

APPENDIX 3

The process of preparation and modification of the budgets of Members of the Inter Parliamentary Union¹

COUNTRY	PROCESS
Argentina	The Secretariat of each House prepares a draft budget which is submitted by its President to the House for adoption as part of the general budget of the State.
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.
Bangladesh	The Secretariat of Parliament prepares the budget, which is not subject to modifications by the Government.
Belgium	House of Representatives—The Accounting Committee establishes the budget in consultation with the Questors and submits it to the House. Senate—the Questors' annual report contains budgetary estimates for the following year.
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.
Bulgaria	The Council of State establishes its own budget and the budget of the National Assembly. The Ministry of Finance may only submit modifications to the Assembly's budget after consultation with the Council of State.
Cameroon	The National Assembly establishes its budget within the total sum allocated to it in the State Budget.
Canada	Each House prepares and votes its own budget which is not subject to modifications by the Government.
Costa Rica	The secretariat of the Legislative Assembly prepares a draft budget which, with possible modifications, is incorporated by the Ministry of Finance into the national Budget and eventually adopted by the Assembly as a law.
Czechoslovakia	The Federal Assembly prepares and votes its own budget, which is not subject to modifications by the Government.
Democratic Republic of Vietnam	The National Assembly does not have an independent budget. The secretariat of the Permanent Committee establishes the budget estimates, which are incorporated in the estimates of the general expenditure of the state.

COUNTRY	PROCESS
Denmark	The Folketing prepares and votes its own budget, which is not subject to modifications by the Government.
Fiji	After consultations with the Speakers of each House and the leaders of the majority and opposition parties, the Clerk of Parliament prepares the budget, which is subject to modifications by the Government.
Finland	The Office's Committee of the Eduskunta prepares the budget, which comes under a separate chapter in the State Budget.
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.
German Democratic Republic	The Presidium of the Chamber of the People prepares and votes on the budget of the Chamber.
Germany (Federal Republic of)	The Budget is prepared by the Council of Elders. The Government may submit to the Bundestag its modifications to it in a separate document.
Hungary	The National Assembly prepares and votes its own budget.
India	The budget estimates are prepared by the secretariat of each House and approved by their directing authorities. The estimates are forwarded to the Minister of Finance, who can propose modifications to them to the directing authorities of the House.
Ireland	The Department of Finance prepares the budget of the Parliament.
Israel	The Knesset prepares and votes its own budget.
Italy	Each House prepares and votes its own budget.
Ivory Coast	The National Assembly prepares and votes its own budget.
Japan	The President of each House prepares the annual estimate of expenditure and sends it to the Cabinet, which includes it as a separate item in the national budget and submits it to the Diet.
Jordan	The House of Representatives prepares and votes its own budget.
Kuwait	The budget is prepared by the President of the National Assembly after consultation with the Minister of Finance. The Government may submit modifications to the budget, but they are subject to the approval of the Assembly.
Liechtenstein	The Diet prepares its own budget, which is included in the general budget of the Government and submitted to the Diet for approval.
Malawi	The National Assembly prepares and votes its own budget.

COUNTRY	PROCESS
Malaysia	The Clerk of Parliament prepares the annual estimates of expenditure which, after examination by the Treasury, are presented to Parliament for approval.
Malta	The budget, as prepared by the Clerk of the House, is debated in the House of Representatives where it may be modified. Increases in the budget of Parliament may only be recommended by the Government.
Monaco	The National Council prepares and votes its own budget.
Netherlands	The draft budget is submitted to each House by its respective Presidium. The Government may submit modifications to the budget. The draft budget is sent, as a heading in the national budget, to the Second Chamber by the Government.
New Zealand	The budget is prepared by the Clerk of the House and is subject to modifications by the Government.
Norway	The Storting prepares and votes its own budget.
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.
Poland	The budget is prepared by the Presidium of the Diet and sent to the Minister of Finance, who incorporates it, without modification, in the draft State Budget and submits it to the Diet for adoption.
Republic of Korea	The National Assembly prepares its own budget and submits it to the Government for inclusion in the State Budget for final adoption by the Assembly. The Government can introduce modifications to the budget.
Republic of Vietnam	Parliament prepares and votes its own budget.
Romania	The Grand National Assembly prepares and votes its own budget.
Senegal	The budget estimates are prepared by the Questors in agreement with the Bureau of the Assembly and the Accounting and Control Committee, and are transmitted to the Minister in charge for incorporation in the Finance Bill.
Sierra Leone	The Office of the Clerk of Parliament prepares a draft estimate, which is forwarded to the Ministry of Finance for scrutiny and incorporation in the national budget which has then to be approved by Parliament.
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.
Spain	The Cortes prepares and votes its own budget.

COUNTRY	PROCESS
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 before they are submitted to the Assembly for adoption.
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.
Switzerland	In co-operation 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.
Syrian Arab Republic	The Bureau of the People's Council prepares the budget and forwards it to the Government for approval before it is submitted to the Council for adoption.
Thailand	The Legislative Assembly prepares and votes its own budget, which is subject to modifications by the Government.
Tunisia	The National Assembly prepares its own budget which is subject to modifications made to it by the Government.
USSR	Each House establishes its own budget, which is part of the general budget of the Supreme Soviet approved by the two Houses under the USSR State Budget.
United Kingdom	The Clerk of each House prepares the annual estimates of expenditure which, after examination by the appropriate committee, are forwarded to the Treasury for approval (except in so far as they relate to Members' salaries) before their presentation to Parliament. (Note: Pre 1978 procedure).
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.
Yugoslavia	The Secretary General of the Assembly prepares the draft budget following instructions of the Assembly Presidium. The Presidium submits the draft to each Chamber for adoption.
Zaire	The Bureau of the Legislative Council prepares the draft budget and submits it to the Executive.
Zambia	The National Assembly prepares its own budget and forwards it to the Ministry of Planning and Finance for incorporation into the National Budget.

Reference

1. *Parliaments of the World, op cit.*, pp. 282-292.