LESOTHO

Up to this point, this Guidebook has outlined design principles and good international practices for the development of Citizens' Budgets. **The following section provides key technical considerations for specifically enhancing the Lesotho Citizen's Guide to the Budget and participatory budgeting in the country.**

KEY CONSIDERATIONS: CONTENT IN THE CITIZENS' BUDGET

The content of the Citizen's Guide to the Budget (the Guide) could be enhanced by including any one or more of the following options:

- **Using simple language and graphics** to make the document more accessible.
- **Including details on the budget process**, which helps demystify the budget for citizens and can point to opportunities for further engagement and participation.
- **Including a glossary and/or in-text definitions** for key budget terms to improve reader understanding.

KEY CONSIDERATIONS: PRODUCING THE CITIZENS' BUDGET

The process to produce the Citizen's Guide to the Budget could be strengthened by incorporating any one or more of the following options:

- **Using citizen consultations to design format and develop content:** A good first step in enhancing the Guide could be consultations with citizens to find out what information they would like to see in the Guide and how they would like to receive information. There are several ways this could be accomplished:
 - Including a discussion on the Guide in pre-budget consultations.
 - Organizing separate citizen consultations on the Guide.
 - Creating a working group on Citizens' Budgets to help develop and review the Guide, etc.
- **Using a pre-populated template** that can be used year after year, making it easier to plug in new information to save time and create a more standardized product.
- **Having clear data sources at the right level of detail** to update Guide figures, charts and graphics (could potentially pull data/graphics from the dashboard).
- **Developing an updated production calendar** for the Guide taking these possible production and content options into consideration to help publish the Guide in a timely manner.

KEY CONSIDERATIONS: DISSEMINATING THE CITIZENS' BUDGET

Dissemination of the Guide could be enhanced by including any one or more of the following options:

- **Using different forms of media for publication** considering various audiences. For example, perhaps including a radio show to discuss information in the Guide to reach audiences with lower literacy levels or using social media to explain some of the key information in the Guide to younger audiences, etc.
- **Organizing other events and/or trainings to accompany dissemination** such as:
 - Organizing a stakeholder engagement event to 1) introduce the Guide to both other government officials and CSOs; 2) provide a high-level explanation of the budget process; and 3) discuss citizen's concerns about the budget and budget process, etc.
 - Expanding existing training or organizing new training around the time of the publication of the Guide on budget concepts and analysis for CSOs and/or government officials.
- **Creating a dissemination and communications calendar** for the Guide taking these possible dissemination options into consideration and thinking more about the possible messaging that goes along with the Guide on government priorities and reforms.

KEY CONSIDERATIONS: OTHER PARTICIPATORY BUDGETING TOOLS AND PROCESSES

The following are options for additional participatory budgeting tools and practices:

- **Developing a broader Participatory Budgeting Guidebook:** This Guidebook on Citizens' Budgets could become one chapter in a broader guidebook that examines good practices and Lesotho-specific options for other participatory

budgeting processes and tools i.e., budget formulation consultations, citizen engagement in parliamentary budget hearings, citizen budget monitoring tools etc.

- **Producing Citizens' Budgets/citizen-friendly documents at all phases of the budget process** starting with Budget Bulletins and expanding every year to include additional phases of the budget where most useful and appropriate.
- **Incorporating a transparency portal or Citizens' Budget website into the participatory budgeting processes:** The inclusion of a transparency portal with timelier budget and performance information and explanatory videos would be a next level way to expand Lesotho's citizens' understanding of budget information. The development of a Citizens' Budget or Participatory Budgeting website could be a good first step, this website could also include videos explaining budget processes, links to online trainings etc.

CONCLUSION

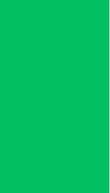
This Guidebook on Citizens' Budgets in Lesotho emphasizes the importance of fiscal transparency, accountability, and citizen engagement. Key summary conclusions include the following:

1. The Government of Lesotho is committed to improving accountability and citizen involvement in public service evaluation.
2. Citizens' Budgets are essential for making budgetary information accessible, building trust, and reducing corruption.
3. Citizens' Budgets help the Government communicate its budget priorities effectively.
4. Lesotho has made progress in fiscal transparency but has room for improvement, especially in budget transparency and public participation.
5. The guidebook highlights design principles for effective Citizens' Budgets, such as simple language, graphics, explanations of the budget process, and glossaries.
6. Timely production and wide dissemination of Citizens' Budgets through various media are critical.
7. Technical aspects, including citizen consultations, templates, data sources, and dissemination plans, are crucial for strong Citizens' Budgets.
8. The potential exists for a broader Participatory Budgeting Guidebook and citizen-friendly budget documents in Lesotho to build a culture of accountability, transparency and citizen engagement in the budget process more broadly.

RECOMMENDATIONS FOR CITIZEN INVOLVEMENT

To promote citizen involvement in Lesotho, the Government of Lesotho and its partners can consider these summary recommendations:

1. Involve citizens and civil society in the design and review of Citizens' Budgets to align with their needs.

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2. Develop a comprehensive strategy for dissemination of Citizens' Budgets using print, radio, internet, text messaging, and social media to reach diverse audiences.
 3. Organise budget concept and analysis training for citizens, civil society, and media organizations to more thoroughly engage with budget information.
 4. Explore creating a transparency portal or Citizens' Budget website with budget information, videos, and training resources.
 5. Ensure regular updates of Citizens' Budgets, covering all budget phases.
 6. Establish effective feedback mechanisms for citizen input and clarifications, fostering dialogue between the Government and citizens.

By implementing these recommendations, Lesotho can empower citizens to participate actively in budget matters, hold the Government accountable, and contribute to national development and stability.





Government of Lesotho