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