Özet
In representative democracies the budget process is a resolution process that encompasses the
decisions taken by the government of the policies to be applied in certain periods in the future, the
application of these policy decisions in that period and the supervision of the budget
that is applied.
The budget process represents the fiscal dimension of decision making process that is a political
process. Today the complexification of the state structure and the increase in the
importance of the power of purse have featured the legislative and executive organs in the budget
process. The legislative organ that delegated the authority to make budget in the first half of the 20th
century to the executive organ has retrieved the authority today. The transformation experienced has resulted
with efficient role of the executive organ in the budget preparation and application stages, and with
efficient role of the legislative organ in the recognition and supervision stages. The role of legislative
organ in the recognition and supervision stages is the result of the delegation of authority and the
power of purse. The power of purse requires the delegation of the authority to determine the
expenses to be made and the revenues to be collected, to the representatives. The citizens want to
know whether these authorities they delegated are exercised appropriately of not.
Therefore, with the power of purse and the delegation of authority, legislative organs have become
more active in the budget process. The establishment of commissions having the authority of monitoring and
execution, having sufficient time and personnel by the executive organs for the approval and
supervision of the budget, the formation of specialised budget investigation boards that submit
objective and fair analysis to the legislative organ, the increase in the budgetary data interchange
from executive organ to legislative organ are the solid evidences of this development.
Keywords: Budget, Legislative Organ, Power of Purse

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