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Reviving the Proposal For a Parliamentary Budget Officer

Abstract

The 2019 proposal that New Zealand create a parliamentary budget officer should be revived, but with certain changes. First, the parliamentary budget officer should not be asked to estimate the cost of political parties' electoral platforms, since that is not a proper function of an officer of Parliament, and the political sensitivity and resource intensiveness of such costings could interfere with the officer's ability to help Parliament hold the executive to account. Second, the parliamentary budget officer should have a broader scope to comment on public finances than was envisaged in 2019. Third, the creation of a parliamentary budget officer should be accompanied by consideration of other ways of strengthening Parliament's effectiveness in scrutinising public finances, such as having a member of the opposition chair the Finance and Expenditure Committee.

Keywords budgeting, fiscal management, public finance, Parliament, independent fiscal institutions

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In 2019 the government proposed creating an independent fiscal institution that would both provide costings of political parties' electoral platforms and help Parliament scrutinise various aspects of public finances (Cabinet, 2019). The idea of creating an independent fiscal institution was in line with international trends and with earlier suggestions for New Zealand (Ter-Minassian, 2014, pp.22–3; Wilkinson and Acharya, 2014, section 6.3; OECD, 2017, p.32; International Budget Partnership, 2017; Transparency International New Zealand, 2013, p.80). It was welcomed by almost all those who responded to the Treasury's consultation document (Treasury, 2019, p.1). But the then leader of the opposition National Party expressed scepticism about the independence of the electoral costings, and the then speaker of the House opposed the use of an officer of Parliament to perform such costings, and the proposal was dropped. Since then, however, the deputy leader of the National Party (now minister of finance) and several others have called for the proposal's revival (Coughlan, 2022; IMF, 2022; OECD, 2022; Crampton, 2023).

Fiscal problems

There has been much to admire about the management of public finances in New Zealand since the mid-1990s. Most notably, a run of budget surpluses reduced debt to very low levels, allowing the government to run big deficits in response to the global financial crisis, the Canterbury earthquakes and Covid-19. Underlying these positive fiscal outcomes were a set of laws and practices whose strong points have been well documented (e.g., Treasury, 2018, pp.8–13).

But there are also troubling signs (Ball et al., 2024). For one thing, the tendency of governments of all stripes to reduce debt in good times seems to be fading, raising the possibility that it will eventually take a fiscal crisis to restore that tendency. Though running a big deficit during the Covid-19 lockdowns made sense, the deficit remained high even when the lockdowns ended and the economy was overheating (Treasury, 2023; IMF, 2023, pp.9, 33). At that point, it was fuelling inflation and pushing interest rates higher.

Government debt is rising quickly. The Treasury's preferred measure of net debt rose from nothing in 2007 to 17% of GDP in 2022, and is forecast to reach 23% of GDP in 2025 (Treasury, 2024, 2023, Table 2.1). The IMF's measure of the gross debt of 'general government', which includes the debt of local government, rose from a low of 16% of GDP before the global financial crisis to an estimated 46% of GDP in 2023 and is forecast to reach 52% in 2026 (IMF, 2023b).

Debt is forecast to fall slightly after that, but although Treasury's fiscal forecasts have historically been well regarded (Ter-Minassian, 2014; Frankel, 2011), doubts have recently been expressed about the reliability of the policy assumptions supplied to the Treasury by ministers. First, there is the question of how much new spending the government plans during the forecast period (Crampton, 2023). Then there is the question of whether ostensibly temporary spending programmes will actually end as scheduled (Willis, 2023). In both cases, ministers can improve the forecasts by under-reporting their future spending intentions. (One well-known case of the political gaming of medium-term fiscal forecasts comes from the United Kingdom, where every year ministers state that they plan to increase fuel taxes with inflation and every year they defer the increase.) These problems suggest that the rules for forecasting should be updated.

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Whether or not debt falls later this decade, the ageing of the population is expected to cause it to rise rapidly over the following decades. Climate change and related needs for the renewal and improvement of infrastructure are likely to add to the problem. In the baseline scenario of the Treasury's most recent long-term projections, which assume no change in major spending and tax policies and are thus not forecasts of what is expected to happen, net debt reaches nearly 200% of GDP in 2061 (Treasury, 2021). The long-term problem has been understood for many years, but little has been done to solve it.

At present, the headline fiscal indicators, of the debt and deficit, are chosen by the government. They have some advantages, but also some problems. They are not found on the face of the financial statements (they are not generally accepted accounting practices); nor are they drawn from international statistical standards. This makes them hard to compare internationally and increases the risk that a future government will change them arbitrarily. Moreover, they exclude the value of the government's physical assets and its non-debt liabilities and therefore its net worth, and they give no indication of the size of the long-term problem.

Lastly, there are long-standing doubts that the government is getting good value for money from its spending on health, education, transport and other services. Behind these doubts are several more specific concerns. Widespread cost overruns in transport projects, for example, suggest there is a systemic problem with the realism of the initial budgets. More generally, budgets and other financial reports seem not to tell politicians and the public what they need to know about how the government is spending its money, what services are being delivered, and what is being achieved as a result.

Little expert commentary

Despite the seriousness of these issues, they attract little expert commentary. This is worrying for two reasons. The first is that it makes the problems less likely to be solved. The second is more specific: it is that the rules that encourage fiscal responsibility rely for their effectiveness on public discussion of the government's plans and performance. These rules require the government to report its fiscal intentions and fiscal outcomes in a transparent manner and to pursue a responsible fiscal policy – for example, by aiming to run a balanced budget on average over time and to keep debt at a prudent level (Public Finance Act 1989, section 26G). But the rules allow room for interpretation (for example, about what level of debt is prudent), and they may not be legally enforceable (Huang, 2008). 'Public opinion [thus] becomes the chief means of ensuring compliance with the principles' (Wilson, 2023, p.540). If there is no public reaction to breaches of the rules, there may be nothing to stop a government from flouting them.

From their introduction in 1994 until 2020, the rules nevertheless worked well (see Buckle, 2018; Gill, 2018; and, on the problems of stricter rules, Blanchard, Leandro and Zettelmeyer, 2021). Successive governments set out fiscal plans in quantitative terms that made the plans transparent and created accountability. In the 2019 budget, for example, the government said its short-term fiscal intention was to 'reduce the level of net core Crown debt to 20% of GDP within five years of taking office (subject to any significant shocks to the economy)' (New Zealand Government, 2019, p.124).

But in the Fiscal Strategy Report for the 2020 budget, published in May of that year, the government said that its intention was 'to allow the level of net core Crown debt to rise in the short term to fight COVID-19' (New Zealand Government, 2020, p.40). Letting debt rise was surely reasonable, but the absence of a numerical target makes the statement too vague to create any accountability and seems inconsistent with the Public Finance Act 1989, section 26K(1). The magnitude of the Covid shock no doubt made it exceptionally difficult to judge at first what was reasonable, and even conducting analysis and making decisions would have been operationally difficult in the first months of the pandemic. The vague approach was, however, continued in the Budget Policy Statement and then the Fiscal Strategy Report for the 2021 budget and the Budget Policy Statement for the 2022 budget, being remedied only in the following Fiscal Strategy Report. Yet there was little public reaction (see, however, Wilkinson, 2021).

Crucially, unlike many other rich countries, New Zealand has no independent fiscal institution of the kind that could report on whether the government had complied with the fiscal-responsibility rules. Other countries' independent fiscal institutions are diverse in their forms and functions (von Trapp, Leinert and Wehner, 2016; Davoodi et al., 2022), but all potentially create a source of expert opinion on fiscal issues that is independent of the ministry of finance. Several countries have more than one such institution. Austria and Ireland, for example, have both a fiscal council that reports on the government's compliance with fiscal rules and a parliamentary budget office that supports the Parliament's analysis of the budget; and Austria also has a private research organisation, the WIFO, that does the official economic forecasts.

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Also noticeable is that Parliament's Finance and Expenditure Committee does not offer the technically informed criticisms of fiscal management that its counterparts in some other countries do. Opposition MPs on the Finance and Expenditure Committee criticise the government, but the committee itself tends not to. This is partly because of New Zealand's unicameral parliamentary system of government. In Australia's bicameral system, by contrast, the governing party or coalition may have a minority in the upper chamber of Parliament, meaning that body and its committees may be more critical of the government. But even the UK House of Commons is a more powerful critic than New Zealand's House of Representatives: its Public Accounts Committee and Treasury Select Committee often make forceful, bipartisan criticisms of fiscal management (e.g. Public Accounts Committee, 2020; Treasury Select Committee, 2023; and, more generally, Stapenhurst, Jacobs and Eboutou, 2019, Figure 2).

An officer of Parliament to fill the gap

The creation of an independent fiscal institution would not directly solve any fiscal problems, and it is by no means the only reform that should be pursued to address the problems just discussed, but it would help the Finance and Expenditure Committee scrutinise public finances, raise the profile of fiscal issues and improve the quality of public debate about them.

An independent fiscal institution could take various forms.

- It could be a private institution that was completely independent of the government.
- It could be a new independent Crown entity (as defined in the Crown Entities Act 2004) that, though part of the executive, operated at arm's length from ministers (like the Electoral Commission).
- The auditor-general could take on the function, as in France and Finland and as suggested by the auditor-general here (Controller and Auditor-General, 2019).
- It could be a new officer of Parliament who, like the auditor-general, ombudsman and parliamentary commissioner for the environment, reports directly to Parliament (see Wilson, 2023, ch.55).

On balance, the 2019 choice of an officer of Parliament is a reasonable one. Such would have as much independence from the executive as is possible for a public entity in New Zealand, and it would build on New Zealand's constitution, which gives Parliament ultimate control of spending, taxing and borrowing and requires it to scrutinise the executive's performance in carrying out the functions that it has been delegated. Though the parliamentary budget officer's functions could be performed by the auditor-general, that would require the auditor-general's staff to develop competencies that were quite different from its existing expertise.

The creation of a parliamentary budget officer would also respond to more general calls for Parliament to be better at scrutinising the executive and debating policy issues in an informed and constructive manner (Caygill, 2010; Boston, Bagnall and Barry, 2019; Palmer, 2023; Standing Orders Committee, 2023). As Peter Gluckman and his colleagues have noted,

> Within our single house of parliament, the executive – the cabinet and ministries – is not strongly held to account. Parliamentary question time has become primarily an entertainment rather than informative: point-scoring rather than policy elucidation seems to be the primary objective. Select committees are weak. (Gluckman et al., 2023, p.9)

The creation of a parliamentary budget officer would not preclude the establishment of other organisations, including one in civil society. The creation of a private organisation would, however, require a commitment of funding sufficient to hire, retain and develop the necessary skills and organisational capability over many years; and the creation of a parliamentary budget officer would make it harder to raise that funding. Yet if funding were available, a private organisation could criticise the government in a more forthright way than a parliamentary budget officer would be likely to.

The parliamentary budget officer should have a broader range of functions in relation to helping Parliament hold the executive to account than was envisaged in 2019 (Cabinet, 2019). As in that proposal, the officer should be required to assess the government's compliance with its fiscal strategy and to comment on the Treasury's economic and fiscal forecasts and projections. But the officer should also be required to assess the government's compliance with the fiscal-responsibility rules, and should be permitted (like the auditor-general) to make recommendations – for example, on whether Parliament should change its procedures for considering fiscal issues, or whether the Public Finance Act should be amended to improve the quality of published information on public finances. The officer's functions could also include encouraging public debate on fiscal issues.

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Electoral costings

The parliamentary budget officer should not, however, provide costings of political parties' electoral platforms, since this is not a natural function of an officer of Parliament (though it is done by the Australian Parliamentary Budget Office). In 1989 the Finance and Expenditure Committee determined, inter alia, that an officer of Parliament 'must only be created to provide a check on the arbitrary use of power by the executive' and 'must only discharge functions that the House itself, if it so wished, might carry out' (quoted in Wilson, 2023, p.650). The clerk of the House stated in his submission on the 2018 discussion paper that 'the provision of independent and non-partisan analysis of the financial implications of political party policy proposals is unsuitable as a function for an Officer of Parliament, because it would not involve acting on behalf of the House as a check on the exercise of Executive power' (Clerk of the House, 2019, p.5). Trevor Mallard, former speaker of the House, has made a similar point (see Coughlan, 2022). If electoral platform costings were a minor, ancillary function of the parliamentary budget officer, it might nevertheless be reasonable for the officer to do the costings even though they were not consistent with the Finance and Expenditure Committee's criteria (Wilson, 2023, p.650), but that would not be the case.

Moreover, the sensitivity of electoral platform costings – illustrated by the then National Party leader's reaction to the 2019 proposal – could undermine the parliamentary budget officer's role as a trusted adviser to the Finance and Expenditure Committee and to Parliament. Such costings are likely to involve subjective estimates, and even an expert and genuinely non-partisan body could easily arrive at estimates that seemed unfair to at least one political party. Any breakdown in trust would hinder the ability of the officer to support parliamentary scrutiny, especially on issues on which cross-party cooperation might be expected.

Whether a separate entity should be established to cost electoral platforms is unclear. On the one hand, a well-informed electorate is desirable. On the other, if there is a case for more public funding of political parties' electoral platforms, it is not clear that it should be tied to estimating the fiscal costs of the platforms: analysis of the platforms' likely benefits would also seem useful. If electoral costings were to be funded, and not done by the Treasury (see Treasury, 2018, p.22, n.13), a new independent Crown entity could be formed with just this function, or political parties could be given funding for the purpose and allowed to contract with third parties.

Possible complementary reforms

The creation of a parliamentary budget officer could be accompanied by other measures to strengthen its effects. We mention a few possibilities without intending necessarily to endorse them.

- The Finance and Expenditure Committee could be chaired by a member of the largest opposition party instead of, as at present, an MP from the governing party or coalition. That would be consistent with the practice of the Regulations Review Committee (Wilson, 2023, p.309) and with the public accounts committees of the UK (UK Parliament, n.d.) and many other Commonwealth countries (McGee, 2002, pp.66, 97), as well as with a proposal made in New Zealand when the Finance and Expenditure Committee's predecessor was created (Nash, 1962).
- The Finance and Expenditure Committee could be split into two committees. Its functions are broad, encompassing not only the *ex ante* and *ex post* scrutiny of public finances, but also the examination of monetary policy and financial regulation. Countries such as Finland, Ireland, the Netherlands and Sweden have two committees with responsibilities relating only to public finances. (The division of responsibilities varies: in some, one committee examines the estimates and another the accounts; in others, one committee specialises in spending, another in taxation – for examples, see von Trapp, Leinert and Wehner, 2016.)
- Membership in the Finance and Expenditure Committee could be made more attractive for backbench government MPs. One reason UK select committees are more effective than the Finance and Expenditure Committee is that the House of Commons includes many more government MPs with little chance of becoming ministers, so membership of an important committee is attractive. That creates a consideration in favour of increasing the number of MPs or reducing the size of Cabinet – an issue with implications that, of course, go beyond the effectiveness of the Finance and Expenditure Committee. Reducing the salary differential between backbench MPs and ministers might also help.
- The submission of the budget to Parliament could be brought forward to allow it to be passed before the fiscal year begins. There are practical difficulties in altering the budget timetable, but New Zealand's delay is unusual (OECD, 2019, Figure 5.5) – and seemingly has its origins in the English Parliament's tactics many centuries ago for delaying the approval of spending partly to encourage monarchs to first spend their personal resources (Schick, 2002, p.18).

The creation of a parliamentary budget officer would be an opportunity for (further) consideration of such options.

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