

D2. Where to find budget documents

According to international best practice in terms of budget transparency and access to information, all countries should produce and publish the eight key budget documents listed in Table 5 (69).

Governments can make budget documents available to the public in at least three ways:

- by publishing them on the portals of the ministries of finance and or those of line ministries;
- if this is not possible, by making them physically available on request to citizens and other stakeholders; and
- in response to requests for **ACCESS TO INFORMATION** from various **STAKEHOLDERS** through legislation on freedom of information.

Section E of this module provides information on budgetary transparency and access to information, including tools that may be useful for budget advocates in accessing budget information. International institutions interested in good governance and good PFM provide compilations of budget documents from around the world. Two tools that are useful in countries in which budget information is not readily accessible are the [World Bank's Open budget portal](#) (70) and the [WHO Repository of health budgets](#) (71) (Box 6).

Box 6. Tools for accessing national budget information

World Bank Open budget portal (70)

What is it?

The BOOST portal is an open online compilation of budget documents from national and subnational entities in developing countries that have made important advances in budget transparency.

What does it contain?

- Exhaustive information on expenditure
- Links to countries' budget data portals for more information

WHO's Repository of health budgets (71)

What is it?

The repository consolidates open-source information on finance laws and related documents applicable to the health sector from more than 100 countries for researchers and policy-makers interested in analysing and monitoring health budgets.

What does it contain?

- Finance laws
- Other documents relevant to the health sector.

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 D. Budget information: budget documents relevant for budget advocacy and useful resources for locating budget information related to universal health coverage