

Mayor for a day

The Budget Game

Organized by Leonardo Mélo

IN PARTNERSHIP WITH



FORD FOUNDATION

act:onaid
brazil

EDITED BY

iBase

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MARCH 2004

Edited by IBASE – Brazilian Institute of Social
and Economic Analyses

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Presentation

Believing in the concept that participation alone is not enough to produce an equitable society, IBASE has been developing training programs focused on the issues of citizenship and government budget for many years. We think that civil society participation is one of the essential factors in strengthening democratic institutions. Hence, we have invested our efforts in qualified participation, trusting the idea that decision-making spaces will be occupied by people committed to the principle that participation always makes the difference.

Enhancing dialogue with government represents a qualitative leap for all society, where transparency of actions developed with public funds is strengthened because information on those actions are demanded by the same population who have chosen their elected officials.

It's worth noting that citizens mobilize for elections but do little to know how public funds will be spent.

Elections and public budget are two sides of the same coin. On one side, we choose the best governmental proposals, public policies we consider most adequate; on the other, we see what actions will be implemented and how much money they will require. The most obvious difference between these two events is that the former happens every four years while the latter occurs every year.

Through this work IBASE intends to enable more people to participate in this "annual election of our funds" – that's the reason for this publication.

I hope this is only a beginning leading to several other publications focusing on different and important issues such as, for example, participation in policies for children and adolescents and the Law of Fiscal Responsibility.

In this volume, there is a clear division between chapters to orient and inform citizens, and the dynamics itself. It should be kept in mind that this publication is as much an effort of those who will use it, leading to a stronger and more participatory society in its struggle for rights, as it is an effort of IBASE.

A handwritten signature in black ink, reading "Leonardo Mélo". The signature is written in a cursive, flowing style.

Leonardo Mélo

IBASE Researcher

lmello@ibase.br

Basic orientation for the instructor

Time

From one hour to one hour and forty minutes, according to the unfolding discussion and number of participants.

Participants and groups

A minimum of 12 participants is suggested. Although the process has been used with up to 100 people, if you work with a high number of persons (above 50), you have to increase the time for the process.

In setting up the groups in stage 5, the instructor should orient participants to avoid forming less than 4 or more than 10 groups. It's not necessary to have the same number of people in each group.

Developing group dynamics

While reading the pamphlet, the instructor will see questions and answers in the various stages. These questions do not necessarily have to be used. Their objective is to facilitate and guide instructors' presentations. This means that not all questions have to be dealt with. This decision is left to the instructor's feeling, including the inclusion of other more relevant questions.

We also suggest that before starting, each instructor should prepare his/her own guide notes for those stages requiring more discussion.

Distributing money in stage 5

After forming the groups referred to in stage 5 (minimum of six and maximum of ten), 300 bills will be distributed to participants so they separate the number for each group.

According to the number of groups, there will be an adequate amount of bills, such as in the table on the right:

N° of groups	N° of bills (300 bills)
04	75
05	60
06	50
07	43
08	37
09	33
10	30

Materials – 5 items

- Large envelopes or cards to represent government spending areas. In this case, they were defined as 8 areas.
- 300 bills will be needed to distribute to the groups, no matter the size of the municipality or of its municipal budget.
- Copies of the exercise “Let’s spend the money! (one for each participant).
- Attendance list.
- Envelope with postage to send the attendance list and the answers in stage 5 back to IBASE – unless one chooses to send by fax at +55(21) 3852-3517, care of Public Budget Democratization Project.

Envelope with postage to send the attendance list and the answers in stage 5 back to IBASE

Check the material using the list on the right:

Material checklist (5 items)

- 7 large envelopes/cards
 - 300 bills
 - Exercise “Let’s spend the money!” – one for each participant
 - 1 attendance list
 - 1 envelope with postage to send the attendance list and the answers in stage 5 back to IBASE
-

Adapting your municipality's budget

In order to put together a public budget, there are several federal laws and regulations. Despite their specific goals, one is key to this work. Every single public budget in Brazil has to be categorized by a criteria called Functions. This criteria establishes names to point out the objective of the line items on the expenditure side. They vary from broader to narrower names. We pick the broader names and group them in order to have only seven areas, as seen below:

Legislative	=	City Council and representatives.
Administration, Planning and Debt	=	Financial administration, government planning, documentation, human resources, debt, technology of information, etc.
Social Security	=	Payment of inactive civil servants, community and elderly assistance, child support policies etc.
Health, Sanitation and Environment	=	Sanitary vigilance, sanitation, medical and sanitary assistance, hospitals and health posts, vaccination campaigns, environment policies, etc.
Education, Culture, Sport and Leisure	=	Basic education, night school, daycare, assistance to students, cultural dissemination, cultural education, special education, recreational and sports parks, carnival promotion, etc.
Urbanism and Housing	=	Urban housing, public buildings, urban planning, urban roads, parks and gardens, environmental protection, pollution control, public lighting, etc.
Other areas	=	Road transport, road construction and paving, Municipal Guard, urban-traffic control and safety, contingency reserve, etc.

Step-by-step of the Dynamics

– 6 Stages –



Stage 1

Warming-up and Objective

5 minutes

OBJECTIVE

To reflect on the attention we give to certain daily facts such as soccer teams or soap operas, as compared to other issues that have direct impact on our lives, such as public policy implementation.

SUPPORT MATERIAL

Questions on contemporary and political issues (suggestions below).

Warming-up exercise with questions and answers on popular topics (soccer, carnival, television shows, etc.) and issues related to public finances and politics. These questions will range from the moderately complex to the more difficult ones (name of the President of the Republic, state governor or mayor, or the name of the city councilor candidate they voted for in the last election).

The objective of this warming-up period is to stress the fact that issues involving popular culture are better known than other questions such as municipal government spending or the names of our city councilors, despite the reality that the latter are more important for our daily lives and have greater impact on our quality of life.

Participants should be advised that the purpose of this process of group dynamics is to make them familiar with the public budget and government planning. At the day's end, they will be able to spend all municipal government funds, just like the mayor and city councilors would do.

Suggested questions (for each country and community the questions might change to fit their interest)

POPULAR CULTURE

- 1. What Brazilian actress was nominated for the 1999 Oscar?**
A. Fernanda Montenegro.
- 2. How much does a popular car cost?**
- 3. How much does a kilo. of potatoes cost?**
- 4. Who won the state Soccer Championship last year?**
- 5. What team was champion in the last Brazilian Soccer Tournament?**
- 6. What's the theme of this year's Carnival?**

POLITICS

- 1. Who is the Health Minister?**
- 2. How many city councils does the city have?**
- 3. How much does the municipal government spend per year?**
- 4. What's the meaning of IPTU (or some local tax acronym)?**
- 5. Whom did you vote for state deputy in the last elections?**
- 6. How many federal deputies are there?**
- 7. How long is a senator's mandate?**



Stage 2

Citizenship and Budget

10-20 minutes

OBJECTIVES

Work with the concepts of state, government, citizenship, and public budget.

SUPPORT MATERIAL

Prepare a short outline of the main ideas to be discussed with keywords.

Keep in mind that not all questions have to be posed, only those that best help to guide participants through each stage.

Q. What is the state?

A. *A way of organizing legitimate political power in a territory, the state is an institution with control over the inhabitants of that territory. Its legitimacy is guaranteed by the collectivity living in that space. The main role of the state is to promote the common good. It is made up of the Executive, Legislative, and Judiciary branches.*

Q. What is the difference between state and government?

A. *The state is the institution with power to exercise leadership over the inhabitants of a given territory, while government is the mechanism through which state power is implemented.*

In other words, the state is the institution built by all of us to regulate and mediate relations among people, and the government is the representation of one of society's interest groups, which exercises state power chosen by the majority of voters and for a determined period of time.

Q. What is citizenship?

A. *Citizenship is a term that denominates a people's set of rights and duties in relation to the higher power exercised by the state to balance and resolve conflicts in society. It's a dynamic concept because rights and duties may expand over time, according to society's demands and needs.*

Citizenship in Brazil is a selective quality. Some fully exercise it and others do not, despite the fact that it should encompass everybody, be universal, and result from the promotion of the common good – the state's highest objective. For example, while in Rio de Janeiro southern zone (wealthy region) residents are full citizens, and comply with their duties and have access to quality public services (rights), in other regions those services do not even exist, although this won't release citizens from the obligation to comply with their duties.

Q. What is public budget?

A. *The history of budgets goes back to the Magna Carta of King John of England (1215). This charter established the principle that no resources could be taken from citizens without prior consent (common counsel) from high clergy and nobility (a process that anticipated our present-day Congress). In those early times, collection of taxes would only be legitimate after agreement from hierarchs.*

Later, citizens began also to make decisions about expenditures. The budget started to be a document that would allow for public control of government actions.

The budget is a plan prepared by the Executive and adopted by the Legislative, showing how much money the state (Executive, Legislative, and Judiciary – when in existence) will receive and spend in a given period of time. It can also be viewed as a contract between two parties – citizens and public authorities – in which the former make a commitment to pay some money to the state and the state, in exchange, commits itself to provide services needed by the population.



Q. Why the budget is important?

- A. *Because it helps to use the money better, showing on what it's going to be spent. It's a way to plan for tomorrow, helping to avoid shocks and surprises. With public budgets we can block governments from treating regions of the same city differently, overstressing areas that are already wealthy and ignoring needy areas, although their resources come from all citizens. Thus, income redistribution can be implemented by the way we choose public expenditures in budgets.*



Stage 3

Making our Budget

10-20 minutes

OBJECTIVE

Exercise to establish the concept of budget and elaborate a specific budget. For example: a domestic budget.

SUPPORT MATERIAL

Write on the blackboard the revenue and expenditure estimated for that example.

Ask if someone has ever prepared a budget (household, for a party or barbecue, for a trip). The purpose is to develop the concept that even for a barbecue you should decide if everyone will contribute the same amount (whether or not children are counted, and elderly people?), and what will be bought (just red meat or also chicken and fish?). The process chosen for collecting funds (revenues) and deciding on what will be purchased (expenditures) may have democratic or egotistical aspects.

- Choose four participants by chance and build a family with father, mother, child and grandfather/grandmother.
- Prepare a family budget with participants. Set the revenues and list the different expenditures.

- Ask participants to suggest revenues and expenditures items based on their own experience and background.
- Note down amounts and answers on the blackboard. (Use terms that suggest several items such as “health” for medicines and health-care insurance plans; “education” to refer to school, etc.).
- Use the following table to direct questions to participants:

Revenues	Expenditures
<ul style="list-style-type: none"> ■ Wages (man and woman) ■ Pension ■ Scholarship ■ Odd jobs (making sweets, sewing, moving van, crafts, etc.) ■ Food stamps ■ Other 	<ul style="list-style-type: none"> ■ Rent ■ Food ■ Bills (electricity, gas, common expenses) ■ Entertainment (Movies/books/newspapers/magazines) ■ health (medicines/health insurance) ■ Education (daycare/school/courses/school materials) ■ Transportation (trips to workplace or school by bus) ■ Other (haircut/beauty parlor/clothing)
Total revenues	Total expenditures

With the example of revenues and expenditures on the blackboard, make simulations altering items and amounts. Also discuss what to do to purchase some good or to buy on credit and their impact on the budget. It’s important to show to participants that even with a small budget, we must **PRIORITIZE**, that is, to choose some items over others. This decision is guided

by our search for well-being and is also applicable to public authorities who decide on amounts which are hundreds of times larger than our domestic budgets.

Adjust revenues and expenditures for the situations described below, discussing their implications:

- Revenues larger than expenditures (surplus)
- Revenues equal to expenditures (balanced budget)
- Revenues smaller than expenditures (deficit)

As an attention-grabber for the next stage, relate the expenditures in the domestic budget to those of the government's various departments (Education, Health, Administration, Sports and Leisure, etc.).





FERNANDO CLONICE		ORGANIZADO DOMÉSTICO	
RECEITAS		DESPESAS	
♀ -	800	REMEDIO (inf) -	200
♂ -	1000	ALUGUEL -	650
ENAS -	500	CRANÇA (curios) -	600
SOBRE -	200	VESTUÁRIO -	100
VI -	200	ALIMENTAÇÃO -	600
TR -	300	EX-MULHER -	200
		TRANSPORTE -	200
		P.R. SAÚDE -	300
		LAZER -	150
	3.000		3.000



Stage 4

Questions on the Municipal Budget

10 minutes

OBJECTIVES

Provide a sense of the amounts involved in the municipal budget, comparing with figures that are familiar to the common citizen. Evaluate government expenditures.

SUPPORT MATERIAL

Divide the total budget by the value of the basic food basket, minimum wage, popular car, etc. Check those values beforehand.

Sounding out knowledge among participants of the size and quality of public spending in their municipality.

Q. How much money does the municipal government spend by year?

A. R\$ _____ million.

Write this figure down on the blackboard and compare it to the previously-listed income of each student, the value of the minimum wage, or the cost of the basic food basket (calculate how many minimum wages are equivalent to the budget = R\$ _____ million = _____ minimum wages, or one year of minimum wages for _____ families/year).

Q. Does the government spend those funds well? Do you think that the government knows how to spend the money to fulfill its basic functions and promote the common good?

Q. Give some good and bad examples of government action?

A. *(Write down the examples; they might be useful on another occasion during the course).*

Q. In what areas does the government spend most of the money?

A. *(This question also leads into stage 6, which discusses participation).*

The last question takes you to discussing the jurisdiction of each governmental sphere. This will lead to the next stage (that is, not everything that is wrong can be blamed on the mayor). The following table shows some specific jurisdictions of each governmental sphere (in Brazil).

Federal	State	Municipal
Armed Forces	Public security	Municipal Guard
Higher education	Secondary education	Basic education
General social security	State civil-servant social security	Municipal civil-servant social security



Stage 5

Lets spend the money!

20-35 minutes

OBJECTIVE

Discuss and decide on a municipal government's expenditures in its areas of work.

SUPPORT MATERIAL

Define the value and minimum amount of bills by group. Exercise sheet and money.

- Distribute the exercise
- Read the items of the exercise that was handed out, seeking examples from daily life (for example, Health and Sanitation can be hospitals).

If you could not get a copy of your city budget, we suggest using the model (page 25), according to the size of your municipality: S for small, M for medium and L for large. (use the population criteria to match).

- Explain that the next step is to allocate the money distributed in envelopes to each of the items. The item *Other* will consolidate several actions, expenditures, and initiatives that do not fit into any other category.
- Divide participants into groups (never less than 4 or more than 10), which do not need to have the same number of people.

Let's spend the money!

Areas	Description of actions	S	M	L
Legislative	City Council and representatives.	13	9	12
Administration, Planning and Debt	Financial administration, government planning, documentation, human resources, debt, technology of information, etc.	56	66	65
Social Security	Payment of inactive civil servants, community and elderly assistance, child support policies etc.	22	19	37
Health, Sanitation and Environment	Sanitary vigilance, sanitation, medical and sanitary assistance, hospitals and health posts, vaccination campaigns, environment policies, etc.	66	90	57
Education, Culture, Sport and Leisure	Basic education, night school, daycare, assistance to students, cultural dissemination, cultural education, special education, recreational and sports parks, carnival promotion, etc.	67	68	70
Urbanism and Housing	Urban housing, public buildings, urban planning, urban roads, parks and gardens, environmental protection, pollution control, public lighting, etc.	25	33	38
Other areas	Road transport, road construction and paving, Municipal Guard, urban-traffic control and safety, contingency reserve, etc.	51	15	20
Total		300	300	300

Small: municipalities with 4 to 12 thousand inhabitants and U\$ 3 million/year budget in the state of Rio de Janeiro.

Medium: municipalities with an average of 400 thousand inhabitants and U\$ 55 million/year budget in the state of Rio de Janeiro.

Large: average of the municipal budgets of Rio de Janeiro and São Paulo (U\$ 3 billion/year budget).

- Stress the fact that each group represents a mayor and will discuss and decide how the bills will be allocated on each government area. It is the time to "play".

- Distribute the bills in small piles, so each group will count off the bills that it will keep and pass on the remaining to other groups, who will repeat the operation until everybody has the number of bills suggested by the table below (in accordance with the number of groups participating in this stage).

N° of Groups	N° of bills (300 bills)
04	75
05	60
06	50
07	43
08	37
09	33
10	30

- Groups will have between 10 and 15 minutes to make their decisions. After five minutes, explain that once done, they should place the amount of money chosen for each area into the respective area envelope, laid by the instructor in a place visible to all.
- After all groups finish the distribution, each envelope (area) will be given to a person for assessing the results. These results will be transcribed to the blackboard under the title class budget.
- Write next to the “Class Budget” their “Government Budget” from your city, or any chosen previously from the model.

Ask participants in which items they anticipate the largest discrepancies between their class budget and the mayor budget. Write down the distribution of expenditures in the municipality’s budget and proceed to the next set of questions.

Q. How did you decide where to spend the money? How does the government make this decision? Which budget is the “correct”?

A. *Budgetary decisions are made based on people's priorities and values. Obviously, different groups have distinct values and, thus, there is no such a thing as a "correct" budget.*

Q. How would your life change if the "Class Budget" became the budget law instead of the "Government Budget"?

A. *Stress some differences between the mayor budget and the class budget – maybe more funds into education and fewer resources for pensions.*

Q. Did talking to other people make it easier or harder to choose where to spend the money? On the other hand, we asked earlier about the problems in the way government spent the money; could it be that your budget process has the same problems?

Q. Do you think that there is any improvement to be made to the "Class Budget"?

A. *I noticed that in your budget you spent less in _ _ _ _ _ than the "Government Budget" in the same area. Are you not worried about the deterioration of services in that area, or should the government raise more funds for those services, enabling you to distribute resources as you did?*

The keyword of this stage is priority. Correct or wrong to not apply, but seeing which social groups profit more from the allocation and expenditures from any budget is what we should look for. Different budgets will have different priorities and interest groups behind them.

How do we change this? This question is the link to the next stage.

Use the attendance list to keep track of the comparison of these budgets and record them for future reference or comparison with other Class Budgets made by other people from the same community.



Stage 6

Participation within our reach

5-10 minutes

OBJECTIVE

Discuss possibilities and forms of grassroots participation

Once people realized the importance of the government budget and its role in promoting society's well being, we should ask what they intend to do next.

Participation is the keyword.

The concept of this dynamics is to show participants that there is no "correct" budget, but choices that reflect each one's values, priorities, needs, and urgencies.

Greater participation of certain social groups tends to direct budgetary fund allocation to particular interests in detriment to the needs of the majority. This is one of the causes of the unequal distribution of income and public services we have in our society.

Another important concept is that government budgetary priorities only will be changed according to our wishes if we get involved in its decision-making process.

To ask participants how they imagine doing this is a good way of closing the work.

We can point out to legal and legitimate grassroots participatory spaces such as councils, NGOs, unions, and social movements referred to as “organized population,” in addition to residents’ associations, groups monitoring city councils, popular forums, and so on, characterized as “mobilized population.”

Presentation of demands and discussion with public officials should be carried out with the legislative power (city council and state legislature) and the executive branch (mayor and governor).

However, when should we participate? To answer this, we enclosed a time chart that can help any citizen to participate in his/her city. (Works for the 5.500+ municipalities in Brazil).

Participation step by step

Our objective is to participate in the budget or the Annual Budget Law. In order to accomplish this objective we must be aware of some key dates that are repeated every year.



Prior to the budget, there is legislation that orients its elaboration. This bill is called Law of Budget Guidelines (LDO).

Both the LDO and the budget are initiatives of the executive branch. In other words, they are first prepared by the mayor and then submitted to city councilors for amendments.

If the LDO guides the budget, it's worth knowing how to participate in its elaboration and afterwards, in the budget itself.

Among other aspects, the role of the LDO is to provide goals and priorities for the budget, refer to changes in tax legislation, and point out alterations in the policy for civil service jobs and salaries.

Participating in the Law of Budget Guidelines – LDO

Jan-Mar	Apr	May	Jun
Mayor Elaborates its budget guidelines proposal.	15th Mayor Sends draft bill to City Council.	City Council Councilors discuss the quality of the proposal made by the Mayor, and set deadlines for amendments and changes.	30th City council Sends back modified bill for approval before legislative recess.

The Budget is the law that presents in the most detailed fashion two fundamental things: what the government intends to do and how much it plans to spend.

We also refer to the things the government intends to do as actions; and the quantities we call amounts. Hence, the budget involves actions and amounts.

Budget = actions and amounts.

Participation in the budget has two objectives: to choose the most suitable actions to solve the social problems we face and allocate an adequate amount of resources to implement those actions.

Participating in the budget – Annual Budget Law

Jan-Jul	Aug	Sept-Nov	Dec
<p>Mayor Elaborates its budget proposal. Experiences of participatory budget processes or grassroots consultations occur during this period.</p>	<p>31st Mayor Sends draft bill to City Council. City Council</p>	<p>Councilors discuss the quality of the proposal made by the Mayor, and set deadlines for amendments and changes.</p>	<p>15th City Council Sends back modified draft bill for approval.</p>

Elaborates its budget proposal. Experiences of participatory budget processes or grassroots consultations occur during this period.

Deadlines included in the above tables (LDO and Budget) are established by the Federal Constitution and are respected by most municipalities.

However, in your city they may be slightly different, provided they are included in the Municipal Organic Law.

Acknowledgments

Having worked on government budget since 1991, IBASE has developed different types of materials, articles, talks, courses, and approaches to enable a broader dissemination of the theme throughout those years.

IBASE's perspective is that other social institutions do not necessarily need to become as specialized in this field, but that the budget theme is a powerful instrument for improving and strengthening the capacity for dialogue between society and government.

Based on our experience, we decided to elaborate materials that are suitable to different levels of public knowledge and interest in budgetary issues. In the same way we developed a course for leaders, we decided to invest in a sensitization dynamic for the common citizen.

The start-up was hugely facilitated by our contact with two Canadian NGOs in 1999: CHOICES (a coalition for social justice) and The Global Change Game. We were particularly inspired by a publication called *Money Matters*.

In addition, I have to mention the work of individuals and institutions that in greater or lesser degree contributed to the dissemination and success of this experience that had already reached over 2000 citizens by 2002.

Some of those individuals played a fundamental role by their contribution and participation in the beginning of the work, by their experience, dedication, honesty, and commitment to the ideals we uphold.

By order, I wish to acknowledge the work of Júlia Ribeiro, IBASE researcher, who participated in the gestation and baptism of this publication, of João Luis da Silva, popular educator, who has relentlessly embraced and supported this initiative, and of Júlio Silva, IBASE researcher, who has systematically contributed to enhance this work.

I would like to broaden this acknowledgement to include innumerable individuals, not known to us in IBASE, but equally important because they have invested in this work and have trusted it.

Finally, I must say that none of this work would have been possible without the support, partnership, and trust from the Ford Foundation of Brazil and ActionAid Brasil. They have supported IBASE's Budget Democratization Project team for a long time.

Appendices



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-
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-
-
-
-
-

Exercise Results “Class Budget” (write down in the blank spaces the number of bills or values)

Areas	Government	Class
Legislative		
Administration, Planning and Debt		
Social Security		
Health, Sanitation and Environment		
Education, Culture, Sport and Leisure		
Urbanism and Housing		
Other		
Total	300	300

Let's spend the money!

(STAGE 5)

Areas	Description of actions	N° of Bills
Legislative	City Council and representatives.	
Administration, Planning and Debt	Financial administration, government planning, documentation, human resources, debt, technology of information, etc.	
Social Security	Payment of inactive civil servants, community and elderly assistance, child support policies etc.	
Health, Sanitation and Environment	Sanitary vigilance, sanitation, medical and sanitary assistance, hospitals and health posts, vaccination campaigns, environment policies, etc.	
Education, Culture, Sport and Leisure	Basic education, night school, daycare, assistance to students, cultural dissemination, cultural education, special education, recreational and sports parks, carnival promotion, etc.	
Urbanism and Housing	Urban housing, public buildings, urban planning, urban roads, parks and gardens, environmental protection, pollution control, public lighting, etc.	
Other areas	Road transport, road construction and paving, Municipal Guard, urban-traffic control and safety, contingency reserve, etc.	
		Total

Let's spend the money!

(STAGE 5)

Areas	Description of actions	N° of Bills
Legislative	City Council and representatives.	
Administration, Planning and Debt	Financial administration, government planning, documentation, human resources, debt, technology of information, etc.	
Social Security	Payment of inactive civil servants, community and elderly assistance, child support policies etc.	
Health, Sanitation and Environment	Sanitary vigilance, sanitation, medical and sanitary assistance, hospitals and health posts, vaccination campaigns, environment policies, etc.	
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Urbanism and Housing	Urban housing, public buildings, urban planning, urban roads, parks and gardens, environmental protection, pollution control, public lighting, etc.	
Other areas	Road transport, road construction and paving, Municipal Guard, urban-traffic control and safety, contingency reserve, etc.	
	Total	



PREFEITO POR UM DIA - O JOGO DO ORÇAMENTO

1.000



1.000

PREFEITO POR UM DIA - O JOGO DO ORÇAMENTO



PREFEITO POR UM DIA - O JOGO DO ORÇAMENTO

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PREFEITO POR UM DIA - O JOGO DO ORÇAMENTO



PREFEITO POR UM DIA - O JOGO DO ORÇAMENTO

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PREFEITO POR UM DIA - O JOGO DO ORÇAMENTO





PREFEITO POR UM DIA - O JOGO DO ORÇAMENTO

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PREFEITO POR UM DIA - O JOGO DO ORÇAMENTO



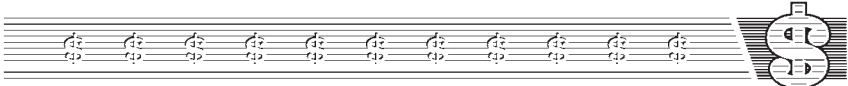
PREFEITO POR UM DIA - O JOGO DO ORÇAMENTO

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PREFEITO POR UM DIA - O JOGO DO ORÇAMENTO

1.000



1.000

PREFEITO POR UM DIA - O JOGO DO ORÇAMENTO



Dotted lines for writing practice.

A series of 25 horizontal dotted lines for writing.

Planning 2004

January

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29						

March

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23/30	23/31	25	26	27	28	29

June

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
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27	28	29	30			

July

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
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18	19	20	21	22	23	24
25	26	27	28	29	30	31

August

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
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19	20	21	22	23	24	25
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October

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
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17	18	19	20	21	22	23
24/31	25	26	27	28	29	30

November

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

December

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Step-by-step of the Dynamics



Stage 1 Warming-up and Objective

Objective: To reflect on the attention we give to certain daily facts such as soccer teams or soap operas, as compared to other issues that have direct impact on our lives, such as public policy implementation or the public budget.



Stage 2 Citizenship and Budget

Work with the concepts of state, government, citizenship, and public budget. Link the role of State to promote the common good with the unequal citizenship some people have.



Stage 3 Making our Budget

Exercise to establish the concept of budget and elaborate a specific budget. For example: a domestic budget. Do not forget to picture a family to illustrate the examples, writing down on the blackboard the revenues and expenditures.



Stage 4 Questions on the Municipal Budget

Provide a sense of the amounts involved in the municipal budget, comparing with figures that are familiar to the common citizen, such as the minimum wage. We strongly recommend making it beforehand. Evaluate government expenditures.



Stage 5 Lets spend the money!

Discuss and decide on a municipal government's expenditures in its areas of work. Split the participants in groups, distribute the bills and write down the figures from your own municipality to compare with your class. Do not forget to discuss the "correct" budget idea.



Stage 6 Final remarks

Discuss possibilities and forms of grassroots participation. Who are the players? When participate? Where should we go?