

PARLIAMENT AND THE BUDGET: A SHORT INTRODUCTION FROM A CIVIL SOCIETY PERSPECTIVE

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1. Introduction: parliament and the budget cycle

'The Budget is the most important economic policy tool of the Government and provides a comprehensive statement of the priorities of the nation. As the representative of the people, Parliament is the appropriate place to ensure that the Budget best matches needs with available resources.'

Warren Krafchik and Joachim Wehner
The Role of Parliament in the Budgetary Process

Budgets are crucial tools in stabilising the economy, distributing income and allocating scarce fiscal resources to address competing needs. Without budgets, even the best policy will amount to very little in practice. Although many economists and international financial institutions have in the past preferred parliaments¹ not to play a significant role in the budget process, more recently there has been a growing recognition that meaningful checks and balances are crucial for what is often summarised under the label 'good governance'. Only effective oversight can ensure that money is prioritised in line with policy and that funds are not siphoned off or diverted during budget implementation. Emerging recognition of the importance of fiscal oversight is reflected in various codes or surveys on budget transparency, such as the Best Practices on Budget Transparency developed by the Organisation for Economic Cooperation and Development (OECD), budget transparency and participation surveys conducted by civil society organisations, and also, perhaps to a lesser extent, the Code of Good Practices on Fiscal Transparency by the International Monetary Fund (IMF).

But when and how does parliament engage with the budget process? The budget cycle is commonly separated into four different stages: (1) drafting, (2) legislating, (3) execution, and (4) audit. This basic process is applicable for many if not most countries with democratic governments. But across countries there are important differences in emphasis, timing, and institutional setup, among others, and parliament's role varies across these four stages. In addition, the demands of budgeting are a lot more complex than this timeline suggests. Budget cycles are 'scrambled' - at any one time, for example, parliament might have to deal with one budget that has to be approved, monitor the implementation of a previously approved budget, and consider an audit report on a budget that has already been implemented. The maintenance of fiscal oversight is therefore a complex challenge.

¹ For the purpose of this paper no distinction is made between 'parliaments' and 'legislatures'. Legislatures are responsible for passing legislation and granting government the right to levy taxation. This contrasts with the role of the executive, whose primary function, as the term suggests, is to execute or implement policy.

The drafting stage is largely internal to the executive. It usually involves departments submitting budget proposals to a central budget authority, such as a Ministry of Finance, in order to come to an agreement within the executive on how the funds available for the upcoming year, and sometimes beyond, should be allocated between different departments.

Once a comprehensive budget has been drafted, it has to be approved by parliament to become effective. Parliament's role is arguably most obvious during this second or legislative stage, when parliament scrutinises the expenditure and revenue proposals of the executive and decides whether to approve, reject or amend them. In some countries, parliament passes separate legislation for appropriations and changes to the tax code, in others there is a unified budget bill. The exact form of approval is less important than the fact that it must be comprehensive. The principle of legislative authorisation of all public spending and taxation has also been called the 'rule of law' in public finance.

Once approved, the third or execution stage of the budget process is mainly in the hands of the executive. A central budget office usually plays a leading role in assuring that funds are apportioned to spending departments in line with the relevant approved budget. However, this is not always the case. Sometimes, in particular in many developing countries, funds might be shifted to purposes other than those that were previously approved. Frequent and ad hoc adjustments to budgets can reflect the uncertainties that are characteristic of the macroeconomic and fiscal environment in many developing countries, but 'continuous budgeting' is also a symptom of a weak and ill-disciplined budgeting system. To ensure that its authority is not undermined by excessive adjustments, parliament might find it useful to keep a close eye on implementation through scrutiny of information on actual spending during the execution stage. Under normal circumstances, any significant adjustments to the budget passed by parliament should be approved in adjustment appropriations.

Following the implementation of the budget, government accounts and financial statements are audited by an independent audit institution. This is in some countries an Auditor General, for instance in most of anglophone Africa. In other countries this involves an audit court, as in most of lusophone and francophone Africa. Usually, this process is followed with the presentation of the results of the audit to parliament and their consideration by one of its committees, such as a Public Accounts Committee.

2. Why should civil society care?

Why should civil society budget activists and researchers care about the role of parliament in the budget process? Budgets are key tools to implement policy, and any organisation that attempts to influence policy cannot ignore the budget. In several poor countries that are taking part in the Poverty Reduction Strategy Paper (PRSP) process, the budget also is or will be the main implementation channel for the poverty reduction strategy, and therefore deserves detailed scrutiny.

For civil society organisations, one of the prime opportunities to engage with policy and budgetary debates is when the budget is presented to parliament for approval. Usually, this is the first time that the budget proposal is made public, and there are

opportunities for civil society interventions through public hearings, and by using the public attention for advocacy and media campaigns. This means that it is in the interest of civil society budget activists to strengthen parliament's role in the process. If parliament's role in the budget process is not effective, the input of civil society organisations during the legislative stage is likely not to be effective either.

At the same time, if budget execution is weak, and distorts spending priorities, this undermines the meaning of budgets. Civil society therefore also has an interest that parliament can exercise oversight over execution and scrutinises audit results to ensure compliance, and the efficiency and effectiveness of spending.

3. Some negative myths about parliamentary involvement²

Many people are sceptical about whether parliament should have a role in the budget process. They cite a number of concerns. For example, it has long been thought that executive secrecy is essential to budgeting, because the information involved was said to be highly sensitive in terms of its impact on the economy and markets. We have little, if any, concrete evidence that this is indeed the case. Also, experience tells us that secrecy too often hides poor budgeting practices, and provides a dangerous breeding ground for corruption and inefficiency.

Another objection is that parliamentary involvement can generate such a large number of proposals for changes to the budget that the budget process collapses. Admittedly, the United States came close to this situation in the 1980s. For instance, the number of changes that Congress made during the course of considering the defence budget alone totalled more than a staggering 1800 in 1985. But this has remained in many ways a unique experience that was due to a particularly complex set of factors rather than congressional involvement in budgeting in and by itself. Perhaps it is the fact that the biggest international financial organisations have their headquarters in Washington, where congressional budget wars are widely reported, that has given rise to some scepticism within these organisations of legislative budget activism per se.

But comparative experience tells a very different story. Most parliaments make a contribution to budgeting through a modest number of amendments that are far from undermining the stability of the process. international examples where parliamentary amendment activity overloads the system are very rare indeed - 63 per cent of national legislatures recently surveyed by the OECD report that they approve the budget with 'minor changes', and 22 per cent with 'no changes'. Only 15 per cent reported that they approve the budget with 'significant changes'. The survey is proof that a modest level of amendments is considered normal in most countries, and that any hysterics about how amendment power could derail the budget process are inappropriate.

Third, some suggest that the budget is too complex and technically loaded for parliamentarians to fathom. But, apart from the fact that many legislatures routinely demonstrate the contrary through their active and purposeful engagement, we are surely called upon to ensure that politicians are empowered to make the decisions they are required to in the most wise and prudent manner.

² These paragraphs draw freely on work by Warren Krafchik of the International Budget Project.

A fourth and prominent argument is that parliamentary involvement will increase deficits, due to pork barrel politics, logrolling and the multiplication of claims on the budget. True, sometimes parliaments can bust the bank. But this need not be the case. Many countries with inactive parliaments have some of the most perilously high deficits, and some countries with active parliaments deliver some very prudent deficits. This implies that we can control the effect of parliamentary involvement through careful institutional design, for instance of amendment powers or the structure of the decision making process. Rather than multiplying claims on the budget, one of the benefits of more open debate within the constraints of a carefully designed budget process, can be greater consensus with regard to difficult trade-offs.

In short, while there is reason to carefully monitor increased parliamentary activity, many of the arguments against involvement are negative myths or prejudices.

4. Considering parliamentary capacity

The aim of this section is to outline some factors that are central in determining the role of parliament in the budget process. With this knowledge, it is possible to identify strengths and weaknesses of legislative budgeting in a particular case. From a civil society perspective, this is important to judge whether advocacy interventions through parliament are likely to have an effect, or to make recommendations to strengthen parliament's role so that this intervention point becomes more significant. One way of looking at the issue of parliamentary ability to engage with the budget is to differentiate between three sets of variables - legal constraints, party political dynamics, and analysis capacity.

4.1. Legal frameworks and their constraints

The legal framework, such as a constitution and organic budget laws, shape and constrain the way in which parliament can engage with the budget. Two key variables here are the system of government³ established by the constitution, and the nature of amendment powers granted to parliament with regard to the budget.

Variance in the relative budgetary influence of parliament vis-à-vis the executive is to a large extent a function of the system of government a constitution puts in place. Parliamentary systems tend to be, by virtue of their design, conducive to co-operative legislative-executive relations. In parliamentary systems, the executive is elected by parliament. This means that the executive is directly dependent on majority support in the legislature. As a result, the composition of parliament and the executive are inherently intertwined, as are their electoral fortunes. This tends to constrain the political space necessary for parliament to fundamentally rewrite executive spending proposals during the approval or legislative stage, often leaving the more technical and perhaps less politicised *ex post* engagement via a Public Accounts Committee as the focus of financial scrutiny. In parliamentary systems, to fundamentally rewrite the

³ Presidential systems vest executive authority in a directly elected head of government, usually called a president, for example in the United States, the Philippines and Nigeria. In parliamentary systems, the executive authority is elected indirectly by parliament, for instance in Britain, South Africa and India.

entire executive budget proposal would be tantamount to a vote of no confidence in the executive.

On the other hand, the separation of powers in presidential systems can lead to great antagonism between parliament and the president. In the latter case, the legislature is likely to be more critical of budgets and policy proposals tabled by an executive with whom it may have little in common. It is thus not surprising that some of the most bitter conflicts between parliament and the executive over budgetary matters can be found in countries with presidential systems of government, such as the United States or recently Nigeria, and that some of the most docile and ineffective legislatures, in budgetary terms, can be found in parliamentary systems of government, and in particular the United Kingdom and other Westminster inspired systems such as India or Canada.

A second legal variable is parliament's powers to amend the budget. Sometimes, amendment powers are spelled out in a country's written constitution, but they can also be based on convention, determined by ordinary legislation, or spelled out in parliamentary rules. The less amendment powers are circumscribed, the less control over budget outcomes is left to the executive alone.

Broadly speaking, in parliamentary systems of government legislative powers of amendment are usually more restrictive than in presidential systems. The underlying variable is the separation of powers in pure presidential systems, which gives rise to deliberate checks and balances. The classic example is the Constitution of the United States, dating back to 1787, which establishes no legal limits on parliament's budgetary powers (although Congress has self-imposed limits from time to time).

To the contrary, in the Westminster tradition of parliamentary government, 'reductions only' restrictions apply, where parliament may only reduce existing items (i.e. those items included in the budget proposed by the executive), but it may not include new ones or increase existing ones. This configuration evolved during the early days of the House of Commons, when it met to consider demands for subsidies made by the Crown. Its task was to decide whether and to what extent it would comply with the demand and, if so, within what limits and by what means. Many countries in the Commonwealth have copied this configuration.

A third set of amendment provisions constrain parliament's budgetary powers so as to promote the maintenance of the deficit, or the 'budget balance' between revenues and expenditures suggested by the executive, which is popular in some francophone countries, for instance.

It is possible to consider amendment powers on a scale of declining influence. Unfettered powers allow parliament, in theory, to rewrite the entire budget proposed by the executive. Balance budget amendment powers are more protective of the executive's fiscal policy, but still allow substantial legal space for parliament to shape budgets, for instance by reprioritising expenditures. The Westminster tradition of amendment powers is at the opposite end of the scale. It allows parliament very little opportunity to shape budgets other than to cut items. This precludes a creative role for parliament through the amendment process, as any amount from an expenditure item that is cut, for example, cannot be shifted to increase spending on a different

item elsewhere in the budget. The latter category of powers is not conducive to parliamentary amendment activity.⁴

4.2 Party political dynamics

Budgeting takes place in a broader political context - it is an expression of the power relations of political actors that participate in the process. How much influence parliament actually has, the *de facto* rather than theoretical extent of its budgetary action space, is to a large extent determined by party politics. While legal frameworks and the constraints they establish tend to be relatively long lasting, party political dynamics are far more fluent and can change substantially from election to election, and even in between elections, for instance due to defections of parliamentarians from one political party to another. The following paragraphs discuss two particularly important variables that shape the party political balance of power in the context of which parliament exercises its budgetary functions, viz. party political majorities and party cohesion.

Party political majorities have been shown to have an important effect on the role of parliament in the budget process. The point is that stable majorities ensure the predictability of voting outcomes. However, if the legislature features several parties without one of them having an outright majority of seats, the executive will have to assemble the support of a number of political parties to have its budget passed. It is likely to have to bargain and make concessions during this process. In this case the executive is faced with substantial strategic uncertainty as to whether it will be able to 'get through' its original budget proposal without significant changes.

A second and related variable is party cohesion, or party discipline. As Von Hagen has summarised, 'party discipline entails voting to support the executive, even if the outcome does not fully match the preferences of the individual member of parliament.' The point is that party majorities only ensure the predictability of parliamentary behaviour when they are matched with tight party discipline. The ability of party leaders to ensure party discipline varies substantially across political systems. In the United States Senate, for example, over the past three decades the extent to which members of each party vote with their party colleagues has been as low as 66 per cent in the case of Republicans. Consistently low levels of party cohesion are usually associated with candidate centred electoral systems, where party affiliation is not a strong factor in the election of candidates.

On the opposite end of the spectrum are legislatures in which the electoral fortunes of their members are highly correlated with party affiliation, notably when party headquarters have a strong voice in choosing candidates and the electorate chooses mainly or exclusively according to party preference. For instance, in the British House of Commons or the South African Parliament there are at most minimal deviations from party aligned voting patterns that are stringently enforced by party whips. Here, the

⁴ The issue is complicated in bicameral parliaments, where two different chambers may have equal or asymmetrical powers, which are usually defined in the constitution. Federal countries have some form of regional representation in a second chamber of the national legislature, and some unitary states have similar arrangements or other forms of an upper house of parliament. A detailed discussion is not possible here. For more on this, refer to the excellent overview of Patterson & Mughan (2001) and, focusing on budgets, the interesting analysis of Heller (1997).

primary role of members is that of party loyalists, and apart from a few prominent mavericks who can afford occasions of rebellious behaviour, voting against one's own party is highly damaging to one's future political career.

4.3 Analysis capacity

Parliamentarians have to be empowered to understand and independently analyse the contents of the budget if they are to play a meaningful role in the process. However, analysis capacity is unlikely to make much of a difference if parliament has little legal and political space to make its voice heard. In short, legal and political capacity as discussed above is a necessary condition for parliament to shape budgets. But, crucially, this is not sufficient. Even when parliament has the legal and political space to shape budgets, analysis capacity is necessary to make full use of this opportunity, and to make sound budgetary choices in doing so. Some of the key variables that combine to determine this ability to analyse are research capacity, information availability, the strength of parliamentary committees, as well as time availability and the timing of the budget process.

First, parliaments need access to research capacity to effectively make budgetary decisions. How can legislators independently assess the integrity of the figures in the draft budget, decide whether changes to the budget might be desirable, or determine and evaluate the budgetary implications of their proposed changes? The ability to make changes to budgets depends on detailed scrutiny that is only possible with detailed analysis. The only possibility for parliament to access independent information and analysis on the budget is through its own research service. Given the size and technical nature of the budget, effective budget research services require dedicated and specialised personnel.

Some of the more activist parliaments, in budgetary terms, have substantial own budget research capacity. For instance, the Congressional Budget Office (CBO) of the United States has highly trained staff numbering in excess of 200, and there are almost 50 employees the Congressional Planning and Budget Office (CPBO) of the Philippines. Some parliaments have smaller research units that specialise in budget analysis, for example in Poland, and yet others have general research units that can deliver some budget analysis when needed, such as the Research Service of the House of Commons Library in the United Kingdom. However, parliamentary research capacity is often negligible or non-existent, perhaps due to lack of resources or skills. There are, for instance, no dedicated budget researchers attached to the parliaments of many African countries, such as South Africa, Zambia or Namibia.

Second, parliamentary decision making needs to be based on comprehensive, accurate, appropriate and timely information supplied by the executive. Crucial in this is the amount of supporting documentation that accompanies the budget figures. In many countries, the budget document itself contains little narrative that outlines the policies underlying tax and spending proposals. Often the only source of narrative information is the budget speech. This makes it difficult for parliamentarians and their staff (as well as civil society researchers) to understand the policy basis for the budget, and to evaluate whether the budget adequately reflects stated government

policy. Also needed are in-year actual spending information⁵ and timely, thorough and well-presented audit reports, so that parliament can determine the extent of implementation of the budget. The latter is a crucial issue in many developing countries, where unauthorised expenditures and budget variance, that is the difference between approved and actual numbers, routinely run into double percentage figures. Budgetary decisions should be made in the knowledge of actual spending information, as much as possible, rather than on the basis of budgeted figures that might be little more than fiction.

Third, parliaments need strong committees to be effective. Parliamentary committees are the 'engine room' of parliament. It is here that in-depth and more technical debate can take place, away from the political grandstanding that often characterises proceedings on the floor of the house. The stronger the emphasis on parliamentary committees in the budget process, the greater is parliament's ability to engage with the budget. Where the committee stage is underdeveloped, and discussion takes place mainly on the floor of the house, the budgetary role of parliament is weak. In South Africa, for example, the effectiveness of committees is undercut because the Rules of the National Assembly currently restrict the time for committee consideration of the budget to a mere seven working days.

Internationally committee involvement in the budget process appears to be growing. For instance, the Australian Senate introduced a departmental committee stage for the budget process in 1970, India in 1994, and in Africa the parliaments of Uganda and Zambia have recently created new committees that consider budget issues. Although these initiatives may have been implemented with varying degrees of success, they give an indication that parliaments themselves have realised the value of committee involvement in strengthening approval and oversight capacity.

In many countries a budget or finance committee accepts overall responsibility for the process, sometimes alone or as a co-ordinating body for other relevant committees. In the latter group is the interesting two-tier decision making process in the Swedish Parliament, where reforms in the 1990s made the Finance Committee instrumental in approving ceilings for expenditure areas within aggregate revenue and expenditure levels, whereas sectoral committees shape individual appropriations. It would seem that such a two-tier system is especially useful in ensuring prioritisation within a hard budget constraint. Parliament should also establish committees, such as a Public Accounts Committee, to consider the audit report, in order to ensure that the budget it passed was reasonably well implemented.

Fourth, parliaments require both sufficient time as well as a properly timed budget process to facilitate meaningful decision making. International experience suggests that a minimum of three to four months is required for the approval of the budget by parliament on the basis of meaningful analysis and scrutiny. However, sufficient time by itself is not enough. The budget should also be tabled sufficiently in advance of the fiscal year to which it relates in order to make decisions that matter. This is because interim spending, for instances through 'votes on account', continuing resolutions or interim executive spending authority based on constitutional or legal formulae too often distort budget priorities.

⁵ This refers to regular actual expenditure and revenue updates supplied during the execution stage as the budget is progressively implemented.

Historically, the British Parliament devised a tactic of voting appropriations near the end of the session as a means of forcing the Crown to utilise its own resources before relying on tax revenue raised from the public. In a modern context, this century-old tradition weakens parliament through complicating an approval process that should aim at advance scrutiny. Regrettably, many countries in the Commonwealth have copied this poor practice, for instance in much of anglophone Africa. Elsewhere, most budget processes are geared to ensure timely passage under normal circumstances.

4.4 Other factors

There are quite certainly other possible factors that can, temporarily or permanently, alter the budgetary balance of powers between parliament and the executive. New and urgent issues, coupled with diverse and strong public opinion, might give parliament increased action space to shape budget policy. Also, some legislatures face constraints of their room to manoeuvre due to their countries' high levels of foreign debt. When international financial institutions have attached stringent conditionalities to loans, parliament's role might be severely diminished to rubberstamping budgets that reflect prior agreements between lenders and the executive which constrain the range of possible budget choices. This discussion of factors is therefore not exhaustive, although it points to some very important variables that affect parliamentary capacity to engage with the budget. However, different parliaments will find themselves in different contexts with varying challenges. Full understanding of a specific case requires thorough analysis of the particular factors that are relevant.

5. Concluding remarks: strategic decisions facing civil society

'If the present budgetary process rightly or wrongly is deemed unsatisfactory, then one must alter in some respect the political system of which the budget is but an expression. It makes no sense to speak as if one could make drastic changes in budgeting without also altering the distribution of influence.'

Aaron Wildavsky and Naomi Caiden
The New Politics of the Budgetary Process

The role of parliament in the budget process is an important strategic consideration for civil society organisations that attempt to exert influence on the budget. If the parliamentary process, through public hearings and debate, is the prime channel for inputs, budget organisations have an interest in 'making parliament matter'. However, in assessing how to possibly strengthen parliament's role, we need to be cognisant of the factors that can constrain its ability to engage with the budget. Where legal or party political constraints are overwhelming, reforms that deliver improvements such as better information, research capacity or more time to consider the budget are unlikely to have much effect.

This is not to deny the possibility and indeed the probability of a dynamic interplay between the sets of variables discussed in the previous section. Nonetheless, without political will, institutional tinkering is highly unlikely to change the outcomes of the budgeting game, which is, after all, an expression of political power relations. In the latter case, civil society organisations would have to reconsider their intervention

points into the budget process, for example to see whether engagement directly with the executive might not be a more promising strategy to achieve policy impacts. A middle position might be to lobby for reforms to strengthen the role of parliament, while simultaneously diversifying intervention points along the different stages of the budget process.

Ask yourself: in your country...

- At what stage(s) does parliament engage with the budget?
- Which committees in parliament deal with public finance issues?
- What powers does parliament have to amend the budget?
- In practice, does parliament amend the budget?
- If it amends the budget, what is the extent and effect of amendments?
- Does parliament consider audit results, and how?
- Are you satisfied with this role for parliament?
- If not, what should change, and why?
- Does civil society engage with parliament on budget issues?
- If yes, in what way?
- Should civil society work more closely with parliament on budget issues?
- How exactly could civil society and parliament co-operate more closely?
- What is necessary to do achieve such increased co-operation?

6. Suggestions for further reading

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7. Useful internet sites

Association of Western European Parliaments for Africa:
<http://www.awepa.org>

Commonwealth Parliamentary Association (CPA):
<http://www.cpahq.org>

Institute for Democracy in South Africa (Idasa):
<http://www.idasa.org.za>

International Budget Project (IBP):
<http://www.internationalbudget.org>

Inter-Parliamentary Union (IPU):
<http://www.ipu.org>

Organisation for Economic Co-operation and Development (OECD):
<http://www.oecd.org>

Parliamentary Centre:
<http://www.parlcent.ca>

Southern African Development Community (SADC) Parliamentary Forum:
<http://www.sadcpf.org>

World Bank Institute (WBI) Parliamentary Program:
<http://www.worldbank.org/wbi/governance/parliament/>