

The Role of Parliamentary Scrutiny in Budgetary Policy: Understanding the Politics of Fiscal Policy

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Abstract: This paper examines the role of parliamentary scrutiny in budgetary policy, focusing on the eighteenth Parliament of Jordan. Data from 59 surveyed parliamentarians reveals a modest level of budgetary scrutiny. Factors such as legislative powers, parliament composition, political parties, time allocation, and parliamentarians' knowledge and skills significantly influence budgetary scrutiny. The study highlights the correlation between budgetary scrutiny and transparency. The findings emphasize the need to empower legislators, promote transparency, and enhance parliamentarians' capabilities to strengthen budgetary scrutiny.

Keywords: Parliamentary scrutiny, Fiscal policy, Budget process, Budget transparency, Responsiveness of parliamentarians, Public sector.

1. Introduction

The establishment of the Jordanian Parliament traces back to the founding of the Emirate of Transjordan in 1923. In 1929, the first Legislative Council comprising 16 members was established. With Jordan's independence in 1946, a new constitution was enacted in 1947, giving rise to the country's first bicameral parliament, consisting of the House of Representatives and the Senate. Subsequently, in 1952, the Constitution of the Hashemite Kingdom of Jordan was formulated, undergoing several amendments. These amendments have necessitated the legislative branch's role in overseeing the executive's performance.

As a former British colony that gained independence in 1946, Jordan has prioritized strengthening public finance management to ensure effective governance. The public budget has emerged as a powerful tool for addressing market failures and ensuring social welfare [1]. Effective parliamentary scrutiny plays a crucial role in the politics of democratic nations [2]. There is a global consensus that parliamentary oversight should encompass all stages of the budget process, including formulation, approval, execution, and audit [3-4]. The Constitution of Jordan lays the foundation for parliamentary scrutiny, emphasizing the legislative-executive relationship. The Jordanian Parliament possesses the authority to hold the executive branch accountable for its actions [3-4]. As a sovereign body, Parliament assumes the responsibility of reviewing reports generated by its committees, which are tasked with scrutinizing the public budget, monitoring public expenditures, and overseeing the management of public programs.

Several publications on public finance institutions have raised arguments regarding the controversial nature of legislative budget scrutiny. While parliamentary budget scrutiny is a fundamental aspect of democracy, concerns have been expressed about a potential trade-off between the parliamentary role and fiscal prudence. Notably, studies such as Wehner [3] caution that robust parliamentary oversight of public finance and budgeting could lead to unfavorable fiscal outcomes, including increased public debt and deficits. Critics argue that executives may have little incentive to accommodate legislators' preferences when amending the budget. Consequently, the lack of meaningful consideration of legislative preferences may diminish lawmakers' motivation to dedicate their time and expertise to scrutinizing the public budget [3-5].

Despite the liberalization of certain sectors, fiscal policy continues to be pursued, as government intervention is deemed necessary to address various economic factors such as price fluctuations, monopolistic practices, imperfect information, externalities, income inequality, and public goods [6]. Interventions and regulations are intended to serve societal benefit through regulatory bodies, rather than catering to the personal interests of influential groups. However, the effectiveness of parliamentary scrutiny remains a subject of debate. Some scholars argue that it yields limited results. According to Sheldon [7], parliamentary accomplishments and efficiency tend to be relatively low. In the context of Jordan, where parliament convenes for only four months per year, its capacity to conduct effective scrutiny over the executive is

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compromised.

The present study holds both theoretical and practical significance. From a theoretical standpoint, it contributes to the existing body of knowledge by affirming the notion that the scrutinizing role of the Jordanian Parliament in the budget process enhances transparency and oversight over the actions of the executive branch. It offers additional facts and evidence that can further inform and stimulate exploration and investigation by scholars. On the practical front, the study establishes the extent of the Jordanian parliament's role in budget scrutiny, shedding light on whether the current state of affairs should be maintained or if improvements to budgetary scrutiny are necessary. The findings of this paper aim to either support or challenge the aforementioned idea. Additionally, it enables readers to gain a better understanding of budgetary scrutiny in public finance, particularly in the context of budgeting.

Notwithstanding its significance, legislative budget scrutiny remains an understudied subject in quantitative research. While qualitative literature on legislative scrutiny and its role in budgeting has seen some growth in recent decades, it often pertains to specific cases, limiting generalizability. More quantitative research is needed to explore why legislative bodies increasingly demand a clear analysis of budget proposals and policy objectives. Guided by this problem and the significance of the study, key questions are posed to delve into the nature of budgeting and budgetary scrutiny in Jordan. These questions include: 1) How influential and effective is the Jordanian parliament in controlling the budget process? 2) How is the public budget scrutinized in developing countries, with a focus on Jordan? and 3) What factors influence parliamentarians' engagement in budgetary scrutiny in Jordan?

The structure of the paper encompasses five main sections. It commences with an introduction, followed by a literature review on legislative budget scrutiny in Section 2. The third section outlines the methodology employed in this study. Subsequently, Section 4 presents a discussion derived from the empirical analysis and academic literature on parliamentary scrutiny of the public budget. Finally, Section 5 presents the conclusions, recommendations, and policy implications.

2. Literature Review and Theory Formulation

This section is organized into two parts. It considers the definition of the public budget, its nature and scope, types of budgets, and the budgetary process in the first subsection. The parliamentary scrutiny is presented in the second subsection.

2.1 Public Budgets: Nature, Scope, and Budgetary Process

Historically, the term “budget” originates from the medieval English or French word *bougette*. In English terminology, it referred to “the leather bag in which the Chancellor of the Exchequer formulated plans for revenues and expenditures for a given period” [8-9]. The budget is a major financial tool for the definition of government objectives and for quantifying the required data to assist elected politicians in making annual decisions, authorizing authorities to make laws about future spending, and checking that spending has been distributed and revenues collected as planned [10] For the purposes of this paper, we offer the following definition:

National budgeting is a public finance tool for selecting who finances government programs and priorities, who benefits, and where to raise resources that a government has committed to.

As a budget is a blueprint for expected actions, the public budget should be understandable and attainable. Flexibility is sorely needed. As one variable changes, other variables within the public budget will change for unexpected contingencies, making forecasting an essential starting point for budgeting [10]. The public budget is also formed based on a prescribed routine, termed “annuality” [11]. Budgeting is incremental, as Davis, Dempster, and Wildavsky wrote in 1966. It is an adjustment to last year’s budget, which is never reviewed by subcommittees as a whole every fiscal year [12-13]. The theory of budgetary incrementalism became a powerful approach for how governments make public policy. “The Science of Muddling Through,” a famous 1959 paper by Charles E. Lindblom, formed a concrete basis for public policy decision-making. Lindblom defines the root program (a rationality model) and the branch program (an incrementalism model). Lindblom argues that the rational-comprehensive root model is not workable for complex decisions faced by decision-makers, and that they make decisions by “muddling through” [14]. In this model, Lindblom argued, choices are made based on “successive limited comparisons” as the best model for functioning successfully in a bureaucracy. Leslie Pal defends Charles Lindblom’s critique of the rational model of decision-making. According to Pal the incremental model recognizes the major constraints of time, effort, skills, and information in applying the rational model. It simply represents a conservative tendency in which new decisions are only slightly different from old ones [15–16]. After the decline of incremental theory, the scope of budgeting became more comprehensive, covering new theories in the world of budgeting such as the performance budgeting system (PBS) and the planning, programming, and budgeting system (PPBS).

Moving on to the budgetary process, In Jordan, the public budget covers only one fiscal year, occurring in four stages: Stage 1: preparation; Stage 2: adoption; Stage 3: execution and staging; and Stage 4: budget evaluation and auditing (see **Figure 1**). Jordan's public budget starts with a detailed proposal from the executive branch; Parliament next holds hearings to question the executive about their requests. Once the request is authorized, the executive spends public money to fund public programs in the coming fiscal year. Following the implementation, the public budget is subject to internal and external control to detect violations and take swift action to enforce the terms of the national budget [10-17-18].

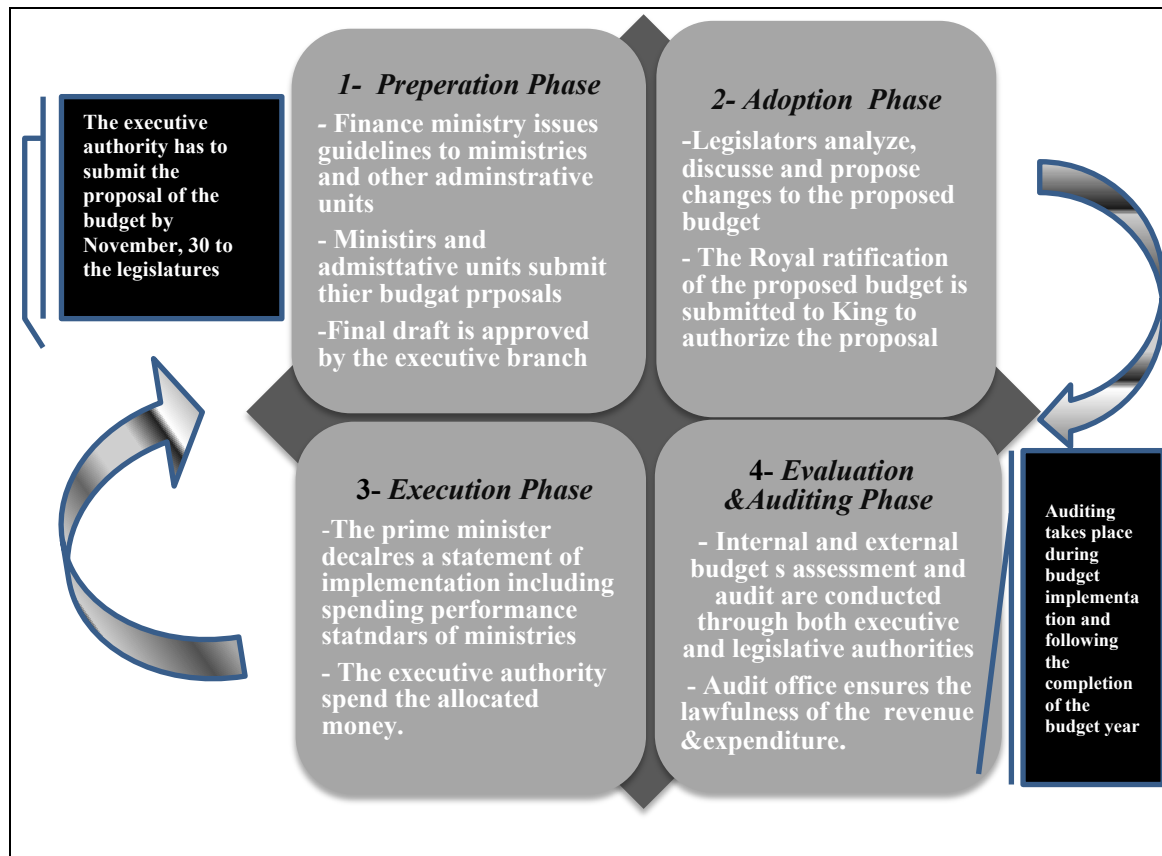


Fig. 1: National Budget Cycle

Moving to the Theory of the Separation of Powers and its Applicability to the Public Budget Process, As stipulated by the 1952 Jordanian Constitution, the Prime Minister is accountable to Parliament on matters of public policy passed by legislative and executive authorities in Jordan [19]. The fundamental principle of Jordanian politics is the separation of power. The Jordanian Constitution divides powers among the three branches. Each authority is independent of the others and has the constitutional power to scrutinize the other two. The literature below clarifies the roles of each authority under the principle of the separation of powers in achieving accountability in public budgeting. *First: the legislative power of the purse*. Article 25, Chapter 3 of the Jordanian Constitution states, “The legislative power shall be vested in the National Assembly and the King; the National Assembly shall consist of a Senate and a Chamber of Deputies.” The Parliament of Jordan (Arabic: *Majlis Al-Umma*) is a bicameral system consisting of two houses: the Senate (Arabic: *Majlis Al-Aayan*), who is appointed by the king, and the Chamber of Deputies (Arabic: *Majlis Al-Nuwaab*), who is elected by Jordanian citizens, who are given the right to cast a motion of confidence in the cabinet or any of its ministers.

According to the Parliament of Jordan’s charters, the main role of parliament is lawmaking and overseeing the executive branch’s performance [1]. Thus, according to the separation of powers rule, taxing and spending powers are exercised by the legislative authority. *Second: the executive power of budget development and execution*. Article 26, Chapter 3, of the Jordanian Constitution establishes that “the executive power shall be vested in the King, who shall exercise his powers through his ministers in accordance with the provisions of the present Constitution.” In most parliamentary systems in the world, the legislative branch is not separate from the executive branch [19]. The executive branch has the authority to review and submit its estimated spending to the legislative branch. *Finally: the judicial power*. In accordance with Article 27, Chapter 3, “The judicial power shall be exercised by the courts of law in their varying types and degrees. All judgments shall be given in accordance with the law and pronounced in the name of the King.” Returning to the separation of powers principle, Jordan’s Constitution protects judges from obstruction and subversion by the other two authorities so that each authority is left free to exercise its own powers. The founding of civil courts, religious courts, and special courts and their

categories and functions are defined by a special law [1]. In democratic countries, judges aspire to be independent in decision-making [20]. This section leads us to answer our underlying question as follows:

RQ1: How is the public budget scrutinized in developing countries with reference to Jordan?

2.2. Parliamentary Scrutiny of the Public Budget

One of the major functions of the legislative branch is scrutinizing the executive about how public programs are implemented and how public money is utilized to ensure that national interests are properly met [21–22]. The international debate on budgetary scrutiny is framed as a tension between the functions of democracy and technicality. It is universally recognized that the executive initiates and prepares the budget, and the legislative branch approves it [23]. Thus, parliamentarians ensure interaction with the executive. This interaction should aim at the national interest and the welfare of its people. Parliament must be representative of all citizens and be fully empowered and effective in exercising its function of scrutiny over the executive [24]. Otherwise, oversight of their performance aspects will be impossible, transparency in the budget process will be missing, and less time will be spent doing the actual oversight work [8]. Therefore, the constitution makes all executive actions subject to legislative scrutiny to enhance accountability, responsibility, and transparency [7].

Although differences exist across modern democracies, a specialized budget committee functioning as an audit committee tends to be found across parliaments worldwide. Legislators' access to financial information is better in modern, industrialized democracies [11]. According to Wehner [3], there has been a recent shift toward broad parliamentary oversight of public finance. For example, France initiated a reclassification of the public budget to increase parliamentary power to modify public expenditures. Another good example is the Brazilian experience; democratization in the early 1980s gave Congress powers to amend the budget. In addition, the Vietnamese National Assembly forced the government to change the level of the deficit. It insisted on a lower deficit than what was proposed [25]. Using a survey of 33 public accounts committees (PAC) in parliaments across the Commonwealth, It found that PACs are effective in the oversight of government accounts. However, other studies provide contrasting results; for instance, Sheldon found that parliament had little scrutiny over the outcomes of actions undertaken by the executive on behalf of the nation [7]. In Jordan, parliament's accomplishments and efficiency are quite low as well. The Jordanian Constitution grants broad powers to the executive, which diminishes the independence of parliament [19]. In South Africa, Parliament's budget committees have no amendment powers in budgetary matters or over public budgets due to serious constraints, such as a lack of time, information, and capacity [23]. In most African countries, executive powers tend to be dominant, and parliaments tend to be weak. Presidential domination over legislators is a major governance challenge [26]. These African parliaments are ineffective in lawmaking, representation, debating national issues, and scrutinizing the activities of the executive [27]. For instance, the Ethiopian Parliament has experienced serious drawbacks that harm the quality of its scrutiny. Aregawi found a lack of quality in legislative scrutiny; the legislative branch does not have the mechanism to capture public attention in doing so [21]. In Bangladesh, Jahan and Amundsen [22] argued that the executive is dominant in the legislating and public budget processes; the parliament is thus disadvantaged and underperforms. In the US, Congress has done little to restrict presidential exercises of authority over budgeting [28]. Governors can use their veto power to play an essential role in establishing priorities in the public budget for the use of state resources. As noted, the debate over the effectiveness of budgetary scrutiny continues worldwide in developing and developed countries, including Jordan. Therefore, we address this parliamentary scrutiny by testing the following question:

RQ2: How influential and effective is the role of the Jordanian Parliament in controlling the budget process? In particular, what is the level of budgetary scrutiny of the Jordanian Parliament from the perspective of legislators?

2.3. Factors Affecting Parliamentary Scrutiny

Over the years, scholars have debated the factors that determine parliament's power to exercise its scrutinizing functions effectively. Lienert also revealed that enjoying formal parliamentary powers is another major factor that allows parliamentarians to introduce legislation with a significant financial impact. Amendment powers determine the capability of legislators to amend the proposed budget. Most constraining are the formal powers that disallow any amendments to the executive's fiscal policy and merely grant legislators the choice to approve or reject the proposal. Also, "cut only" powers that only give a legislature the choice to reduce the existing items but not those that increase items or shift funds around [3–5]. Time for scrutiny is another variable. A budget proposal takes months to formulate, and a few weeks are insufficient to grasp such complex financial information. International experience suggests that the budget proposal should be at least three months long to enable effective parliamentary scrutiny [29]. Parliaments have 2–3 months to scrutinize, review, discuss, and propose alternative budgetary proposals before the new fiscal year begins. In the U.S., eight months are allowed to securitize the detailed budget. In countries with strong governments and weak parliaments, the time for scrutiny can be quite short [30]. The timing of scrutiny heavily depends on the effectiveness of parliament's ability to control its own agenda and timetable, but it also reflects its committee capacity. The significance of legislative

committees is vital for the budget process, which facilitates the specialization and growth of legislative expertise and plays a significant role in monitoring budget implementation. Legislative committees, including a specialized audit committee, aid in detecting execution flaws and improving compliance [29]. Sheldon found little parliamentary oversight of the executive branch due to parliament's available time [7]. For example, in the Jordanian context, because parliament meets only for four months annually, its accomplishments and efficiency are extremely low. In short, sufficient time for scrutiny and a well-designed committee enable parliamentary scrutiny over budget implementation [29–30].

There are, of course, other variables that might be included. According to Johnson (2005), parliament's managerial and technical capacity is essential. The role of budgetary scrutiny in many developing countries is affected by their capacity, knowledge, and understanding of the content of public budgets [7]. Common taxation system evaluation criteria include the tax's equity, efficiency, political feasibility, collectability, and transparency. Nonetheless, an executive monopoly on budgetary information discourages parliamentarians from accessing the budget and reduces legislative scrutiny. The budget process requires access to accurate, comprehensive, and timely information. In addition, revenue and expenditure updates, audit reports, and performance evaluations are important pieces of information for supporting documentation and legislative oversight of budget execution [7-29]. Lacking knowledge of how to use such criteria, legislators cannot evaluate a particular tax's impact on revenues. Based on an international survey carried out in 2012, many legislators interviewed across 44 countries worldwide, including Jordan, demonstrated that participation in the budget process was particularly highly valued by parliamentarians [25]. Draman [8] argues that politicians are always short-sighted, self-interested, politically motivated politicians with little attention to fiscal prudence and technical analysis; thus, the budgeting process tends to be "superficial and partisan." This is mainly because of limited parliamentary scrutiny, which is hindered by a lack of administrative capacity, budgetary information, and politics [26-27].

Other political variables, such as political parties and the composition of parliament (one house or bicameral), have a considerable influence on the effectiveness of parliamentary scrutiny [30]. Electoral laws favor the two-party political system. In this case, the consistency of ideologies results in a government that is more cohesive and united than one made up of a multiplicity of political parties with diverse ideologies [30-31]. Besides, bicameralism is a variable: if the members of the second chamber of the legislature are independently elected by a different voting system, the two chambers may disagree over budget law. The second chamber may veto a draft budget that has already been adopted. Germany is a good example of this [31]. Notably, the political affiliation of candidates is one of the factors that determines a parliament's power to exercise its scrutinizing functions. The legislature performs three core functions to ensure that public money is spent effectively and efficiently: (a) representation; (b) lawmaking (including the budget process); and (c) scrutiny of the executive branch (checks and balances). Candidates for political office (e.g., presidents, governors, mayors, and councilors) are elected on personal merit, unlike political parties' members [32]. Traditionally, parliamentarians in Jordan are chosen based on many considerations, and the tribal factor is the most influential factor in the Jordanian context. It should be said that the presence of politicians may create inefficiencies on the boards of directors of governmental institutions [33]. The available literature on this subject indicates that the political affiliations of candidates impact their performance; for instance, new Demarcates perform better than old ones [32]. This is contrary to the findings of a recent study performed in 2020 on the social backgrounds of MPs from 1979–2019, which found that 22% of MPs elected in the UK parliament had no previous parliamentary experience, 15 members were reelected, and 76% had been members in 2017–19 [32]. Finally, based on a purposively selected sample of 131 individuals, Hunduma found that one-party domination and the structure of the parliament have negatively affected parliamentary oversight in Ethiopia [34]. Based on an analysis of 93 countries performed by the International Budget Partnership, Rios, Bastida, and Benito [35] found that the legal system, type of legislature, and department of public budget oversight determine the level of budgetary scrutiny. Existing work on parliamentary scrutiny contributes to paying attention to testing these queries:

RQ3: What are the factors affecting parliamentarians' budgetary scrutiny in Jordan?

H0₁: There is no relationship between the factors determining parliamentary scrutiny and the level of budgetary scrutiny in Jordan.

2.4. Budget Transparency

For parliament to be truly transparent, representative, and accountable to citizens, it must be able to engage in political dialogue with its representatives about public budgetmaking [36]. One of the main objectives of parliamentary scrutiny is to ensure transparency. In a sample of 93 countries surveyed in 2010 by the International Budget Partnership, it was found that there is a positive impact of budgetary scrutiny on budget transparency [35]. Therefore, both new and long-established democracies have been pushing for governments to make public budget information available so that people can hold them accountable for national development outcomes. According to De Renzio [37], the provision of comprehensive information to the public enables them to monitor the use of scarce resources. More stakeholders have become interested in the public budget process. Indeed, this interest is confirmed by the findings of a study performed by the International Monetary Fund in 2014, which showed that financial reports in Latin American countries focus on the

public sector as a whole [38]. In addition, a survey of the International Monetary Fund (IMF), the UN, and the German Development Cooperation Agency (GTZ) found that they focus on transparency, efficiency, effectiveness, and inclusion in their decision-making process. On the other hand, in Africa and Ireland, fiscal reports are limited to the budgetary concerns of the central government, and many public sector expenditures are unreported [38]. Most disturbingly, the public budget processes of 10 countries (Qatar, Morocco, Tunisia, Angola, China, Equatorial Guinea, Fiji, Myanmar, Cameroon, and Zimbabwe) suffer from little budget transparency, weak legislators, and weak auditors [39]. In light of empirical evidence, the use of available information by legislators to make resource allocation decisions is rare, which means the impact of parliamentarians on public finance outputs is not necessarily beneficial [19]. While most nations have concerns about budgetary transparency, only a few have proven to be open and transparent. Therefore, this leads to the following hypothesis:

H0₂: As budgetary scrutiny increases, the public budget process occurs in an open, transparent, and flexible manner within the Jordanian parliament.

2.5. Responsiveness of Parliamentarians.

When it comes to the interaction between parliamentarians and citizens, it is worth noting that participation matters because the people who are politically active communicate their preferences to the elected politicians, giving them reliable access to and significant input in the policymaking process [21]. Consequently, benefits based on unequal participation remain democracy's unresolved dilemma. In African countries, one of the powerful criticisms of parliamentarians engaging the public is that once politicians are elected, they lose interest in local concerns. Therefore, meeting public interests is not considered seriously after elections [36]. According to the International Budget Partnership [39], the 2012 survey evidence suggests that 19 out of 100 countries surveyed encourage public engagement in the budget process. South Korea, the only country with a score of 92, encourages the public to participate in budget-making. Bangladesh does not appear to be serious about addressing the negative opinions of parliament. The political elite in Bangladesh seems more concerned with safeguarding its privileges and powers [40]. Finally, Hunduma [34] revealed that the role of the House of People's representatives in policy oversight is not very encouraging. Consequently, the practice of the house is minimal and ineffective, and it does not improve policies. Meanwhile, other studies have provided contrasting results. For instance, important steps have been taken to engage citizen preferences in the design and delivery of services. Some of the most striking cases are found in developing countries, e.g., budgeting in Brazil, poverty alleviation in Albania, energy reform in Colombia, and communal irrigation in the Philippines. In a few European countries, the United States, and the UK, there are successful examples of powerful attempts to embed citizens into policymaking [41]. The following assumption tries to lay bare the bones of the responsiveness issue:

H0₃: Jordanian parliamentarians do not respond to the complaints and demands of their voters

3 Methodologies

In this section, we deal with an overview of the methodology used in this study, covering areas such as the research design, research sample and sampling technique, data collection, and methods of analysis.

3.1 Research Design and Sample

The present paper has employed a case study design focusing on the scrutinizing role of the Jordanian Parliament in the budget process. More specifically, this study is limited to the eighteenth parliament (from September 20th, 2016 to September 27th, 2020). The paper is based on a questionnaire that collected data from the sample to provide views on how effectively parliament performs the scrutinizing role to ensure good budgeting. The sample frame was the list of representatives from the lower house. A large sample of 59 parliamentarians out of 130 in Jordan were quantitatively surveyed. Because parliament only meets for four months per year, it was difficult to collect enough responses. In addition, it is hard to find legislators in their offices, and their offices' contacts make it difficult to deal with people in legislative offices. The "information richness" of the selected sample is the major reason for choosing the purposive sampling technique. In addition, it has been proven that this technique is more effective when we have limited numbers of respondents with the needed input. The response rate was 96%, which indicates a high response among our sample. **Table 1** below presents the profile of respondents.

Table 1: Profile of Respondents

Variable		Frequency	Percent	Valid Percent	Cumulative Percent
Gender	Male	49	83.1	83.1	83.1
	Female	10	16.9	16.9	100.0

Age	30-40	8	13.6	13.6	13.6
	41-50	21	35.6	35.6	49.2
	51-60	19	32.2	32.2	81.4
	> 61	11	18.6	18.6	100.0
Qualifications	High School	1	1.7	1.7	1.7
	Diploma	3	5.1	5.1	6.8
	Bachelor	26	44.1	44.1	50.8
	High Diploma	7	11.9	11.9	62.7
	Master Degree	11	18.6	18.6	81.4
	Ph.D	11	18.6	18.6	100.0
No. of Terms	One Term	23	39.0	39.0	39.0
	Two Term	12	20.3	20.3	59.3
	Three Term	24	40.7	40.7	100.0
Membership of Committees	Yes	13	22.0	22.0	22.0
	No	46	78.0	78.0	100.0
Membership of Finance Committee	Yes	43	72.9	72.9	72.9
	No	16	27.1	27.1	100.0
Total		59	100.0	100.0	

As one can observe from the respondent profile table, the majority (49%) of the sample was male respondents, and the greatest portion of the sample (35.6%) fell into the age category of 41–50 years old. This indicates that all respondents were mature and had exercised lots of socio-economic and political experience to reply responsibly. The qualification frequency shows that 44.1% of the respondents had a bachelor’s degree. This indicates that all respondents have a good educational level. In addition, respondents were elected for at least one term (3%), and some were reelected for two terms (12%) and three terms (24%); 22% served in a variety of committees, and 78% had joined no committees. Of the respondents, 72.9% were members of parliament’s finance committee.

3.2 Data Collection

Primary and secondary data were gathered in this research. To collect large volumes of data, questionnaires from Jordanian parliamentarians were used, focusing on their budgetary scrutiny. In addition, the parliamentarians were asked to rate their responsiveness level to their constituents in their policymaking. The survey questionnaire consists of two major sections: respondents’ profiles, containing sociodemographic characteristics of the participants, such as gender, age, educational level, election term number, and membership in parliament’s committees; and a questionnaire paragraph section, where respondents answered 73 questions regarding the scrutinizing role of Jordanian parliament in the budget process. The questions encompassed five dimensions: The procedural parliamentary scrutiny on the public budget (11 items), budgetary scrutiny role (11 items), factors affecting budgetary scrutiny (5 items), transparency (6 items), and responsiveness of parliamentarians (4 items) The frequency and extent of responses were calculated for each question. A 5-point Likert scale is utilized, ranging between "strongly agree, agree, somewhat agree, disagree, and strongly disagree." To determine the extent of budgetary scrutiny performed in Jordan, the researchers used this scale: 1.00–2.33 is low, 2.34–3.66 is moderate, and 3.67–5.00 is high. Table 2 shows Cronbach's alpha for the research questionnaire. It was .77, showing how consistent the items of this questionnaire were.

Table 2: Cronbach’s Alpha Test

No.	Dimensions	No. of Items	Cronbach Alpha
1	The procedural parliamentary scrutiny on the public budget	11	0.77
2	Budgetary scrutiny role	11	0.84
3	Factors that determine a parliament’s power to exercise its scrutiny functions	5	0.78
4	Transparency	6	0.70
5	Responsiveness of Parliamentarians	4	0.76
	Total	37	0.77

3.3. Data Analysis

The data collected from the questionnaire were analyzed quantitatively using Statistical Package for Social Science (SPSS) to present the data, utilizing percentages, frequencies, means, and standard deviations. The scale of measurement for the independent variables (factors affecting budgetary scrutiny, transparency, and responsiveness of parliamentarians) was ordinal, and the budgetary scrutiny, representing the dependent variable, was measured using a five-point Likert

scale. Following the quantitative approach, the researchers choose a topic, formulate the questions, design the study, gather the data required, analyze these data, and then interpret them. This study describes budgetary scrutiny based completely on the characteristics and behaviors of the sample population being studied. This study also used inferential analysis with these statistics; the authors are trying to extend conclusions and judgments from the study data to a more general population. As a predictive analysis, most of the inferential statistics come from the general linear model. Here, we utilize Pearson correlation and simple linear regression so that interpretations and conclusions can be easily arrived at. Thus, we also included the t-test with rejection criteria set as $\alpha \leq 0.05$.

4. Results and Discussion

The present section presents the research results and a discussion of them. Accordingly, three research questions were designed in this paper to address the research problem of budgetary scrutiny in Jordan, and three null hypotheses and their results are presented.

First: Descriptive Analysis

Question one: How is the public budget scrutinized in developing countries with reference to Jordan?

In terms of “budgetary scrutiny” or “holding the government accountable,” this function was generally understood by all parliaments worldwide as a core one. As depicted in **Table 3**, parliamentary practices are undertaken under the principle of “the separation of power”. As stipulated by the 1952 Jordanian Constitution, the Jordanian Constitution divides powers among the three branches. First: *the legislative power of the purse*. According to the Parliament of Jordan’s charters, the main role of parliament is lawmaking and overseeing the executive branch’s performance. Generally, the legislative branch is responsible for the annual budget and protects Jordanians against imprudent taxation and excessive spending by discussing the annual budget’s cost [1]. Thus, according to the separation of powers rule, taxing and spending powers are exercised by the legislative authority. Second: *the executive power of budget development and execution*. The executive branch has the authority to prepare and submit its estimated spending to the legislative branch after review by the Bureau of the Budget. The legislators then accept or reject it. In Jordan’s Constitution, the executive branch is the governing body concerned with policy implementation and the effective and efficient delivery of services. Third: *The Judicial Power* “The judicial power must determine the constitutional identity of the public budget and the legal framework for budgetary systems [1–20]. In sum, the degree of separation of powers closely depends on the issue of control of the executive by the legislative, or vice versa. The actual budgetary power of the parliamentarians is influenced by the inclusion of the two semi-presidential countries, Greece and Ireland, whose legislators have weak power [31].

Table 3: Means and standard deviations of the procedural parliamentary scrutiny on the public budget

No.	Item	Mean	SD	Extent
1	The executive authority submits a budget proposal by November 30 th to the legislatures continuously.	4.47	0.65	High
2	The Audit Bureau is auditing the financial transactions and administrative decisions made by public entities.	4.19	0.77	High
3	Parliamentarians are allowed to attend the financial committee meetings with the executives.	4.12	0.93	High
4	All public budget discussions published in the press and media objectively.	4.10	0.80	High
5	Public entities and ministries are required to clarify their proposals with the financial committee before its discussion.	4.00	0.89	High
6	The legislative body is qualified to discuss the proposal for a budget.	3.90	0.92	High
7	The Audit Bureau is able to provide advice to help the Legislative securitize the budget in an effective manner.	3.93	0.69	High
8	The Audit Bureau presents a report to the House of Representatives after the end of the fiscal year.	3.76	0.98	High
9	The financial committee reviews the proposal prior to the discussion of the budget proposal	3.75	0.97	High

No.	Item	Mean	SD	Extent
	by the Legislative.			
10	The legislative body has the power to amend the proposal of the budget.	3.68	1.13	High
11	The parliament hires financial experts to help with the discussion of the budget proposal.	3.56	1.10	Moderate
Total		3.95	0.49	High

Question two: How influential and effective is the role of the Jordanian Parliament in controlling the budget process? In particular, what is the level of budgetary scrutiny of the Jordanian Parliament from the perspective of legislators?

In our analysis, as depicted in **Table 4**, the level of budgetary scrutiny of the Jordanian Parliament from the perspective of legislators is moderate, with a mean of 3.58 and 0.69 S.D. The legislature lacks an active, prominent role in the policymaking process. Our results can be explained by executive dominance over parliament. Presidential domination over legislators is a major governance challenge. This tends to make the parliament underperform in lawmaking, representation, debating national issues, public budget processes, and scrutinizing the activities of the executive. As a result, there have been many financial issues, misuse of public money, corruption allegations, and embezzlement. Various studies have confirmed this deficit in the performance of parliament [21-22-26-27-28]

While global norms suggest that there is some agreement on the legislative role in public finance, there is disagreement on what the legislative role should be in the public budget. As found in our literature review, differences tend to be found across parliaments worldwide, e.g. [3-42], confirming that there has been a recent shift toward wide parliamentary oversight of public finance in order to increase parliamentary power to modify public expenditures. Meanwhile, other studies have provided contrasting results. For instance, many authors, e.g., [21-23-26-27-28], found little control of parliament over the outcomes of actions undertaken by the executive branch, which tended to be dominant in budgetary matters and in the public budget. Jordan is no exception. In the Jordanian context, parliament’s accomplishments and efficiency are quite low as well. The Jordanian Constitution grants broad powers to the executive, which diminishes the independence of parliament. In sum, this comparative literature review on budgetary scrutiny worldwide might conclude that the parliamentary role in the public budget apparently varies from country to country.

Table 4: Means and Standard Deviations of budgetary Scrutiny role

No.	Item	Mean	SD	Extent
1	The Jordan Audit Bureau is one of the most powerful parliamentary scrutiny authorities.	4.32	0.84	High
2	Internal control system within public departments that its efforts go hand in hand with the parliamentary scrutiny.	3.54	1.03	Moderate
3	Parliamentary scrutiny plays a significant role during the national budget approval phase.	3.61	1.18	Moderate
4	Parliamentary scrutiny plays a significant role during the national budget execution phase.	3.75	1.10	High
5	Parliamentary scrutiny amends national budget priorities once it is constitutionally authorized.	3.71	1.13	High
6	Parliamentary scrutiny amends national budget priorities once it is implemented.	3.44	1.17	Moderate
7	Parliamentary scrutiny oversees governmental ministries, but independent public institutions.	2.92	1.34	Moderate
8	The Executive seeks legislators’ approval for account transfers.	3.22	1.26	Moderate
9	Parliamentary scrutiny adopts a specific standard to scrutinize national budget execution.	3.49	1.13	Moderate
10	Parliamentary scrutiny oversees national budget execution.	3.51	1.23	Moderate
11	The Parliament seriously audits a yearly report presented by the Audit Bureau.	3.97	0.89	High
Total		3.58	0.69	Moderate

Question three: What are the factors affecting parliamentarians’ budgetary scrutiny in Jordan?

The need for legislative approval of the executive's budget proposal is a democratic foundation stone all around the world. Despite this global recognition, budgetary scrutiny apparently differs across nations. Authors and practitioners agree that various factors are seen as the most powerful variables playing against executive oppression. Existing work on parliamentary scrutiny contributes to selected case studies in developed countries, paying only limited attention to legislative variables. This article gets down to the real basics, looking at the determinants affecting legislative power over the purse in developing countries using quantitative measures. As shown in **Table 5**, the most powerful factors affecting parliamentarians' budgetary scrutiny in Jordan is as follows: (1) the powers and authorities granted to the legislators rank at the top (4.03 mean, 0.98 standard deviations). Next comes (2) the composition of parliament (one house or bicameral) (4.00 mean, 1.00 standard deviations). This is followed by (3) political parties (3.78 mean, 1.16 standard deviations), (4) time (3.75 mean, 0.92 standard deviations), and (5) knowledge, skills, and abilities of parliamentarians, which are ranked at the bottom (3.68 mean, 1.18 standard deviations). Within the literature, several scholars, such as (4-5-7-25-29-32-33-34-35-42), confirm that these are the most powerful factors affecting parliamentarians' budgetary scrutiny in the politico-administrative context. In addition, this finding matches the existing legal framework, which describes practice in the field.

Table 5: Means and Standard Deviations of the factors that determine a parliament's power to exercise its scrutiny functions

No.	Item	Mean	SD	Extent
1	The powers and authorities granted to the legislators	4.03	0.98	High
4	Time for scrutiny	3.75	0.92	High
5	Knowledge, skills, and abilities of parliamentarians	3.68	1.18	High
2	The composition of parliament (one house or bicameral)	4.00	1.00	High
3	Political parties	3.78	1.16	High
Total		3.84	0.76	High

Second: Hypotheses Testing

H0₁: There is no relationship between the factors determining parliamentary scrutiny and the level of budgetary scrutiny in Jordan.

To test this hypothesis, the Pearson correlation was used. As depicted in **Table 6**, Pearson correlation reported a significant positive correlation ($r = 0.684$), between the factors determining parliamentary scrutiny and the level of budgetary scrutiny in Jordan."

Table 6: Pearson correlation matrix to show the relationship between factors that determine a parliament's power to exercise its scrutiny functions and budgetary scrutiny (n= 59)

Factors determining parliamentary scrutiny		1	2	3	4	5	6	7
1	The powers and authorities	1	0.008	0.133	0.035	0.067	-0.009-	-0.023-
	Sig. (2-tailed)		0.93	0.145	0.702	0.465	0.92	0.804
2	Time for scrutiny	0.008	1	-0.025-	0.064	0.048	-0.093-	-0.121-
	Sig. (2-tailed)	0.93		0.789	0.488	0.598	0.31	0.185
3	Knowledge, skills and abilities	0.133	-0.025-	1	0.104	0.180*	0.153	0.076
	Sig. (2-tailed)	0.145	0.789		0.257	0.048	0.094	0.408
4	The composition of parliament	0.035	0.064	0.104	1	0.802**	-0.134-	-0.053-
	Sig. (2-tailed)	0.702	0.488	0.257		0.000	0.142	0.564
5	Political parties	0.067	0.048	0.180*	0.802**	1	-0.134-	-0.055-
	Sig. (2-tailed)	0.465	0.598	0.048	0.000		0.143	0.548
6	Overall Factors	-0.009-	-0.093-	0.153	-0.134-	-0.134-	1	0.684**
	Sig. (2-tailed)	0.92	0.31	0.094	0.142	0.143		0.000
7	Budgetary Scrutiny	-0.023-	-0.121-	0.076	-0.053-	-0.055-	0.684**	1
	Sig. (2-tailed)	0.804	0.185	0.408	0.564	0.548	0.000	

*. Correlation is significant at the 0.05 level (2-tailed).

**.. Correlation is significant at the 0.01 level (2-tailed).

In addition, simple linear regression was used to investigate the impact of factors that determine parliament's power to exercise its scrutiny functions (overall) on the budgetary scrutiny role. **Table 6** shows that a significant impact was seen, as F was calculated as 50.017, and F's significance was $P = 0.000$. Further, the coefficient of correlation was $r = 0.684$,

indicating a significant positive correlation at a moderate level. The coefficient of determination was $R^2 = 0.458$, indicating that the proposed factors explained 45.8% of the variance of the budgetary scrutiny role. The beta coefficient was $\beta = 0.684$ (Sig. (T) = 0.000), entailing that for each (1) unit increase in factors that determine a parliament’s power to exercise its scrutiny functions (overall), the budgetary scrutiny role increases by 68.4%. As depicted in **Tables 6 and 7**, how powerful a parliament becomes relies on different factors, such as administrative, political, and technical aspects, to strengthen the exercise of its powers. As found in our previous results for Q3, the most powerful factors that affect parliamentarians’ budgetary scrutiny in Jordan are the powers and authorities granted to the legislators’ powers, political variables, time available for the approval of the budget, administrative skills and qualifications, and sufficient experience in the politico-administrative context. As these factors increase, the level of budgetary scrutiny in Jordan strengthens. This result was in conjunction with the literature reviewed [3-4-7-29-31-32-33-34-35-42], which argued that these factors affect parliamentarians’ oversight of the public budget and thus have significantly affected the level of budgetary scrutiny in Jordan.

Regarding the powers and authorities granted to the legislators, it can be concluded that enjoying formal parliamentary powers is a major factor that allows parliamentarians to introduce legislation with a significant financial impact. This finding is consistent with [3-4-30], who confirmed that amendment powers determine the potential for legislators to amend the budget proposal. Regarding political and legal variables, the composition of parliament and political parties, notably, are crucial factors that determine a parliament’s power to exercise its scrutinizing functions. Legislators often have an interest in expanding public expenditures in their electorates to support their political parties for reelection purposes. This result can be justified by the fact that the legislative branch in presidential systems tends to possess greater formal powers than its parliamentary counterparts; Jordan is no exception. However, parliamentarians have scrutinizing roles not common to their presidential counterparts—specifically, conducting oversight more routinely to examine how governments use their funds. Our results are in line with [30-31-33-32-34-35], which found that the political system, legal system, type of legislature, and department of public budget oversight determine the level of budgetary scrutiny. Moving to time for scrutiny as a precious resource in the budget process This finding echos those of [7-29-31], suggesting that the timing of scrutiny is heavily based on the effectiveness of the parliament controlling its own agenda and draft budget, and finally, the knowledge, skills, and abilities of parliamentarians, which are ranked at the bottom. Within the literature, several scholars, such as [7-25-42-43], confirm that sufficient experience in the political-administrative context is essential. In addition, the role of budgetary scrutiny in many developing countries is affected by its capacity, knowledge, and grasp of the content of the public budget. Thus, better knowledge of public finance and training in the budget process particularly affected parliament’s power to exercise its scrutinizing functions. As recognized, as these factors become stronger, the role of parliamentary scrutiny over the public budget becomes more powerful. Thus, there is a significant positive correlation to the moderate level.

Table 7: Simple linear regression for the impact of factors that determine a parliament’s power to exercise its scrutiny functions (overall) on budgetary scrutiny role (n= 59)

Independent variable	(R)	(R ²)	Beta	Value (T)	Sig. (T)	F Calculate	Sig. F
Factors	0.684	0.458	0.684	7.072	0.000*	50.017	0.000*

- **Dependent variable: budgetary scrutiny** *Significant at the level ($\alpha \leq 0.05$)

H0₂: As budgetary scrutiny increases, the public budget process occurs in an open, transparent, and flexible manner within the Jordanian parliament.

In our analysis, the level of transparency of the Jordanian Parliament from the perspectives of legislators is high with a mean of 4.07 and 0.58 S.D. This result reflects the high Parliament’s commitment to transparency, all the transparency tools described in **Table 8** aim at facilitating parliament scrutiny.

Table 8: Means and Standard Deviations of Transparency

No.	Item	Mean	SD	Extent
18	Budgetary hearings are open to the public.	4.31	0.72	High
4	The parliament allows press coverage of the budgetary scrutiny role without limitations.	4.03	0.78	High
2	Parliamentarians are complying with internal rules during budget discussion.	4.08	1.02	High
3	The Finance Committee publishes its opinion on the budget in the press and media.	4.07	0.90	High
5	The executive and finance committees of parliament discuss the budget in close session.	3.81	1.18	High
1	The public budget is posted online after being	4.12	0.91	High

No.	Item	Mean	SD	Extent
	approved by the Legislative			
Total		4.07	0.58	High

To test this hypothesis, the Pearson correlation was used. In **Table 9**, the Pearson correlation reported a significant positive correlation ($r = 0.393$), indicating that whenever the budgetary scrutiny role increases, transparency increases to a moderate level, providing support for the proposed hypothesis. As noted in Rios, Bastida, and Benito [35–38], they have recently defined budget transparency as the frequency, validity, reliability, and relevance of public budget reporting of the national public budgeting process to the public, since they are the major beneficiaries of public projects funded by the public budget. The right to request data and information will allow citizens and legislators to hold executives accountable for the use of public money [35]. Transparency ensures that the public and other stakeholders can understand, participate in, observe, and monitor the decision-making process. Access to fiscal information and mechanisms allows them to oversee the actions and activities taken by public bodies [44]. According to Sakuru [27], transparency occurs when public decisions are made jointly, and enough information is provided that is easily understandable to those who need it. Moreover, budget information should be friendly; stakeholders should be able to easily understand it. More assertive parliaments need faster, more efficient, and better-coordinated administrative systems to meet their greater information needs [42–53]. In this regard, parliamentarians need professional staff, office space, information systems, and other politico-administrative capacities to enable them to expand their budgetary scrutiny.

In recent times, governments at all levels have come under major pressure to ensure commitment to transparency and openness in the management of public finance, especially as it relates to the public budget, to ensure that the budget presents open, reliable, and adequate information on a timely basis to warrant decision-making [9–35]. As found in the reviewed literature [36–37], accountability, participation, responsiveness, transparency, efficiency, effectiveness, and inclusion in the decision-making process are the main objectives of parliamentary scrutiny. On the other hand, some [38–39–45] have found that many parliaments worldwide suffer from little budget transparency, which means that the impact of the parliamentarians on public finance outputs is not necessarily beneficial.

Table 9: Pearson correlation matrix to show the relationship between budgetary scrutiny and transparency (n= 59)

Transparency		1	2	3	4	5	6	7	8	
1	Public Budgetary Hearing	Pearson Corr. Sig. (2-tailed)	1	-0.12 0.665	0.085 0.764	0.522* 0.046	0.238 0.394	0.352 0.198	0.221 0.429	-0.165 0.556
2	Press Coverage Allowance	Pearson Corr. Sig. (2-tailed)	-0.122 0.665	1	0.922** 0	-0.092 0.745	0.187 0.504	-0.05 0.859	-0.034 0.903	-0.094 0.738
3	Finance committee Publications	Pearson Corr. Sig. (2-tailed)	0.085 0.764	0.922** 0	1	0.071 0.802	0.148 0.599	0.07 0.805	0.062 0.825	0.035 0.902
4	Finance committee Sessions	Pearson Corr. Sig. (2-tailed)	0.522* 0.046	-0.09 0.745	0.071 0.802	1	-0.34 0.215	0.393 0.147	-0.195 0.487	-0.078 0.783
5	Complying with rules	Pearson Corr. Sig. (2-tailed)	-0.238 0.394	-0.19 0.504	0.148 0.599	-0.34 0.215	1	-0.01 0.971	0.159 0.572	0.102 0.719
6	Online Availability	Pearson Corr. Sig. (2-tailed)	0.352 0.198	-0.05 0.859	0.07 0.805	0.393 0.147	-0.01 0.971	1	-0.13 0.643	0.223 0.425
7	Overall Transparency	Pearson Corr. Sig. (2-tailed)	0.221 0.429	-0.03 0.903	0.062 0.825	-0.195 0.487	0.159 0.572	-0.13 0.643	1	0.393** 0.000
8	Budgetary Scrutiny	Pearson Corr. Sig. (2-tailed)	-0.165 0.556	-0.09 0.738	0.035 0.902	-0.078 0.783	0.102 0.719	0.223 0.425	0.393** 0.000	1

*. Correlation is significant at the 0.05 level (2-tailed).
 **. Correlation is significant at the 0.01 level (2-tailed).

H03: Jordanian parliamentarians do not respond to the complaints and demands of their voters

In our analysis, as depicted in **Table 10**, the level of responsiveness of the Jordanian Parliament to voters from the perspective of legislators is high, with a mean of 3.88 and 0.73 S.D. Drawing on quantitative data collected from 59 participants, parliament responds effectively to its constituents' complaints. The visible effect of such behavior is high. Trust can be built or destroyed by citizens' experiences when communicating with their representatives, who are not perceived as responsive to citizens' needs and complaints.

Table 10: the interaction between parliamentarians and citizens

No.	Item	Mean	SD	Extent
1	The parliamentarians respond to their constituents' complaints.	4.10	0.71	High

No.	Item	Mean	SD	Extent
3	The parliamentarians take their constituents' complaints seriously.	3.80	0.99	High
2	The parliamentarian's discussion of their constituents' complaints in the parliament.	3.88	0.91	High
4	The parliamentarians consider their constituents' complaints in budget discussion.	3.78	1.19	High
Total		3.88	0.73	High

To test H_0_3 , one sample T-test was used. **Table 11** below shows that the significance value for the test was 0.000, indicating that the mean value is different from the compared value (3). Accordingly, the null hypothesis is rejected and the alternative hypothesis retained, meaning that “Jordanian parliamentarians respond to the complaints and demands of their voters.”

Regarding how responsive parliament is to the desired needs of the people, it is obvious that an effective parliament performs functions to protect the interests of citizens. Among these functions, budgetary scrutiny is the core duty of the parliament in approving and scrutinizing the national policies of a country [34]. The theory and practice of public administration are concerned with citizen participation and getting them involved. For this reason, parliament should represent the public at large, who have the final say in modern democracies. Legislators should address voters' grievances through parliamentary hearings and questions [22]. Successful scrutiny, in turn, can feed back into better lawmaking and better representation when legislators become experienced in considering the impacts of laws on constituents [27]. With the aim of making responsiveness a reality, the legislative and executive branches should come close to the public to achieve good governance in its totality [27]. Our paper has not only covered how parliamentarians scrutinize the public budget but also how they can be more sensitive to public opinion and public pressures for involvement in public finance. According to the Economic Commission for Africa [36], addressing these issues requires parliamentarians to reinforce their representational role inside and outside parliament and improve their engagement with the public to strengthen links with voters.

Table 11: One sample T-Test for budgetary scrutiny and responsiveness (n= 59)

Mean	STD.	T value	DF	Sig.	Mean difference
3.88	0.73	9.288	58	0.000	0.88983

5. Conclusion, Recommendations, and Implications

Although modern parliaments are rethinking their role in the budget process, in countries around the world, parliament's powers are often underutilized. Previous research has presented several claims that parliaments around the world do not execute their scrutinizing role effectively. It was this major concern that the authors considered when studying the budgetary scrutiny of the parliament in Jordan. Notably, the impact of parliamentary control on the public budget has been moderate due to the executive's dominance. We believe that greater budgetary scrutiny, independence, and immunity are recommended for future parliamentarians. Moreover, the rapid reform of parliamentarians and legislative institutions is sorely needed. Our current priority is to encourage parliament to engage constructively with budgetary scrutiny. Such a role, at least initially, may not include amendment powers but should enable more efficient oversight. In sum, although budgetary scrutiny is linked with the separation of powers, country-specific factors appear to influence the budgetary scrutiny of the legislature. In some cases, these are rooted in history and have developed over time. The majority of respondents felt that the various factors affect budgetary scrutiny in Jordan. Also, Jordanian parliamentarians respond to the complaints and demands of their voters; thus, international experience suggests that the Jordanian government should adopt policies to enhance accountability. Our study makes this recommendation to promote citizens' participation and to allow well-informed and knowledgeable people to participate in public policy. Reforming traditional parliaments that rely on hierarchical traditions in developing countries is not easy. We think that the need for transparency is greatly needed; our study needs to ensure open access to information for the public to promote their role in the public budget process.

Besides its fundamental importance, in this political-administrative context, it is not possible to include every thoughtful idea and concern. On this basis, our representative sample provides all relevant experiences and views of Jordanian legislators. Thus, the study highly recommends the following: The functions of Jordan's Parliament have been variously described in parliamentary documents, but there have been few, if any, scholars reporting how budgetary scrutiny is viewed by parliamentarians in Jordan. This paper promotes applied research on the parliamentary role in public budget building with regard to scrutiny. The budget process offers significant opportunities for legislative control, from planning and approval to the execution and post-audits of public transactions [46, 47, 48]. Although some legislatures are closely aligned with the executive branches as a check and balance, legislators should fully exercise their parliamentary scrutiny to ensure the good of the nation. Budget setting is, technically, a major function of parliament. It is the legislature that

authorizes revenue collection, the expenditure of public money, and the direction of the economy [25–49–50].

Conflicts of Interest Statement

The authors certify that they have NO affiliations with or involvement in any organization or entity with any financial interest (such as honoraria; educational grants; participation in speakers' bureaus; membership, employment, consultancies, stock ownership, or other equity interest; and expert testimony or patent-licensing arrangements), or non-financial interest (such as personal or professional relationships, affiliations, knowledge or beliefs) in the subject matter or materials discussed in this manuscript.

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