

B2. Budget oversight role of parliaments and the association with UHC budget accountability

Parliamentary oversight of the budget is essential to ensure both checks and balances and accountability. The IPU and the UNDP have identified several opportunities for budget oversight by parliament, which are summarized in Table 8, to help MPs build knowledge and skills for engaging more meaningfully in budget oversight. A few additional ideas have been added that MPs might find useful at each stage, which are based on best practice.

Table 8. Opportunities for budget oversight by parliament

Contribute to budget formulation.	<ul style="list-style-type: none"> • Become involved in the budget process before the budget is introduced to parliament for consideration and approval and before public hearings in which parliamentary committees collect information on needs and priorities of which they may not be aware. • Hold debates on the pre-budget statement in which the government describes potential priorities and macroeconomic assumptions in order to identify key issues and questions that may be relevant during budget discussion and approval.
Examine the proposed budget.	<ul style="list-style-type: none"> • Substantively engage with the committees that will scrutinize the budget once it arrives in parliament for discussion and approval. • Engage technical staff to analyse the budget for issues of interest to obtain solid evidence for discussion. • Call for public hearings or invite stakeholders to present evidence and data that may be useful in reviewing and final approval of the budget.
Amend the budget.	<ul style="list-style-type: none"> • When MPs have the power of amendment, they should ensure that the budget reflects the priorities expressed by their constituencies and evidence from other stakeholders and technical staff. • If the budget does not reflect these priorities, participate in requesting amendments to ensure that allocations meet those needs. • When the power of amendment is restricted or inexistent, MPs can encourage amendments indirectly by initiating debates on, for example, lack of results or meeting the original objectives.
Oversee public accounts.	<ul style="list-style-type: none"> • Participate in reviews of budget execution by requesting and reviewing in-year and end-year reports. • Identify gaps in spending or areas in which funds have been reallocated by the government during execution. • Hold public hearings with constituents to determine whether allocated funds are being spent and spent on the original priorities. • This information can be powerful for use in discussions and decisions for the subsequent fiscal year.