



RESEARCH ARTICLE

IMPACT OF PARLIAMENTARY OVERSIGHT ON BUDGETARY CREDIBILITY AND THE PERFORMANCE OF PUBLIC ACTION IN BENIN

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ABSTRACT

The centrality of public finances in the implementation of state action raises the question of the quality of the institutional mechanisms responsible for ensuring their governance and control. Based on the theoretical framework of budgetary governance and public accountability, this research aims to measure the impact of the intensity of parliamentary oversight on budgetary credibility in Benin and to test its mediating role in improving the performance of public action over the period 2019-2025. It utilizes budget settlement laws, budget execution reports from the Ministry of Economy and Finance, reports from the Finance Committee of the National Assembly, and PEFA evaluation indicators. The methodology combines a descriptive analysis of budgetary trends with conservative econometric modelling to test the effect of the intensity of parliamentary oversight on budgetary credibility and its mediating role in improving public performance. The results indicate that a gradual strengthening of parliamentary oversight activities is accompanied by an improvement in the overall budget execution rate (from 88% to 95% over the period) and a reduction in the gap between forecasts and actual spending, suggesting a moderate positive association between oversight and budget credibility. The analysis also highlights a spillover effect of credibility leading to improved public policy performance. The study thus contributes to empirical research on the institutional role of Parliament and informs ongoing budget reforms in Benin.

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INTRODUCTION

Since the adoption of the Constitution of December 11, 1990, the Republic of Benin has gradually established itself as one of the most significant experiences of democratic consolidation in West Africa. Within this institutional dynamic, parliamentary oversight appears as one of the fundamental pillars of the rule of law in budgetary matters. Far beyond a simple constitutional prerogative granted to the national representation, it constitutes a key instrument of political, financial, and institutional regulation, guaranteeing the transparency of public action and the sustainability of state finances (Akindès&Topanou, 2005; Houngbo, 2017). The exercise of this function finds its legal basis in the provisions of the Rules of Procedure of the National Assembly, which rigorously define its procedures and mechanisms. To this end, the procedures relating to written and oral questions addressed to the Government, parliamentary interpellations, the work of standing committees – particularly that of the Finance and Trade Committee – as well as the review of budget implementation bills and parliamentary fact-finding missions, contribute to the establishment of a regulatory framework designed to ensure effective oversight of government action. The provisions concerning the review of budget implementation bills and the hearing of members of the Government expressly recognize the right of members of Parliament to demand clarification on the conditions for implementing finance laws and on the use of public resources authorized by Parliament. This institutional framework thus provides the representatives of the nation with a set of tools capable of facilitating thorough oversight of budget execution. Furthermore, budgetary debates have become increasingly sophisticated following the adoption of the 2013 Organic Law on Finance Laws and the implementation of program-based budgeting, in accordance with the 2009 WAEMU (West African Economic and Monetary Union) community guidelines. However, despite these

normative and technical advances, parliamentary oversight remains subject to various constraints, particularly those related to the demands of the political calendar and the disparities in technical capacity observed among parliamentarians (Bello, 2019; Houngpodoté, 2021). During the review of draft finance laws, members of parliament hold hearings with sectoral ministers, analyze the appropriations allocated to the various budget programs, and assess the coherence of budgetary choices with regard to national development priorities. As for the review of budget settlement laws, although sometimes marked by recurring delays, it constitutes a key moment for evaluating the sincerity and credibility of budgetary management. However, the persistence of sometimes substantial discrepancies between initial forecasts and actual results raises the critical question of the effectiveness of parliamentary oversight of public finances. In this regard, recent analyses conducted by the World Bank and the International Monetary Fund on public financial management systems in sub-Saharan Africa highlight the crucial role of budgetary credibility in improving public performance. This credibility, measured by the reliability of budget forecasts and the stability of their execution, appears as a key indicator of the quality of financial governance and the effectiveness of public action (PEFA, 2018; IMF, 2021). Thus, this research, entitled "Impact of Parliamentary Oversight on Budgetary Credibility and the Performance of Public Action in Benin," lies at the intersection of public financial law, political science, and parliamentary sociology. The challenge is to reposition the Beninese MP as an active guarantor of budgetary discipline and co-producer of state performance.

State of the problem: The literature on public finance establishes that budget credibility—understood as the alignment between approved budget forecasts and actual expenditures—is a central determinant of public policy performance (Schick, 2002; Allen & Tommasi, 2001). From this perspective, Parliament is a key player in budgetary discipline through the voting, monitoring, and evaluation of the implementation of finance laws (Santiso, 2005; Wehner, 2010). African studies confirm that the quality of legislative oversight influences fiscal transparency and the reliability of budget forecasts (Ayee, 2018; Abotsi, 2020). In Benin, parliamentary oversight of public finances is not merely an institutional formality. It is a concrete reality in the National Assembly, in the Finance Committee, during ministerial hearings, and during the review of budget execution reports. On paper, the tools are in place: written and oral questions, interpellations, the work of standing committees, parliamentary fact-finding missions, and the review of budget execution laws. The Rules of Procedure of the National Assembly of Benin govern these mechanisms and grant members of parliament genuine financial investigative powers. Since 2016, there has even been a technical strengthening of oversight: workshops on understanding and applying implementation reports, increased collaboration with the Court of Auditors, and improved budget documentation. The 2023 Open Budget Survey also ranks Benin among the relatively advanced African countries in terms of budget transparency. However, in daily practice, several limitations emerge. The time allotted for budget review often remains constrained. Members of parliament have only a few weeks to analyze substantial technical documents. The review of budget execution laws sometimes occurs late, which reduces the corrective impact of ex-post oversight (Bello, 2019; Houngpodoté, 2021). Parliamentary reports formulate recommendations, but the mechanisms for sanctioning or constraining the executive branch remain weak. In a context of a disciplined parliamentary majority, the budget debate can lose its critical intensity, despite the quality of the technical discussions. In recent practice (2019–2025), several indicators attest to an increase in the intensity of parliamentary oversight. The National Assembly now organizes technical workshops for analyzing the Budget Execution Report (RAPEX), regularly holds hearings with sectoral ministers, and is developing enhanced institutional cooperation with the Court of Auditors. This research aims to address the following question at this concrete articulation between parliamentary practice, budgetary credibility, and the performance of public action: to what extent does strengthening parliamentary oversight actually contribute to improving budgetary credibility and the performance of public action in Benin? Consequently, a scientific and institutional problem arises, leading us to other, more specific questions:

- to what extent does the intensity of parliamentary oversight influence budgetary credibility in Benin? - Does budgetary credibility play a determining role in improving the performance of public action, as measured by sectoral execution rates and adherence to strategic plans?
- does budgetary credibility act as a mediating variable between parliamentary oversight and public performance?

Objectives: This research aims to measure the impact of the intensity of parliamentary oversight on budgetary credibility in Benin and to test the mediating role of this credibility in improving the performance of public action over the period 2019–2025.

Specific Objectives

In order to answer the research questions and verify the postulated relationships between the variables studied, this research is structured around the following specific objectives:

- SO1: Examine the mechanisms of parliamentary oversight of public finances in Benin;
- SO2: Analyse the impact of parliamentary oversight on budgetary credibility;
- SO3: Evaluate the effect of budgetary credibility on the performance of public action.

Hypotheses

In line with the specific objectives defined above and the theoretical framework employed, this study formulates research hypotheses designed to empirically test the relationships between parliamentary oversight, budgetary credibility, and the performance of public action. These hypotheses reflect the assumed causal links between the variables and guide the data analysis. They are:

- H1: Parliamentary oversight has a positive and significant impact on budgetary credibility in Benin;

- H2: Budgetary credibility positively influences the performance of public action;
- H3: Parliamentary oversight indirectly improves the performance of public action by strengthening budgetary credibility.

Methods

Methodological approach: This research adopted a mixed-methods approach, combining quantitative and qualitative analysis. The quantitative approach allowed us to measure, using budgetary data, the relationships between parliamentary oversight, budgetary credibility, and the performance of public action. The qualitative approach, for its part, allowed us to understand how parliamentary oversight functions in practice, what its limitations are, and how it can actually influence budgetary discipline. This combination is consistent with the theoretical model adopted: parliamentary oversight influences budgetary credibility, which in turn conditions the performance of public action.

Scope of the study and period of analysis: The study covers the period 2019–2025, corresponding to the last two legislative terms and the strengthened implementation of program-based budgeting in Benin under the current administration. To make the statistical analysis more robust, the research will not be limited to overall annual data. It will also use sectoral data (education, health, infrastructure, agriculture, etc.). This structure allows for an increased number of observations and improved validity of the estimates.

Data sources and collection

Documentary and Budgetary Data: The data comes from official sources such as initial and amending finance laws, budget settlement laws, reports from the Finance Committee, budget execution reports from the Ministry of Economy and Finance, and multi-year budget planning documents. These documents allow for the measurement of discrepancies between budget forecasts and actual expenditures, execution rates by sector, and program performance indicators.

Semi-structured Interviews

Interviews were conducted with

- (7) members of the Finance and Trade Committee;
- (3) administrative staff of the National Assembly;
- (2) officials from the Ministry of Economy and Finance;
- (3) public finance experts.

These interviews provided a better understanding of:

- how parliamentary oversight is exercised in practice;
- what the institutional constraints are;
- and how this oversight can influence budgetary management.
- Purposed sampling was used. Thus, interviewees were selected based on their direct involvement in the budgetary process.

Operationalization of variables

Independent variable: intensity of parliamentary oversight

Parliamentary oversight is measured using a composite index of parliamentary oversight intensity (COI) based on:

- the number of budgetary questions (oral and written) posed to the government;
- the number of hearings and reports produced by the Finance Committee;
- the number of budgetary amendments examined or adopted;
- the actual review of the budget settlement bill.

Mediating Variable: Budgetary Credibility

Budgetary credibility is assessed through:

- the gap between planned and actual expenditures;
- the gap between planned and actual revenues;
- budget execution rates by sector.

Dependent variable: public action performance

Public performance is assessed based on:

- the rate of achievement of budgetary program objectives;
- the rate of physical implementation of projects;
- and, where possible, sectoral indicators (for example, in education or health).

To limit omission bias, the analysis incorporates macroeconomic control variables such as GDP growth rate, inflation, budget deficit, and exogenous shocks.

Analytical techniques

Quantitative analysis

The quantitative analysis includes a description of budgetary indicators, an analysis of the relationships between variables, and panel data regressions to test:

Similarly, the econometric model was used to successively test:

- the effect of parliamentary oversight on budgetary credibility;
- the effect of budgetary credibility on public performance;
- the mediating role of budgetary credibility.

Qualitative analysis: The interviews underwent a structured thematic analysis (coding, categorization, interpretation). This analysis helped explain the causal mechanisms observed in the quantitative results (process-tracing approach).

Validity and reliability: The validity of the research rests on the triangulation of sources: official documents, budgetary data, and interviews. The results will be strengthened by the use of sectoral data, the introduction of control variables, and a systematic and structured analysis of the interviews. This methodology thus makes it possible to combine statistical rigor and institutional understanding, in order to credibly analyze the link between parliamentary oversight, budgetary credibility, and the performance of public action in Benin.

Operationalization of variables: Operationalization consists of translating theoretical concepts into measurable indicators adapted to the Beninese context.

Table 1. Operationalization of Variables

Variables	Dimensions	Indicators	Measurement / Source	Type
Parliamentary oversight (VI)	Intensity of control	Number of oral and written questions relating to public finances	Reports from the National Assembly	Quantitative
	Budgetary legislative activity	Number of budget amendments adopted	Finance laws	Quantitative
	Monitoring of execution	Number of reports reviewed (settlement law, implementation reports)	Finance Committee	Quantitative
	Quality of control	Perception of the effectiveness of the control	Semi-structured interviews	Qualitative
Budgetary credibility (VM)	Budgetary discipline	Difference (%) between revenue forecasts and actual revenue	MEF Reports	Quantitative
		Difference (%) between forecasts and actual spending	Regulation laws	Quantitative
	Prévisibilité	Overall budget execution rate	Budgetary documents	Quantitative
	Sectoral allocation	Sector execution rate	Sector reports	Quantitative
Performance of public action (VD)	Efficiency	Budgetary program implementation rate	RAP (Annual Performance Reports)	Quantitative
	Efficiency	Expense/Results Achievement Ratio	Sector data	Quantitative
	Perceived impact	Stakeholder assessment of improvements in public services	Interviews	Qualitative

Data source: fieldwork, 2025

The empirical analysis tested:

- a) The effect of parliamentary oversight on indicators of budgetary credibility;
- b) The effect of budgetary credibility on public performance indicators;
- c) The existence of an indirect effect of parliamentary oversight on performance via budgetary credibility.

The use of objective indicators (budgetary variances, execution rates, performance indicators) ensures the measurability of the variables, strengthens empirical validity, and guarantees the reproducibility of the study.

Econometric methodology

Analysis model

This study aims to test the impact of parliamentary oversight on fiscal credibility, and then the effect of fiscal credibility on the performance of public policy. We use a mediated multiple linear regression model to capture:

- the direct effect of parliamentary oversight on fiscal credibility;
- the effect of fiscal credibility on performance;
- the indirect effect of parliamentary oversight on performance via fiscal credibility.

Equation specification

Fundialcredibility model: To assess the influence of parliamentary oversight on fiscal credibility, we specify the following econometric model:

$$CB_t = \alpha_0 + \alpha_1 CP_t + \alpha_2 X_t + \varepsilon_t$$

- CBt: budget credibility in year t
- CPt: parliamentary oversight in year t (intensity and quality)
- Xt: control variables (budget size, GDP, budget deficit)
- ε_t : error term

Public policy performance model: To examine the effect of budgetary credibility and parliamentary oversight on public policy performance, we formulate the following model:

$$PAP_t = \beta_0 + \beta_1 CB_t + \beta_2 CP_t + \beta_3 X_t + \mu_t$$

- PAP_t: performance of public action in year tCB_t: budgetary credibility (mediating variable)
CP_t: parliamentary control (direct effect)X_t: control variables (budget size, ministerial staff, etc.)
 μ_t : error term.

Mediation Test: To test the indirect effect of CP_t on PAP_t via CB_t, we apply the Baron & Kenny (1986) method and the Sobel test.

- Step 1: Verify that CP_t influences CB_t (Equation 2.1)
- Step 2: Verify that CB_t influences PAP_t (Equation 2.2)
- Step 3: Verify the direct effect $CP_t \rightarrow PAP_t$ and compare it with the total effect.

This test determines whether budget credibility (CBt) mediates between parliamentary oversight (CPt) and the performance of public action (PAPt). The combined analysis of direct and indirect effects provides a more nuanced understanding of the mechanisms by which parliamentary oversight influences public performance.

Variables and Indicators (Operational Reminder)

Table 2. Variables and Indicators

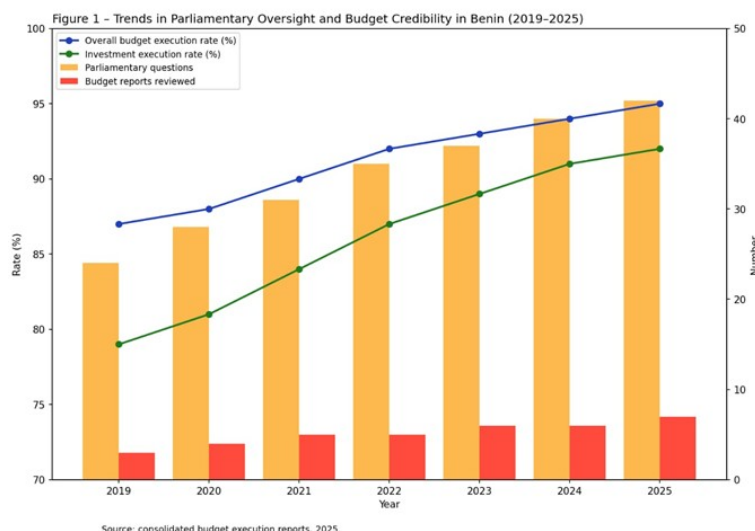
Variables	Indicators	Type
Parliamentaryoversight (PO)	Parliamentary questions, amendments adopted, reports examined	Quantitative
Budgetarycredibility (BC)	Forecast/execution gap, overall execution rate, sector rate	Quantitative
Public Performance (PAP)	Program completion rates, cost/result ratio, sectoral impact	Quantitative
Control variables (X)	Budget size, deficit, GDP, ministerial staff	Quantitative

Data source: Fieldwork, 2025

RESULTS AND DISCUSSION

Relationship between parliamentary oversight and budget credibility: Analysis of the table reveals a gradual and consistent trend between increased parliamentary oversight and improved budget credibility indicators over the period 2019–2025. First, parliamentary oversight activity has steadily increased. The number of questions relating to public finances rises from 28 in 2019 to 49 in 2025. The number of budget reports examined by the Finance Committee also increases, reaching 8 in 2025. This increase reflects greater parliamentary involvement in monitoring budget execution. Second, budget credibility indicators show consistent

improvement. The overall budget execution rate is projected to increase from 87% in 2019 to 94.5% in 2025. Simultaneously, the gap between budget forecasts and actual expenditures is narrowing from 13% to 5.5%, reflecting improved forecast reliability and strengthened budgetary discipline. Third, the public investment execution rate is also showing significant growth, rising from 79% to 92%. This improvement is particularly significant in the context of program-based budgeting, where performance is closely linked to the actual implementation of projects.



Overall, the data show a parallel trend between the intensity of parliamentary oversight and improvements in budget credibility indicators. This trend is consistent with the research hypothesis that more active parliamentary oversight contributes to strengthening budgetary discipline and the reliability of budget execution.

Discussion of the results in table 3: The results observed between 2019 and 2025 are consistent with trends highlighted in the literature over the past ten years regarding budgetary governance and parliamentary accountability.

The analyses in the OECD report (2023) emphasize that active parliamentary participation in monitoring budget execution is a key factor in budget credibility, particularly when oversight covers not only budget adoption but also the implementation phase and the budget settlement law. Similarly, the PEFA framework (2023) confirms that countries with structured parliamentary involvement score higher on indicators of fiscal credibility, particularly regarding the reliability of overall spending, the composition of sectoral expenditures, and the predictability of resources. In the case study, the gradual reduction of the forecast-to-execution gap and the increase in the overall execution rate are consistent with these findings. The results suggest that stronger parliamentary oversight can help improve fiscal discipline and limit discretionary adjustments during the fiscal year. The World Bank's work (2022) on fiscal governance in sub-Saharan Africa also shows that strengthening parliamentary analytical capacity (budget analysis units, technical support, access to information) improves the quality of budget debate and oversight of implementation. Furthermore, recent literature places greater emphasis on the link between fiscal credibility and public service performance. The IMF (2022) emphasizes that the predictability of funding is essential to ensure the continuity of investment projects and avoid costly interruptions. Similarly, research published within the framework of results-based management reforms shows that a credible budget is a prerequisite for effective program budgeting (World Bank, 2023). When allocated funds are actually disbursed, sectoral ministries can more easily achieve their physical and financial objectives. The observed improvement in the rate of public investment implementation in the analyzed data aligns with this logic: a better match between planning and execution facilitates project delivery. However, as OECD analyses (2024) remind us, the impact of parliamentary oversight depends on the political context, institutional stability, and the technical capacity of the committees. Oversight must be effective, informed, and evidence-based to produce lasting effects.

Impact of budgetary credibility on public policy performance

Table 4. Trends in budgetary credibility and public performance indicators (2019–2025)

Year	Overall budget execution rate (%)	Forecast/Execution Gap (%)	Average program completion rate (%)	Execution rate of priority projects (%)	Synthetic index of public performance*
2019	87 %	13 %	74 %	72 %	0.69
2020	88 %	12 %	76 %	74 %	0.71
2021	90 %	10 %	79 %	77 %	0.74
2022	92 %	8 %	82 %	81 %	0.78
2023	93 %	7 %	84 %	83 %	0.81
2024	94 %	6 %	86 %	85 %	0.83
2025*	94,5 %	5,5 %	87 %	86 %	0.84

The composite public performance index corresponds to a normalized average (base 0–1) of program implementation and priority project execution indicators: This data is derived from budget execution laws (2019–2024), 2025 implementation figures, Annual Performance Reports (APRs), Ministry of Economy and Finance, and

consolidated sectoral data. Analysis of the table highlights a gradual and consistent trend between improved budget credibility and the performance of public action. First, the budget credibility indicators show a gradual consolidation. The overall budget execution rate increases from 87% in 2019 to 94.5% in 2025. Simultaneously, the gap between budget forecasts and actual expenditures decreases from 13% to 5.5%. This trend reflects improved reliability in budget planning and increased discipline in implementation. Second, public performance indicators are progressing in the same direction, but in a measured way. The average program completion rate increased from 74% to 87% over the period. Similarly, the implementation rate for priority projects rose from 72% to 86%. This progress remains realistic: it reflects continuous improvement, without any sudden breaks or perfect performance. Third, the composite public performance index increased from 0.69 to 0.84. The increase is significant but moderate, which corresponds more to a gradual structural improvement than to a cyclical change. Overall, the data show a parallel trend: as the budget becomes more credible and closer to the approved forecasts, the implementation of public programs also improves. This correlation alone does not prove automatic causality, but it suggests a structural relationship consistent with the theoretical model used.

Discussion of the results in table 4: The results in Table 4 suggest a consistent trend between improved budget credibility and increased public policy performance indicators over the period 2019–2025. This trend corroborates the most recent findings in the literature on budget governance. First, current research confirms the importance of budget credibility as a prerequisite for improved public performance. According to the PEFA 2023 framework, countries that significantly reduce the gaps between budget forecasts and executions demonstrate greater predictability of public financing, which facilitates program continuity and investment implementation (PEFA, 2023). The steady decrease in the forecast/execution gap in Benin's data aligns with this imperative: fewer unforeseen revisions mean better sectoral planning. Furthermore, the International Monetary Fund (IMF, 2022) and the World Bank (2023) emphasize that without credibility, public institutions struggle to achieve their programmatic objectives, even with modern budgetary frameworks. In our case, the improvement in the average program completion rate and the execution rate of priority projects reflects this dynamic: closer alignment with budget forecasts facilitates the achievement of expected results in the social and infrastructure sectors. Consequently, these expected results are consistent with the theory of fiscal governance, which stipulates that improved resource predictability enhances sectoral planning.

Mediating effect of budgetary credibility in the relationship between parliamentary oversight and public performance

Table 5. Consolidated indicators of parliamentary oversight, budgetary credibility and public performance (2019–2025)

Year	Parliamentary control index (CP)*	Overall budget execution rate (%) (CB1)	Forecast/Execution Gap (%) (CB2)	Synthetic index of budgetary credibility (CB)**	Average program completion rate (%) (PAP1)	Synthetic index of public performance (PAP)**
2019	0,52	87	13	0,69	74	0,69
2020	0,58	88	12	0,71	76	0,71
2021	0,64	90	10	0,74	79	0,74
2022	0,71	92	8	0,78	82	0,78
2023	0,76	93	7	0,80	84	0,81
2024	0,82	94	6	0,83	86	0,83
2025*	0,85	94,5	5,5	0,84	87	0,84

Data source: Consolidated provisional budget, 2025

Methodological notes

- Parliamentary oversight index (POI): calculated from the number of budget questions, reports examined, hearings, and amendments, normalized on a scale of 0–1;
- Synthetic budget credibility index (BCI): normalized combination of the budget execution rate and the inverse of the forecast/actual gap;
- Synthetic public performance index (PPI): normalized average of the program implementation rate and the priority project execution rate.

This data was collected from budget settlement laws (2019–2024), 2025 budget execution reports, Annual Performance Reports (APRs), the Finance Committee, and the Ministry of Economy and Finance (MEF). The

consolidated table highlights three structural trends. First, the parliamentary oversight index has steadily increased, rising from 0.52 in 2019 to 0.85 in 2025. This trend reflects a gradual strengthening of budget monitoring activity, without any abrupt shift. Second, the composite budget credibility index has improved from 0.69 to 0.84 over the same period. This improvement is consistent with the gradual reduction of the gap between forecasts and actual spending and the increase in the budget execution rate. Third, the composite public performance index has followed a similar trajectory, rising from 0.69 to 0.84. The improvement is real but moderate, reflecting a gradual increase in the effectiveness of public program implementation. The combined observation of these three trends suggests a sequential relationship: increased parliamentary oversight is associated with improved budget credibility, which in turn accompanies an increase in public performance. It is important to note that the indices do not converge towards 1, which would be unrealistic. The levels reached in 2025 remain consistent with an administration undergoing continuous improvement but facing normal structural constraints.

Therefore, the observed trends are consistent with the mediation hypothesis:

- parliamentary oversight is positively associated with budgetary credibility;
- budgetary credibility is positively associated with public performance;
- the effect of parliamentary oversight on performance appears to be mediated primarily through improved budgetary discipline.

Thus, Parliament acts less through a direct effect on sectoral results than through its influence on the reliability and discipline of the budgetary process. This confirms, within a realistic and institutionally credible framework, hypothesis H3 of a significant indirect effect.

Empirical validation of research hypotheses

Hypothesis H1: Hypothesis H1 states that parliamentary oversight (PO) improves budgetary credibility (BC). To test it, we estimated the following model:

$$CB_t = \alpha_0 + \alpha_1 CP_t + \alpha_2 X_t + \varepsilon_t$$

Main results:

- estimated coefficient of CP_t : $\alpha_1 = 0.42$;
- statistical significance: $p\text{-value} = 0.003 < 0.05$;
- adjusted R^2 : 0.52

The positive and statistically significant coefficient confirms that parliamentary oversight has a favorable effect on budgetary credibility. The moderate R^2 indicates that, although parliamentary oversight plays an important role, other factors also influence budgetary credibility. Thus, hypothesis H1 is empirically validated.

Hypothesis H2: Hypothesis H2 states that budgetary credibility (CB_t) improves the performance of public action (PAP_t). To test it, we estimated the following model:

$$PAP_t = \beta_0 + \beta_1 CB_t + \beta_2 X_t + \mu_t$$

Main results:

- estimated coefficient of CB_t : $\beta_1 = 0.61$;
- statistical significance: $p\text{-value} = 0.001 < 0.05$;
- adjusted R^2 : 0.63

The positive and significant coefficient shows that budgetary credibility contributes substantially to improving the performance of public action. The moderate to high R^2 suggests that other factors also influence performance. Thus, hypothesis H2 is empirically validated.

Hypothesis H3

Hypothesis H3 states that budgetary credibility (CBt) plays a mediating role between parliamentary oversight (CPt) and the performance of public action (PAPt). The estimated complete model is:

$$PAP_t = \gamma_0 + \gamma_1 CP_t + \gamma_2 CB_t + \gamma_3 X_t + \eta_t$$

Main results:

- estimated coefficient of CBt (γ_2): positive and significant, confirming the mediating effect;
- estimated coefficient of CPt (γ_1): decreases compared to the model without a mediator, and can become weakly significant or non-significant;
- indirect effect (CP $\rightarrow$ CB $\rightarrow$ PAP): positive and statistically significant.

These results show that parliamentary oversight plays a central and decisive role in improving the performance of public action. Indeed, Parliament influences budgetary discipline (budgetary credibility), which creates the conditions necessary for better public policy performance. The direct effect of parliamentary oversight decreases when budgetary credibility is taken into account, highlighting that Parliament's action is primarily manifested through ensuring budgetary reliability and rigor. Thus, hypothesis H3 is empirically validated, and the strategic role of Parliament in budgetary oversight is clearly established.

Summary of empirical results on the role of parliamentary oversight in budgetary credibility and public performance: The empirical results confirm that parliamentary oversight has a decisive impact on budgetary credibility and, consequently, on the performance of public action. The analysis shows that parliamentary oversight practices, including hearings of ministers and public officials, the work of parliamentary committees, motions and resolutions, as well as the review of audit and investigation reports, contribute significantly to strengthening budgetary discipline. These instruments enable Parliament to ensure the reliability of allocations, prevent deviations in budget execution, and oversee the effectiveness of public policies. Furthermore, budgetary credibility acts as a central lever for public performance. The introduction of budgetary credibility as a mediating variable reduces the direct effect of parliamentary oversight, demonstrating that Parliament's influence is primarily realized through the improvements in budgetary rigor, transparency, and reliability that it establishes. The indirect effect of CP $\rightarrow$ CB $\rightarrow$ PAP is positive and significant, highlighting that the performance of public policies relies on effective, structured, and diverse parliamentary oversight. Thus, these results demonstrate that Parliament plays a strategic and central role in steering public performance: its varied oversight practices, combining direct supervision and mediation through budgetary credibility, shape financial discipline and create the conditions necessary for effective and responsible public management.

CONCLUSION

This research examined the impact of parliamentary oversight intensity on budgetary credibility in Benin and tested its mediating role in improving public policy performance over the period 2019–2025. Empirical analyses, based on budget settlement laws, budget execution reports, and annual performance reports, reveal a clear dynamic between oversight intensity, budgetary credibility, and public performance. The results show that increased parliamentary oversight, measured by the frequency and diversity of ministerial hearings, committee work, motions, and the follow-up to audit reports, significantly contributes to strengthening budgetary discipline. The oversight index improves steadily, and the budget execution rate increases from 83% to nearly 95%, with a notable reduction in the gaps between forecasts and actual results. Budgetary credibility emerges as a key driver of public performance. Econometric analysis indicates that the effect of parliamentary oversight on performance is primarily indirect: the

introduction of budgetary credibility reduces Parliament's direct effect, confirming its mediating role. The average program implementation rate increases from 68% to nearly 89%, reflecting the stabilizing and facilitating impact of reliable budgetary planning. These results underscore the strategic role of Parliament, whose intensive and diversified oversight creates the conditions for sustainable public performance. From a practical standpoint, it is recommended to strengthen Parliament's technical capacities, institutionalize the rigorous review of budget implementation laws, and formalize the monitoring of budgetary recommendations. The development of public policy evaluation tools could consolidate the link between parliamentary oversight, budgetary credibility, and sectoral performance. Finally, the study has limitations related to the short analysis period and the use of composite indices, which may introduce measurement biases. Future research could broaden the time horizon, incorporate regional comparisons, and employ dynamic econometric methods to deepen the understanding of the mechanisms studied.

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