

C2. Main stakeholders in the budget cycle

Various stakeholders participate in the budget cycle, depending on their duties and interests. The same stakeholders may participate in different stages. Table 4 lists the main stakeholders and their roles in the four stages of the budget cycle.

Table 4. Main stakeholders that intervene in the budget cycle

Stage	Stakeholder	Roles
Formulation	Ministry of finance	Determines the overall government budget and proposes resource allocations
	Line ministries, departments and agencies	Define sector or policy priorities and evaluate the cost of activities, goods and services
	Other branches of government and autonomous institutions	Define sector or policy priorities and evaluate the cost of activities, goods and services
Enactment or approval	Legislature	Approves and amends the budget Has the power to call line ministries to account or to explain policy decisions, allocations and expenses
	Line ministries, departments, agencies Other branches of government and autonomous institutions	Account for or explain policy decisions, allocations and expenses if requested by the legislature
Execution	Line ministries, departments, agencies Other branches of government and autonomous institutions	Execute and implement the approved budget During execution and depending on the legal framework, line ministries could propose changes to the approved budget regarding its sector, which should be approved by the ministry of finance, the executive or the parliament.
	Ministry of finance	Monitors and reports budget execution Approves changes to the approved budget according to its legal powers
Auditing	Supreme audit institutions	Review, monitor and evaluate budget execution. Review, monitor and evaluate ministries' performance in budget execution Report on the results of the evaluation

Stage	Stakeholder	Roles
All stages	Citizens Civil society organizations Media	Monitor and conduct independent evaluations and assessments of budget formulation, approval, execution and auditing Influence relevant stakeholders during the budget cycle to change policy priorities, allocations and expenses

Sources: references 36, 55 and 67

Chapter 2. Core content for understanding universal health coverage and public budgets for health

Module 2. Introduction to public financing for health relevant for budget advocacy for universal health coverage

Section C. Introduction to the budget cycle and links with planning universal health coverage