

*Budget Module: Parliamentary Approval of the Budget*

*Week 3: January 26, 2009*

**Learning Objectives**

At the end of this week, you should be able to meet the following learning objectives:

- Explain how the constitution impacts on parliament's role in budgeting;
- Discuss the roles of committees in scrutinizing the draft budget;
- Assess the provision of the relevant budgetary information in your country against good practice standards.

**Instructions:**

**Step 1: Read**

Begin this week by reading **Unit 4: Parliamentary Approval of the Budget**

**Step 2: Respond**

Work through the end of unit questions listed at the end of the unit.

**Step 3: Self-Test**

Test your work against the sample answers listed on the "self-test" posted on the website's Workbook page. Sample answers to Unit 3 have been posted.

**Step 4: E-Discussion**

Unit four deals with some of the factors that shape the role of parliament in the approval stage of the budget process. It considers parliament's legal powers to initiate financial measures and to amend budgets tabled by the executive; the timing of the

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budget and what happens if the budget is not approved in time for the beginning of the fiscal year; the role of parliamentary committees in scrutinizing executive budget proposals; access to information and analysis capacity as a basis for parliamentary decision making; and party political dynamics.

There are three discussion questions for Unit 4:

- 1. Legislatures vary in the way in which they scrutinize executive budget proposals and examine expenditure proposals. Some legislatures allocate the task among sector committees; others entrust the task to a particular committee, such as a budget, finance or appropriation committee. How is the task handled in your legislature? What are the advantages and disadvantages of each approach? What measures need to be introduced to strengthen the role of committees in the budget process?**
- 2. Scrutiny of the supply process in the United Kingdom has been criticised as being very weak. Is this true of your legislature? What steps should be taken to improve opportunities for the legislature to be involved in the scrutiny of government spending plans?**
- 3. To what extent would you say there is sufficient and high quality budgetary information available to Parliament throughout the budgetary process? Does your legislature have an independent budget research capacity?**

The next unit will examine the audit of public accounts and I therefore suggest that we focus our discussions on the approval of the budget and expenditure proposals.

Once again, please do take the opportunity to participate in the e-discussions; a number of registered participants have yet to participate in the substantive discussions. This is a wonderful opportunity for parliamentary staff (and others) to share experiences and exchange good practice: please do use it!

Anthony

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