

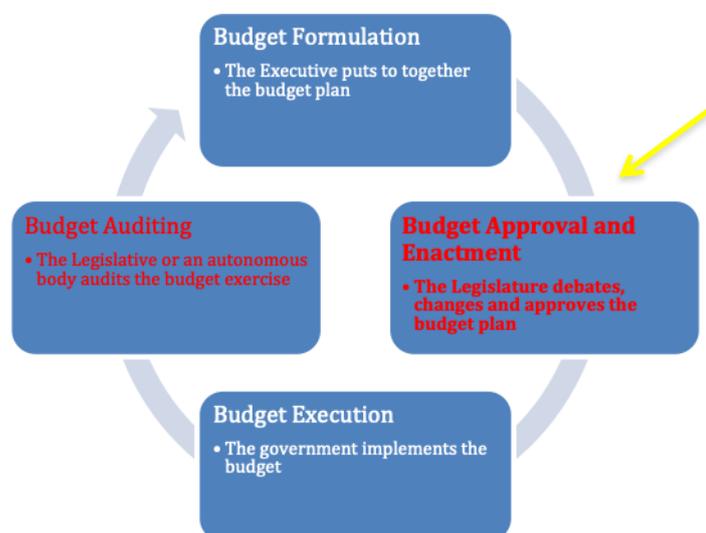
B1. Parliaments and the public budget, a brief introduction

The relations between parliaments and the budget constitute what is commonly known as the “balance of power”. The IPU and UNDP clearly explain this historical relation (110):

”One of the historic reasons for the development of parliaments was to provide financial resources to the executive arm of the state. In exchange, the government was bound to report back to parliament on the use of these funds. This led to the development of the oversight function of parliament.”

Parliament’s instrumental role in relation to the budget is manifest during the approval or enactment and the auditing stages of the budget process (Fig. 12).

Fig. 12. Role of parliaments in relation to the budget



Parliaments have the most decision-making power with respect to the budget during the stages of approval, enactment and auditing. Traditionally, the executive formulates a budget and sends it to parliament for review, approval, amendment and enactment. The IBP has

published a budget advocacy toolkit that clearly describes the stage of approval of the public budget and the role of MPs,¹ as summarized in Box 15.

Box 15. Process of approval of a public budget

1. Parliament receives the executive budget proposal from the ministry of finance, considers the proposal and delegates revision and discussion to various parliamentary committees.
2. According to good practice, parliament must have at least 3 months to review the proposal exhaustively, to discuss it and, depending on the country, make recommendations for amendments. Some, if not most, countries allow less time, and many parliamentarians do not have the technical knowledge or capacity to do so.
3. Some countries may hold public hearings, at which MPs consult citizens, experts and other constituencies to inform their recommendations and decisions on the budget.
4. Once the budget has been reviewed and perhaps amended, it is subject to a vote and ultimately passed into law.

¹ This toolkit has not yet been published; however, COMETA received written permission from IBP's training and technical assistance staff to use this material in the toolkit.