

## Module 2: Budget formats and processes

### Session 2: Budget process

#### Expenditure budget formulation process: Malaysia

Government	Federal Treasury (Budget Management Division)	Parliament
Agencies prepare and submit new year estimates	JANUARY Call circular for new year estimates	
	MARCH Receive submissions and Budget Review Officers makes individual study	
	APRIL Preliminary hearing	
	MAY-JULY Budget hearing	
	AUGUST-SEPTEMBER Approval of new year estimates by the Ministry of Finance and Cabinet	
	OCTOBER Budget document printed and submitted to parliament	OCT-DEC Parliament debates and approves new year budget
Budget execution by agencies	END OF DECEMBER Minister of Finance issues warrant for expenditure	

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#### Budget process in Angeles City, Philippines

City Mayor Chair, committee on women/finance City accountant City budget officer	Discussion on revenue collection & expenditures
	Budget prioritisation
	Each office submits its budget for the following year & identifies priorities
	Budget proposals

City mayor	Submission to & recommendation by mayor
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City council	Presentation to city council for review & approval
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City mayor	Final approval
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