

## C3. The budget cycle and its stages and stakeholders for UHC

Key stakeholders in several stages of the budget cycle are line ministries such as the ministry of health. To effectively influence UHC-oriented budget decisions at different times in the budget process, it is important to understand when and how the ministry of health intervenes. Chapter 8 in the WHO handbook *Strategizing national health in the 21st century* (34) provides an overview of the budget process and the key roles of the ministry of health. The handbook identifies two stages of the budget cycle at which the ministry of health intervenes – formulation and execution – and the purposes. During formulation, the ministry of health can advocate for UHC budget priorities by

Analysis of expenditure forecasts against expected revenues ... aiming to estimate the potential for increased health spending.... Drafting of credible, well-defined health budget proposals; systematizing costing and priority-setting exercises within the defined envelope.... Engaging in budget negotiations and advocating for sound health budget allocations.

The ministry of health must engage in many negotiations with the ministry of finance in order to arrive at a health budget proposal. The ministry of health must base its requests on the budget ceiling established by the ministry of finance, the health policies established by the government and a situational analysis of priorities.

During execution, the policies established in the national health plans and their budgets are implemented. The role of the ministry of health at this stage of the cycle is implementation of the health budget. Its roles include supervision, support and oversight. For WHO, this stage is pivotal and one in which strengthening of ministries of health is crucial, as those in charge of these tasks “require understanding of Public Finance Management systems and, in particular public expenditure rules and regulations” (34).