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# INTERNATIONAL PRACTICES FOR APPROVAL OF PARLIAMENTARY BUDGET



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NEW DELHI  
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## PREFACE

The publication titled 'International Practices for Approval of Parliamentary Budget' is part of the series of Occasional Papers brought out from time to time for the benefit of the Members of Parliament.

Independence and autonomy of the legislature to decide its own budget is integral to any scheme of governance based on the separation of powers. Therefore, preparation and approval of parliamentary budget is of vital importance for any system of governance, be it the Parliamentary or Presidential. In India, we have had this practice of asserting financial autonomy of the Secretariats of both the Houses of Parliament which has been safeguarded by the concerned presiding officers. The paramount significance of such a process of protecting the independence of legislature in framing its budget can be better appreciated and understood if an attempt is made to comprehend the manner in which such budgets are prepared and approved in other Parliaments.

The paper makes a comparative study of the prevailing parliamentary practices of countries like USA, UK, Canada, Australia and India. The study has strengthened the established proposition that Parliaments need to be autonomous with regard to determining their budget so as to effectively discharge their mandated responsibilities. In this context, the paper analyses the nature and degree of autonomy enjoyed by these Parliaments in deciding their own budget.

I am grateful to Shri N.K. Singh, Dr. Arjun K. Sengupta and Shri Ashok S. Ganguly, whose valuable suggestions have enriched the contents of this paper.

It is hoped that Members would find this paper interesting and useful.

New Delhi  
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V.K. AGNIHOTRI  
Secretary-General  
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## Introduction

1.1 Democracy has emerged as the most preferred system of governance in a vast majority of countries around the world. The cardinal principle of democracy underlines that power vests in and emanates from the people. The system of governance must, therefore, reflect the sovereign will of the people and be accountable to them for all acts of omissions and commissions. In the political systems of modern democracies, be they parliamentary systems, or the presidential systems, the sum total of the State's authority has been divided into three branches — the legislative, the executive, and the judiciary based on the premise of separation of powers. The essence of the scheme of separation of powers is predicated on the principle of checks and balances among the branches of the State, working as a safety valve and to counter balance each other to obviate concentration of powers in any single branch.

1.2 The best classical example of the principle of separation of powers is obtained in the presidential system of government in the United States of America. No member of the legislature, the executive or the judiciary may simultaneously be a member of one of the other branches. But, in the parliamentary system of government this separation is not total in the sense that the Executive Government is drawn from, and accountable to, the Legislature.

1.3 While in the parliamentary system, there is complementary relationship between the Parliament and the Government, the Parliament has the mandate to scrutinise the policies of the Government and its activities and hold it accountable. There is a delicate balance of power between the two. There is a large body of opinion in the parliamentary democracies the world over, either in favour or against a strong Parliament, depending on whether one is in the side of the Government or the Opposition. Those who defend a strong Parliament almost unequivocally advocate its supreme representative and democratic credential as the best antidote against possible executive tyranny. But, others who criticise Parliament hold that it restrains the power of the Executive through its ability to query, amend and block government legislation. As a result, the

Government of the day fails to perform to its potential in deference to the electoral mandate. The charges and counter-charges notwithstanding, the fact remains that Parliament has been assigned a position of pre-eminence in the constitutional set up of the parliamentary democracies. For the Government of the day is critically dependent on the strength and support of the Legislature for its life and sustenance.

1.4 In the parliamentary democracies across the world, it is being widely accepted that for a non-partisan, efficient, effective and responsive functioning of Parliament, it needs to be freed from the interference of the Executive. Implementation of the principle of parliamentary autonomy in practice involves the Legislature's freedom to staff its own secretariat; to devise its own rules and procedures and conduct its own business; and to prepare and control its own budget.

1.5 While issues concerning the independent functioning of Secretariat and the unhindered conduct of the business of the Legislature are important determinants of the Legislature's autonomy, there is a view that parliaments should have control of, and authority to set out and secure their budgetary requirements unconstrained by the Executive. Parliamentary independence and effectiveness to carry out its functions is eroded when Parliament lacks control over its own budget and has inadequate finances to manage its own affairs. The present paper will limit itself to the international practices in the sphere of approval of parliamentary budget.

## II

## Independence of Parliament and its Budgetary Process

### (a) Budgetary Control

2.1 The power of the Parliament to frame and control its own budget without interference from any outside body is inherent to the idea of autonomy of Parliament. However, the importance of Parliament's independence to control its own budget was emphasized in a statement of principles on parliament-executive relations made at an Inter-Parliamentary Union Regional Seminar on Parliament and the Budgetary Process:

"In accordance with the fundamental principle of the separation of powers, the internal budget of the Parliament should be drawn up under the sole responsibility of the House, and subsequently presented to the Executive to be incorporated into the national budget. The Executive is not to judge the appropriateness of the resources requested by Parliament to carry out its functions."<sup>1</sup>

2.2 There is a very strong link between the extent of administrative and financial autonomy of the Parliament and its wide ranging powers to discharge its responsibilities. Parliament's authority to prepare its own budget varies from country to country. The power of Parliament has a significant bearing on the degree of autonomy it has. While there are few parliaments, in which parliamentary independence over parliamentary budget is absolute, there are other parliaments, where such independence is almost non-existent and parliament's control over its budget is subservient to the Executive supervision and control. There are, of course, many countries that combine both positions in equal measure.

### (b) Budgetary Autonomy

2.3 The power of Parliament to decide its own budget without interference from the executive is essential for protecting its institutional

<sup>1</sup>General Report presented by Mr. Lahaou Touré (Mali), General Rapporteur, Bamako (Mali), 1-3 November 2001.

independence. In most of the parliaments, parliamentary budget is seldom debated, or rather not at all debated, and agreed to without any amendment. In the majority of cases, it is included within the draft budget of the Government. In several other parliaments, its agreement is through a vote on a separate estimate before or after the passing of the general budget.

2.4 The authorities responsible for the preparation of the budget of Parliament differ from country to country. For example, in Fiji, Malta, Sri Lanka and the United Kingdom, this is undertaken by the Clerk of Parliament, in Finland by the Office's Committee of the Parliament, and in France, Senegal and the Belgian Senate by Questors. In some countries, the estimates are drawn up by the directing authority of Parliament, or by a special committee, on the basis of figures prepared by the administrative authorities and then approved by the Chamber as a whole.

2.5 In majority of countries, the budget of Parliament is not subject to any modification by the Executive and its financial independence is guaranteed. Typically, the Minister of Finance enters the sums required by Parliament into the national estimates without questioning them or consulting the Government about them. The practice of including parliamentary expenditure in the national estimates is found in almost all countries. In theory, such estimates are to be debated in Parliament in the same way as the estimates for any ministerial department. In practice, this seldom happens.

### *(c) Drawing up of the Budget*

2.6 In some Parliaments, the preparation of the draft budget, before its presentation and vote in the plenary session, determines the degree of autonomy of each Parliaments in the financial matters.

2.7 In majority of cases, the secretariats of parliaments draw up their draft budget without any intervention from the Executive. The parliamentary authorities alone decide the amount required by the Parliament and the manner in which it would be spent. The stated economic policy of the Government and the austerity measures adopted by it are factored into such decision, if any. However, they draw their budget freely and without any intervention by the Ministry of Finance.

2.8 Some Parliaments have established a collegial body of Members of Parliament, chaired by the Presiding Officer, to manage the budget process including the Board of Internal Economy in the Canadian House of Commons; the Parliamentary Service Commission in the New Zealand

House of Representatives; the Board of Administration in the Swedish Riksdag; and the House of Commons Commission in the UK House of Commons.<sup>2</sup>

2.9 There are also quite a number of parliaments in which, by contrast, drawing up of the budget is subject to the intervention of the Ministry of Finance. Negotiation takes place between the parliamentary authorities who draw up its budget and the Ministry of Finance before the final draft is agreed. In several cases, the intervention goes as far as imposing a decision.

2.10 There are also certain parliaments that enjoy a genuine financial autonomy even though the draft budget is submitted for examination to the Minister of Finance. For example, the case of the German Bundestag or the Parliament of the United Kingdom, where the government does not challenge the parliamentary budget. Parliamentary tradition and convention safeguard the autonomy of legislature on budgetary matters over the letter of the law.

<sup>2</sup>Hon. David Hawker, Speaker, House of Representatives, 'Funding arrangements for the Parliaments of Australia: A view to the Future' March 2007, Democratic Audit of Australia, Australian National University, Canberra, Australia <http://democratic.audit.anu.edu.au>

## Structure and Management of Parliament Budget

### (a) General Structure of the Budget

3.1 Almost the entire expenditure of parliaments is met from the budget whereas only a minuscule of it is met by way of receipts. Under the receipts, which supplement the budgetary resources in the majority of parliaments, include the sale of parliamentary documents and publications, receipts from cafeterias and restaurants, the renting and leasing of rooms/ auditoriums/conference halls. In most of the parliaments, apart from their budgetary resources, they have no receipts.

3.2 The distribution of the main items of expenditure in the parliamentary budget is evidently very general. Many parliaments include in their budget the distinction between administrative expenditure and expenditure on equipment, or between ordinary expenditure and capital expenditure, but the principal items of expenditure common to all parliaments are the following in terms of priority.

- \* The remunerations and pensions, which comprise remuneration and financial benefits and pensions of Members of Parliament on the one hand, the salaries and pensions of staff on the other.
- \* Administrative expenditure, which covers the services and various equipments at the disposal of Members of Parliament (in particular, meeting expenses, purchase of equipment, office supplies, publication costs, etc.).

### (b) Management of Budget

3.3 Generally, across parliaments, the Speaker or the Presiding Officer is responsible for the management of the budget at the highest level. He delegates some of his powers to the Secretary General or to a specialised department such as the Bureau or Parliamentary Committee which helps him in managing the budget.

3.4 The Questors in certain parliaments also assume a key role in the management of the budget. They have the role of proposing expenditure, auditing payments and authorising them. They can receive delegated powers from the Speaker.

### (c) The forms of control of Budget

3.5 Generally, two types of criteria have been applied with different degrees: internal inspection (by parliamentary bodies) and/or external inspection (by bodies independent of parliaments), on the one hand; a priori inspection during the course of implementation of the budget or a posteriori at the end of the exercise, on the other. The combination of these criteria indicates the importance of the procedures of inspection in parliamentary budget.

3.6 In the majority of countries, the sovereignty of Parliament is always upheld in the sense that it controls its own accounts, and no other authority is permitted to interfere in its financial affairs. This does not imply a lack of control; rather it means that such control is exercised by a parliamentary body such as a specialised committee. Some Parliaments leave the control of their accounts to the administrative authorities, such as the Speaker/the Presiding Officer, the Secretary-General, etc.



## IV

### Practice in the Indian Parliament

#### (a) Financial Autonomy of Indian Parliament and its Secretariats

4.1 The Rajya Sabha and Lok Sabha Secretariats are independent bodies under the overall control of the Chairman, Rajya Sabha and Speaker, Lok Sabha, respectively. The financial autonomy of the Secretariats has been attained through protracted correspondence with the Executive from time to time and parliamentary conventions and directions from the Chair. One of the vital conventions regarding Financial Autonomy of Lok Sabha and its Secretariat was established in 1964, on the floor of the House, when the Hon'ble Speaker gave the following decision:

"It is not possible to have the Demands of the two parliamentary departments of the Lok Sabha and the Rajya Sabha discussed by this House. That cannot be done because there is nobody to answer that. I have decided, though this year it cannot be possible, that before they are placed before me, I will constitute a Committee—most probable of the Chairman of the Public Accounts Committee, the Chairman of the Estimates Committee and one other Hon'ble Member, be the Deputy Speaker or someone else, that is, of three Members—to go into the accounts, look into them, scrutinize them and then they will be placed before me. After I have certified them, there ought not to be any check".<sup>3</sup>

#### (b) Budget Estimates of Indian Parliament

4.2 The Budget Estimates of the Rajya Sabha and the Lok Sabha and their Secretariats are approved by the respective Secretaries-General. After the approval, the estimates are forwarded to the Ministry of Finance for incorporation in the Union Budget. The Budget Estimates are prepared as per the budget code of the Government, under the various units of appropriation.

4.3 The Budget Estimates of both the Houses of Parliament and their Secretariats consist of two parts: the charged expenditure and the voted

<sup>3</sup>Lok Sabha Debates, 04.04.1964, cc. 9184-85

expenditure. The charged expenditure of each House and its Secretariat relates to the salary and allowances of the respective Presiding Officers and the voted expenditure, *inter alia*, comprises the salary, allowances, etc. of the respective Members, Leader of Opposition and its Secretariat, Secretariat of the Leaders, Deputy Leaders or Chief Whips of recognized parties/groups, the respective Secretariat and the Pay and Accounts Office of the Rajya Sabha and the Lok Sabha.

4.4 The Budget Estimates of both the Houses of Parliament and their Secretariats are not subject to examination by any Departmental Committee of the Ministry of Finance or any other Committee of Parliament. In case the Ministry of Finance has to make any suggestion in respect of the estimates, the same is submitted to the Chairman, Rajya Sabha/Speaker, Lok Sabha for their consideration and orders and a final decision acceptable to both is arrived at after discussion.<sup>4</sup> In event of any difference of opinion between the two, the viewpoint of the Chairman, Rajya Sabha/Speaker, Lok Sabha prevails, as it is for the Presiding Officers of both the Houses to decide what is necessary for their respective House and its Secretariat in the efficient discharge of assigned responsibilities.

#### (c) Separate Demand for Grants for both Houses of Parliament

4.5 The expenditure incurred on various units of appropriations under Rajya Sabha/Lok Sabha and their respective Secretariats is met from the Consolidated Fund of India. As in the case of other Ministries of the Government of India, separate demands for grants in respect of both Houses are also presented to Parliament. Parliament sanctions the expenditure through the Appropriation Act.<sup>5</sup> No cut motions or discussions relating to the budget of both the Houses of Parliament and its Secretariats are allowed on the floor of the House. If a Member wishes to have any information, it is supplied to him under the orders of the Chairman or the Speaker, as the case may be.

4.6 Once the Demands for Grants of the Rajya Sabha, the Lok Sabha and their respective Secretariats are passed by the Parliament and placed at the disposal of the respective Secretariats, each unit of appropriation is independently monitored and expenditure incurred as per the requirement under each unit of appropriation. The executive is not supposed to interfere in the financial management of the Secretariats of the Parliament, nor

<sup>4</sup>Ibid. p. 1071

<sup>5</sup>Practice and Procedure of Parliament, Kaul and Shakhder (Sixth Edition), 2009, p. 1070

their concurrence is sought on any expenditure, whatsoever, within the allotted grants. Consultation with the executive does not mean concurrence with its proposals.

4.7 The orders issued by the Government of India to its Ministries and Departments do not automatically apply to the Rajya Sabha Secretariat/Lok Sabha Secretariat. It is for the Chairman, Rajya Sabha/Speaker, Lok Sabha to make financial decisions, as per the needs of the respective Houses and their Secretariats. Similarly, savings, if any, are surrendered to the Government by the Secretariat with the approval of the respective Secretary-General.

#### (d) Auditing of Accounts

4.8 There is also a mechanism whereby the Comptroller and Auditor-General of India, an independent constitutional functionary, permanently stations an audit party for auditing of the accounts of both the Secretariats. Besides, the expenditure is strictly monitored internally by the Pay and Accounts office of both the Rajya Sabha and the Lok Sabha to ensure that allocations made under different heads are not exceeded. Any additional requirement of funds is either met through re-appropriation from savings available within the budgetary grant or by seeking supplementaries.

## V

### Approval of Budget of Parliament in Major Countries

#### (a) The U.S. Congress

5.1 The United States Congress considers its budget practically beyond the control of the executive, although the bill containing Congress' budget must be signed by the President, like all other bills. For legislative branch expenses, the President's budget simply presents estimates submitted by Congress. These estimates are developed by the Senate and the House of Representatives, including the leadership and the Appropriations Committees, and by Legislative support agencies.<sup>6</sup>

5.2 The Legislative Branch Appropriations Bill is one of the regular appropriations bills that Congress normally enacts each year for the fiscal year beginning on 1st October. It provides budget authority, which is a statutory authority to spend specified amounts of money, for expenditures of the legislative branch for the fiscal year. This bill funds the operations not only of Congress itself but also of its support agencies and other entities within the legislative branch.

5.3 As with other appropriations bills, the House and Senate Subcommittees on the Legislative Branch each hold hearings, at which the heads of legislative entities and the respective chamber's administrative officers provide budget requests, justifications, and explanations. The House Appropriations Committee traditionally originates appropriations bills and reports a legislative branch appropriations bill that includes funding only for the House, joint items, and other legislative branch entities. The House leaves Senate funding to be added to the bill in the Senate. The Senate Appropriations Committee and the Senate also propose alterations in funding levels for joint items and other legislative branch entities, but customarily make no revisions in House items. As with other appropriations bills, differences between House and Senate versions may be reconciled in a House-Senate Conference Committee. The President customarily

<sup>6</sup>Lorraine H. Tong, "Legislative Branch Appropriations Bill: Fact Sheet on Structure, Content, and Process", CRS Report for Congress, 98-714 GOV, December 30, 1995

signs the final version of legislative branch bill without questioning the spending levels Congress has determined.<sup>7</sup>

#### **(b) Parliament of United Kingdom**

5.4 The House of Commons Commission, a statutory body of six Members of the House of Commons, established under the House of Commons (Administration) Act, 1978, is responsible for the management of the House and the provision of services to Members. The Speaker is *ex-officio* Chairman of the Commission, and the Leader of the House [Cabinet Minister with responsibility for parliamentary affairs] is an *ex-officio* Member; one Member of the Commission is nominated by the Leader of the Opposition and three other Members are appointed by the House. The Commission has overall responsibility for the staffing and expenditure of House Departments, and in particular approves and lays before the House the Annual Estimate for House Administration.<sup>8</sup> Administrative expenditure of Parliament is not subject to cash limits and the Treasury has no formal control over the estimates.

5.5 The Clerk of the House is the Chief Executive of the House of Commons Service. The Clerk of the House is Accounting Officer for the whole of the House of Commons Administration and is, therefore, responsible for the expenditure of all the House departments and for other expenditure. The Clerk of each House prepares the annual estimates of expenditure.

5.6 The Commission presents Estimate for House of Commons Administration, covering spending on the administration and services of the House for the financial year, to the House for its approval. After examination by the appropriate committee, it is forwarded to the Treasury for approval. The Commission is not responsible for expenditure on Members' salaries, pension and allowances. These are considered by the Members' Estimate Committee, which has the same membership.

#### **(c) Australian Parliament**

5.7 The Clerk is the departmental head of the Department of the Senate, and is responsible to the President and to the Senate for the budget, staffing and operations of the department.

5.8 The Department of the Senate is one of five parliamentary departments established under the Public Service Act, 1922 that provides the Senate, its Committees, the President of the Senate and Senators with a broad range of advisory and support services, to enable the performance of the constitutional role of the Senate.<sup>9</sup>

5.9 The Senate Department receives its funding through the Appropriation (Parliamentary Departments) Acts and is accountable to the Senate through the President of the Senate, and is subject to scrutiny by the Senate Standing Committee on Appropriations and Staffing and Public Administration Committee. It is also subject to examination annually by the Auditor-General and continuously throughout the year by an internal auditor.

5.10 Separate appropriation bill for the Parliament was recommended by the Select Committee. Besides, the Committee recommended for the creation of a mechanism for considering staffing proposals and determining the appropriations for the Department of the Senate, independently of, but in consultation with, the government. The recommendations were supported by all parties in the Senate and were accepted by the government, subject to the proviso that the government insisted on maintaining ultimate control over the total amount of funds available to the Parliament because of its responsibility in relation to public expenditure. However, the procedure is that each administrative department of Parliament prepares its own budget, which is part of the general budget presented by the Treasurer to Parliament for approval.

5.11 A separate appropriation bill for the Parliament was introduced for 1982-83 and, thereafter, the Appropriations and Staffing Committee was first appointed in 1982. The Select Committee recommended the establishment of a similar Standing Committee in the House of Representatives to consider staffing and appropriations matters relating to that House, and to meet with the Senate Committee in relation to joint services. The government, however, has not permitted the establishment of such a Committee in the House.<sup>10</sup>

#### **(d) Canadian Parliament**

5.12 The House of Commons, which is one of the three constituent elements of the Parliament of Canada, has the privilege to regulate its

<sup>7</sup>Ibid

<sup>8</sup>[http://www.parliament.uk/about\\_commons/house\\_of\\_commons\\_commission](http://www.parliament.uk/about_commons/house_of_commons_commission)

<sup>9</sup> Harry Evans, "Odger's Australian Senate Practice", 9th Edition, Department of Senate, Canberra, 1999

<sup>10</sup>Ibid.

internal affairs independently. The House may voluntarily adopt the administrative policies of the government as its own, but it cannot be compelled to do so, and it is also free to develop new policies and practices. The House Administration exists to support the activities of Members individually and collectively in their various roles as legislators in the House and in Committees. As well as serving Members elected for the duration of a Parliament, the Administration also serves the House as an institution.<sup>11</sup>

5.13 In addition to being the presiding officer of the Chamber, the Speaker is the head of the administration of the House of Commons and is responsible for the overall direction and management of the House of Commons administration.

5.14 All matters of finance and administration affecting the House of Commons are overseen by the Board of Internal Economy, a statutory body of Members of Parliament. Its membership consists of the Speaker, who presides at its meetings, two Ministers of the Crown (appointed by the Governor in Council), the Leader of the Opposition or his or her representative, and additional Members appointed in numbers resulting in an overall equality of government and opposition representatives (apart from the Speaker). All recognized parties are given representation on the Board.

5.15 The Clerk of the House is the Secretary to the Board of Internal Economy. When Parliament is dissolved, members of the Board retain their functions until they are replaced. This ensures continuity in the administrative leadership of the House.

5.16 Under the *Parliament of Canada Act*, the Board has legal authority to "act on all financial and administrative matters respecting the House of Commons, its premises, its services and its staff, and the Members of the House of Commons". The Board examines and approves the annual budget estimates of the House before the Speaker transmits them to the President of the Treasury Board, who will then lay them before the House with the estimates of the government. All sums of money voted for the House by Parliament are released by order of the Board. In other words, the Board of Internal Economy manages all operating and administrative expenses of the House, including employees' salaries and amounts payable to Members (i.e., their sessional allowances, and travel and communications costs).<sup>12</sup>

5.17 Pursuant to the Standing Orders of the House, the Board approves and controls the budgetary expenditures of the Committees of the House of Commons, and must cause to be tabled an annual financial report outlining the expenses incurred by each Committee. The rules further require that when the Board has reached a decision concerning any budget presented to it, the Speaker shall lay upon the Table the record of the Board's decision.

5.18 Similarly, the Standing Committee on Internal Economy, Budgets and Administration oversees the internal affairs of the Senate, including all administrative and financial matters. Ad hoc sub-committees are appointed from time to time to deal with specific issues relating to, for examples, communications, information technologies, finance and personnel, or accommodation and facilities.

<sup>11</sup><http://www2.parl.gc.ca/procedure>

<sup>12</sup>*Ibid.*

## VI

# International Practice of Approval of Budget of the Parliament: A Comparative Assessment

## (a) Commonwealth Countries

Sl. Country No.	Practice and Procedure of Preparation and approval of Budget	Control of Accounts
1. AUSTRALIA	Each administrative department of Parliament prepares its own budget, which is part of the general budget presented by the Treasurer to Parliament for approval.	By each department of Parliament, subject to scrutiny by the Auditor-General.
2. BANGLADESH	The Secretariat of Parliament prepares the budget, which is not subject to modifications by the Government.	By Parliament.
3. CANADA	Each House prepares and votes its own budget which is not subject to modifications by the Government.	By Parliament.
4. INDIA	The budget estimates are prepared by the Secretariat of each House and approved by the respective Secretaries-General of Rajya Sabha and Lok Sabha. The estimates are forwarded to the Minister of Finance, who can propose modifications and the same can be submitted to the Chairman, Rajya Sabha and the Speaker, Lok Sabha as per the case.	By Parliament.
5. MALAYSIA	The Clerk of Parliament prepares the annual estimates of expenditure which, after examination by the Treasury, are presented to Parliament for approval.	By the Clerk of Parliament and by the Auditor-General.

Sl. Country No.	Practice and Procedure of Preparation and approval of Budget	Control of Accounts
6. NEW ZEALAND	The budget is prepared by the Clerk of the House and is subject to modifications by the Government.	By the Clerk of the House.
7. PAKISTAN	The Secretariats of both Houses prepare budget estimates, which are approved by the Finance Committee of the House concerned. The estimates so approved are included in the budget estimates of the Federal Government without any alteration.	By Parliament.
8. SOUTH AFRICA	The budget is prepared by the Secretary of each House under the authority of the respective Presiding Officer. The budget is submitted to the Treasury for approval before inclusion in the main estimates, which are presented to Parliament.	By the Speaker of the House and the President of the Senate.
9. SRI LANKA	The Clerk of the National State Assembly prepares the annual estimates of expenditure which, after examination by the appropriate committee of the House, are forwarded to the Government for approval. The approved estimates are submitted to the Assembly for adoption.	By the Clerk of the Assembly and by the Auditor-General.
10. UNITED KINGDOM	The Clerk of each House prepares the annual estimates of the expenditure which, after examination by the appropriate committee, are forwarded to the Treasury for approval before their presentation to Parliament.	By Parliament subject to an annual audit by the Auditor-General.

Sl. Country No.	Practice and Procedure of Preparation and approval of Budget	Control of Accounts
<b>(b) Other Countries</b>		
1. ARGENTINA	The Secretariat of each House prepares a draft budget which is submitted by their respective Presidents to the House for adoption as part of the general budget of the State.	By Congress, the Audit Office of the Nation and the Court of Accounts.
2. AUSTRIA	The Office of the Director of Parliament prepares the budget which is approved by the President of the National Council in consultation with the Second and Third Presidents.	By the Audit Office
3. BRAZIL	Parliament establishes a draft budget and forwards it to the Minister of Planning for inclusion in the Union Budget. The draft budget is subject to modifications by the Government.	By Parliament and the Audit Office of the Union.
4. FRANCE	A Committee composed of the Questors of both Houses and a President of the Audit Office as Chairman establishes a draft budget, which is forwarded to the Ministry of Finance for inclusion, without modifications, in the Finance Bill.	By a Committee of each House composed of representatives of each political group which examines the Questors' report.
5. GERMANY	The Presidium of the Chamber of the People prepares and votes on the budget of the Chamber.	By the Presidium of the Chamber of the People.
6. REPUBLIC OF KOREA	The National Assembly prepares its own budget and submits it to the Government for inclusion in the State Budget, which is then finally adopted by the Assembly. The Government can introduce modifications to the budget.	By the National Assembly. Each year the accounts are also audited by the Board of Audit and Inspection established under the President of the Republic.
7. SWEDEN	The budget is prepared by the Administrative Office of the Riksdag and incorporated by the Government, without modifications, into the annual Budget Bill for adoption by the Riksdag.	By the Riksdag.

Sl. Country No.	Practice and Procedure of Preparation and approval of Budget	Control of Accounts
8. SWITZERLAND	In collaboration with the Secretary-General of the Federal Assembly, the Finance and Customs Department prepares the budget, which is subject to the approval of the Assembly.	By the Audit Office.
9. UNITED STATES OF AMERICA	Each House prepares its own budget and transmits it to the Office of Management and Budget of the Executive Office of the President for inclusion in the annual federal budget.	By each House subject to auditing by the General Accounting Office.



## VII

### Summing up

Speakers/Presiding Officers of Parliament, across many countries, are primarily responsible for overseeing the administration and management of their House. Parliaments have largely a fair degree of independence in drawing their budgets. The Speaker or the Secretary-General of each House of the Legislature while determining respective parliamentary budget remain alive to the need for financial prudence and economy in expenditure. A well laid out audit system is put in place to ensure optimum utilization of resources in fair and transparent ways. Parliament approves the Demands for Grants of other Ministries/Departments of the Government after detailed critical scrutiny whereas parliamentary budget is passed without any discussion in the House. This casts a heavy responsibility on Parliament to remain careful in not only drawing up of its Budget but also in its pattern of expenditure based on prudence and sound judgement. The image of Parliaments world-over will depend, to a great extent, on the degree of autonomy they enjoy vis-a-vis the Executive as also their own sense of responsibility in following the highest standards of excellence in making budget and directing expenditure.

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