

Enhancing the Role of Parliament in the Budget-Making Processes

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Abstract

A budget is an important financial plan that provides a framework for the effective allocation of resources and is thus vital for ensuring effective public financial management. Parliaments play a critical role in ensuring that budgets deliver their intended outcomes. It is the responsibility of Parliaments to exercise oversight roles over the executives' budget proposals, scrutinise budget information, and depending on the government system in place, approve, amend, or draft a new budget. The aim of this paper is to explore mechanisms that can be used to enhance the role of Parliament in budget-making processes by focusing on gender budgeting, budget reforms, and capacity building through the establishment of Independent Financial Institutions (IFIs) such as Parliamentary Budget Offices (PBOs) as mechanisms of enhancement. Based on the aim of this paper, the researcher chose to use a descriptive research design and employed a desktop research approach through a literature review. The relevant data was collected from various sources such as books, journals, and the internet. The online sources included in the academic database and government portals containing information relating to Parliaments, budgeting processes, and budget management. The findings suggest that Parliament plays an important role in ensuring that a budget is transparent, accountable, and responsive to the needs and demands of the public, including women and marginalised groups. It is also evident that some of the main challenges faced by Parliament to ensure an effective budgeting process include limited resources, political interference, and inadequate public participation. The study concludes that parliamentary involvement during the budget-making process is critical and therefore recommends strengthening the institutional



capacity of Parliament, promoting public participation in the budget process, and ensuring gender-responsive budgeting in all stages of the budget cycle.

Keywords: Parliament; Budget; Budget-making processes

Introduction

According to the Organisation for Economic Co-operation and Development (OECD) (2014:1), a budget is a comprehensive and coordinated financial plan that outlines the allocation of resources to various government sectors and programmes. It is a forward-looking document that not only outlines financial allocations but also reflects the government's policy priorities (Shawe, 2023:371). It outlines how resources will be utilised during a specific period and is typically expressed in monetary terms (Isaac, Lawal, and Okali, 2015:4). The budget-making process inherently addresses the needs and desires of the public when allocating resources. It mirrors the preferences, priorities, and requirements of the society it serves. Budgeting serves as a mechanism for the government to formulate strategies that effectively meet the demands of its populace (Shawe, 2023:372).

In addition, the budget-making process serves a managerial role and external accountability role. The managerial function assigns objectives to managers for accountability, while the external accountability function makes the government answerable to the legislature and external stakeholders (Citro, Cuadrado-Ballesteros, and Bisogno, 2021:116). Kipkirui (2020:1) maintains that budgets have a variety of roles, encompassing functions like planning, evaluating performance, coordinating activities, executing plans, facilitating communication, motivating actions, and granting authorisation. These functions emphasise the key mechanisms of a budgetary system that is focused on achieving results. The given definitions of budget indicate that the fundamental characteristics of a budget encompass comprehensiveness and coordination, monetary representation, a future-oriented outlook, and a specified time frame.

Budgets are crucial instruments for effective economic and financial management and have been used in government settings for economic growth and development. The importance of budgets, especially in government, has been extensively studied by a number of scholars over the past decades (Atuilik, Peregrino-Brimah, Salia and Adafula, 2019; Van Schaik, 2023; Isaac et al., 2015; Becker, Mahlendorf, Schäffer, and Thaten, 2016; Hussein, 2021; Shawe, 2023; Saleh, 2020; Oladele, Chukuemeka, and Christian, 2021).



Budgeting plays a critical role in implementing fiscal and monetary policies and can have a serious impact on the overall economy of a particular country (Douglas and Kravchuk, 2023:408). It enables governments to mobilise and distribute resources, stimulate capital accumulation, generate employment, and enhance the fair distribution of income and wealth (Citro et al., 2021:116). Consequently, it is essential for the content of the budget document to be transparent, credible, and clearly articulated to foster trust and facilitate accountability. Effective budgeting aligns with key principles of contemporary public governance, such as integrity, transparency, public participation, accountability, and strategic planning to accomplish national goals (Saleh, 2020:337; Sambo, 2022:8).

The existing literature on budget processes discusses a fundamental tension between the roles of the executive and Parliament. There is a widely accepted understanding that the executive holds the primary responsibility for initiating the budget due to its possession of comprehensive information necessary to make decisions regarding revenue and expenditure (Douglas and Kravchuk, 2023:409). Similarly, in accordance with Section 55(1)(b) of the Constitution of the Republic of South Africa (1996), the executive is granted exclusive authority to draft and prepare the budget and other Money Bills (Republic of South Africa, 1996). Consequently, this tension in roles restricts the role of Parliament in exerting influence over the power of the purse.

In the evolution of representative government, fiscal management and budgeting were initially under the purview of representative bodies, as seen in the United States Congress during the 19th century. Budgeting was primarily a legislative responsibility, although the executive branch also played a role in its execution. Presidents occasionally reviewed and altered agency requests, but there was a lack of consistency in their involvement. Budgeting procedures lacked coherence during this period, marked by budgetary disorganisation and deficits in federal finance. The need for effective budgeting became evident, driven by fiscal crises and the demand for better financial management (Douglas and Kravchuk, 2023:409).

This historical context highlights the evolving relationship between legislative bodies and budgeting. The shift from a solely legislative focus to seeking assistance from the executive branch underscores the complexity of modern budgeting. This evolution emphasises the need for a comprehensive and coherent approach to budgeting, aligning with the changing dynamics of government expenditures and revenues.

In terms of enhancing the role of parliament in the budget-making process, this history underscores the importance of collaboration between the legislative and executive branches. It suggests that effective budgeting requires a coordinated effort where parliament seeks input and guidance from the executive, particularly in complex financial matters. This collaboration can lead to more informed budget decisions that consider both policy objectives and fiscal realities.



Overall, understanding the historical evolution of budgeting reinforces the idea that effective budget-making requires the active involvement of Parliament in collaboration with the executive. This enhances the oversight, transparency, and coherence of budgetary decisions, ultimately contributing to better governance and financial management.

Taking into consideration the above-mentioned, this study aims to investigate the role of Parliaments in budget-making processes and which mechanisms Parliaments can use to enhance their role in these processes. The researcher will discuss the methodological approach used to conduct this research, followed by the theoretical framework used to explore the parliamentary role in the budgeting process. The paper will further provide a discussion on the current role of Parliaments in the budget-making processes and on mechanisms to enhance that role. In addition, the various challenges that have been identified for the effective use of the mechanisms to enhance the role of Parliament will be discussed. Finally, a comprehensive conclusion of the results of the investigation and recommendations are provided.

Research Methodology

This paper used a descriptive research design to explore the role of Parliament in budget-making processes and a desktop research approach was employed. The relevant data was collected systematically through a literature review. A variety of sources including academic journals, books, reports, and other relevant documents were consulted. The collected data was analysed through a thematic analysis approach and coded based on the themes that emerged from the literature review. The main focus was placed on the role of Parliament in the budget-making process (oversight role, approval and amendment roles, and scrutiny roles) and various ways to enhance that role in the budgeting processes, including gender budgeting, budget reform, and capacity building.

The results of this research are aimed at enhancing the current body of knowledge on the role of Parliaments in the budget-making processes and hope to offer valuable insights into the strengths and limitations of the present budgeting processes. Through the utilisation of a descriptive research design and a systematic desktop analysis approach, the study engages with a diverse range of literature sources. By identifying and analysing themes such as oversight, approval, amendment, and scrutiny roles of Parliament in budgeting, the research provides an enriched understanding of the multifaceted contributions of Parliaments in fiscal matters.

Furthermore, the study extends the scholarly discourse by examining avenues to enhance parliamentary engagement in budgeting processes. The exploration of gender budgeting, budget reform, and capacity building as mechanisms for enhancing parliamentary roles offers practical insights into improving the effectiveness of legislative bodies in budgetary matters.



Theoretical Framework

The utilisation of theories in analysis allows researchers to identify the pertinent components of a framework for specific inquiries and to establish essential working assumptions about these components. Theories concentrate on a framework, providing explicit assumptions crucial for diagnosing, explaining processes, and foreseeing outcomes of a phenomenon (Ostrom, 2019:25; Kruis, Maris, Marsman, Bolsinova, and Van der Maas, 2020:1; Vlaev, 2018: Internet Source).

For the purpose of this paper, the rational choice theory is used to explore the role of Parliament in budget-making processes. According to Ogu (2013:90), this theory is a model for comprehending and sometimes predicting social, economic, and individual behaviour. The theory posits that all actions are fundamentally rational, with individuals weighing the costs and benefits before deciding what to do (Lockert, 2022: Internet Source). The theory suggests that individuals make rational decisions based on calculations that align with their personal goals while maximising their self-interest (Ganti, 2022: Internet source; Martín, 2021:1). This approach is believed to yield the most satisfying and beneficial outcomes within the constraints of available options.

Rational choice theory assumes that individuals possess complete information, clear objectives, and the capability to make decisions that optimise their goals. The described framework carries universal implications for various choice models in behavioural sciences (Martín, 2021:1). This core principle suggests that decisions are contextually relative and shaped by the local environment. Due to limited cognitive resources, individuals rely on relative rather than absolute assessments of factors like cooperativeness, risk, and utility. This concept draws parallels with psychophysical and cognitive theories of perception, where judgments are made based on the relative intensity of stimuli attributes rather than absolute values (Vlaev, 2018: Internet Source).

Within the context of parliamentary budget-making processes, the theory suggests that parliaments may consider factors such as the current economic state and the outlook of the country, the overall government priorities and policy goals, the sources of revenue available to the government, the need to balance both short, medium, and long-term goals and priorities, and the potential impact of the budget on areas such as gender equality, economic inequality, poverty, and social justice. By analysing budget decisions through the lens of rational choice theory, parliaments, with the assistance of the necessary capacity providers, can effectively scrutinise and understand the budgets. This will ultimately assist parliaments in exercising oversight functions, enhancing budget transparency and accountability, improving fiscal policy implementation, and promoting effective public finance management.



The Role of Parliament in the Budget-making Processes

Parliaments have come to assume more significant roles in modern governance. Previously overshadowed by powerful executives, parliaments now hold prominence in legislative and broader governance activities in both emerged and emerging democracies (Douglas and Kravchuk, 2023:409). This shift is driven by factors such as citizens' demand for autonomous parliamentary roles and the rise of independent institutions supporting parliaments, bridging the information gap between the executive and legislature. This aligns with the broader trend towards transparent governance, facilitated by the open nature of parliamentary processes that allow for civil society, expert, and citizen involvement (Murphy, 2020:469).

This shift towards more prominent parliamentary roles enhances their involvement in the budget-making process. The role of parliament in the budget-making process includes an oversight role, legislative authority, budget approval, amendment and voting, budget scrutiny and reports, and public representation. These roles vary across the world and are contingent upon factors such as specific political and electoral systems, formal legislative authorities, presence of political determination and opportunity, and available technical capacities (Kithatu-Kiwekete and Jahed, 2019:7; Parliament of the Republic of South Africa (RSA), 2019; Saleh, 2020:337).

Within the budget-making context, the oversight role is critical and necessary for the economic development and growth of a country (Saleh, 2020:338). The concept of oversight means holding the government accountable “through the assessment of economic assumptions, budgetary plans, and evaluating performance in those areas” (Gaspard and Khan, 2016:2). According to the Parliament of the RSA (n.d), oversight involves detecting and preventing abuse, ensuring government accountability for taxpayer funds, verifying the delivery of announced policies, enhancing transparency in government operations, and fostering public trust in governmental actions.

Parliamentary oversight can encompass a wide range of activities, including scrutinising government activities, evaluating budget decisions, conducting investigations, questioning government officials, and making recommendations to enhance transparency, accountability, and the overall effectiveness of government operations (Rendon and Cooley, 2017:4).

According to Khumalo (2015:13) and Saleh (2020:342), the parliamentary oversight role over the executive can be conducted at two primary avenues and mechanisms. The first opportunity for parliamentary intervention occurs at the initial phase of the budget process, which is known as the ex-ante stage, and the second mechanism is available at the later phases of the budget process, which is referred to as the ex-post stage. Ex-ante oversight involves parliamentary actions to evaluate the necessity, effectiveness, and



usefulness of government plans. Ex-post oversight, on the other hand, involves parliamentary actions to evaluate the execution of policies, projects, and programmes approved by parliament (Chohan, 2021:2). The use of PBOs can assist parliamentarians in performing their oversight functions effectively.

The aim of parliamentary oversight is to ensure that the executive branch of government operates within the boundaries of the law, serves the best interests of the citizens, and effectively implements policies and programmes. It seeks to prevent abuse of power, corruption, and inefficient use of resources by holding the government accountable for its decisions and actions (Parliament of the RSA, n.d; Shawe, 2023:374). Parliamentary oversight aims to maintain a balance of power between the executive and legislative branches, allowing the legislative body to provide informed input, assess government performance, and make necessary adjustments to policies and budgets to address emerging challenges and changing needs (Rendon and Cooley, 2017:4; Murphy, 2020:469). Ultimately, the goal of parliamentary oversight is to strengthen democratic governance, promote transparency, and uphold the principles of accountability in order to serve the public's welfare.

The study conducted by Saleh (2020:342) suggests that the power of parliaments in parliamentary systems to shape and influence the budget is limited, despite the formal powers they possess. Parliament's capacity to scrutinise, amend, adjust, approve, and endorse the budget is influenced by both political and institutional factors. Procedural restrictions prevalent in numerous countries limit parliaments' ability to make changes to the government's budget drafts. Furthermore, political constraints arise in countries where there are no institutional barriers to amending the budget, as substantial modifications to the executive's budget could undermine the parliamentary majority's confidence and potentially trigger a government crisis (Saleh, 2020:243; Maishanu, Baba, Umar. and Abdullahi, 2019:31).

Additionally, the type of parliamentary system in government influences the role of parliament in budget-making processes. Some roles of parliaments are limited to approving the budget, influencing the budget, and preparing a budget. The budget-approving parliaments often lack the necessary power and resources to fully review and modify the executive's budget proposal. These parliaments are often referred to as "rubber stamps" because they simply approve the executive's proposed budgets without much input. The United Kingdom and Canada are typical examples of governments that follow this system (Oladele et al., 2021:6).

In countries such as Germany and Poland, parliaments can reject or modify the budget proposal of the executive but lack the ability to create their own proposals from scratch. These parliaments often lack the necessary technical and analytical capacity in place to draft their own budgets (Maishanu et al., 2019:31; Jahed, 2020:61; Oladele et al., 2021:6).



In countries like Sweden and the United States, parliaments possess legal and technical authority to modify or reject executive budget proposals and create their own. These parliaments are equipped with the necessary capacity for such adjustments (Oladele et al., 2021:6). However, in such instances, budgetary power held by parliaments can lead to instability if disagreements with the executive occur. This may result in disruptions in essential state functions and unpaid civil servants. Historically, parliaments' authority is rooted in budgetary control rather than legislative power. While this core power remains, reducing its influence might question its purpose. Constitutional amendments in new government systems address potential gridlock and ensure administrative stability, preventing budget-related disputes between parliaments and the executive branch in presidential systems (Uslo and Çirkin, 2020:3; Oladele et al., 2021:6).

Taking note of the above-mentioned, parliaments can scrutinize budget proposals in detail and can further request additional information where necessary from the government and other budget stakeholders. This process can thus enhance budget transparency and accountability. Kopits (2013:2) stated that in order to enhance the scrutiny and assessment of budget proposals and other legislative proposals relating to finance, both budget-making and budget-influencing parliaments have established PBOs. The purpose of this establishment is to provide parliaments with the necessary technical and analytical capacity and to equip parliamentarians with the necessary skills to improve budgetary oversight. Necessary cautions should, however, be taken when making significant amendments to executive budget proposals, as such changes may be interpreted as a vote against the cabinet's leadership.

In conclusion, the role of parliament in budgeting is crucial for ensuring accountability, transparency, and effective governance. Parliament has the authority to approve, amend, or reject budget proposals made by the executive, and can also make budget proposals of its own. To enhance its budgetary oversight, parliament may establish PBOs to provide technical support in analysing and evaluating budget proposals. However, care must be taken when making substantial amendments to the budget proposals of the executive, as it may be interpreted as a vote against the cabinet's competence. Overall, good governance, fiscal responsibility, and the efficient use of public resources all depend on the active participation of parliament in the budgeting process.

Mechanisms to Enhance the Role of Parliament in the Budget-making Processes

The budget-making process is a critical aspect of government operations, as it determines the distribution of resources to various government sectors and programmes (Atuilik et al., 20019). Parliaments play an important role in this process, as they are responsible for scrutinising and approving the budget drafts proposed by the executive. However, in many



countries, parliaments have limited authority and capacity to effectively carry out this responsibility, resulting in a lack of accountability and transparency in the budget-making process and budgetary disorganisation (Douglas and Kravchuk, 2023:409). To address these challenges, various mechanisms have been proposed to enhance the parliamentary role in the budgeting processes. The below section provides mechanisms to enhance the role of parliaments in the budget-making processes. For the purpose of this paper, tools for the enhanced role of parliament include gender budgeting, budget reform, and capacity building of parliaments.

1. Gender Budgeting

In the view of Downes, Von Trapp, and Nicol (2017:4), gender inequalities do not only exist in areas such as labour markets, entrepreneurship, compensations, and representation in senior managerial positions, but also within public policy and public budgeting areas. These inequalities often reflect societal and traditional differences in gender roles and expectations. Stanimirović and Klun (2021:548) aver that, although there have been some recent improvements, gender inequalities persist in many aspects of public life and have become deeply entrenched in the allocation and utilisation of public resources. Moreover, governments are faced with several challenges in developing and implementing inclusive and gender-sensitive public policies and budgets, as well as in evaluating their effectiveness. The existence of such inequalities, despite efforts to address gender equality, suggests a gap in implementation.

Gender equality is not solely a basic human right; it is also a cornerstone of a thriving, contemporary economy that fosters sustainable and comprehensive advancement (Downes and Nicol, 2020:69). Governments are not the only sector that is faced with issues regarding gender inequalities in budgeting. A recent study conducted by Polzer, Nolte, and Seiwald (2023:452) suggests that public administration scholars also ignored gender budgeting despite its importance in public sector budgeting. Consequently, public budget experts have emphasised the need for greater attention to this aspect, as both officials and scholars in budgeting often assume that budgeting decisions are inherently gender-neutral, unless they pertain specifically to gender-focused programmes such as those targeting women (Sawer and Stewart, 2020:117).

Gender budgeting involves integrating gender perspectives at all stages of the budgetary process and applying gender mainstreaming principles. It entails assessing budgets from a gender-based standpoint and reconfiguring revenue and spending to advance gender equality (Downes et al., 2017:6). It is a budgeting approach aimed at incorporating objectives related to gender into fiscal policies and administration with the goal of attaining gender equality and advancing the development of women (Stotsky and Zaman, 2016: Internet source). According to Rubin and Bartle (2022:133), gender budgeting is a budgeting approach used to assess the extent to which budgetary allocations, disbursements,



and programmes address the needs of both men and women independently. Downes et al., (2017:6) maintain that it takes into consideration the analysis of gender-related issues, reorganising the budget to attain gender equality objectives and integrating gender equality systematically across all budget processes.

Gender budgeting advocates for integrating a gendered perspective in all budget-related stages, including formulation, execution, and evaluation. It aims to rectify gender inequalities in policies by offering gender-specific data and enhancing government accountability. The impact of gender budgeting depends on the extent to which gender perspectives are integrated into policymaking and promoting gender-oriented transparency (Guzmán, 2022:3; Rubin and Bartle, 2022:133).

Taking into consideration the definitions of gender budgeting provided, it can thus be concluded that gender budgeting is a budgeting approach that takes into consideration different needs, demands, and impacts of not only women and men but also marginalised groups in the budgeting process. It aims to ensure that budgetary decisions do not reinforce gender inequality, but instead address it by promoting gender equality and empowering women. Gender budgeting involves analysing how budget policies and resource allocation impact different genders and identifying ways to allocate resources in a way that benefits both genders equally. The goal of gender budgeting is to promote economic and social development that is inclusive and benefits everyone, regardless of gender.

Effective policies and budget proposals for addressing gender equality require collaboration between governments and civil society. Budgeting, as a comprehensive platform for policy analysis and resource allocation, demands inclusivity and diverse perspectives, including critical viewpoints. An open government approach ensures that budget proposals align with citizens' gender equality needs and maintains connections to feminist principles and critical perspectives (Downes and Nicol, 2020:72).

Governments can therefore enact legal changes, reform public employment practices, and modify budget processes to advance gender equality. However, such actions might not suffice in the face of entrenched cultural and social norms that perpetuate inequality. Cultural shifts in how women's roles are perceived can be as impactful as government measures in promoting or hindering gender equality. Both formal and informal mechanisms are intertwined and can collaboratively drive gender equality. Tackling these barriers is essential for achieving lasting and effective transformation (Alonso-Albarran, Curristine, Preston, Soler, Tchelishvili and Weerathunga, 2021:7).

The role of parliament in the budget-making process becomes crucial in addressing these challenges. While governments can initiate legislative and budgetary reforms to promote gender equality, it's within the parliamentary domain to review, debate, and approve these

changes. Moreover, parliament can advocate for comprehensive measures that go beyond legal amendments, encouraging cultural shifts and social awareness. By incorporating gender-responsive budgeting and policies into the budget-making process, parliament can play a pivotal role in aligning government actions with societal needs and aspirations for gender equality.

Gender budgeting in various countries has yielded positive outcomes. In Rwanda, it led to enhanced investments in sanitation, girls' school enrolment, water access, and health services. In Mexico City, safer transport systems were prioritised to mitigate violence against women. At the national level in Mexico, quarterly reports track women-focused actions, and gender perspectives are mandated in annual plans. South Korea's program reduced unpaid care work, aiding women's workforce participation. South Korea also audits budgets to ensure gender-related performance goals are met (Rubin and Bartle, 2022:145).

Gender budgeting is a process that can be integrated into both pre-budget and post-budget stages. Ex-ante gender budgeting involves using gender analysis during budget formulation to ensure early inclusion of gender perspectives (Alonso-Albarran et al., 2021:37). Its goal is to identify potential gender biases and disparities in policies and programmes before budget approval, promoting gender equality and women's empowerment (Downes et al., 2017:7). Ex-post gender budgeting assesses the impact of government spending on gender equality after implementation (Alonso-Albarran et al., 2021:64). It involves evaluating policies to determine if they achieved their intended gender-related goals and identifying areas for improvement (Downes et al., 2017:7). This evaluation ensures government spending aligns with gender equality objectives and enhances policy effectiveness.

Gender budgeting can enhance the parliamentary role in the budget process by ensuring that gender perspectives are integrated into all phases of the budgeting process. This can include analysing the budget to identify gender gaps, assessing the impact of budget policies and programmes related to gender equality, and ensuring that gender-responsive budget proposals are considered and prioritised. It can help parliamentarians make more informed decisions and hold the government accountable for delivering gender-sensitive policies and programmes. It can also help to raise awareness about gender issues and promote more inclusive and equitable decision-making processes. By incorporating gender perspectives into the budget process, parliamentarians can help to ensure that budget policies and programmes are designed and implemented in a manner that promotes gender equality and advances the rights of women and marginalised groups



2. Budget Reform

Budget reform refers to the process of making changes or improvements to the budget process or structure. It may involve various actions, such as modifying the budget preparation and approval procedures, changing budget priorities or allocation criteria, improving budget transparency and accountability, or adopting new budgeting techniques, among others (Milano, 2022: Internet source). Budget reforms are necessary because the need for a budgeting system to be adaptable to changing circumstances and demands is constant. Consequently, the idea of budget reform suggests that either the current budgeting system is no longer satisfactorily fulfilling its functions or that new functions are being introduced into the budgeting system due to changes in the administrative and economic context.

Budget reforms may be initiated for various reasons, such as addressing budgetary imbalances, enhancing efficiency and effectiveness, increasing public participation and transparency, or responding to changing economic or social conditions. The objective of budget reforms is generally to ensure that the budget processes are not only effective and efficient but also responsive to the needs and priorities of not only the government but also those of the society at large (Olivier, 2016:49).

In the context of South Africa, after the establishment of the new democratic government in 1994, various economic and budgetary challenges emerged, prompting the need for budget reforms. These challenges encompassed the lack of effective tools to stabilise fiscal balances and implement necessary policy changes, inadequate information systems, undisclosed expenditures, and insufficient mechanisms for accessing high-quality information for the budget process and accountability purposes (Ajam, 2009:4). To address these challenges, the South African Government establishment various budget reforms including the Medium-Term Expenditure Framework (MTEF), the Public Finance Management Act (PFMA), Integrated Financial Management Information Systems (IFMIS), the Parliamentary Budget Office (PBO), and the Zero-Based Budget (ZBB). These reforms are further explained below.

The MTEF is a budget reform introduced to devolve public budgets through intergovernmental systems, prioritising outcomes over spending regulations and aligning policies and budgets (Olivier, 2016:48). The framework is aimed at transforming the policies and plans of government into a multi-year expenditure programme to increase fiscal discipline. Its main objectives are to set three-year fiscal targets and allocate resources accordingly within these fiscal targets. The MTEF further aims to ensure that budgets reflect government priorities and provide a tool for managing competing policy priorities and budget realities. It offers advantages such as enhancing the alignment between policies and budget priorities and fostering a focus on the effectiveness and efficiency of public spending. Nevertheless, limitations of the MTEF include its lack of



predictability, time-consuming nature, and excessive rigidity. To achieve effectiveness, it is crucial to integrate and align the MTEF with other improvements in public policy and management processes (Parliament of the RSA, 2011:40; Sambo, 2022:2).

The MTEF can enhance the Parliament's role in budget-making by aiding in understanding priorities, overseeing budget implementation, linking policies with budgets, and emphasising outcomes. It enables proactive monitoring, scrutiny, and evaluation of government spending decisions. Integrating the MTEF with strategic planning, performance management, and stakeholder engagement can further strengthen the Parliament's role, fiscal discipline, resource allocation, and service delivery (Sambo, 2022:11).

Another budget reform that has been introduced is the Public Finance Management Act, which focuses on the development of better financial management practices and enhancing accountability (Olivier, 2016:48). Its implementation marked a phase where the focus was on fiscal discipline and operational efficiency (Parliament of the RSA, 2011:43). The PFMA expands the Parliament's budget role in several ways. It mandates scrutiny and approval of government plans, allowing assessment of relevance and feasibility. The Act requires the finance minister to present budget priorities, enabling the Parliament to influence budget direction. It demands reporting of financial and non-financial performance, assessing resource use, and holding departments accountable. Additionally, the Auditor-General's reports allow the Parliament to evaluate fund utilisation, effectiveness, and compliance, thereby ensuring accountability and oversight (Republic of South Africa, 1999).

The Money Bills Amendment Procedures and Related Matters Act (Money Bills), amended in 2018, is another budget reform in South Africa that empowers the Parliament to amend money bills, including the budget. This augments the Parliament's budget role by enabling amendments to budget-related bills and promoting fiscal oversight. The Act also established the South African Parliamentary Budget Office (SAPBO) to provide impartial financial analysis to the Parliament. Additionally, it strengthens public participation, promoting budget transparency and accountability. The Act aims to enhance the Parliament's influence in fiscal oversight and policy implementation by enabling budget prioritisation (Republic of South Africa, 2009; Republic of South Africa, 2018).

The concerns about poor financial management at various levels of government in South Africa, particularly due to inadequate information, have led to the establishment of the Integrated Financial Management System (IFMS) in 2019. The IFMS is a budget reform introduced to integrate budgeting, accounting, and reporting across government departments. The IFMS aims to improve financial accountability and decision-making, and simultaneously reduce duplication. Additionally, the IFMS also seeks to enhance efficiency,



effectiveness, accountability, transparency, data security, and comprehensive financial reporting (Gcora and Chigona, 2019:3; Harelimana, 2017; Micheni, 2017).

The introduction of the IFMS in South Africa can enhance the role of Parliament in the budget-making process through improved financial transparency, accountability, and data accuracy. The IFMS integrates budgeting, accounting, and reporting processes, providing real-time financial information to Parliament. This enables lawmakers to have a better understanding of government finances, facilitating more informed decision-making during budget discussions and approvals. The system's comprehensive financial reporting ensures that Parliament can effectively oversee the allocation and utilisation of funds, reducing the likelihood of mismanagement or corruption. Ultimately, the IFMS empowers Parliament with the tools to conduct more thorough and effective scrutiny of budget proposals, leading to more responsible and efficient resource allocation.

In response to the COVID-19 pandemic, South Africa introduced zero-based budgeting (ZBB) to its budgeting process as another budget reform. Unlike traditional approaches, ZBB starts anew each year, evaluating costs based on available funds and policy priorities. Recent efforts to reduce spending have led to the adoption of ZBB, aiming to enhance resource allocation decisions through detailed scrutiny of expenditures. ZBB complements medium-term budgeting by focusing on evidence-based analysis rather than incremental increases (Sambo, 2022:10; National Treasury, 2022:4; National Treasury, n.d:8).

The implementation of ZBB in South Africa strengthens Parliament's role in budget oversight. ZBB's thorough evaluation aligns budgets with policy priorities, enhancing transparency and enabling Parliament to allocate funds effectively. ZBB empowers Parliament to engage in informed discussions about resource allocation, adapting to emerging challenges and ensuring responsive and transparent budget decisions. Overall, ZBB enhances Parliament's oversight and policy influence in the budget-making process.

In summation, it can be concluded that budget reforms play a critical role in supporting the role of parliaments in budget-making processes in several ways. Firstly, they can provide more transparent and accountable budgeting processes that enable parliamentarians to scrutinise and monitor government spending. Secondly, budget reforms can provide a framework for improving the alignment between government policy priorities and budget allocations, which can support parliamentarians in ensuring that public resources are directed towards programmes that are in the best interests of the public. Additionally, budget reforms can provide parliamentarians with the necessary tools and information to evaluate the cost-effectiveness of government programmes and to make evidence-based decisions about resource allocation. Ultimately, by improving the quality of budgeting processes and supporting parliamentary oversight, budget reforms can help to ensure that public resources are allocated efficiently and effectively, and that government policies are aligned with the needs and preferences of citizens.

3. Capacity Building

Capacity building is essential for successful government management and goal achievement. Many parliaments worldwide lack the necessary technical and analytical capacity to effectively exercise their oversight roles, especially regarding the executive's budgets (Oladele et al., 2021:6). Limited parliamentary capacity makes it quite difficult for parliamentarians to effectively scrutinise budget information and exercise oversight roles and thus, many parliaments established different Independent Financial Institutions (IFIs) such as PBOs to provide the necessary capacity (Bhanu, Duggal, and Aquilina, 2017:24; Chohan, 2021:2; Sapta, Effendy, Lukman, and Nuryanto, 2021:11883).

IFIs are non-partisan, independent budget units established primarily to provide parliament with the necessary technical and analytical support to engage effectively in budgetary matters. They provide in-depth analysis, expertise, and specialised focus on specific areas such as audits, human rights, and corruption. Moreover, Parliament benefits greatly from their comprehensive assessments and recommendations as these provide valuable insights into budget-related matters, contributing to informed decision-making (Murphy, 2020:478).

Some examples of IFIs established worldwide include the Legislative Analyst's Office (LAO) of California, the National Assembly Budget Office (NABO) of South Korea, the Office for Budget Responsibility (OBR) of the United Kingdom, and the Congressional Planning and Budget Department (CPBD) of the Philippines (Bhanu, 2016:5). The establishment of IFIs is often seen as a way to promote transparency, enhance budget credibility and accountability, and improve fiscal decision-making in Parliament, thus improving the overall budget process (Hadley, Kraan and Welham, 2018:152).

Capacity building through the establishment of IFIs can enhance the parliamentary role in the budgeting process by equipping parliamentarians and staff with the necessary knowledge and skills to engage with the budget. This includes training on budget analysis, interpretation, and oversight, as well as strengthening research and analytical capacities. By having a well-informed and skilled workforce, parliamentarians can better scrutinise the budget and engage in constructive dialogue with the executive to influence budgetary decisions. Capacity building can also enhance the ability of parliament to engage with civil society and other budgetary stakeholders and to communicate budget information to the public in a more accessible manner, thereby increasing budget accountability and transparency in the budgeting processes (Bisase, 2017: n.p; Parliament of the RSA, 2011:55; Murphy, 2020:479).

IFIs can strengthen the parliamentary role in the budgeting process by providing independent, non-partisan analysis and advice on budget-related matters. This includes reviewing budget proposals, assessing the feasibility of budget targets, analysing budget



performance, and identifying potential risks and opportunities in budget plans. By providing such information, PBOs can help parliamentarians make informed decisions and hold the government accountable for its budgeting decisions. Additionally, IFIs can also help promote transparency, accountability, and public participation in the budgeting processes by providing accessible and understandable information to the public (Hadley et al., 2018:152).

Based on the above information, it can be concluded that building the capacity of parliament through the establishment of IFIs can significantly support the parliamentary role in the budgeting process. By providing independent and objective analysis of budget proposals, IFIs can help parliamentarians make informed decisions and improve their oversight of the budget process. IFIs can also assist parliamentarians in assessing the long-term implications of budget decisions and identifying potential risks and trade-offs. The existence of IFIs also enhances budget accountability and transparency in the budgeting process, as their analysis and recommendations are made available to the public. In a nutshell, the establishment of IFIs such as PBOs is an important step towards strengthening the parliamentary role in budgeting and ensuring that the budget aligns with the priorities and needs of the society.

Challenges Relating to the Effective Use of Mechanisms

Parliament faces various challenges in enhancing its role in the budget-making process, including inadequate public participation, political interference, and limited resources, amongst others. For the purposes of this paper, the researcher will focus on the three challenges mentioned above, beginning with inadequate public participation and what this constitutes in the context of South Africa. According to the Constitution of the Republic of South Africa, 1996, public participation is viewed as a fundamental aspect of governance. Section 195(1)(e) emphasises the need to address people's needs and promote public involvement in policymaking, while Section 195(1)(g) highlights the importance of transparency through timely, accessible, and accurate information for the public (Constitution of the Republic of South Africa, 1996).

Public participation, as defined by Quick and Bryson (2016:158), means the involvement of key stakeholders such as the public, private business organisations, and Non-Governmental Organisations (NGOs) in decision-making processes related to budget policies, plans, and programmes. It fosters citizen engagement and inclusion by allowing them to voice their preferences (Kituyi and Moi, 2021:38). However, traditional methods like public hearings and review procedures have been found ineffective, lacking genuine participation, failing to incorporate a wide spectrum of public opinions, and failing to satisfy public expectations (Nzimakwe, Zondi, and Naidoo, 2021:51). Lesia (2011:35) further highlights characteristics of inadequate public participation such as officials viewing



participation as a one-time event, lack of procedural clarity, internal conflicts, and insufficient capacity and resources.

Public participation in budgeting is often a top-down procedure and government-designed, which can discourage joint rule creation. The available literature mainly focuses on participatory budget allocation, ignoring other budget stages like revenue estimation and cutback management. The top-down approach allows the government to modify approved projects without citizen involvement, leading to the perception of “budgetary unrealism” and discouraging participation (De Azevedo, Cardoso, Da Cunha, and Wampler, 2020:2).

Inadequate public participation can therefore result in a lack of diverse perspectives for the purposes of gender budgeting, limited policy alignment, reduced legitimacy, and weak implementation of policy recommendations for the purposes of building capacity and budget reforms. Without active involvement and input from a wide range of stakeholders, the budget may not accurately reflect the needs and demands of the public. This could result in the misallocation of resources, lack of budget transparency and accountability, lack of budget legitimacy, and lack of effective budget scrutiny and oversight. Moreover, the budget-making process may lack innovation, creativity, and responsiveness to the diverse needs of the public.

Political interference is another challenge for parliament and involves political leaders meddling in administrative matters, resulting in maladministration, abuse of power, delayed service delivery, and lack of commitment (Mfuru, Sarwatt, and Karine, 2018:21). With regards to the identified mechanisms of enhancing the parliamentary role in the budgeting processes, political interference can compromise gender equality considerations, lead to distorted priorities and public influence, and compromise the independence of PBOs and encourage staff to work at these independent institutions. Political interference may result in biased allocation of resources and poor service delivery, favouring particular interest groups or projects based on political affiliations rather than the needs and priorities of the public. It can also lead to arbitrary changes in budgetary decisions, undermining the credibility and stability of the budget process and thereby discouraging open and transparent parliamentary budget discussions (Masuku and Jili, 2019:2).

A resource is considered “a source or supply from which benefits are produced including resource utilisation, increased wealth, meeting needs or wants, enhanced well-being of a society or proper functioning of a system” (Chan, 2016:27). Within the context of the identified mechanisms, limited resources can restrict the effective establishment and operations of PBOs due to insufficient human and financial resources. It may also limit the necessary development and implementation of budget reforms to enhance budget processes, systems, and tools to enhance gender budgeting. Without adequate resources, parliaments may struggle to enhance their roles in the budget-making processes.



In a nutshell, inadequate public participation, political interference, and limited resources present obstacles to enhancing Parliament's role in budgeting. Addressing these challenges is imperative to ensuring inclusive, transparent, and effective budget processes that align with public needs and priorities.

Conclusion and Recommendations

In conclusion, this paper has shed light on the significance of the parliamentary role in the budgeting processes and provided a discussion on various mechanisms that can be used to enhance its role. The literature revealed that the role of parliaments in budgeting processes differ from country to country, depending on factors such as the political system in place, the legislator's authorities, and the capacity of the parliament. Despite these factors, parliaments' role in budgeting in general includes budget scrutiny, oversight, and, depending on the parliamentary system in place, approving, amending, or drafting a new budget. The paper, therefore, identified and focused on gender budgeting, budget reforms, and capacity building through the establishment of PBOs as mechanisms that can be used to enhance the parliamentary role in the budget-making processes.

The research findings indicate that parliaments hold a significant responsibility in promoting transparency, accountability, and responsiveness in the public budget to address the needs and priorities of the general public, including women and marginalised groups. Building the capacity of parliament through the establishment of PBOs can enhance the technical capacity of parliamentarians in budget analysis and oversight. Gender budgeting can prompt gender-responsive budgeting and effective allocation of resources to address gender inequalities. Gender budgeting does not only promote gender equality but social and economic inclusion as well. Budget reforms can ensure that budget systems, processes, and procedures are constantly modified to enable parliaments to ensure that government policies are aligned with the needs and demands of the public and that resources are effectively and efficiently allocated.

Overall, this paper provides valuable insights into the importance of the role of parliament in budgeting processes and its engagement in budget-making, which can inform policy and practice in other countries facing similar issues to South Africa. The research also shows that there is still room for improvement and parliaments should continue to strengthen their role in all the budget processes by promoting greater public participation, reducing political interferences, and promoting effective resource utilisation. Policymakers can thus consider the following policy recommendations when drafting policies.

Both parliaments and policymakers must ensure continuous monitoring and evaluation of current budgeting systems and procedures to ensure that they are responsive to the needs and demands of the public and all genders. This will also stimulate budget reform, gender



budgeting, and enhance capacity building through PBOs. The tools for conducting monitoring and evaluation must also be effective to deliver the intended outcomes.

Public participation is crucial to public governance; thus, policymakers must ensure that the process, tools, and systems of public participation are effective in delivering the intended objectives. Public participation allows officials to access diverse public perspectives, influence policy development and implementation, improve resource alignment with the needs and demands of the public, and enhance budget legitimacy. The procedures and tools of public participation must therefore be monitored and evaluated consistently to ensure they deliver the desired outcomes.

Ensuring the effective use of limited resources is crucial and policymakers must ensure that policies that guide effective, efficient, and economic use of limited resources are available. Amongst others, limited resources must be allocated effectively, must fund, and capacitate parliaments adequately, improve public participation tools, and advance monitoring and evaluation tools.

Political interferences may compromise diverse perspectives of the public, influence policy decisions and implementations, and compromise the independence of PBOs. Policies that restrict the power of political influence should be in place and clearly stipulate the limitations of political influence during the budget processes. For instance, parliaments should not only consist of political officials but also a number of independent officials whose decisions will not be based on a particular political ideology but rather on the needs of the public, especially when conducting budget analysis and oversight functions.

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