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Budget Practices and Procedures
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Parliament and the purse: Legislative budget authority and oversight in Africa



Executive summary

Africa's legislatures hold formal constitutional authority over the budget. Across the 18 countries covered by the 2025 CABRI Budget Practices and Procedures (BPP) Survey, 17 have enacted legal frameworks governing parliamentary budget powers, 13 consistently meet statutory approval deadlines and most can formally amend the executive's budget proposal. These are concrete institutional foundations that reflect decades of public financial management (PFM) reform and constitutional development.

Legislative budget authority involves real trade-offs. Broader amendment powers can strengthen democratic representation, but if unconstrained, they can also create pressure to expand spending without full regard for aggregate fiscal discipline. The limits that many African constitutions and budget laws place on parliamentary amendment powers therefore reflect deliberate design choices rather than institutional weakness, even if especially strict constraints can weaken the link between voters' fiscal preferences and the budgets their representatives are permitted to shape.

The more consequential question, and the central finding of this brief, is whether legislatures have the institutional capability to use their existing formal powers effectively. Only 8 of 18 countries (44%) have a dedicated legislative budget research office and most of the remaining 10 lack strong in-house analytical support. The information reaching parliament matters equally: only 8 of 18 (44%) receive all seven key budget documentation elements,[1] and in most countries, parliament approves spending at the ministry level rather than at programme- or line-item level, limiting the level at which the legislature has binding voting authority over executive spending plans. The trend analysis shows that the establishment of budget research offices in legislatures rose by 20 percentage points across the 10 countries surveyed in both 2015 and 2025 (the share of panel countries with a dedicated office moved from 30% to 50%), a meaningful institutional gain despite the significant lack of capabilities in the current sample of countries.

This brief examines the legislature's engagement across the budget cycle, from the legal framework and the scrutiny window to amendment authority, analytical capacity and post-approval oversight.

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1 The element list is drawn from the IBP Open Budget Survey and the IMF Fiscal Transparency Code; see Figure 1 notes for more details.

1. Context

The 2025 BPP Survey maps legislative budget engagement across 18 African countries spanning diverse constitutional traditions, legislative structures and levels of institutional capability. The resulting picture is one of strong formal foundations combined with significant variation in practical capability and in the quality of information that reaches parliament. Across the sample, the central challenge appears to be less in the absence of formal authority than in the gap between formal powers and the institutional capability to use them effectively. The 2015 BPP Survey captured a similar pattern; but the 2025 round adds sharper measurement on several dimensions and a longer trend line on the indicators that are comparable across the two rounds.

Legislative oversight plays a dual role in budget governance. It provides a check on executive fiscal discretion, helping ensure that public resources are deployed in line with approved plans and ultimately reach the citizens they are intended to serve, and it gives democratic legitimacy to spending decisions. Both functions depend not only on the formal powers that legislatures hold but also on the information and institutional infrastructure available to exercise them. The International Budget Partnership's Open Budget Survey (2023) found that global legislative oversight remains below the level considered adequate. In Africa too, the gap between formal authority and practical capability appears to be the defining challenge for legislative budget engagement.

The 2025 BPP Survey evidence is examined thematically from the formal architecture of budget authority through the quality of the scrutiny window, the design of amendment powers, analytical capacity and post-approval oversight.

2. Legislature's role throughout the budget cycle

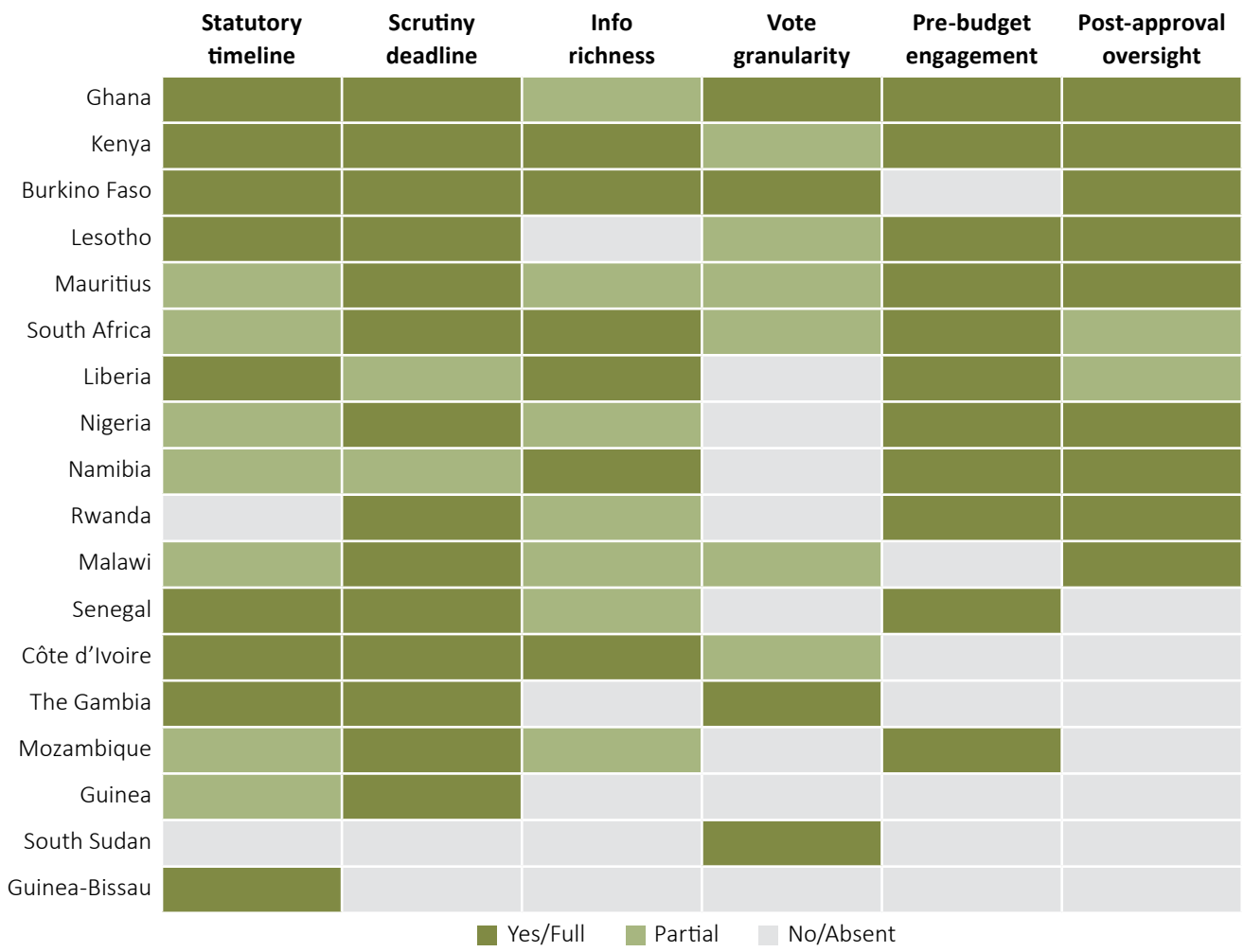
The budget cycle presents the legislature with six distinct opportunities for consequential engagement: defining and enforcing the legal framework; engaging with the fiscal framework before the budget proposal is finalised; scrutinising the submission; exercising amendment authority within the fiscal framework; drawing on independent analysis; and overseeing budget execution and auditing. The survey evidence on each is examined in turn.

2.1. Legal frameworks and formal budget authority

The formal legal architecture governing the legislature's budget powers is well established across almost all countries in the sample. Seventeen of the 18 countries have enacted a Budget, Appropriations, or Money Bills Act, or equivalent constitutional provision, defining parliamentary powers and procedures. Guinea-Bissau is the sole exception: its legislature was non-functional under a transitional political arrangement during the 2025 BPP Survey period.

Legislative structures vary substantially. Nine countries operate bicameral legislatures and eight are unicameral. Committee arrangements for budget scrutiny also differ, ranging from a single finance or budget committee to joint scrutiny by budget and sectoral committees. Figure 1 summarises six dimensions of legislative budget engagement across the sample.

Figure 1: Legislative budget engagement across 18 countries: Six dimensions



Source: 2025 BPP Survey.

Notes

1. **Statutory timeline:** Legislature has a legally fixed deadline for budget submission and/or passage.
2. **Scrutiny deadline met:** Legislature has consistently met the statutory budget approval deadline over the past decade.
3. **Information richness (element list adapted from the IBP Open Budget Survey and the IMF Code of Fiscal Transparency):** Budget submission includes all seven key documentary elements: fiscal policy objectives; macroeconomic assumptions; budget framework; sub-national/extra-budgetary summary; table of tax expenditures; performance targets; and cost estimates for new policy measures (full = all seven; partial = five or six; absent = four or fewer).
4. **Vote granularity:** Granularity of legislative appropriation: line-item votes (full); sector or ministry votes (partial); or a single vote on the entire budget law (absent).
5. **Pre-budget engagement:** Legislature formally engages with the fiscal framework before the budget is finalised, through a Budget Policy Statement debate, legislative approval of the MTEF or an equivalent pre-submission mechanism.
6. **Post-approval oversight:** Legislature has a functioning public accounts committee (PAC), defined here as a PAC that meets regularly with dedicated staff and reports publicly on its findings, that scrutinises supreme audit institution reports and holds the executive to account for budget execution.

2.2. Budget submission, document richness and vote granularity

Most countries submit the executive budget proposal in the calendar quarter preceding the start of the fiscal year (typically two to three months before the fiscal year begins). Lead times between submission and the fiscal year commencement range from four to six weeks in some countries to three to four months in others. Fourteen of 18 countries (78%) have fixed statutory timelines for parliamentary debate and approval; the remainder rely on convention. Compliance is generally high: 13 of 18 (72%) always or frequently meet their statutory approval deadline over the past decade, while South Sudan and Guinea-Bissau have never met their deadline. The key issue, then, appears to be less whether formal timelines exist than how much scrutiny is possible within them.

The comparison between the time the executive takes to prepare the budget and the time the legislature has to scrutinise it could indicate the power balance between the two bodies when it comes to budgetary issues. The executive budget preparation window measures the time between the start of the executive's budget process (when the ministry of finance begins preparing macro-economic estimates and projections) and the submission of the executive budget proposal (EBP) to the legislature; the parliamentary scrutiny window measures the time between EBP submission and the legislative vote.

Figure 2 reports the mean of each metric in two ways: as a full-sample cross-section across all surveyed countries with usable timing data in each round (20 countries in 2015; 16 in 2025), and as a within-country panel mean across the nine countries surveyed in both rounds with usable data (Namibia is dropped because its 2025 respondent did not report an EBP submission date).

The 2015–2025 differences are small but directionally consistent with the 2008–2015 pattern reported in the 2015 BPP Survey brief, in which the executive budget process had lengthened on average while the legislative scrutiny window had narrowed slightly. At full-sample level, the executive preparation window widened by about a week (209 → 216 days) and the parliamentary scrutiny window narrowed by about four days (59 → 55 days). The within-country panel shows the same direction, with the executive preparation window expanding by about 10 days (224 → 233 days) and the scrutiny window narrowing by about four days (67 → 63 days). Both changes are smaller in magnitude than the corresponding 2008 → 2015 shifts that the 2015 brief documented, suggesting that the executive-leaning re-balancing of the budget calendar has slowed but has not reversed.

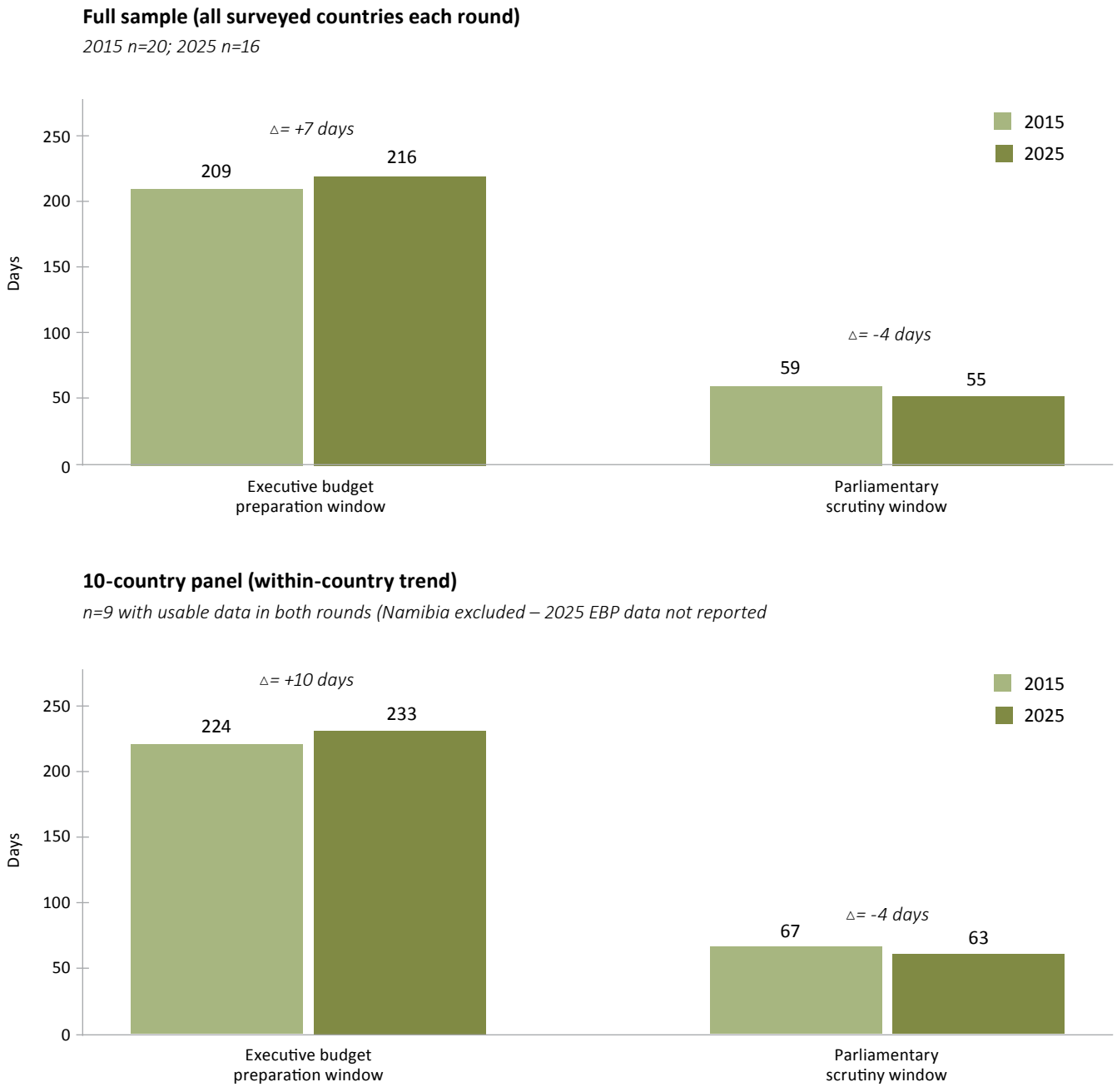
The richness of information submitted to parliament substantially conditions the quality of that scrutiny. The 2025 BPP Survey finds that all 18 countries provide parliament with key macroeconomic assumptions, and 17 of 18 (94%) submit a medium-term fiscal framework. However, only 8 of 18 (44%) submit all seven key documentary elements – including performance targets for programmes or agencies, cost estimates for new policy measures, and a summary of sub-national or extra-budgetary operations. Information on sub-national and extra-budgetary fiscal activities reaches parliament in fewer than half of the countries surveyed. The result is that, even where the formal approval window is adequate, most legislatures appear to be working with an incomplete fiscal picture. The trend analysis adds useful context: across the 10-country panel, the share of countries publishing in-year fiscal reports at a monthly frequency rose from 40% to 80% between 2015 and 2025, signalling significant improvement in the regularity of fiscal information reaching parliament.

Vote granularity, the level of detail at which parliament approves spending, is a further structural constraint on the depth of legislative involvement in the budget process. Only 3 of 18 countries (17%) allow parliament to vote on individual budget line items; most approve spending at the ministry level, and a smaller number do so at the programme level or through a single aggregate vote. Vote granularity is best read as a measure of where the legislature has binding control over the executive's spending plan, rather than as a direct measure of analytical scrutiny. Committees may still probe programme- or line-item detail during hearings even where the formal vote is at ministry level. What aggregate voting does mean is that the legislature cannot bind the executive to specific programme allocations through its appropriations vote, which narrows the channels through which committee scrutiny can translate into enforceable correction. The combination of partial documentation and aggregate voting therefore constrains parliament's de facto influence over individual spending decisions, even where its formal approval power is broad.

Pre-budget engagement matters for democratic legitimacy: when parliament shapes the fiscal envelope before submission, fiscal policy choices remain genuinely contestable and can more credibly reflect voter priorities through legislative deliberation, rather than being settled before parliament's formal involvement. Beyond legitimacy, pre-budget engagement also substantially extends the effective scrutiny window. The Budget Policy Statement process in Kenya – which is tabled in parliament approximately four-and-a-half months before the start of the fiscal year (mid-February for a July–June fiscal year), debated and adopted before detailed estimates are prepared – is the most

developed pre-budget legislative mechanism in the sample. Senegal, Burkina Faso, Ghana and Nigeria also institutionalise forms of pre-budget debate, giving their legislatures formal influence over the macro-fiscal framework before the budget is finalised – though in Nigeria's case, the formal pre-budget channel has co-existed with a recurrent pattern of late budget submission, which can compress the practical scrutiny window even where the pre-budget mechanism exists on paper. Eleven countries submit their medium-term expenditure framework (MTEF) to the legislature for formal approval alongside or before the annual budget; five submit it for executive approval only.

Figure 2: Mean executive budget preparation window and parliamentary scrutiny window, 2015 vs 2025



Source: 2025 BPP Survey.

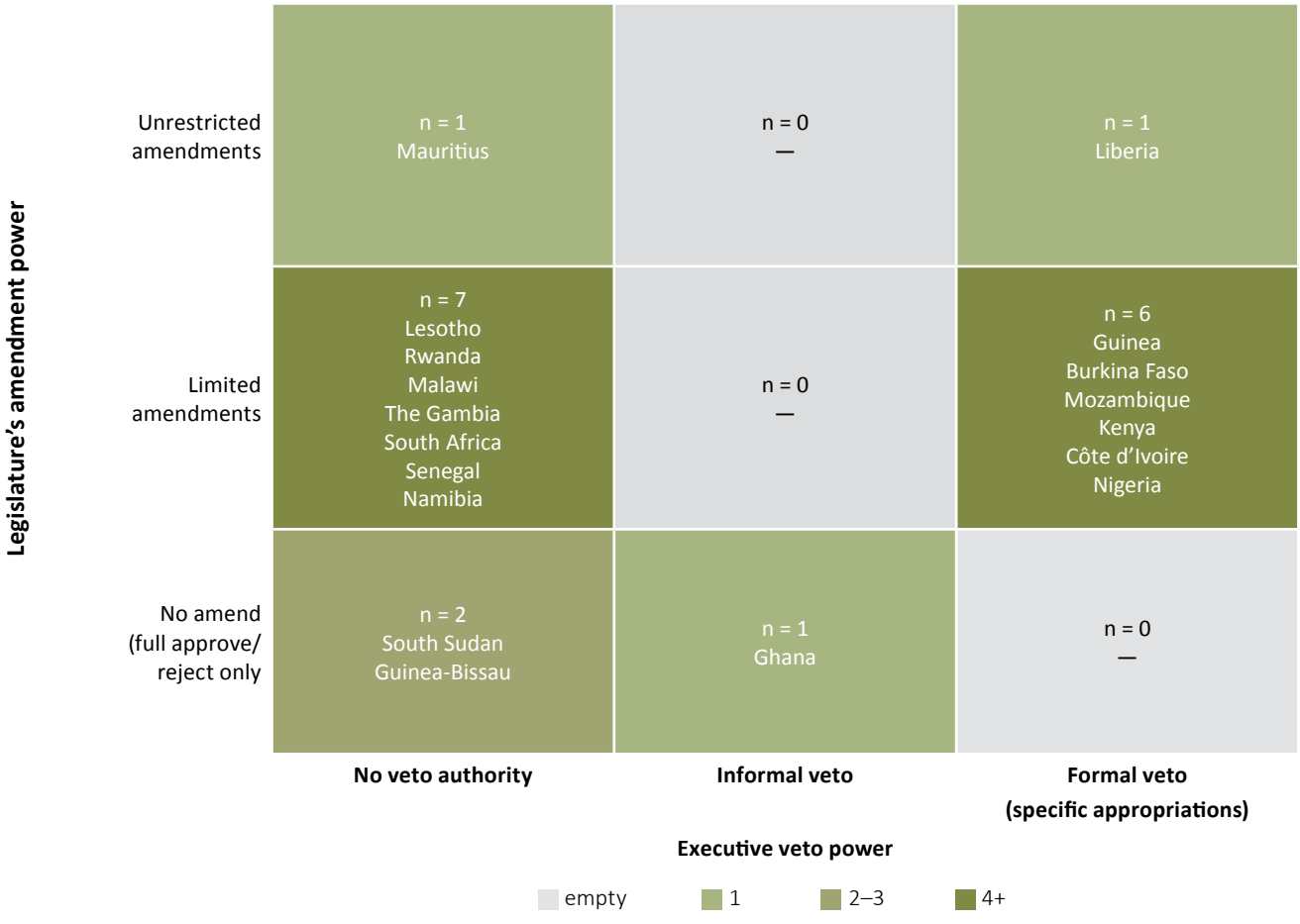
2.3. Amendment authority: Design, constraints and trade-offs

More than three-quarters (14 of 18) of countries surveyed grant the legislature formal power to amend the executive's budget proposal. In 12 of those, the power is explicitly limited to reallocations within the aggregate expenditure ceiling established by the executive. Only Liberia and Mauritius (2 of 18) have unrestricted amendment powers. South Sudan, Ghana and Guinea-Bissau (3 of 18) cannot amend at all: their legislatures can only approve or reject the budget in full.

These constraints reflect a design logic rooted in fiscal constitution principles: protecting the aggregate fiscal stance from distributive pressures by limiting the legislature's ability to increase net expenditure. The francophone inadmissibility rule – embedded in the West African Economic and Monetary Union (WAEMU) harmonised organic budget framework and transposed into national organic budget laws across member states – makes explicit what many common-law systems achieve through ceiling-based amendment powers: the legislature distributes within the fiscal envelope but does not set it. Whether this is adequate depends less on the rule itself than on whether the envelope was shaped through a process in which parliament had meaningful prior input, i.e. the pre-budget engagement question examined above.

Figure 3 shows the cross-tabulation of amendment powers and executive veto authority across the sample. Executive veto authority – the horizontal axis of the cross-tabulation in Figure 2 – refers to the constitutional or statutory power of the head of the executive (president or prime minister) to refuse assent to specific appropriations passed by parliament. The cross-tabulation reveals four broad governance configurations. The largest cluster (7 of 18) combines limited amendment powers without an executive veto, reflecting a more balanced configuration. A second cluster (6 of 18) combines limited amendment powers with formal executive veto over specific appropriations, producing an executive-leaning arrangement. Mauritius, with unrestricted amendment powers and no executive veto, holds the strongest formal legislative position in the sample. Liberia is the only other country with unrestricted amendment powers, but its formal executive veto over specific appropriations places its legislature in a more constrained de facto environment despite the broad amendment authority.

Figure 3: Legislature's amendment power and executive veto authority across 18 countries



Source: 2025 BPP Survey.

2.4. Analytical capacity: The binding institutional constraint

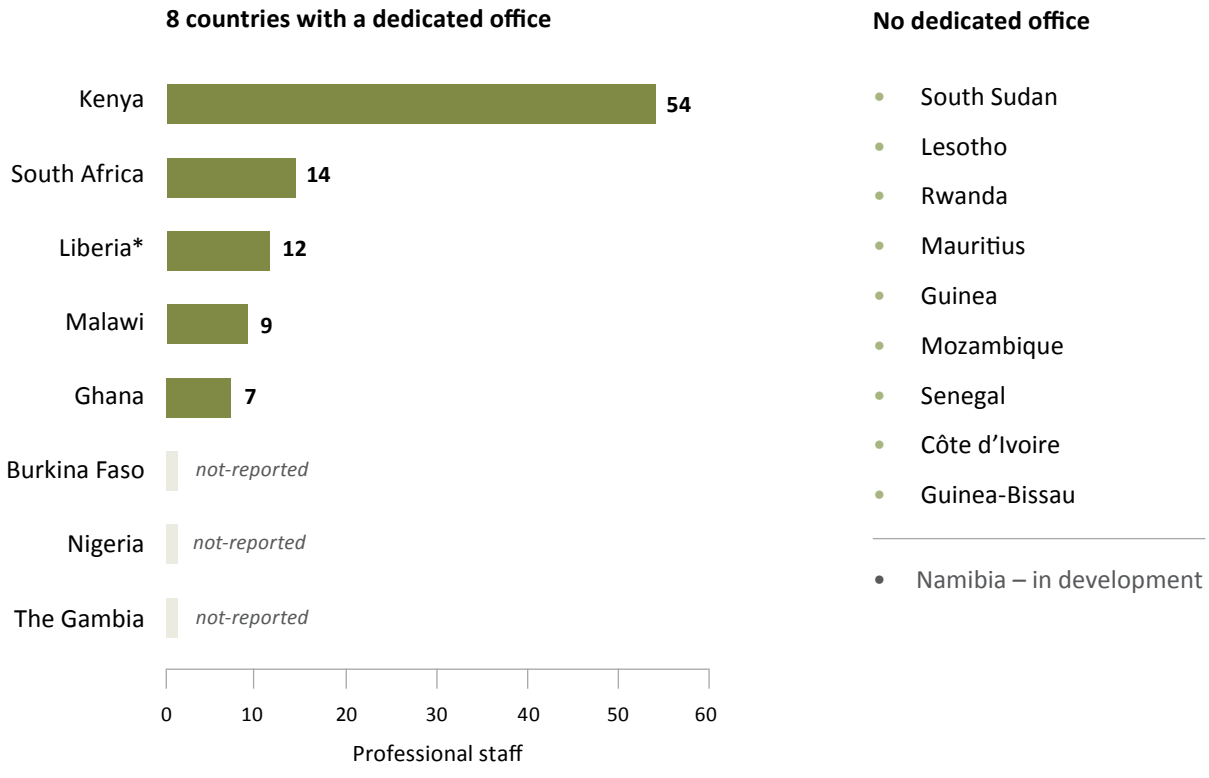
Meaningful budget scrutiny requires more than time and formal authority. It requires analytical tools, data access and professional expertise to interrogate fiscal assumptions, assess resource allocations and identify fiscal risk. The 2025 BPP Survey suggests a significant and uneven deficit in this dimension.

Only 8 of 18 countries (44%) have a dedicated legislative budget research office. Figure 4 shows the distribution of these offices and their staffing. Across the 10 countries surveyed in both 2015 and 2025, the share of legislatures with a dedicated budget research office rose from 30% to 50% over the decade.

The staffing disparity is stark. Kenya's Parliamentary Budget Service has 54 professional staff, comparable to small national budget offices in comparable middle-income countries. South Africa's Parliamentary Budget Office has 14, Malawi nine and Liberia an estimated 10 to 12. Ghana has seven staff and Burkina Faso six parliamentary advisers with PFM expertise. Nigeria and The Gambia have offices but do not report staffing figures. Namibia's office is under development, relying on outsourced support. The remaining nine countries have no dedicated legislative analytical function. In these settings, finance committee members rely primarily on executive-produced budget documents and may receive occasional analysis from civil society organisations, supreme audit institutions (SAIs) or courts of accounts.

The 2025 BPP Survey suggests an important association: countries with stronger legislative analytical capacity also tend to show stronger downstream accountability outcomes. Dedicated legislative research offices are more common, where public accounts committees (PACs) are active and richer budget documentation is associated with stronger SAI follow-up. Kenya and Ghana illustrate this pattern, combining relatively comprehensive parliamentary submissions with active PACs and dedicated research capacity. Conversely, where information reaching parliament is thin, downstream accountability outcomes also tend to be weaker. These patterns do not establish causality, but they suggest that the information and analytical environment is an important part of effective legislative oversight.

Figure 4: Legislative budget research offices: Coverage and staffing across 18 countries



* Liberia: estimated from survey response (range 10–15)

Source: 2025 BPP Survey.

2.5. Pre-budget engagement and multi-year fiscal oversight

Legislative influence over the budget is often determined before formal tabling. If parliament first sees the budget only at submission, it has already missed the most consequential fiscal choices: the overall resource envelope, the medium-term expenditure trajectory and the revenue assumptions underlying the framework. These choices, once embedded in the executive's proposal, are difficult to challenge under time pressure and constrained amendment powers.

Kenya's three-phase process is the most elaborate pre-budget mechanism in the sample. The Budget Policy Statement, tabled by 15 February (approximately four-and-a-half months before the start of Kenya's July–June fiscal year), must be debated and adopted by parliament; the Budget and Appropriations Committee sets sector ceilings with input from sectoral committees; detailed estimates only circulate thereafter. Senegal's *Document de Programmation Budgétaire et Economique Pluriannuelle*, published by 30 June, six months before the start of the calendar-year fiscal year, plays a similar role. In both cases, the legislature influences the multi-year fiscal framework before individual allocations are set, which is a qualitatively different form of engagement from approving a finalised budget under time pressure.

The significance of MTEF approval extends this further. In five countries – Malawi, Gambia, Guinea, Burkina Faso and Côte d'Ivoire – the MTEF is approved by the executive only, meaning the legislature's formal influence is confined to the annual appropriation within ceilings it had no role in setting. In the 11 countries where the MTEF is submitted for legislative approval, parliament holds formal influence over the multi-year fiscal framework, not just the annual vote. The trend analysis covering the past 10 years adds context here: across the 10-country panel, the share of countries in which the MTEF automatically determines annual expenditure ceilings rose from 0% to 50% between 2015 and 2025, a 50-percentage-point gain. The MTEF instrument has therefore become more decision-relevant on average, though whether parliament has a formal role in approving it remains a separate, country-specific design choice.

2.6. Post-approval oversight: Execution, audit and accountability

The legislature's budget function does not end with the appropriation vote. Effective oversight requires that parliament be able to monitor whether approved resources are spent as mandated, and that it has institutional vehicles for holding the executive accountable when they are not.

Supplementary budgets offer the clearest test of legislative oversight rigour during execution. Fourteen of 18 countries (78%) apply full parliamentary scrutiny to supplementary budgets, requiring committee review and legislative debate before additional spending is authorised. South Sudan applies minimal scrutiny; The Gambia and Mozambique use expedited procedures. Reserve and contingency funds present a different governance challenge: only 5 of 18 countries (28%) require prior legislative approval before contingency resources are accessed, while 13 of 18 (72%) allow direct executive access. This reflects the standard design logic of contingency reserves: they exist precisely to enable rapid executive responses to unanticipated needs. In such cases, accountability is provided not through rigid prior approval but through clearly defined reserve limits, mandatory timely reporting and ex-post PAC scrutiny.

The audit accountability loop is where the legislature's post-approval role is most consequential. Supreme audit institutions in 14 of 18 countries (78%) submit reports to parliament within defined timelines. However, the institutional capability to scrutinise those reports varies sharply. Ten of 18 countries (56%) have PACs that meet regularly with dedicated staff and report publicly on their findings. Two – Liberia and South Africa – have PACs that meet infrequently. In 5 of 18 countries (28%) – Senegal, Côte d'Ivoire, Guinea, South Sudan and Guinea-Bissau – no dedicated PAC exists and legislative scrutiny of audit findings relies on less specialised committee structures or plenary debate.

3. Implications

The 2025 BPP Survey does not support a diagnosis of legislatures chronically lacking formal authority: most have amendment rights, fixed timelines and legal mandates for budget scrutiny. The more significant gap appears to lie in the analytical and information infrastructure needed to use those powers well. The correlation evidence is consistent with this view: countries with dedicated research offices, active PACs and richer budget documentation also tend to have stronger downstream accountability outcomes – and ultimately stronger feedback to citizens on whether approved resources are used as intended.

The information environment shapes the quality of oversight as much as the formal mandate. Vote granularity and document richness are structural features of the budget submission that determine what level of scrutiny is even possible. A parliament that receives partial documentation and approves budgets at a highly aggregate level cannot meaningfully scrutinise individual spending decisions,

regardless of how active its committees are or how well resourced its research office. Reforms to budget document standards, specifically expanding the number and quality of elements submitted, and to vote granularity (mainly moving from single-vote or ministry-level approval toward programme-level scrutiny) are therefore complementary to investments in analytical capability. Digital tools – such as machine-readable fiscal data and timely (and where feasible near real-time) access to budget-execution data for legislative committees and PACs, alongside e-audit interfaces – can amplify the impact of these reforms where the underlying digital architecture supports them, and where appropriate confidentiality, data-quality and analytical-independence safeguards are in place.

Pre-budget engagement determines the quality of the scrutiny window. Legislatures that engage with the fiscal framework at the Budget Policy Statement and MTEF stage are structurally better positioned than those that engage only at the formal submission stage. By the time a budget is tabled, the most consequential decisions – the resource envelope, sectoral ceilings and revenue assumptions – have already been made. Formalising pre-budget engagement as a legal requirement, aligned with the MTEF preparation calendar, is therefore one of the potentially fruitful institutional reforms available.

Post-approval oversight requires institutional mechanisms. The supplementary budget process is broadly robust across the sample; the weaker links are contingency-fund reporting and PAC engagement with audit findings. Strengthening the latter, through statutory PAC mandates, dedicated staffing and (where feasible) formal timelines for executive responses to committee findings, would help strengthen the audit accountability loop, which remains incomplete in the five countries that lack a dedicated PAC and weakened in several others where PACs meet only infrequently.

4. Conclusion

Africa's legislatures generally have formal budget authority and many of the constraints placed on amendment powers serve a legitimate macro-fiscal purpose. The more pressing challenge is institutional: in much of the region, gaps in the information and analytical infrastructure available to parliament could prevent those formal powers being exercised effectively. The 2015–2025 panel data is broadly consistent with this reading: budget research offices have spread (the share of panel countries with a dedicated office rose from 30% to 50%, +20 percentage points across the panel), but SAI recommendation follow-up – the link most directly tied to closing the accountability loop – has not strengthened materially over the same period.

Where richer documentation, stronger analytical capacity and active PACs coexist, legislative oversight also tends to be stronger. The next phase of reform should therefore focus less on expanding formal powers and more on strengthening the institutions that allow legislatures to use their existing powers well.

Acknowledgements

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