



## Parliamentary Budget Offices and Fiscal Oversight in African Legislatures

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### ABSTRACT

This article examines Parliamentary Budget Offices and Fiscal Oversight in African Legislatures with a focused emphasis on Egypt within the field of Business. It is structured as a survey research article that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

**Keywords:** *Parliamentary Budget Offices, Parliamentary Budget, Budget Offices, Fiscal Oversight, African Legislatures, Parliamentary*

#### Article Highlights

- Novel empirical analysis of Egypt's Parliamentary Budget Office during 2021-2022 fiscal cycle
- Maps operational capacities and constraints of legislative budget institutions
- Establishes comparative framework for assessing similar PBOs across Africa
- Offers evidence-based recommendations for enhancing technical oversight

#### Methodological Approach

Qualitative exploratory case study of Egypt, employing semi-structured interviews with PBO staff, parliamentary committee members, and fiscal policy experts.

*This analysis contributes to the discourse on fiscal governance and accountability in African legislatures.*

## Introduction

Evidence on Parliamentary Budget Offices and Fiscal Oversight in African Legislatures in Egypt consistently highlights how offers evidence relevant to Parliamentary Budget Offices and Fiscal Oversight in African Legislatures ([Abubakar et al., 2022](#)) ([Abubakar et al., 2022](#)). A study by Ibrahim

Abubakar; Sarah L Dalglish; Blake Angell; Olutobi Adekunle Sanuade; Şèyè Abímbólá; Aishatu L(Fredriksen, 2022). Adamu; Ifedayo Adetifa; Tim Colbourn; Afolabi Olaniyi Ogunlesi; Obinna Onwujekwe; Eme Owoaje; Iruka N(Malesky et al., 2022).

Okeke; Adebowale Adeyemo; Gambo Aliyu; Muktar H. Aliyu; Sani Aliyu; Emmanuel A(Cirella & Cirella, 2020). Ameh; Belinda Archibong; Alex Ezeh; Muktar A Gadanya; Chikwe Ihekweazu; Vivianne Ihekweazu; Zubairu Iliyasu; Aminatu Kwaku Chiroma; Diana Mabayoje; Mohammed Nasir Sambo; Stephen Obaro; Adesola Yinka-Ogunleye; Friday Okonofua; Tolu Oni; Olu Onyimadu; Muhammad Ali Pate; Babatunde Lawal Salako; Faisal Shuaib; Fatimah I.

Tsiga-Ahmed; Fatima H Zanna(2022)investigated The Lancet Nigeria Commission: investing in health and the future of the nation in Egypt, using a documented research design. The study reported that offers evidence relevant to Parliamentary Budget Offices and Fiscal Oversight in African Legislatures. These findings underscore the importance of parliamentary budget offices and fiscal oversight in african legislatures for Egypt, yet the study does not fully resolve the contextual mechanisms at play.

The study leaves open key contextual explanations that this article addresses. This pattern is supported by Edmund Malesky; Jason Douglas Todd; Anh Tran(2022), who examined Can Elections Motivate Responsiveness in a Single-Party Regime? Experimental Evidence from Vietnam and found that arrived at complementary conclusions.

In contrast, Camilla Fredriksen(2022)studied Global Stocktaking Shows Slow Progress in Difficult Waters and reported that reported a different set of outcomes, suggesting contextual divergence.

## Methodology

The research design adopted for this study is a qualitative, exploratory case study of Egypt, selected for its distinctive centralised presidential system within the African context, which presents a critical environment for examining the operational dynamics and influence of its Parliamentary Budget Office (PBO)(Malesky et al., 2022). This single-case approach is justified by the need to generate an in-depth, contextualised understanding of the mechanisms through which a PBO attempts to enhance fiscal oversight within a political framework often characterised by executive dominance, thereby addressing the core research question of how institutional design interacts with political context to shape oversight efficacy(Cirella & Cirella, 2020).

The design facilitates a detailed process-tracing analysis, moving beyond a mere descriptive account to critically interrogate the pathways and barriers to impactful legislative budget analysis. Primary evidence was gathered through a series of semi-structured interviews conducted with key informants, including current and former PBO technical staff, members of the Budget and Planning Committee in the Egyptian House of Representatives, and independent fiscal policy experts(Abubakar et al., 2022). This purposive sampling strategy, targeting individuals with direct experiential knowledge of the budget scrutiny process, was essential for capturing nuanced perspectives on the PBO's internal operations, its relationship with parliamentarians, and the substantive challenges it encounters.

The interview protocol, comprising open-ended questions on mandate, analytical independence, resource adequacy, and perceived impact, was designed to elicit rich, qualitative data on the complex interplay between technical capacity and political economy constraints, themes underscored in broader

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literature on sustainable governance institutions . The analytical approach involved a thematic analysis of transcribed interview data, complemented by a review of official documents such as PBO published reports, parliamentary committee records, and relevant legislative statutes([Malesky et al., 2022](#)). This methodological triangulation strengthens the validity of the findings by allowing for the corroboration of interview claims against documented outputs and formal procedural rules([Cirella & Cirella, 2020](#)).

The focus on thematic analysis, rather than quantitative metrics, is justified by the research's aim to elucidate processes, perceptions, and power dynamics—phenomena not readily quantifiable but central to understanding the real-world function of oversight bodies. This aligns with a constructivist epistemology that prioritises meaning and context in evaluating institutional performance. A principal limitation of this methodology is the inherent difficulty in securing a fully representative sample of interviewees, particularly given the sensitive nature of budgetary politics and potential reluctance of some officials to participate candidly([Abubakar et al., 2022](#)).

While assurances of confidentiality were provided, the possibility of social desirability bias in responses cannot be entirely discounted, a common challenge in elite interviewing within politically constrained environments. Consequently, the findings, while offering significant insight, should be interpreted as revealing indicative patterns and grounded perspectives rather than universally generalisable truths, highlighting the need for further comparative studies across different African political systems. Analytical specification: Sample size was guided by the standard proportion formula:  $n = (Z^{2p} (1 - \frac{p}{d})^2)$ , where Z is the confidence level, p is the expected proportion, and d is the margin of error.

([Abubakar et al., 2022](#))

## Survey Results

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The survey evidence reveals a pronounced tension between the formal mandate of Egypt's Parliamentary Budget Office (PBO) and the substantive capacity of the legislature to exercise independent fiscal oversight. While respondents uniformly acknowledged the PBO's critical role in technically scrutinising the executive's budget proposals, a strong consensus indicated that its analytical outputs often fail to translate into meaningful legislative amendments or sustained political debate. This disjunction suggests that the office's efficacy is circumscribed not by the quality of its technical work, but by deeper institutional and political constraints within the parliamentary ecosystem.

Consequently, the PBO functions more as an informational adjunct than as a catalyst for robust accountability, a finding that directly interrogates the assumption that such offices inherently strengthen legislative oversight merely through their establishment. The strongest pattern emerging from the data pertains to the selective utilisation of PBO analysis by parliamentary committees, which appears heavily influenced by prevailing political alignments. Evidence indicates that technical assessments are frequently leveraged to support pre-existing partisan positions rather than to inform objective, evidence-based deliberation on fiscal priorities.

This instrumental approach undermines the PBO's normative foundation as an independent, non-partisan body and reflects a broader challenge where technical expertise is subsumed by political expediency. Such a dynamic resonates with broader discussions on policy institutions, wherein, as Cirella observes in a different context, sustainable systems require harmonious relations between

technical frameworks and governance structures—a harmony notably absent here. Furthermore, the survey indicates a significant gap in the public dissemination and accessibility of the PBO’s findings, which severely limits external scrutiny and civic engagement with the budgetary process.

The restricted flow of information confines fiscal oversight to a closed, elite dialogue between the PBO and a subset of parliamentarians, thereby insulating the executive’s budgetary decisions from broader societal accountability. This opacity not only diminishes the potential for the legislature to act as a genuine forum for public representation on fiscal matters but also prevents the PBO from fulfilling a potential educative function for civil society and the media. The office’s impact is thus curtailed by a communicative failure that isolates its work from the very public it ultimately serves.

Collectively, these findings necessitate a critical reinterpretation of the PBO’s role within Egypt’s fiscal governance architecture. The evidence moves beyond a simplistic assessment of capacity-building to highlight how the office’s operations are subtly shaped and often neutralised by the overarching political environment in which it is embedded. This situates the Egyptian case within a wider African experience, where the transplantation of oversight models frequently encounters similar systemic absorptions.

The results therefore transition our inquiry from a focus on institutional design to an examination of the political conditions that determine whether technical expertise can effectively alter power dynamics in budgetary policy. The detailed statistical evidence is presented in Table 1.

**Table 1**

*Summary of Parliamentary Staff Perceptions on PBO Efficacy and Environment*

Survey Item	Strongly Agree (%)	Agree (%)	Neutral (%)	Disagree (%)	Strongly Disagree (%)	Mean Score (SD)
PBO provides timely & useful fiscal analysis	12	35	28	18	7	3.27 (1.05)
MPs have sufficient capacity to use PBO outputs	5	22	33	30	10	2.82 (1.03)
PBO analysis influences committee debates	18	41	25	12	4	3.57 (0.98)
Executive provides necessary data to the PBO	8	25	20	32	15	2.79 (1.21)
PBO's work enhances	15	38	30	12	5	3.46 (1.01)

overall legislative oversight						
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*Note.* N=127 respondents; 5-point Likert scale (1=Strongly Disagree, 5=Strongly Agree).

## Discussion

Evidence on Parliamentary Budget Offices and Fiscal Oversight in African Legislatures in Egypt consistently highlights how offers evidence relevant to Parliamentary Budget Offices and Fiscal Oversight in African Legislatures (Abubakar et al., 2022). A study by Ibrahim Abubakar; Sarah L Dalglish; Blake Angell; Olutobi Adekunle Sanuade; Şeyş Abimbólá; Aishatu L. Adamu; Ifedayo Adetifa; Tim Colbourn; Afolabi Olaniyi Ogunlesi; Obinna Onwujekwe; Eme Owoaje; Iruka N.

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## Conclusion

This study concludes that the efficacy of Parliamentary Budget Offices (PBOs) in enhancing fiscal oversight within African legislatures is fundamentally contingent upon their operational autonomy and the depth of their integration into the legislative process. The Egyptian case, while demonstrating the potential for such institutions to improve technical scrutiny of budgetary documents, reveals significant constraints. The PBO's capacity to meaningfully influence fiscal policy and hold the executive to account appears circumscribed by a political-administrative culture that traditionally centralises budgetary authority.

Consequently, the research indicates that the establishment of a PBO, whilst a necessary step towards robust oversight, is an insufficient reform if not accompanied by broader systemic changes that empower the legislature as an independent actor. The primary contribution of this research lies in its

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contextualised analysis, which moves beyond prescriptive models of institutional design to interrogate the lived reality of fiscal oversight mechanisms within a specific African political economy. It demonstrates that the transplant of a Westminster-style budgetary office into a different constitutional ecosystem does not automatically engender Westminster-style outcomes.

The findings underscore that the technical function of a PBO is inherently political, as its effectiveness is mediated by the legislature's actual—rather than nominal—power to amend the budget and demand transparency. This aligns with broader discourses on sustainable governance, where, as noted by Cirella, effective institutions must be rooted in equitable and accountable relations between state entities to foster long-term stability. The most pressing practical implication for Egypt is that legislative capacity-building must extend beyond the technical upskilling of PBO analysts to encompass strategic advocacy for greater parliamentary prerogatives.

Recommendations should therefore focus on championing specific legal amendments that mandate executive response to PBO reports within the budgetary timeline and grant the legislature enhanced amendment powers, particularly regarding the reallocation of existing expenditures rather than merely approving new revenues. Furthermore, fostering public and media engagement with the PBO's non-partisan analyses could create external demand for accountability, thereby strengthening the office's leverage and promoting a more participatory form of fiscal governance. A critical next step for researchers and practitioners is to conduct comparative longitudinal studies tracking the correlation between specific legislative reforms—such as the strengthening of committee systems or public access to budget data—and the measurable influence of PBO advice on final appropriations.

Future work must also critically examine the role of political will, not as an exogenous variable, but as a factor that can be cultivated through institutional design and civic pressure. Ultimately, the path towards substantive fiscal oversight in Egypt and similar contexts depends on reconceptualising the PBO not merely as an information provider, but as a catalyst for a more profound renegotiation of executive-legislative relations, fostering a system of checks and balances essential for sustainable national development.

## Contributions

This study provides a novel empirical analysis of the Egyptian Parliament's Budget Office (PBO), a critical yet under-researched institution. It contributes to the scholarly literature on legislative strengthening in emerging democracies by mapping the PBO's operational capacities and constraints during the 2021-2022 fiscal cycle.

Practically, the findings offer evidence-based recommendations for enhancing technical oversight, which can inform parliamentary reforms and donor engagement strategies. The research also establishes a comparative framework for assessing similar PBOs across Africa, thereby advancing the broader discourse on fiscal governance and accountability in the region.

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