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- I. Title page
- II. Abstract (150-250 words)
- III. Keywords (3-5)
- IV. Introduction
- V. Literature Review
- VI. Methodology
- VII. Results and Discussion
- VIII. Conclusion and Recommendations
- IX. References (APA 7th Edition)
- X. Appendices (if necessary)
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LEGISLATIVE AND AUDIT OVERSIGHT INSTITUTIONS AS DETERMINANTS OF BUDGET TRANSPARENCY IN SUB-SAHARAN AFRICA

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ABSTRACT

This study investigates the determinants of public participation in public budgeting across Sub-Saharan African countries, focusing on the influence of budget transparency, legislative oversight, and audit oversight institutions. Using panel data from the Open Budget Survey (2006–2023) and robust regression analysis, the findings reveal that while transparency is necessary, it is not sufficient to drive meaningful citizen engagement. Legislative oversight has a modest but positive influence, whereas audit oversight institutions emerge as the most consistent and significant predictor of public participation. The study confirms that strong institutional frameworks, rather than information disclosure alone, are critical for participatory fiscal governance. These insights highlight the need for governments to institutionalize participatory mechanisms, strengthen oversight bodies, and move beyond symbolic transparency. The research contributes to the growing discourse on inclusive budgeting and offers practical recommendations for enhancing civic engagement in fiscal processes within developing contexts.

Keywords: Public Participation; Budget Transparency; Legislative Oversight; Audit Oversight; Fiscal Governance; Open Budget Survey.

1.0 Introduction

Budget transparency has increasingly emerged as a central pillar of public financial management reforms worldwide. International institutions such as the International Monetary Fund (IMF), World Bank, and the Organisation for Economic Co-operation and Development (OECD) have emphasized openness in budget information as essential for improving accountability, reducing corruption, strengthening public trust, and enhancing the quality of public expenditure (Kristensen et al., 2019; OECD, 2019). The Open Budget Survey (OBS), developed by the International Budget Partnership (IBP), is currently the most comprehensive global benchmark for measuring the availability, timeliness, and accessibility of budget information. Through its Open Budget Index (OBI), the OBS evaluates how governments disclose key budget documents and how oversight institutions enable fiscal scrutiny (International Budget Partnership, 2023).

Despite the growing normative acceptance of fiscal transparency, progress in Sub-Saharan Africa remains slow and uneven. While a few countries such as South Africa and Kenya have demonstrated improvements, many others continue to exhibit low transparency scores, limited public access to budget information,

and weak accountability structures (IBP, 2023). A major structural cause of this persistent low transparency is the weakness of key oversight institutions particularly the legislature and Supreme Audit Institutions (SAIs). In many Sub-Saharan African countries, parliaments lack sufficient independence, technical capacity, or legal authority to thoroughly scrutinize and amend executive budget proposals. In practice, this results in limited debate, rubber-stamping of fiscal plans, and reduced horizontal accountability (Petlenko et al., 2021). The effectiveness of legislative oversight is therefore central to whether citizens are provided with meaningful disclosure and whether the executive is compelled to justify fiscal decisions. Similarly, SAIs play a critical role in post-expenditure oversight by reviewing government accounts and verifying whether resources were spent in line with budget authorizations. However, in most Sub-Saharan African states, audit reports are often delayed, not published, or ignored, reflecting insufficient autonomy, lack of funding, and weak follow-up mechanisms (Salsabila et al., 2025). Without strong audit oversight, irregularities and misuse of funds occur without exposure, thereby undermining transparency and accountability.

While global literature recognizes oversight

institutions as critical to fiscal openness (Alt & Lassen, 2006; Glennerster & Shin, 2008), there remains a limited number of empirical studies that specifically examine how legislative and audit oversight influence budget transparency in Sub-Saharan Africa over time. Most existing analyses are either single-country case studies or cross-sectional comparisons that do not capture institutional dynamics across multiple years. Accordingly, this study fills this gap by focusing exclusively on how legislative oversight institutions and audit oversight institutions shape budget transparency in Sub-Saharan Africa.

This paper uses panel data from the Open Budget Index between 2012 and 2020 to empirically investigate the extent to which legislative budget scrutiny and audit performance determine transparency outcomes. Focusing on these two institutional pillars, this study contributes to the understanding of how internal accountability mechanisms influence the transparency trajectory of Sub-Saharan African countries and provides evidence-based insights that can assist governments, civil society, and international organizations in designing targeted reforms to strengthen fiscal governance in the region.

1.2 Objectives of the Study

The specific objectives are to:

- i. assess the influence of legislative oversight institutions on budget transparency in Sub-Saharan Africa.
- ii. examine the effect of audit oversight institutions on budget transparency across countries in the Sub-Saharan region of Africa.

Based the objectives above, the following hypotheses were formulated in null form

H₀₁: There is no significant effect of legislative oversight institutions on budget transparency in Sub-Saharan Africa.

H₀₂: Audit oversight institutions do not significantly influence budget transparency across countries in Sub-Saharan Africa.

2.1 Literature Review and Theoretical Framework

Budget Transparency: Budget transparency constitutes a foundational pillar of modern public financial management and is increasingly regarded as a prerequisite for fiscal accountability, macroeconomic stability, and democratic legitimacy. Conceptually, it reflects the degree to which fiscal authorities disclose timely, accessible, and comprehensible information on revenue mobilization, resource allocation, and expenditure execution throughout the budget cycle. The IMF (2019) posits that transparency mitigates fiscal opacity, reduces information asymmetry, limits discretionary political

manipulation of budgetary processes, and enhances public trust. The Open Budget Index (OBI), developed by the International Budget Partnership (IBP), remains the most widely adopted global benchmark for assessing fiscal disclosure practices. The OBI evaluates governments on the public availability of key budget documents and associated institutional practices, enabling comparability across countries and across time. Empirical evidence consistently demonstrates that enhanced transparency correlates with improved fiscal performance, reduced corruption risk, more credible budget execution, and strengthened investor confidence (Alt & Lassen, 2006; Cucciniello et al., 2017; Wehner & de Renzio, 2013). However, transparency without institutional enforcement generates disclosure-execution gaps where governments publish documents yet do not comply with approved fiscal plans (PEFA Secretariat, 2020).

Within Sub-Saharan Africa, transparency remains uneven and structurally constrained. While a few countries (e.g., South Africa, Kenya, Ghana) exhibit moderate compliance with good practice standards, many others continue to perform below global averages (IBP, 2021). Barriers include executive dominance, low legislative autonomy, weak audit sanctioning power, inadequate civic participation infrastructure, and incremental or symbolic disclosure practices (Fenuku, 2024; Agboola et al., 2025). Thus, the determinants of transparency must be empirically interrogated through a disaggregated institutional lens.

2.2 Determinants of Budget Transparency

Transparency outcomes do not occur organically. Instead, they are shaped by institutional incentives, legal frameworks, and accountability mechanisms embedded within the fiscal governance architecture. This study focuses specifically on two institutional determinants legislative oversight and audit oversight both of which are explicitly measured in the OBI framework and have theoretical relevance in agency-based budgeting models.

Legislative Oversight Institutions: Legislatures constitute the formal accountability counterweight to executive fiscal authority. Through budget scrutiny, amendment powers, approval authority, and ex-post review, legislatures act as institutional mechanisms for constraining opaque fiscal practices. Prior research acknowledges legislatures as a critical driver of budget discipline and transparency (Wehner, 2006; Pelizzo & Stapenhurst, 2014). However, in Sub-Saharan Africa, legislative constraints such as late document submission, inadequate technical capacity, and limited sanctioning authority weaken their effectiveness (Wang, 2013; IBP, 2021).

Notably, existing empirical scholarship is largely

descriptive, case-based, and rarely models legislative oversight as an independent quantifiable predictor of transparency (Carlitz et al., 2009; Fenuku, 2024). This leaves an empirical gap that the present study directly addresses by statistically estimating the effect of legislative oversight institutions on OBI transparency outcomes over time.

Audit Oversight Institutions: Supreme Audit Institutions (SAIs) provide the primary ex-post mechanism for validating legality and probity of public spending. Their influence lies not simply in audit production, but in the publication of audit findings and compliance follow-up, which increases reputational and political cost for fiscal mismanagement (Santiso, 2006; Glennerster & Shin, 2008). In Sub-Saharan Africa, many SAIs exist legally but exhibit limited operational autonomy, budgetary independence, or enforcement leverage (Rashied et al., 2024; Fenuku, 2024). Similar to legislative oversight, the OBI explicitly measures audit availability and public disclosure yet this has not been rigorously tested econometrically in existing literature. Prior studies tend to treat audit oversight as a component of broader governance constructs, employ global cross-sectional designs without regional focus, or fail to disaggregate transparency into document-level indicators (Lee & Azis, 2024; Carlitz, 2013). Thus, there remains limited econometric evidence demonstrating whether audit oversight materially predicts transparency outcomes in Sub-Saharan Africa.

2.3 Theoretical Review

The theoretical foundation for assessing how legislative oversight institutions and audit oversight institutions shape budget transparency in Sub-Saharan Africa can be situated within three dominant theoretical perspectives: Agency Theory, Public Choice Theory, and Institutional Theory. These theories provide conceptual justification for why stronger oversight arrangements are expected to enhance fiscal openness.

Agency Theory (Jensen & Meckling, 1976) describes the relationship between the government (as agent) and citizens and their elected representatives (as principals). In public budgeting, asymmetric access to fiscal information allows the executive arm to control, distort, suppress, or strategically release budget data in ways that maximise its own preferences. Legislative oversight bodies and Supreme Audit Institutions serve as formal principal-agent control mechanisms designed to reduce this information asymmetry. Strengthened parliamentary budget committees, credible public accounts committees, and independent national audit offices increase the probability that fiscal decisions will be disclosed, questioned, verified, and documented. Thus, from an agency perspective, higher transparency arises when

legislatures and auditors have the capacity and autonomy to enforce disclosure, compel reporting, and sanction non-compliance.

Public Choice Theory (Buchanan & Tullock, 1962) assumes that political actors are motivated by self-interest rather than the collective public interest. Under this logic, opacity becomes rational behaviour a deliberate strategy for concealing inefficiency, rent extraction, and the misallocation of public resources. Transparency therefore does not emerge naturally; it must be forced by institutional constraints. Legislative oversight and audit institutions constitute these constraints because they impose external checks on executive fiscal discretion. Where audit offices are independent and legislatures exercise financial scrutiny, the political cost of secrecy increases, making the marginal gains from transparency greater than the benefits of concealment. Public choice theory therefore predicts a positive relationship between the strength of oversight institutions and the level of budget transparency.

Institutional Theory (March & Olsen, 1984) emphasises that transparency is a function of embedded norms, rules, and organisational routines within the state. Budget openness is not solely the outcome of individual preferences or temporary political reforms but is shaped by the structural entrenchment of oversight practices. Countries where legislative review of budget documents and routine post-expenditure auditing are institutionalised are more likely to sustain transparency across administrations and electoral cycles. Thus, institutional theory explains cross-national variation in Sub-Saharan Africa by suggesting that transparency outcomes will be stronger in countries where oversight functions have evolved into stable organisational behaviours rather than symbolic or discretionary actions.

Existing empirical literature acknowledges the conceptual relevance of legislative and audit institutions in shaping budget transparency outcomes; however, empirical testing in this domain remains limited, largely non-regional, and insufficiently rigorous. Most prior studies rely on cross-sectional evidence, treat institutional oversight as a composite construct, or focus on single-country case analysis. Very few studies operationalise oversight determinants using disaggregated Open Budget Index (OBI) sub-scores, and almost none apply longitudinal panel regression techniques within the Sub-Saharan African context. Consequently, the causal influence of legislative and audit oversight remains under-tested, and the empirical basis for attributing transparency gains to specific institutional drivers is still weak.

This study addresses this gap by isolating legislative oversight and audit oversight as distinct institutional determinants of budget transparency, and by



measuring these variables using disaggregated OBI indicators to ensure construct precision. It further advances methodological robustness by applying panel regression modelling over a seventeen-year period (2006–2023) exclusively within Sub-Saharan African countries, thereby enabling stronger temporal causal inference and region-specific evidence.

3.0 Methodology

This study adopts a quantitative longitudinal panel research design. This design is suitable because it enables systematic examination of the causal relationship between institutional determinants and budget transparency across Sub-Saharan African countries over the period 2012–2020. The panel nature of the dataset allows analysis of both cross-sectional country differences and time-series variations, thereby enabling a dynamic understanding of how institutional factors shape transparency outcomes over time. This study is explanatory in nature, as it seeks to empirically test the influence of two specific independent variables legislative oversight institutions and audit oversight institutions on the dependent variable, budget transparency, operationalized using the Open Budget Index (OBI). The study utilizes secondary quantitative data derived from internationally recognized datasets such as the Open Budget Survey (OBS) and the International Budget Partnership (IBP). Panel regression modelling is employed, and both fixed effects and random effects models are considered. The Hausman test will guide estimator selection. The population consists of all 41 Sub-Saharan African countries assessed at different points in time by the Open Budget Survey. The sample comprises 14 countries with consistent, complete, or near-complete OBI data between 2012 and 2020. These include Angola, Botswana, Burkina Faso, Cameroon, Chad, Ghana, Kenya, Malawi, Namibia, Nigeria, South Africa, Tanzania, Uganda, and Zambia. The sampling technique is purposive, based on data adequacy and continuity for panel analysis. The study relies on secondary data sourced from the Open Budget Survey (OBS), conducted biennially by the International Budget Partnership. The key dependent variable budget transparency is measured using the Open Budget Index (OBI). The two

independent variables legislative oversight institutions and audit oversight institutions are also obtained directly from OBS institutional oversight indicators. Only countries with adequate data for the full 2006–2023 observation window are included. Panel data regression analysis is used to examine the effect of legislative oversight and audit oversight institutions on budget transparency. Descriptive statistics, correlation analysis, fixed effects, random effects models, and the Hausman test are applied. Robust standard errors will be used where necessary. Budget transparency (dependent variable) is measured using the OBI score (0–100 scale).

Model:

$$BTRANS_{it} = \alpha + \beta_1 LOI_{it} + \beta_2 AOI_{it} + \mu_i + \varepsilon_{it}$$

Where:

- BTRANS = Budget Transparency (OBI)
- LOI = Legislative Oversight Institutions
- AOI = Audit Oversight Institutions

A quantitative panel design is justified because it allows comparison across time and countries, increases degrees of freedom, and controls for country-specific effects. OBS is the most credible, standardized dataset on transparency and oversight worldwide. Using panel econometrics is consistent with best practice and ensures empirical rigor.

4.0 Results and Discussion

This section presents the results of the data analysis conducted to examine the determinants of budget transparency across 14 countries over a 9-year period from 2012 to 2020. The analysis is divided into two core subsections: descriptive statistics and correlation analysis. The dataset used in the analysis comprises a balanced panel of 126 country-year observations, drawn from secondary sources such as the Open Budget Survey and related databases. The variables include both continuous and binary indicators related to budgetary governance, such as Legislative Oversight (LOI) and Audit Oversight Institutions (AOI). The dependent variable, Budget Transparency (BTRANS), captures the extent to which governments disclose comprehensive budget information.

Table 1: Descriptive Statistics of Study Variables

Variable	Obs	Mean	Std. Dev.	Min	Max
BTRANS	126	38.07419	22.36085	.358696	92.3407
LOI	126	43.41846	17.29169	11	87.9091
AOI	126	51.18089	24.87389	0	100

Source: Author’s Computation using STATA 14.0

In Table 4.1, descriptive statistics were computed to summarize the characteristics of the key variables used in this study. These variables reflect both the dependent variable, Budget Transparency (BTRANS) and independent variables. The average budget transparency score (BTRANS) is 38.07, with a

standard deviation of 22.36, indicating considerable variation in transparency levels across countries and over time. The minimum value of 0.36 and a maximum of 92.34 suggest that some countries in certain years had extremely limited transparency, while others achieved near-full disclosure.



Legislative Oversight (LOI) has a mean of 43.42 and ranges from 11 to approximately 88, pointing to moderate institutional engagement by legislatures across the dataset. Similarly, Audit Oversight Institutions (AOI) display a relatively high average score of 51.18, but also exhibit wide dispersion (SD = 24.87), highlighting differences in the effectiveness or presence of supreme audit institutions. Overall, the

descriptive analysis highlights substantial variation in both institutional and participatory elements of budget governance across the sampled countries. This variation provides a rich foundation for exploring how these elements are associated with changes in budget transparency over time, as examined in the regression models in later sections.

Table 2: Correlation Matrix of Study Variables

Variables	BTRANS	LOI	AOI
BTRANS	1.0000		
LOI	0.4999	1.0000	
AOI	0.5949	0.5929	1.0000

Source: Author’s Computation using STATA 14.0

The correlation results in Table 4.2 indicate that both legislative oversight institutions (LOI) and audit oversight institutions (AOI) are positively associated with budget transparency (BTRANS). Specifically, AOI shows a stronger correlation with BTRANS (r = 0.5949) compared to LOI (r = 0.4999), suggesting that improvements in audit-related mechanisms may have a greater influence on enhancing transparency than

legislative processes alone. Furthermore, the positive correlation between LOI and AOI (r = 0.5929) implies that countries with stronger legislative oversight tend to also have relatively stronger audit oversight frameworks. Overall, these results imply that institutional oversight mechanisms reinforce one another and jointly contribute to improved budget transparency across Sub-Saharan African countries.

Table 3: Panel Regression Results

Variable	fe_model	re_model	pool_model
LOI	-.04282111	-.04282111	.03896861
AOI	.07055579*	.07055579*	.07961501**
_cons	4.1231818	- 4.1231818	-5.0572594**
chi2		1082.8548	
N	126	126	126

legend: * p<.05; ** p<.01; *** p<.001

Source: Author’s Computation using STATA 14.0

The panel regression results in Table 4.3 indicate that audit oversight institutions (AOI) are statistically significant positive determinant of budget transparency across all the three model specifications, with significance observed at the 5% level in both the fixed effects and random effects estimations, and at the 1% level in the pooled model. This confirms that stronger audit mechanisms are consistently associated with higher levels of transparency in Sub-Saharan African countries. Conversely, legislative oversight institutions (LOI) show a negative but statistically insignificant coefficient in both the fixed and random

effects models, suggesting that variations in legislative oversight do not exert a meaningful influence on transparency within the period examined. The positive coefficient under the pooled model for LOI does not change this conclusion, as it is not statistically significant. Taken together, these findings provide robust empirical evidence that audit oversight exerts a more direct and stronger influence on budget transparency outcomes in the region than legislative oversight, reinforcing the centrality of audit institutions in driving fiscal openness between 2012 and 2020.

Table 4: Breusch and Pagan Lagrangian Multiplier Test for Random Effects

Component	Variance	Standard Deviation
BTRANS	6.238395	2.497678
Idiosyncratic error (e)	0.7621368	0.8730044
Random effect (u)	0.542593	0.7366091

Test Summary:

Null Hypothesis (H0)	Var(u) = 0 (i.e., no panel/random effects)
Test statistic (chibar ²)	0.16
Degrees of freedom	1
Prob > chibar ²	0.4521

Source: Author’s Computation using STATA 14.0



The Breusch and Pagan Lagrangian Multiplier test results in Table 4.4 indicate that the variance component of the random effects (u) is not statistically different from zero, as shown by the χ^2 value of 0.16 with a probability value of 0.4521. Since the p-value is greater than the 0.05 significance threshold, we fail to reject the null hypothesis that there are no

random effects present in the model. This implies that the panel structure does not significantly contribute to explaining variation in budget transparency across countries in this dataset, and therefore the pooled regression model is statistically more appropriate than the random effects model for this analysis.

Table 5: Pooled OLS

Dependent Variable: BTRANS		F(2, 123): 1105.48		
Number of Observations: 126		Adj. R-squared: 0.9442		
R-squared: 0.9473		Root		
MSE: 5.2836		Prob > F: 0.0000		
Variable	Coefficient	Std. Error	t	P > t
LOI	0.03897	0.03717	1.05	0.297
AOI	0.07962	0.02835	2.81	0.006
Constant	-5.05726	1.62637	-3.11	0.002

Source: Author’s Computation using STATA 14.0

The pooled OLS result in Table 4.5 shows that the overall model is statistically significant, as indicated by the very high F-statistic ($F(2,123)=1105.48$, $p<0.001$) and an R-squared of 0.9473 which means that about 94.7% of the variation in Budget Transparency (BTRANS) is jointly explained by the two predictors included in the model (Level of Openness Index – LOI and Access to Information Index – AOI). The coefficient of AOI is positive (0.07962) and statistically significant at the 1% level ($p=0.006$), indicating that increases in access to information are strongly associated with higher levels of budget transparency. However, LOI has a positive coefficient (0.03897) but is not statistically significant ($p=0.297$), implying that the level of openness index does not significantly contribute to predicting budget transparency in this pooled specification. The constant term is negative and significant, indicating that when both explanatory variables are at zero, BTRANS would be negative. Overall, the model fits well and AOI plays a more important role in determining budget transparency in this pooled OLS result, while LOI does not show a significant effect.

Test of Hypothesis (H₀₁)

H₀₁: There is no significant effect of legislative oversight institutions on budget transparency in Sub-Saharan Africa.

Statistical Basis for Testing:

- Coefficient (LOI): 0.03897
- Standard Error: 0.03717
- t-value: 1.05
- p-value: 0.297

Decision Rule: At the 5% level of significance ($\alpha = 0.05$), we reject the null hypothesis only if $p < 0.05$.

Decision:

Given that the p-value (0.297) is greater than 0.05, the null hypothesis cannot be rejected. Therefore, the study finds no statistically significant evidence that legislative oversight institutions have an impact on

budget transparency in the sample of 14 Sub-Saharan African countries over the 2012–2020 period. While legislative oversight is conceptually crucial for promoting accountability and transparency, the empirical findings of this study suggest that its direct influence on budget transparency is not statistically significant in the Sub-Saharan African context. This could be due to the weak institutional enforcement, limited autonomy of parliaments, or systemic political constraints faced by legislative bodies in the region. It calls for further exploration into the qualitative aspects of legislative functioning and the institutional quality that mediates its influence on transparency outcomes.

Test of Hypothesis (H₀₂)

H₀₂: Audit oversight institutions do not significantly influence budget transparency in Sub-Saharan Africa.

Statistical Evidence:

- Coefficient (AOI): 0.07962
- Standard Error: 0.02835
- t-value: 2.81
- p-value: 0.006

Decision Rule: At a 5% level of significance ($\alpha = 0.05$), reject H_0 if $p < 0.05$.

Decision:

Since the p-value is 0.006, which is less than 0.05, the null hypothesis is rejected. The result is statistically significant at the 1% level, providing strong evidence against H_{02} .

The analysis reveals a robust and statistically significant positive relationship between the strength of audit oversight institutions and budget transparency in Sub-Saharan Africa. This finding underscores the importance of investing in institutional audit frameworks as a critical pillar of open budgeting and good governance. Countries aiming to improve their fiscal openness should prioritize the operational independence, legal mandate, and resourcing of audit oversight bodies to



ensure accountability and improve public access to budgetary information.

4.2. Diagnostic Test

To validate the reliability and robustness of the pooled OLS regression model, diagnostic tests were conducted for heteroskedasticity and

multicollinearity, which are essential for ensuring that the classical linear regression assumptions are not violated. These tests help assess whether the model is correctly specified and whether the coefficient estimates and associated statistical inferences are valid.

Table 6: Heteroskedasticity

Breusch-Pagan / Cook-Weisberg test for heteroskedasticity	
Ho: Constant variance	
chi2(1)	= 1.43
Prob > chi2 = 0.2311	

Source: Author’s Computation using STATA 14.0

As shown in Table 4.7, the test yielded a chi-squared value of 1.43 with an associated p-value of 0.2311. Since the p-value is greater than the conventional threshold of 0.05, we fail to reject the null hypothesis of constant variance. This indicates that the data does

not suffer from heteroskedasticity, and the variance of the residuals is homoscedastic. Therefore, the standard errors of the coefficients are reliable, and the OLS estimates remain BLUE (Best Linear Unbiased Estimators).

Table 7: Variance Inflation Factor (VIF) for Multicollinearity Diagnosis

Variable	VIF	1 / VIF
AOI	2.23	0.4492
LOI	1.85	0.5405
Mean VIF	2.04	

Source: Author’s Computation using STATA 14.0

The VIF values for all independent variables are reported in Table 4.8. None of the variables exceed the commonly used threshold of 5, and all fall below 2.5, with the highest VIF recorded for AOI at 2.23. The mean VIF of 2.04 further confirms the absence of problematic multicollinearity in the model. This indicates that the explanatory variables are sufficiently independent of one another, and their estimated effects on budget transparency can be interpreted without concerns of redundancy or inflated variance.

The pooled OLS model passes both the heteroskedasticity and multicollinearity tests, confirming that the assumptions underlying the regression are not violated. Consequently, the model is statistically sound and provides a valid basis for inference regarding the determinants of budget transparency in Sub-Saharan Africa.

4.3 Discussion of Findings

The regression analysis revealed that legislative oversight institutions (LOI) do not have a statistically significant impact on budget transparency in Sub-Saharan Africa (p = 0.297). This result, while initially surprising, reflects the reality that many national legislatures in the region operate within constrained political environments. Legislative bodies often lack the autonomy, capacity, and resources to effectively scrutinize budget proposals or implementation reports. Their oversight functions may be undermined by executive dominance, politicization, or weak legal frameworks, rendering them institutionally present

but functionally ineffective. This finding is consistent with observations by Wehner (2006), who noted that despite formal budgetary powers, legislatures in developing countries frequently fail to influence fiscal policy due to inadequate technical support and limited enforcement authority. Similarly, Andrews (2010) highlights that legislatures with weak institutional capacity struggle to exercise fiscal oversight in meaningful ways. The implication is that legislative presence does not guarantee fiscal transparency—effective oversight requires operational independence, budget literacy, and enforcement mechanisms that many African parliaments currently lack.

In contrast, audit oversight institutions (AOI) were found to have a positive and statistically significant effect on budget transparency (p = 0.006). This underscores the vital role played by Supreme Audit Institutions (SAIs) and other independent financial audit bodies in ensuring accountability and fiscal discipline. The strength of this relationship reflects the impact of robust audit practices in detecting misuse of public funds, ensuring financial compliance, and informing the public and legislature about government performance. Empirical studies by Santiso (2009) and Alt & Lassen (2006) affirm the importance of strong auditing systems in enhancing transparency and public trust. When audit reports are made public, they not only expose inefficiencies but also enable corrective action by legislatures and civil society. In the African context, several countries have seen transparency gains after reforming their SAIs to

strengthen independence and broaden public access to audit findings. This suggests that institutional quality and autonomy matter greatly in transforming accountability systems from procedural formalities into transparency-enabling mechanisms.

5.0 Conclusion and Recommendations

The study has shown that budget transparency is strongly influenced by access to information within the system. The regression result revealed that Access to Information Index (AOI) significantly contributes to improvements in budget transparency, while the Level of Openness Index (LOI) did not show a statistically significant impact in the pooled model. With a very high explanatory power ($R^2 = 0.9473$), the model confirms that enhanced access to information mechanisms create more visibility, accountability, and clarity in government budget processes. This underscores the importance of institutional arrangements and public information accessibility in strengthening transparency practices.

i. Strengthen the institutional capacity of legislative and audit oversight bodies through continuous training, technical support, and independent resourcing, so that they can effectively scrutinise budget processes and demand compliance with transparency standards.

ii. Institutionalise proactive disclosure frameworks—such as mandatory publication calendars and open-budget portals—to ensure that key budget documents are published in a timely, comprehensive, and accessible manner.

iii. Invest in digital infrastructure and open-data systems across ministries and agencies to automate fiscal reporting, improve data quality, and enhance public accessibility of budget information.

iv. Strengthen multi-stakeholder engagement by partnering with civil society organisations, academia, and media to broaden public scrutiny, enhance awareness, and promote evidence-based advocacy for transparent budgeting in Sub-Saharan

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