

D1. Key budget documents and their content

A capacity to be developed for budget analysis or for influencing the budget is finding, reading and using budget documents. Governments publish some basic budget documents that are reviewed in this section. First, we should learn to identify the key budget documents produced during the budget cycle. Table 5 lists the most relevant documents, their main content and by which body they are produced.

Table 5. Relevant budget documents by stage of the budget cycle, content and emitter

Stage of the budget cycle	Relevant document	Content	Emitter
Formulation	Pre-budget statement	Discloses the parameters of fiscal policies before the executive's budget proposal Outlines the government's economic forecast and expected revenue, expenditure and debt	Ministry of finance
	Executive's budget proposal	Lists the sources of revenue, allocations to ministries, proposed policy changes and other information about the country's fiscal situation. Submitted by the executive to the legislature for approval	Ministry of finance
Enactment	Enacted budget	Budget approved by the legislature	Legislature
Execution	In-year reports	Include information on actual revenues collected, actual expenditures made and debt incurred; may be quarterly or monthly	Ministry of finance
	Mid-year review	Contains a comprehensive update on implementation of the budget at the middle of the fiscal year, including a review of economic assumptions and an	Ministry of finance

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Stage of the budget cycle	Relevant document	Content	Emitter
		updated forecast of budget outcomes	
	Year-end report	The government's accounts at the end of the fiscal year and, ideally, an evaluation of progress made toward achieving the budget's policy goals Submitted to the auditing institutions for review	Ministry of finance
Auditing	Audit report	Examines the soundness and completeness of the government's year-end accounts.	Supreme audit institutions
All stages	Citizen's budget	Simplified, less technical version of the government's executive budget proposal, the enacted budget and any other budget document, to convey key information to the public	Ministry of finance Legislature Supreme audit institutions

Source: Adapted from reference 68

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