
B4. Expenditures in the public budget and those relevant for UHC budget advocacy

As stated above, a public budget is composed of two elements: revenue and expenditure. In section B.3 we discussed a few elements of the revenue side of the public budget in general and for UHC. This section focuses on expenditure of the public budget and its relevance for progressive achievement of UHC.

Public expenditure refers to the money the government spends in complying with its duties: to provide public services such as education and health; to build roads, schools and hospitals; and to provide services such as water and electricity. Public resources are also allocated to programmes for poverty alleviation or to support economic activities. Public spending also covers the operating expenses that the government incurs in carrying out its activities, paying interest or repaying government debt.

The health budget is “the allocations to ministries of health, their attached agencies and to other ministries involved in the delivery of health-related expenditures” (63). These simple WHO definitions show that the expenditure side of the public budget indicates on what the estimated revenues will be spent. The expenditures should, ideally, reflect the public policy priorities of the government.

In a public budget, public expenditures are classified in different ways, which represent how the public budget is organized or structured and how it is presented, recorded and reported in different budget documents.