Anti-Corruption Helpdesk Answer

Members of parliament and budget allocation: Brazil's parliamentary budget amendments in a comparative perspective

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In a growing number of countries, members of parliament (MPs) do more than assess and approve the budget proposal developed by the executive branch, as they also directly control part of the funds. This Helpdesk Answer looks at three forms this takes, namely constituency development funds, earmarks in the United States and parliamentary budget amendments in Brazil. It examines the risks of each and the safeguards that have been used to manage them.

Experience across countries shows that these arrangements can lead to corruption, give sitting MPs an advantage at elections, and spread public investment across many small, poorly planned projects. Courts in several countries have stepped in, striking down or limiting the mechanisms themselves, but where one channel has been closed, discretion has often moved to another, less visible one. A combination of safeguards works best. Funds should be traceable from the MP to the final recipient, an independent body should check how they were used, MPs should be kept out of implementation, and spending should be linked to development plans. In the cases reviewed, MPs have only been convicted where a corrupt exchange could be proven. Misconduct that falls short of that threshold has usually gone unsanctioned, so other forms of accountability also matter.

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Query

How do legislatures structure MPs' involvement in budget allocation beyond their conventional scrutiny and approval role, what risks does comparative experience associate with different models of discretion, and what safeguards have been used to constrain them?

Main points

- Parliamentarian-directed expenditure takes three main forms: constituency development funds (CDFs), US congressional earmarks and Brazil's parliamentary budget amendments. Each moves legislators beyond scrutiny and approval into deciding where public money goes.
- Brazil's model is distinctive. Individual and caucus amendments must be executed by the government, each legislator's individual share is guaranteed by the Constitution, and the sums involved are large. In 2026, legislators controlled 25% of discretionary spending in the federal budget, up from 2% in 2015 (The Economist 2026).
- Comparative evidence links these arrangements to corruption and misuse of funds, electoral advantage for incumbents and fragmented, needs-blind allocation, with documented cases in Brazil, India, Kenya, Mongolia, the Philippines and the United States.
- Restricting one channel tends to shift discretion into another, less visible one: the Philippines' PDAF gave way to budget insertions, Colombia's auxilios parlamentarios to cupos indicativos, US earmarks under the moratorium continued but became anonymous and less specific, and Brazil's rapporteur amendments moved into ministry spending and later into committee amendments.
- Disclosure is necessary but not sufficient. Safeguards work when the money trail can be reconstructed end to end, verified by an independent body and linked to consequences, and when MPs are kept out of procurement and implementation.
- Criminal liability of MPs has turned on proof of a corrupt exchange, not on the extent of their discretion. Non-criminal accountability could address conduct that falls short of that threshold. Courts have also reviewed the allocation mechanisms themselves, notably in Colombia, the Philippines and Kenya, offering a route that does not depend on individual liability.

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1. Introduction: the conventional role of parliament in the budget cycle

In most democracies, parliament's role in the budget serves two objectives: ex ante scrutiny and approval on the one hand, and ex post oversight on the other. Before the budget is adopted, the legislature scrutinises the executive's proposal and may amend it within the limits set by the constitution, organic budget law or standing orders. It then approves the budget, giving the executive legal authority to incur expenditure and, in some jurisdictions, to borrow. After the budget has been executed, parliament holds the executive to account, usually drawing on the work of the supreme audit institution and examining its findings through a public accounts committee, budget committee or equivalent body (Lienert 2010; PEFA 2016; OECD 2025). A growing number of parliaments also oversee the budget while it is being executed, for example by receiving in-year and mid-year reports or approving supplementary budgets. The Commonwealth Parliamentary Association's benchmarks for democratic legislatures, for instance, provide that the legislature should receive regular in-year budget reports (Commonwealth Parliamentary Association 2025).

The executive prepares and implements the budget because it is best placed to ensure fiscal coherence, weigh competing claims across sectors and regions and manage expenditure through the public administration (Lienert 2010). This division of labour reflects the separation of powers between the branches of government, which in turn supports good governance and the rule of law (Duri 2021a). Some international standards that reflect this include:

- **High-Level Principles on Fiscal Transparency** (Global Initiative for Fiscal Transparency (GIFT), endorsed by the UN General Assembly in 2012). Principle 7 requires the roles and responsibilities for raising revenue, incurring liabilities and managing public resources to be clearly assigned in legislation between the three branches of government. GIFT's detailed explanation adds that contested, unclear or overlapping mandates reduce transparency, participation and accountability, and it recommends that each branch follow the roles set out in the constitution and legislation (GIFT 2018).

- **Fiscal Transparency Code** (International Monetary Fund, 2019). Principle 2.2.1 requires the powers and responsibilities of the executive and legislature in the budget process to be defined in law. The legal framework should specify the

timetable for budget preparation and approval, the content of the executive's proposal and any parliamentary powers to amend it (IMF 2019).

- **Parliament and Democracy in the Twenty-First Century: A Guide to Good Practice** (Inter-Parliamentary Union, 2006). The guide assigns the executive responsibility for drawing up detailed annual budget proposals, and it identifies budgetary scrutiny and financial control as parliament's central role (IPU 2006).

- **Budgeting and Public Expenditures in OECD Countries** (OECD, 2019). The OECD frames legislative approval and oversight of the budget as a reflection of the constitutional division of responsibilities, and as a means of promoting transparency and fiscal responsibility within government (OECD 2019).

- **Standards for Codes of Conduct for Members of Parliament and the Parliamentary Workplace** (Commonwealth Parliamentary Association, 2024). The standards, which update the CPA's 2016 benchmarks, provide that codes of conduct should commit members to uphold democratic values, the separation of powers and the rule of law, and that members should use public funds, property and facilities only in the public interest and as permitted by law (Commonwealth Parliamentary Association 2024).

- **Updated Benchmarks for Democratic Legislatures** (Commonwealth Parliamentary Association, 2025). The benchmarks require budget approval and scrutiny procedures to be clearly set out in the legislature's rules of procedure and give the legislature a reasonable period to scrutinise the proposed budget. They also provide for active oversight committees, regular in-year budget reports and the referral of all supreme audit institution reports to the public accounts committee (Commonwealth Parliamentary Association 2025).

While these principles apply across democracies, the balance of budgetary power differs considerably between presidential and parliamentary systems. In presidential systems, where the legislature is elected independently of the president, it can act as a powerful agenda-setter and decision-maker. In some presidential systems, these powers extend beyond policy discussions and amending aggregate allocations to directing funds to specific projects or recipients through earmarks (Wehner 2010). The United States is the clearest example: both houses of Congress may amend the President's draft budget without restriction, and by legislating on the budget process itself, not only on budget policy, Congress can also further strengthen its control over the executive (Lienert 2005).

The United Kingdom lies at the opposite end of the spectrum. In a Westminster-type parliamentary system, the head of government sits in parliament and usually leads the majority party, so budget-making power is concentrated in the Prime Minister and Cabinet. Although Parliament votes on the annual budget, its formal power to change it is limited. The difference from a presidential system in which the government also commands a majority in Congress lies less in the numbers than in the rules. Because

the government depends on the confidence of parliament, defeat on the budget is usually treated as a loss of confidence, and parliament's amendment powers are typically limited to reducing expenditure rather than increasing it (Lienert 2005).

Between these two extremes lie semi-presidential systems (e.g. Finland, France), parliamentary republics (e.g. Germany, Italy) and non-Westminster parliamentary monarchies (e.g. Denmark, the Netherlands, Norway, Sweden). Compared with presidential systems with a strong separation of powers or Westminster systems with a weak one, the budgetary powers of these legislatures occupy an intermediate position (Lienert 2005).

Brazil occupies a distinctive position on this spectrum. Formally a multiparty presidential system, Brazil gives Congress less power to reshape the budget as a whole than the US Congress enjoys, yet individual Brazilian members of parliament (MPs) currently exercise a degree of guaranteed, direct control over specific allocations that has few parallels in comparable systems. This reflects a process of congressional strengthening under way since the mid-2000s, which some argue has altered the nature of executive–legislative relations (Almeida 2014; Rey 2023).

Reforms to constitutional provisions on provisional measures (*medidas provisórias*) and to parliamentary budget amendments (*emendas parlamentares*), both of which reduced the executive's agenda-setting power in the legislative process, form part of this shift (Rey 2023). In the budgetary sphere, the strengthening of the legislature came about through changes to the rules on parliamentary budget amendments, made in the first instance through changes to the budget laws in 2014, which were later incorporated into the Constitution with the approval of Constitutional Amendment nº 86, of 17 March 2015.[1]

Brazilian MPs have thus moved from influencing the executive's budgetary choices, in terms of policy and aggregate allocations, to directly allocating a growing share of discretionary federal spending. Defenders of this shift have argued that MPs are most suited to determine where funds should be spent because they are better acquainted than bureaucrats in the federal government with the needs of different regions, and that parliamentary budget amendments should not automatically be equated with patronage or corruption. Comparative experience nonetheless shows that legislators' discretion over public expenditure has also been used for private gain (Duri 2021a; Bak 2021).

This Helpdesk Answer examines whether comparable arrangements exist in other countries, what risks they carry and what safeguards have been used to contain them.

[1] EC 86/2015 also set a limit of 1.2% of the Union's net current revenue for these amendments (Constitutional Amendment 126 of 2022 raised the limit to 2%).

2. Models of parliamentarian-directed expenditure and associated risks

2.1 Models of parliamentarian-directed expenditure

The trend towards congressional strengthening is not unique to Brazil. In recent decades, legislatures in many countries have come to play a larger role in national budget processes (Park and Posner 2007). This section describes the institutional models through which members of parliament influence the allocation, and in some cases the execution, of public expenditure, moving beyond their conventional roles of ex ante scrutiny and approval and ex post oversight.

Constituency Development Fund

A constituency development fund (CDF) is a budget allocation mechanism that channels a specific portion of the national budget to MPs' constituencies to finance local development projects, such as school buildings, health clinics and water supply systems (International Budget Partnership 2010; Keefer and Khemani 2009). Since the mid-1980s, CDFs have spread across developing countries, mainly in Asia and Africa, and by the early 2010s they were in place in more than a dozen of them (Tsubura 2013; see Table 1).

What distinguishes CDFs is that MPs have a degree of authority over which projects are selected. They are therefore not simply a means of transferring funds from central to local government, but a tool through which MPs take part in what Cox and McCubbins (1986: 372) call the "redistributive game" of electoral politics. MPs use the funds to respond to their constituents' development needs, but also to cultivate a personal vote and improve their chances of re-election (Cain, Ferejohn and Fiorina 1987; van Zyl 2010).

While CDFs have been controversial because they involve MPs directly in the use of public resources, blurring the separation of powers between the legislature and the executive (van Zyl 2010), some scholars argue that they can also have positive effects on electoral democracy, particularly in developing countries (Tsubura 2013). In many such countries, MPs are expected to use their own money to meet constituents' everyday needs, a practice that fosters expectations and raises the cost of political competition (Wardle 2016). If designed and implemented transparently and accountably, CDFs could reduce MPs' reliance on private funds and so help level the

electoral playing field (Casas-Zamora 2005). Evidence from Ghana suggests, however, that a CDF can also fuel further expectations that MPs will fund local causes (Wardle 2016).

Table 1. Countries where CDFs are or were implemented

Country	Year	Name of CDF
Uganda	1969/70	Rural Development Programme
	2005/06	Constituency Development Fund
Papua New Guinea	1984–1995	Electoral Development Fund
Pakistan	1985	Five-point Programme
	2003	Tameer-e-Pakistan Programme, later Khushal Pakistan Programme-I
Philippines	1989	Mindanao Development Fund and Visayas Development Fund
	1990	Countrywide Development Fund, later Priority Development Assistance Fund (declared unconstitutional in 2013)
Solomon Islands	1989	Rural Constituency Development Fund
	1992	Special Discretionary Fund
	2007	Millennium Constituency Development Fund and Constituency Micro Fund
Ghana	1992	MPs' shares in the District Assembly Common Fund (DACF), HIPC funds and GET Fund
India	1993	Member of Parliament Local Area Development Scheme (MPLADS)
Zambia	1995	Constituency Development Fund
Nepal	1995	Electoral Constituency Development Programme
Nigeria	2000	Constituency Development Fund
Kenya	2003	Constituencies Development Fund
Malawi	2006/07	Constituency Development Fund
Jamaica	2008/09	Constituency Development Fund
South Sudan	2008	Constituency Development Fund
Bhutan	2009	Constituency Development Grant
Tanzania	2009	Constituencies Development Catalyst Fund
Zimbabwe	2010	Constituency Development Fund

Source: Tsubura (2013)

CDFs vary considerably in who controls the funds, formally and informally: the president, ministers, MPs or local bureaucrats. Where MPs control the funds, they gain autonomy from the executive, and the legislature is strengthened relative to it. This is especially visible in countries where presidents previously distributed patronage to MPs informally, and where CDFs can therefore mean a real loss of presidential leverage (Tsubura 2013).

Where the president or ministers decide when and where funds are released, the effect is reversed: MPs become dependent on the executive, and CDFs help maintain or reinforce its power. Where release of funds is controlled by local bureaucrats, such as

presidential appointees at district level, the executive's power tends to be strengthened indirectly, though this depends on the relationships between actors within the executive. The timing of their introduction also matters. Where a CDF is introduced after a change of regime, the executive can use it to dismantle patronage networks controlled by former leaders and to secure MPs' support for the new government. Where it is introduced without such a change, it serves mainly as a preventive measure to keep MPs' backing (Tsubura 2013).

Not all such arrangements take the form of a dedicated fund. In Colombia, members of Congress directed public funds to entities in their own electoral districts through *auxilios parlamentarios* from 1978 until the 1991 Constitution prohibited any branch of the state from decreeing grants or donations to private persons (Article 355), a provision adopted to abolish them (Corte Constitucional 2009). Similar practices later resurfaced as *cupos indicativos*, quotas of regional investment that, according to their critics, individual legislators could steer to projects of their choosing (Corte Constitucional 2001; Botero Caicedo 2017). Colombia's Constitutional Court has since set limits on these allocations, which Section 3 examines.

Earmarks

In the United States, an earmark is federal funding that Congress directs to a specific project, recipient or location, usually within a member's own state or district. The Senate refers to them as "congressionally directed spending" and the House as "community project funding". The rules of both chambers define them in near-identical terms: a provision included primarily at a member's request that provides, authorises or recommends a specific amount of spending for a particular entity, or targets it to a particular state, locality or district, other than through a statutory or administrative formula or a competitive award process (US Senate n.d.; US House of Representatives n.d.).

What defines an earmark, then, is not its size or purpose but the fact that it bypasses the formula-based and competitive procedures through which federal funds are otherwise allocated. Earmarks therefore differ from ordinary appropriations in that they direct funds to a specific local project, rather than giving an agency a lump sum to distribute through its own evaluation process. Without earmarks, members of Congress seeking funding for a particular project would have to use other routes, such as encouraging the beneficiary to apply to the relevant agency for a grant or making the case for funding on the record before a committee (PGPF 2025).

When earmarks became closely associated with corruption in the early 2000s, after scandals in which members of Congress traded earmarks for bribes from contractors and lobbyists (CAGW 2022; US Department of Justice 2006), Congress responded with reforms that required members to attach their names to earmarks and increased transparency about recipients (CAGW 2022). Corruption concerns persisted, however, and in 2011 Congress imposed a moratorium that lasted a decade. Because the moratorium was set out in party rules rather than in House or Senate rules, some

earmarks still found their way into appropriations bills during this period. Earmarks were formally reintroduced in 2021, with guidelines from the House and Senate Appropriations Committees capping them at 1% of discretionary budget authority (PGPF 2025).

Critics describe earmarks as wasteful "pork-barrel" spending that allows legislators to fund favoured projects with federal money without public debate and argue that lobbyists and special interests gain undue influence over how funds are allocated (Boccia 2022; CAGW 2022). Some critics also argue that earmarks can undermine the local areas they are meant to help, by eroding state and local authority over projects, and that such projects should instead be funded through formula-based grants or from state and local revenues (Boccia and Barry 2018). A further concern is that earmarks constrain agencies' ability to pursue long-term goals, because earmarked funds must go to particular projects rather than being allocated in line with agency priorities (Boccia and Barry 2018).

Proponents argue that earmarks allow Congress to respond to local needs, and that they let legislators set out their priorities and advocate for their constituents transparently, particularly since the introduction of disclosure requirements (Bipartisan Policy Center Action 2021). They also see earmarks as necessary for financing projects that state or local governments would struggle to fund and argue that earmarks help build coalitions for major legislation, because funding for local projects gives individual legislators a stake in the budget and an incentive to pass appropriations on time (Evans 2009). Proponents further argue that earmarks account for a very small share of federal spending, typically less than 1% of discretionary budget authority, and are allocated within the overall spending limit already set for each appropriations bill, so they do not in themselves increase total expenditure (Bipartisan Policy Center Action 2021). They also frame earmarking as part of Congress's constitutional power of the purse, and as a check on executive power. On this view, the 2011 moratorium did not eliminate discretionary allocation but shifted it to the executive branch, or into less transparent channels within Congress (Hudak 2021).

Parliamentary budget amendments

The third model is Brazil's parliamentary budget amendments (PAs, or emendas parlamentares), through which deputies and senators amend the annual budget bill to direct federal funds to projects and recipients of their choosing, often municipalities and not-for-profit institutions in their own electoral base, typically in areas such as health and local infrastructure.

Although PAs have existed since the 1946 Constitution, the military regime (1964–1985) sharply restricted them as part of its concentration of power in the executive. After the end of military rule in 1985, the Joint Budget Committee of deputies and senators that examines the budget bill (today the Comissão Mista de Planos, Orçamentos Públicos e Fiscalização, CMO) initially accepted only state caucus amendments, and only to cancel spending because of errors or omissions in the executive's proposal or

inconsistencies with federal planning (Fleury et al. 2025). The 1988 Constitution widened legislative involvement by adding individual and committee amendments, although their execution remained at the executive's discretion (Fleury et al. 2025). The intention was to strengthen the legislature as a counterweight to executive dominance of the budget (Melo 2006). In practice, amendments became a key currency with which presidents built and held together governing coalitions in a fragmented multiparty Congress (Pereira and Mueller 2004). As legislative control has since extended to budget execution, Brazil's arrangements have become distinctive when compared with OECD member states (Tollini and Mendes 2024).

There are now four types of PA: individual amendments (RP-6), proposed by each deputy or senator; caucus amendments (RP-7), proposed by state delegations; committee amendments (RP-8), proposed by the standing committees of each chamber; and rapporteur amendments (RP-9), proposed by the legislator who acts as rapporteur for the Annual Budget Law (*Lei Orçamentária Anual*, LOA) (Fleury et al. 2025). Individual amendments can be made either as programmatic transfers, tied to a specific budget action, or as special transfers, nicknamed "Pix amendments" (emendas Pix) after Brazil's instant payment system, and referred to in this paper as Pix transfers. Special transfers send money straight to a state or municipal government without specifying what it will be spent on, the main restrictions being that it cannot pay for debt or salaries and that at least 70% must go to capital expenditure (Rey 2023; Greggianin et al. 2021). In practice, these restrictions have not always been respected: a 2026 nationwide audit by the Federal Court of Accounts (Tribunal de Contas da União, TCU) and 28 state and municipal courts of accounts found Pix transfers used for purposes prohibited by law (TCU 2026b). The Chamber of Deputies' own budget consultancy has noted that the mechanism speeds up the execution of transfers but creates a deficit of transparency and social control over federal budget resources (Greggianin et al. 2021).

Congress built its control over amendments in two steps, changing the rules first through the annual Budget Guidelines Law (*Lei de Diretrizes Orçamentárias*, LDO) and then making the changes permanent in the Constitution (Rey 2023). The 2014 LDO made individual amendments mandatory and gave them their own budget code (RP-6). It also barred their cancellation without the sponsoring legislator's consent, allowed them to be withheld only in proportion to other spending when fiscal targets were missed, and required them to be executed equally across all legislators, whether in the government's coalition or not (Rey 2023). Constitutional Amendment 86/2015 then wrote these rules into the Constitution, creating the so-called "mandatory budget" (*orçamento impositivo*), with a ceiling of 1.2% of the previous year's federal net current revenue and half reserved for public health (Brasil 2015; Fleury et al. 2025). The 2016 LDO applied the same rules to caucus amendments, and Constitutional Amendments nº 100 and nº 102 of 2019 made them permanent, under the RP-7 code and with a limit of 1% of net current revenue (Rey 2023; Brasil 2019a; Brasil 2019c). Constitutional Amendment nº 105/2019 created special transfers (Brasil 2019b), and Constitutional Amendment nº 126/2022 later raised the ceiling for individual amendments to 2% of net current revenue (Brasil 2022). These reforms had backing across the political spectrum: the proposals behind them were authored by legislators from right-wing parties as well

as, in the case of special transfers, by a senator from the left-wing Workers' Party (Rey 2023). Their supporters framed them as the legislature's emancipation from the executive. Deputy Danilo Forte, for example, described mandatory execution in 2014 as the first time Congress had managed to impose its own will on the executive (Rey 2023).

Rapporteur amendments followed a different path. They have existed since at least 1946, and historically about two-thirds of them corrected technical or legal errors in the executive's proposal rather than adding new spending (Faria 2022). Law 13,957/2019, which amended the 2020 LDO, formalised committee and rapporteur amendments and named the general rapporteur as their author, with power to change existing programmes and create new ones (Brasil 2019d; Fleury et al. 2025). Having lost many of the tools presidents had traditionally used to build majorities, the Bolsonaro government turned to rapporteur amendments to reward legislators in its coalition and left it to the presiding officers of the Chamber and Senate to negotiate their release (Rey 2023). Because the funds were sent in the rapporteur's name, the legislators who actually directed them could not be identified, which is why the arrangement became known as the "secret budget" (*orçamento secreto*) (Rey 2023; dos Santos and Faustino 2022). Discretionary appropriations added by the general rapporteur to the three budget laws prepared under Bolsonaro reached R$78.6 billion, compared with R$23.7 billion during Lula's first term (2003–2006) (Faria 2022). Following legal challenges brought in 2021, the Federal Supreme Court (*Supremo Tribunal Federal*, STF) declared the practice unconstitutional in December 2022, limiting rapporteur amendments to correcting errors and omissions (STF Notícias 2022). Following the ruling, Congress moved half of the funds set aside for rapporteur amendments in the 2023 budget into individual amendments, and the other half into spending distributed by ministries (RP-2). RP-2 spending is not formally an amendment and was not designed to be allocated by individual legislators, so the legislators backing particular projects generally cannot be identified (Rey 2023).

The overall effect has been to give the legislature a far larger say over federal allocation, and to weaken the tools through which presidents traditionally held their coalitions together (Santos and Gasparini 2020). Individual legislators and state caucuses now hold constitutionally guaranteed entitlements to direct a fixed share of the budget, up to 2% of net current revenue for individual amendments and 1% for caucus amendments, which the executive is obliged to execute. While the execution of committee amendments is not constitutionally mandatory, Complementary Law 210/2024 sets a minimum amount to be allocated to them in each annual budget, adjusted yearly for inflation (Brasil 2024). The rest of the budget is still prepared by the executive and negotiated with Congress in the usual way, but mandatory execution has removed the release of amendment funds as one of the executive's main bargaining chips (Faria 2022). Rey (2023) argues that this has not ended Brazil's coalition presidentialism, but has changed its parameters, as part of a wider strengthening of Congress under way since the mid-2000s. Section 3 examines how these arrangements have worked in practice.

According to Fleury et al. (2025), this expansion of the legislature into areas traditionally under executive authority has altered the logic of budget management, undermining transparency, equity and adherence to planning. The resulting tensions have prompted growing judicial intervention to uphold constitutional norms, exposing the fragility of democratic accountability mechanisms. Political decision-making has also become increasingly driven by electoral and clientelist incentives, displacing programmatic debate and turning political bargaining into direct competition for financial resources (Fleury et al. 2025).

2.2 Risks associated with parliamentarian-directed expenditure

The risks associated with parliamentarian-directed expenditure fall into three broad categories: corruption and the abuse of power and public resources; electoral incentives and incumbency advantage; and distortion of public policy priorities. They overlap in practice, and a single allocation can raise all three at once. Distinguishing them nonetheless helps clarify which safeguards address which problem, and they provide the structure for the discussion of safeguards in Section 4.

Corruption and the abuse of power and public resources

Where legislators can influence who receives funds or who implements projects, opportunities arise for diversion, kickbacks and conflicts of interest, including where contractors or recipient organisations are linked to the legislator, their family or intermediaries (Bak 2021). Favouritism can also shape the selection of projects and beneficiaries, directing funds towards allies rather than according to need. These risks are greatest where discretion extends into implementation. But they can also arise under binding allocation where transfers bypass ordinary procurement and expenditure controls, or where the trail from allocation to final use cannot be reconstructed. Weak traceability does not create corruption by itself, but it lowers the likelihood that misuse will be detected and sanctioned (Duri 2021b).

Corruption linked to legislator-directed spending has been documented across all three models. Among CDFs, the most prominent case is the Philippines' Priority Development Assistance Fund (PDAF), where legislators' allocations were channelled through government agencies to NGOs controlled by businesswoman Janet Lim-Napoles, who was later convicted of plunder (Inquirer.net 2018), with fictitious beneficiaries and kickbacks paid in exchange for directing the funds (Department of Budget and Management 2016). In Kenya, the Ethics and Anti-Corruption Commission found that companies implementing CDF projects were in some cases beneficially owned by legislators or other public officials (EACC 2018).

In the United States, Representative Randy 'Duke' Cunningham pleaded guilty in 2005 to accepting bribes from defence contractors in exchange for steering earmarked

contracts to them (US Department of Justice 2006). In Brazil, amendment-related scandals date back to the 1993 *Anões do Orçamento* case, in which members of the Joint Budget Committee used amendments to channel funds to charities run by relatives or front men and to extract bribes from municipalities and construction firms; of the 18 legislators investigated, six lost their mandates and four resigned (Fiori 2006). More recently, in 2026, the STF convicted two sitting federal deputies and a former deputy of passive corruption for demanding payment in exchange for directing health amendments to a municipality (STF Notícias 2026b).

Electoral incentives and incumbency advantage

Because parliamentarian-directed expenditure is typically visible and geographically targeted, it lends itself to constituency building and personal political credit. Legislators can claim credit for publicly funded projects as if they were personal achievements. Research from the United States shows that such credit claiming shapes how constituents attribute responsibility for local spending (Grimmer, Messing and Westwood 2012). The line between responsive constituency service and clientelism is difficult to draw, since resources may be allocated lawfully yet selectively according to political relationships rather than need (Hicken 2011; Camacho 2025). Brokers and local intermediaries, such as mayors and local party leaders, can play a central role in converting targeted spending into political support (Stokes et al. 2013).

Spending may also rise in the run-up to elections, when it is most visible to voters. Cross-country research on these 'political budget cycles' finds that they are larger where a smaller share of voters is informed about public finances, as in many developing countries (Shi and Svensson 2006). The result is an advantage for incumbents that challengers, who have no comparable resources, cannot match.

Evidence from all three models shows spending following electoral incentives, although its effect on election outcomes is more contested. In Kenya, the use of the CDF intensified as the 2007 elections approached, yet MPs' chances of re-election depended less on the amount spent than on how the fund was used and on voters' ethnicity (Gutiérrez-Romero 2013). In India, MPLADS expenditure has similarly risen before elections, although evidence that this translates into electoral success is inconclusive (Blair 2017).

In the United States, studies have found that members of Congress who had won their previous election narrowly received more earmarks than those in safe seats, but only if they belonged to the majority party, which controls the appropriations process (Lazarus 2009). Whether earmarks actually help incumbents win is less clear. Earlier studies reached mixed conclusions (Evans 2009), and recent survey experiments suggest that in today's more polarised and nationalised politics, earmarks do little to change voters' views of their representatives (Curry and Sylvester 2026).

Brazil offers some of the clearest evidence, because the electoral effects of amendments run largely through local intermediaries. Although studies disagree on

whether amendments help federal deputies win re-election, Baião and Couto (2017) find that only amendments executed as transfers to municipalities generate votes, and mainly where the mayor belongs to the deputy's own party. Amendments may also benefit the mayors who receive them. Research on Brazilian municipal elections has traditionally found that incumbent mayors face an electoral disadvantage, yet mayoral re-election rates rose markedly in 2024, and the growing weight of amendments, particularly special transfers, has been the most prominent explanation in the public debate (Simoni and Salles 2024). One analysis of 2024 data found that municipalities receiving more than R$500 per inhabitant in individual and caucus amendments re-elected 93% of mayors who stood again, against 82% nationally and 76% in municipalities receiving less than the median amount (Rechmann and Mayer de Moura 2024). These figures show correlation rather than causation, because even in municipalities that received no amendments at all, 72% of incumbent mayors were re-elected (Rechmann and Mayer de Moura 2024). They nonetheless suggest a mutually reinforcing relationship between legislators who allocate funds and the local incumbents who receive them, with both positioned to benefit at the next election. A policy paper covering the 2016, 2020 and 2024 municipal elections points to a further pathway. It finds that amendments are not associated with a direct increase in mayors' chances of re-election, but that municipalities receiving more of them have fewer candidates standing, suggesting that amendments deter challengers and weaken electoral competition (Casais and Wang 2025).

Distortion of public policy priorities

Even where no rule is broken, many legislators responding independently to local demands can fragment national expenditure priorities. The consequences can include duplication of programmes, the displacement of needs-based or evidence-based spending, and the scattering of resources across many small, visible projects, some of which are never completed (TCU 2026a). Such "white elephant" projects can tie up public funds for years without delivering the intended benefits. These outcomes follow from the incentives involved, as discretionary spending tends to follow political rather than welfare-maximising logics (Bak 2021).

Mongolia shows how this fragmentation can unfold. Its parliament routinely amends the executive's capital budget: in 2008 it raised the cabinet-approved capital budget from MNT 442 billion to MNT 571 billion, adding and replacing projects. That year, around US$900 million in new investment was spread across 758 projects, two-thirds of them worth less than US$400,000, while the allocation each MP controlled through the Local Development Fund rose from MNT 10 million in 2003 to MNT 1 billion in 2010. Projects inserted by parliament often lacked technical documentation and engineering designs and were more prone to inaccurate cost estimates and procurement delays. Hasnain (2011) attributes this pattern to MPs' incentive to favour small, locally targeted projects for which they can claim credit, while avoiding large infrastructure of national benefit that could hand rival factions control over significant rents.

Allocation can also become geographically and politically unequal, as legislators with greater institutional power tend to secure a larger share. In the United States, members of the Appropriations Committee and other powerful committees received a disproportionate share of earmarked funds (Clemens, Crespin and Finocchiaro 2015). In Brazil, a study of health-sector amendments found that within each state, funds were concentrated in the municipalities that needed them least (Baião, Couto and Oliveira 2019). The authors find that indicators of municipal shortfalls in healthcare resources had no bearing on legislators' allocation decisions, while political factors carried significant weight.

Wider institutional effects

These risks also affect the institutional balance as a whole, weakening checks and balances. Where legislators determine expenditure, parliament's independence in scrutinising how that money is spent is compromised, because the overseers are also, in part, the allocators (van Zyl 2010). The effects may also extend beyond the relationship between the executive and the legislature.

In Brazil, interventions by the STF on the transparency and traceability of amendments have drawn the judiciary directly into the dispute over budget control. In August 2024, the full Court unanimously upheld Justice Flávio Dino's decisions suspending mandatory amendments until Congress guaranteed the transparency of these funds (Consultor Jurídico 2024). Dino has described the situation as a 'parliamentarisation' of public expenditure, in which the legislature exercises a growing executive function without the accountability that should accompany it, and has proposed that the Court examine whether the volume of amendments is compatible with the separation of powers (Nunes 2024). Legislators, for their part, have accused him of going beyond the agreement on amendments negotiated between Congress and the executive (JOTA 2024). Relations between Congress and the Court have since become increasingly strained. In April 2026, the Senate rejected President Lula's nominee to the STF, the first rejection of a Supreme Court nominee in more than a century (Brito 2026).

Brazil is not alone in this respect. Courts elsewhere have also been drawn into disputes over legislators' control of public spending. The Philippine Supreme Court declared the PDAF unconstitutional in 2013 (Makabenta 2019), Kenyan courts have repeatedly ruled on whether the CDF breaches the separation of powers (TV47 Kenya 2026), and Colombia's Constitutional Court has limited the regional investment that legislators may request in the budget (Corte Constitucional 2001). These cases are discussed in Section 3.

None of this implies that parliamentary discretion is inherently more problematic than executive discretion. Highly centralised executive budgeting can generate similar corruption, patronage and distortion risks, and as the earmarks debate shows, restricting legislative allocation can simply shift discretion to the executive or into less visible channels (Bak 2021). The more specific question for this Helpdesk Answer is whether institutions designed primarily around parliamentary scrutiny are equipped to

regulate legislators once they act as direct allocators of public resources. With little international guidance on this question, the experience of countries that have adopted these mechanisms is a key source of lessons. Section 3 examines how the models described have operated in practice and how the risks identified above have materialised, and Section 4 turns to the safeguards used to contain them.

3. Comparative experience: how these arrangements have worked in practice and what problems have emerged

3.1 Colombia

Colombia's 1991 Constitution abolished the auxilios parlamentarios (Article 355), through which members of Congress had directed public funds to entities in their own districts, but similar practices later resurfaced as cupos indicativos (Corte Constitucional 2001; Corte Constitucional 2009; Botero Caicedo 2017; see Section 2.1). Colombia's Constitutional Court has responded by reviewing the allocation mechanism itself rather than the conduct of individual legislators.

In 2001, the Constitutional Court upheld the regional investment items in the 2001 budget law, holding that legislators may legitimately request regional allocations while the budget is being approved. It nonetheless set three limits. Congress may not appropriate funds left to legislators' free disposal, or individual quotas that allow each legislator to direct investment projects, as these breach the principles of planning, legality and specialisation of spending. Regional allocations should be linked to registered projects and distributed according to objective criteria such as population and relative poverty. Allocations used to influence votes in Congress amount to misuse of power (desviación de poder) and can be unconstitutional, although the improper purpose must be proven case by case (Corte Constitucional 2001). The Court has since reaffirmed this reasoning (Corte Constitucional 2004; Corte Constitucional 2009).

3.2 India

Established in 1993, MPLADS now gives every member of India's lower house an annual allocation of Rs5 crore (approximately US$682,000) for local development (Blair 2017). MPs send recommendations directly to district authorities, which implement them under the administrative and financial rules of the relevant state government, and the guidelines prohibit MPs from selecting implementing agencies. Spending is limited to works that create durable community assets, such as drinking water, primary education, public health, sanitation and roads; maintenance and all revenue and recurring expenditure are excluded (Government of India 2016). Projects are vetted and inspected by district authorities and an independent non-commercial entity, and all are

subject to India's Right to Information Act, although that act has been weakened in recent years (Blair 2017).

The scheme was suspended from April 2020 to November 2021 so that its funds could be redirected to the COVID-19 response (Roy 2020). Revised guidelines introduced in April 2023 added the eSAKSHI digital portal for real-time monitoring of fund flows (Rajora 2023). The portal (www.mplads.mospi.gov.in) records each stage of a work, from the MP's recommendation and the district authority's sanction to payments to vendors, and implementing agencies must upload photographs of the asset at each stage of payment. Its public dashboard, revamped in March 2026, shows works recommended, sanctioned and completed, and expenditure on ongoing and completed works, although data for works recommended before 2023–24 are not available on the portal (Press Information Bureau 2026).

Defenders of MPLADS point to its anti-corruption controls, including audits and local grievance mechanisms, and stress that MPs only recommend projects, while district officials implement them and executive agencies provide oversight (Unnithan 2020). Supporters also argue that the scheme counterbalances the discretionary spending of ruling parties and state governments and helps meet development needs in constituencies that would otherwise be neglected (Unnithan 2020). The government of India has argued that it has had a generally positive impact on infrastructure, particularly in rural areas (Roy 2020).

Opponents argue that the scheme blurs the separation between the legislative and executive branches and is unconstitutional (Roy 2020). The National Commission to Review the Working of the Constitution recommended discontinuing it as inconsistent with federalism and an encroachment on the role of local governments (Sharma 2005). The scheme's most serious corruption scandal came in 2005, when investigative journalists, in what became known as Operation Chakravyuh, recorded seven MPs from both houses seeking bribes in exchange for awarding contracts under the scheme (Outlook Web Bureau 2005). Parliament nonetheless preserved MPLADS (Sharma 2005).

More broadly, oversight has not always been as strong as it appears on paper, with cases of beneficiaries effectively overseeing themselves and tendering procedures being ignored (Prakash 2014), and few district officials are willing to defy an MP's decisions (Chhokar 2020). A more recent case in Gujarat illustrates the pattern. After a public interest petition alleged that an MP's office had directed which agency should implement MPLADS works, the state government charged three district officials for bypassing the scheme's procedures (Jha 2019).

Electoral incentives are also visible. Because MPLADS funds can be carried over to the following fiscal year, MPs tend to save their allocations in the years after an election and increase spending as the next one approaches, with spending peaking just before it (Blair 2017). Unlike studies in other countries, however, the evidence on whether

spending in the final year before an election helps MPs win is inconclusive, possibly because of the "Modi wave" in the 2014 election (Blair 2017).

The documented problems point to a recurring pattern of MPs reaching into implementation, despite rules reserving it for district authorities, rather than systemic fraud. Other safeguards have also been weakened. The 2023 guidelines turned the requirement to allocate 15% and 7.5% of funds to areas with Scheduled Caste and Scheduled Tribe populations into a recommendation, which opposition MPs warned would harm development in those areas (Rajora 2023).

3.3 Kenya

Kenya's CDF was established in 2003 and initially welcomed as a way to promote development in constituencies that the executive's spending decisions had traditionally marginalised. It gave MPs the right to decide on the spending of 2.5% of national revenue. Projects are identified by a constituency development committee and overseen by several bodies, including committees in the constituencies and a national CDF board. Many proponents hoped the fund would break the executive's monopoly on spending, and so become a force for development financing and, indirectly, democratisation (Oyugi et al. n.d.).

The fund's legal basis has been repeatedly challenged in court. The CDF Act 2013 replaced the original 2003 law to align the fund with the 2010 Constitution. When the High Court declared the 2013 Act unconstitutional, Parliament passed the National Government CDF (NG-CDF) Act 2015 in its place (NG-CDF Kenya n.d.). The Supreme Court confirmed in 2022 that the 2013 Act had violated the separation of powers. In September 2024, the High Court declared the NG-CDF Act unconstitutional as well, finding that it gave MPs an executive role in implementing projects and effectively created a third tier of government, and ordered the fund to cease operating by 30 June 2026 (TV47 Kenya 2026). In July 2025, the National Assembly responded by approving a constitutional amendment to preserve the fund (Ogada 2025). The Court of Appeal overturned the High Court's ruling in February 2026, and the petitioners have appealed to the Supreme Court (TV47 Kenya 2026).

Despite this legal uncertainty, the fund has grown steadily. From KSh1.26 billion shared among 210 constituencies in its first year, 2003/04, its annual allocation rose to KSh23.06 billion by 2013/14 and KSh53.53 billion by 2023/24 (NG-CDF Kenya n.d.). Its supporters point to what it has delivered: between 2003 and 2023, the fund built 3,087 new schools, 26.6% of all schools built nationwide in that period (Otieno 2024). The same newspaper notes that control over these resources, and the political influence that comes with them, explains MPs' reluctance to give up the fund despite the court rulings against it (Otieno 2024).

According to its critics, the fund proved relatively prone to abuse by members of the National Assembly (Oyugi et al. n.d.). MPs have acted simultaneously as legislators,

implementers and auditors of the fund, weakening incentives for transparency and good management (Gutiérrez-Romero 2009). Although projects are meant to be community-owned, in practice they have mostly been implemented in ways that strengthen incumbents politically, and the constituency committees that provide some oversight have often been stacked with the MP's supporters, leaving them inadequate as control or grievance mechanisms (Oyugi et al. n.d.).

A 2018 evaluation by Kenya's Ethics and Anti-Corruption Commission (EACC) found that CDF projects ran very high corruption risks. Collusion between contractors and legislators often limited open competition and inflated project costs, and in up to 25 cases the contractor was beneficially owned, often through a proxy, by the legislator or another public official (EACC 2018). The EACC has since reported a wider range of misuse, including contracts awarded through proxy companies, procurement fraud, kickbacks, extortion, embezzlement, payments for ghost projects, bursaries paid to non-existent students, duplicate payments and inflated project costs (EACC 2026). The EACC has opened 67 investigations into corruption related to the NG-CDF. One case under investigation involves a single private contractor irregularly awarded 49 tenders worth KSh66 million across constituency committees and a related fund in 11 counties over two financial years (EACC 2026).

Individual losses can be substantial. In Eldama Ravine, around KSh85 million of the KSh369 million allocated to the constituency between 2018/19 and 2020/21 allegedly could not be accounted for, leaving several planned projects unimplemented (Kalekye 2026). A 2025 audit found NG-CDF projects worth KSh495.6 million abandoned or left incomplete in 29 constituencies and completed projects worth KSh101.1 million unused in 18 (Kinyanjui 2025).

Enforcement, however, has mainly targeted fund officials and contractors rather than MPs. In a 2024 case in Ol Kalou, the fund's chair and account manager were charged alongside the owners of seven companies over the alleged embezzlement of KSh55.8 million and pleaded not guilty (EACC 2024). The Eldama Ravine arrests likewise involved committee members and sub-county finance officials (Kalekye 2026). The gap between documented misuse and legislators' individual accountability is examined further in Section 4.4.

3.4 Philippines

The Philippines' CDF, the PDAF, was a portion of the national budget that legislators could allocate after the budget was passed. Unlike their US counterparts, Philippine legislators could earmark spending without inserting their decisions into appropriations bills. Philippine legislators have had more discretionary funds at their disposal than those in most other countries, and the PDAF was large relative to other CDFs (Colmenares 2017).

In 2013, following a major corruption scandal, the Supreme Court declared the PDAF unconstitutional, holding that it violated the separation of powers and pointing to a critical lack of oversight (Makabenta 2019). The Court also struck down provisions that gave legislators personal lump-sum allocations or allowed them to intervene in budget execution after enactment. Legislator-supported projects could still be pursued, but only if the specific projects and appropriations were incorporated into the ordinary budget process rather than left for legislators to identify or modify after enactment (Department of Budget and Management 2016). Legislators nonetheless retained discretionary funds by realigning the institutional arrangements to fit within the General Appropriations Act (Colmenares 2017; Makabenta 2019). Legislators now submit lists of projects and beneficiaries to government departments under informal arrangements that department heads cannot in practice refuse, so each legislator continues to control large sums for discretionary spending (Colmenares 2017). In practice, much of this discretion now operates through amendments inserted into the budget during its passage through Congress. A senior senator has described how opaque "small committee" meetings in past budget cycles allowed such allocations to be inserted without minutes or accountability, making those responsible impossible to identify (Hilotin 2025).

Corruption scandals involving the PDAF were numerous. The most notorious, in 2013, involved a businesswoman who embezzled billions of pesos by overcharging for fraudulent projects (Carvajal 2013). That same year, the Commission on Audit (COA) published a special audit of PDAF spending between 2007 and 2009. It found that 12 senators and 180 members of the House had directed P6.156 billion to 82 non-governmental organisations, of which P2.157 billion went to 10 NGOs linked to the businesswoman at the centre of the scandal. Some of the NGOs could not be located or were traced to shanties or residential addresses, and six were linked to sponsoring legislators through their relatives (Punongbayan 2013). The COA's chair observed that the releases had been made essentially at the behest of the sponsoring legislators (Fonbuena 2013). The audit also found that 74 legislators had exceeded their annual allocations by hundreds of millions of pesos (Sabillo 2013).

The Supreme Court's abolition of the PDAF in 2013 did not end legislators' influence over the allocation of public works, and the 2025 flood control scandal suggests the associated risks persist. The scandal centres on public works projects funded through the budget of the Department of Public Works and Highways, many of which, according to Senate investigators, were added through opaque legislative insertions of the kind that replaced the PDAF (Hilotin 2025). The department confirmed 421 'ghost' projects, fully paid for but never built, among around 8,000 audited nationwide (Bulatlat 2025), and a Senate investigation estimated losses of around P180 billion (US$3 billion) from at least 673 ghost projects between 2016 and 2025 (Hilotin 2025). The scandal also implicates public works officials and contractors, and it is not yet clear what share of these losses can be traced to legislative insertions. An Independent Commission for Infrastructure, created in September 2025, has recommended criminal and administrative charges against four legislators and two former officials (Bulatlat 2025).

3.5 United States

In the United States, earmarks are provisions inserted into legislation, typically spending bills, that allocate money for specific purposes (Hudak 2021). Once enacted, they are binding on the executive. Until the 1980s, Congress mostly funded general grant programmes and left federal and state agencies to select recipients through competition or formulas. Earmarking expanded sharply from the mid-1990s, when House leaders began using earmarks as political currency to help vulnerable members win re-election, and by the count of Citizens Against Government Waste (CAGW), their cost peaked at US$29 billion in FY2006 (CAGW 2022). Reforms adopted in 2007 and applied from FY2008 required legislators to attach their names to earmarks (CAGW 2022) and to disclose the recipient's name and address and that they had no financial interest in the project (Lynch 2020: 2). For some House Republicans these requirements did not go far enough, and in 2011 Congress imposed a moratorium on earmarks (Lynch 2020).

Earmarks were reintroduced for FY2022 as "Community Project Funding" in the House and "Congressionally Directed Spending" in the Senate. Members must provide information such as the purpose and recipient of each request, to guard against conflicts of interest, and Congress requires the Government Accountability Office (GAO) to track the funds (GAO 2023). Each representative may request up to 10 projects, for-profit entities are ineligible, and members must certify that neither they nor their families have a financial interest in the project (CAGW 2022). The House and Senate Appropriations Committees capped earmarks at 1% of discretionary budget authority. The House announced a lower cap of 0.5% for FY2024 but did not apply it in the end (PGPF 2025).

Before the moratorium, earmarks were widely associated with corruption and waste. Opponents argue that they make it easier for special interests to obtain funding, sometimes for infrastructure benefiting only a handful of people, as with the "Bridge to Nowhere" to an Alaskan island of around 50 inhabitants (Boccia and Barry 2018; Gold 2018). A decade of scandals ended in prison sentences for two members of Congress and a prominent lobbyist (CAGW 2022), including Representative Randy "Duke" Cunningham, who resigned and pleaded guilty to taking bribes from defence contractors in exchange for steering earmarks to them (US Department of Justice 2006; see Section 4.4). Conflicts of interest were also common: a *Washington Post* investigation identified numerous earmarks for projects close to property owned by the sponsoring legislators or their families (Washington Post 2012).

Because earmarks bypass agencies' own selection processes, they can also displace higher priorities. A 2007 review by the Department of Transportation's Inspector General found that 99.5% of the 7,760 earmarks for its main transport agencies in FY2006 had either escaped the agencies' review and selection processes or bypassed states' normal planning, and that low-priority projects were being funded over higher-priority ones (DOT OIG 2007). Earmarks have also followed legislators' influence rather than

constituencies' needs, with members of the Appropriations Committee and other powerful committees receiving the most (Clemens, Crespin and Finocchiaro 2015). Research has found that pork-barrel spending increases incumbents' campaign funding, and that US$1 million in such spending raises an incumbent's vote share by 0.1 percentage points (Klingensmith 2014: 78).

Transparency rules have made a measurable difference. After the naming and disclosure requirements took effect, earmarks fell from an average of 2.8% of discretionary spending in 2000–2006 to 1.3% in 2007–2010 (PGPF 2025). The moratorium that followed reduced earmarking further, but without ending it, and it made the practice less transparent. Because the ban sat in the rules of the political parties rather than those of the House or Senate, some earmarks still made it into appropriations bills (PGPF 2025). By CAGW's count, legislators added an average of 192 earmarks a year, costing US$9.4 billion, in the years when appropriations bills were passed during the moratorium, while the naming requirements were abandoned and earmarks became anonymous (CAGW 2022). They also became larger and less specific. For the Army Corps of Engineers, the average earmark rose from US$1.1 million in FY2010 to US$58.3 million in FY2021, as funds were placed in pools to be distributed later without information on recipients or sponsors (CAGW 2022).

The reformed system has restored disclosure, but only partially. In its first year, FY2022, 73.5% of members of Congress requested earmarks (CAGW 2022). By official figures, earmarks remain small relative to the budget: in FY2024, 8,098 projects cost US$14.6 billion, or 0.8% of discretionary spending and about 0.2% of total federal outlays, below the average of US$17.8 billion in FY2008–2010 (PGPF 2025). Using its own broader definition, CAGW identified US$18.9 billion in earmarks in FY2022, nearly half of which by value (US$9.2 billion) carried no attribution to a member, most of them in the defence budget (CAGW 2022). Influence still shapes distribution: members of the two appropriations committees, 17% of Congress, claimed 41.1% of FY2022 earmarks and 29.1% of the funding (CAGW 2022).

GAO's audits, meanwhile, have so far found implementation problems rather than misuse. By the end of FY2024, agencies had obligated around 61% of the US$39 billion designated for earmarks in FY2022–2024 and disbursed around 16% (GAO 2026). Sixteen of the 19 administering agencies reported challenges that affected their ability to oversee the projects, including staffing issues and recipients receiving federal funds for the first time (GAO 2026), and a review of FY2022 projects found that funds had been awarded for their intended purposes (GAO 2024). The sources reviewed for this Helpdesk Answer did not identify any major corruption case linked to the reformed process. The US experience therefore suggests that disclosure, spending caps and independent audit can contain the most serious integrity risks of binding legislative allocation. It also shows, however, that bans can simply push the practice out of sight, and that influence continues to shape who benefits.

3.6 Brazil

Brazil's amendments are the clearest case of binding allocation among those reviewed here, with one feature no other case shares in quite the same form: a constitutional entitlement held by each individual legislator. Congress controlled around R$52 billion in discretionary resources through amendments in 2024 (Fleury et al. 2025), and amendments reached R$45 billion in 2025, equivalent to about a fifth of federal discretionary spending (Jeronymo 2026), compared with around 1% of discretionary spending in the budget allocated to congressional amendments in the United States, France, Italy and Spain (Tollini and Mendes 2024). In 2026, legislators controlled 25% of discretionary spending in the federal budget, up from 2% in 2015 (The Economist 2026). Pix transfers alone came to around R$8 billion in 2024 (Câmara dos Deputados 2024a). Because amendments are not planned within the Multi-Year Plan, this money is spread across locally and politically targeted projects rather than national programmes (Fleury et al. 2025).

Since 2022, the rules have been rewritten largely through the courts. The STF struck down the "secret budget" by six votes to five, on the grounds that concealing the proposers and recipients of rapporteur amendments breached the constitutional principles of transparency, impersonality, morality and publicity. Rapporteur amendments had reached R$16.5 billion in 2022 (STF Notícias 2022). As in the Philippines and the United States, however, restricting one channel pushed discretion into another. At the time of the ruling, the "secret budget" operated via rapporteur amendments, but this changed as congressional leaders moved resources into committee and caucus amendments, which are now widely regarded as the secret budget's successor, and whose decisions are often taken without public minutes (Fleury et al. 2025).

Following reports from civil society organisations, including Transparency International Brazil, about non-compliance with the 2022 ruling, Justice Flávio Dino suspended Pix transfers in August 2024 until Congress adopted rules on traceability, transparency and social control (Senado Notícias 2024). Congress responded with Complementary Law 210/2024 (Brasil 2024). It requires legislators to state the purpose and value of each Pix transfer when nominating the recipient, who must also present a work plan for the use of those funds, subjects these transfers to review by the TCU (Senado Notícias 2024), and sets out 26 technical grounds for withholding execution (Câmara dos Deputados 2024a). This legislation also imposed restrictions on state caucuses to prevent them from dividing their amendments among individual members, though recent analysis by Transparency International Brazil has noted the limited effectiveness of these restrictions: in 2025, at least 21 state caucuses approved 28 generically worded amendments, which TI Brazil calls 'emendas-bolsão', worth more than R$1.66 billion, that were later split into dozens or hundreds of separate nominations, making it impossible to link the legislator who requested the funds to the final recipient (Transparência Internacional – Brasil 2026). In March 2025 the STF unanimously

approved a joint work plan to improve the traceability of amendment authorship (CNN Brasil 2025).

Brazil has a long record of amendment-related corruption. In the 1993 *Anões do Orçamento* scandal, members of the Joint Budget Committee used amendments to route money to charities run by relatives or front men and to extract bribes from municipalities and building firms. Six of the 18 legislators investigated lost their seats and four resigned (Fiori 2006). In the 2006 *Sanguessuga* case, amendments financed fraudulent ambulance purchases, and the parliamentary inquiry recommended disciplinary proceedings against 69 deputies and 3 senators (Câmara dos Deputados 2006). In 2026, the STF convicted three past and current deputies of passive corruption for demanding kickbacks in exchange for directing health amendments to a municipality (STF Notícias 2026b). Federal prosecutors have also opened proceedings to track at least R$450 million in Pix transfers sent by legislators to municipalities (Cury 2025).

In the 2024 municipal elections, 82% of mayors standing again were re-elected, the highest rate since re-election was introduced in 1997 (CNM 2024). In municipalities that received more than three times the national median in amendment funding per voter, the re-election rate reached 98%, against a national average of 85% (Santos, Ferreira and Pretto 2024). Fleury et al. argue that this builds a self-reinforcing cycle: mayors who benefit from amendments campaign for the legislators who sent them, limiting political renewal at both levels (Fleury et al. 2025). As noted in Section 2.2, however, the evidence that amendments directly raise mayors' chances of re-election is mixed, although they appear to deter challengers (Casais and Wang 2025).

Allocation also departs from need. In absolute terms, wealthier municipalities received far more amendment funding than low-development ones, and almost half (47%) of what low-development municipalities received came as Pix transfers, which are harder to trace, against 32% in wealthier ones (Barbon and Santos 2025). Yet 15 of the 20 municipalities with the lowest human development scores had received no amendment funding for over a year (Marzullo 2025). Within states, health amendments have gone disproportionately to the municipalities that needed them least (Baião, Couto and Oliveira 2019).

Audits show how widespread these problems are. Early in 2025, the TCU told the STF that 81% of Pix transfers could not be traced from sponsoring legislator to final beneficiary (Alcântara 2025). Its consolidated audit of transfers made between 2020 and 2024, published in July 2026, found irregularities in 82% of the 100 transfers examined, with estimated losses equal to about a quarter of the amount audited, including procurement fraud, contracts with barred firms, unfinished works and overpricing (TCU 2026a). In 2026, the STF referred a sample of cases to the Federal Police (STF Notícias 2026a).

The health sector shows the policy impact most clearly. In 2024, amendments totalled R$44.67 billion, and 66% of this went to health and to direct transfers to municipalities (Câmara dos Deputados 2024b). Amendments to the federal health budget grew by

387% in real terms between 2014 and 2024 (Vieira 2025). Amendments now account for about a tenth of the Ministry of Health's total spending (Vieira 2025) and are projected to exceed the Ministry of Health’s own discretionary spending in primary and hospital care (Nobre, Rodrigues and Semente 2024). Rather than adding to health financing, however, they increasingly pay for day-to-day running costs, and some municipalities cut their own primary care spending when amendment funds arrive (Ulinski et al. 2024). Since amendments are volatile and non-recurring, this leaves basic services dependent on unpredictable, politically allocated money (Fleury et al. 2025).

The reforms have also changed how the executive and Congress bargain with each other. Faria argues that they dismantled the executive's budgetary toolkit. Equal execution stops the government favouring its allies. Mandatory execution removes the release of amendment funds as a bargaining chip. The proportional withholding rule limits the resources the executive controls. And separate budget codes give legislators more autonomy in tracking their amendments (Faria 2022). The empirical evidence is more mixed. One study finds that, after 2015, the executive's dominance over individual amendments declined, with no difference in execution between legislators inside and outside the governing coalition (Bonfim, Luz and Vasquez 2023, cited in Rey 2023).

Another study finds that, between 2000 and 2017, the legislators whose amendments were executed most were those who voted with the government without belonging to its coalition, suggesting that the executive continued to use amendments to win votes (Graton, Bonacim and Sakurai 2020, cited in Rey 2023). In 2017, for instance, President Temer released R$15.3 billion to states and municipalities within two weeks to have a criminal complaint against him shelved in a Chamber committee (Barreto et al. 2017, cited in Rey 2023). Neither study covers Pix transfers, which are likely to have reduced the executive's leverage further, since legislators send the funds directly to subnational governments (Rey 2023).

The consequences extend to the political system as a whole, although the literature reads them differently. Fleury et al. argue that the shift of spending power from the executive to Congress, combined with years of fiscal austerity, has weakened the president's ability to coordinate policy and hold coalitions together, and has pushed disputes over the budget into the courts. They suggest this raises the question of whether Brazil is still governed by coalition presidentialism or is moving towards a different regime (Fleury et al. 2025). Rey takes a more cautious view. Coalition presidentialism has not disappeared, she argues, but its parameters have changed, as a more institutionalised Congress has become a more active lawmaker. On this reading, recent instability also reflects the choices of political actors, from Bolsonaro's withdrawal from political coordination to early coordination mistakes by the Lula government (Rey 2023). Both analyses warn, however, against dismissing legislative involvement in the budget as mere fiscal irresponsibility (Fleury et al. 2025; Rey 2023).

Set against the other cases, Brazil combines the features the comparative evidence associates with the greatest risk. Its amendments are binding like US earmarks, but far larger in relative terms and without a comparable record of disclosure. Like the

Philippine PDAF and Kenya's CDF, they give each legislator a guaranteed share of resources, and, through Pix transfers, a way to direct funds with few controls on their use. They also resemble the individual investment quotas that Colombia's Constitutional Court has found incompatible with the principles of planning and legality (Corte Constitucional 2001; see Section 3). And as in the Philippines and the United States, restricting one channel has shifted discretion into another. Whether Complementary Law 210/2024 and the STF's requirements can turn disclosure on paper into real traceability is the central open question, and the focus of Section 4.

4. Safeguards, reform options and emerging good practice

The comparative experience suggests that there is no single institutional safeguard capable of eliminating the risks associated with parliamentarian-directed expenditure. Attempts to abolish such mechanisms altogether have not necessarily removed political discretion over expenditure. In some cases, legislators have found alternative or less visible mechanisms through which resources can be directed towards particular constituencies or beneficiaries (Bak 2021). After the PDAF was struck down, Philippine legislators moved their discretion into insertions in the General Appropriations Act; after Colombia's 1991 Constitution abolished the *auxilios parlamentarios*, similar practices resurfaced as *cupos indicativos*; during the US moratorium, earmarks became anonymous; and when the STF ruled against rapporteur amendments, Brazilian resources shifted into committee amendments (see Sections 2.1 and 3). The more relevant question is therefore how institutional arrangements can limit discretion, maintain the ordinary controls of the public financial management (PFM) system, and ensure that decisions can be traced to, and scrutinised against, clearly identified decision-makers.

This is consistent with the wider PFM literature. Effective PFM systems depend not simply on formal budget rules but on controls operating throughout budget formulation, approval, execution, accounting, reporting and external oversight (Duri 2021b; Duri, Patiño Piñeros and Greco 2023). International PFM standards generally distinguish between the legislature's role in scrutinising, amending where permitted, and approving the budget, and the executive's responsibility for implementing expenditure within the limits authorised by parliament (Lienert 2010; OECD 2025; PEFA 2016). Parliament, in turn, scrutinises budget execution and holds the executive accountable for the use of public resources.

Against this division of responsibilities, mechanisms that give individual legislators a direct role in selecting projects or beneficiaries, or otherwise influencing the execution of expenditure, can create particular accountability challenges. Such arrangements can blur the distinction between authorising expenditure, determining where it is directed and administering it, while potentially weakening the legislature's independence in subsequently scrutinising how those resources have been used. This concern has been raised particularly in relation to CDFs, where legislators' involvement in implementation can undermine their conventional responsibility for scrutinising executive expenditure (van Zyl 2010). Safeguards therefore need to address both the discretion exercised when expenditure is allocated and the controls governing what happens to the money afterwards.

The subsections below organise safeguards around the three principal risks identified earlier in this paper: corruption and the abuse of power and public resources (4.1);

electoral incentives and incumbency advantage (4.2); and distortion of public policy priorities (4.3). This structure is useful for presentation, but the categories are not watertight, as a single mechanism frequently reduces more than one type of risk at once.

Most of the safeguards described in Sections 4.1 to 4.3 operate at the prevention and detection stages of the expenditure cycle, i.e. they aim to stop misuse from happening, or to make it visible quickly if it does. Section 4.4 turns to how systems respond once a rule has already been broken. It examines the criminal liability of individual legislators and the scope for non-criminal accountability.

4.1 Safeguards against corruption and the abuse of power and public resources

Transparency and traceability

A basic safeguard is **the ability to follow public money from the legislator's initial allocation decision to its ultimate beneficiary and use.** This requires more than publishing the aggregate amount allocated to each parliamentarian. At a minimum, the expenditure trail should link each transfer to its origin, purpose and beneficiary and make it possible to establish how the funds were ultimately used (World Bank 2025). In the context of parliamentarian-directed expenditure, this also requires identifying the legislator who proposed or sponsored the allocation and the recipient or implementing institution.

Comparative practice offers two separate lessons on this point. One lesson concerns disclosure rules, while the other concerns independent verification.
The United States Congress reintroduced earmarks in 2021, after a decade-long moratorium, under the new label "Community Project Funding". The House rules required members to publish their requests when submitting them to the Appropriations Committee.[2] The disclosed information included the sponsoring member, proposed recipient and address, requested amount, purpose and justification, together with certification that neither the member nor their immediate family had a financial interest in the project (House Committee on Appropriations 2021). These requirements made requests visible before funding decisions were finalised. However, disclosure at the request stage does not establish how the money was subsequently used. Before earmarks were reintroduced, Lynch (2020) had proposed additional safeguards, including review of requests by the relevant executive-branch agency. The distinction illustrates a remaining gap between transparency over the initial allocation decision and independent verification of subsequent implementation.

[2] The House Committee on Appropriations is a committee of the United States House of Representatives responsible for drafting legislation that allocates federal funding to government departments, agencies and programmes.

India's Members of Parliament Local Area Development Scheme (MPLADS) illustrates the verification side. Under the scheme, MPs recommend eligible works, while the district authority is responsible for examining and sanctioning proposals, selecting the implementing agency and overseeing execution. MPs therefore influence project selection but do not formally administer the funds or select the agencies responsible for implementation (Government of India 2016). India’s Comptroller and Auditor General (CAG) has subjected the scheme to performance audits. Its 2010 audit identified works undertaken without the required recommendations, expenditure on works that were not permitted under the scheme, and cases in which MPs recommended implementing agencies despite this responsibility belonging to district authorities (CAG India 2010; Bak 2021). These findings show the value of independent audit in detecting departures from scheme rules. However, the CAG is an audit institution rather than an adjudicatory body empowered to sanction individual MPs; its findings therefore depend on other competent authorities to pursue corrective, disciplinary or legal consequences. The CAG's audits show that an independent audit body can detect these patterns, but detection alone did not stop them recurring in later cycles: verification without consequences does not close the loop either.

The UK's Independent Parliamentary Standards Authority (IPSA) links both lessons together. IPSA sits outside Parliament and publishes every MP's expense claims every two months. It also has a separate Compliance Officer, who investigates claims that were wrongly paid (IPSA 2021). Disclosure and verification therefore sit with two different actors inside one body. The UK created IPSA after the 2009 expenses scandal, when self-disclosure and self-checking, combined in the same hands, had failed (National Audit Office 2011). One limit is worth noting: IPSA governs an MP's own office spending, not funds an MP directs to third parties, such as Brazil's parliamentary amendments or constituency funds. The lesson here therefore concerns institutional design, not identical scope.

Brazil's own experience offers a smaller, more recent illustration of the same point. Following the STF's intervention in the “secret budget” case, the Court required identification of the sponsoring MP and the final beneficiary before releasing Pix transfers, along with a prior work plan and a dedicated bank account to handle funds (STF Notícias 2024a; STF Notícias 2024b). Subsequent audits still found the transfers hard to trace in practice, and in 2026 the STF referred a sample of these cases to the Federal Police (STF Notícias 2026a).

These cases therefore demonstrate an important distinction between formal transparency and effective traceability. Publishing information is necessary, but the information must be sufficiently complete and standardised to reconstruct the money trail, and an independent institution must be capable of checking whether the information corresponds to actual expenditure. This is consistent with wider PFM practice, which states that while transparency facilitates scrutiny, its anti-corruption value depends on whether oversight institutions and other actors are able to use the

information to identify irregularities and trigger corrective action (Duri 2021b; Duri, Patiño Piñeros and Greco 2023).

Separating allocation from implementation

A second safeguard is **institutional separation between a parliamentarian's authority to recommend expenditure and the administrative decisions involved in implementing it,** including procurement, contractor selection, implementing agencies and final beneficiaries.

For example, India's MPLADS, established in 1993, allows members of the national parliament to recommend local development works financed through centrally provided funds. MPs therefore have significant influence over which projects receive funding, but they do not formally administer the money themselves. District authorities are responsible for approving projects and selecting the implementing agency, and implementation is intended to follow the relevant state government's ordinary administrative, technical and procurement procedures.

In practice, audits have repeatedly shown how political influence can cross that boundary. Performance reviews by India's Comptroller and Auditor General identified cases in which works were sanctioned without a valid MP recommendation, impermissible projects were financed, and MPs influenced the choice of implementing agencies contrary to scheme rules (Bak 2021). This demonstrates that formally allocating implementation responsibility to an administrative body is insufficient if that body lacks the institutional independence or incentives to resist political pressure.
The Philippines is a more extreme illustration of what can happen when the boundary between allocation and implementation breaks down entirely. Under the former Priority Development Assistance Fund (PDAF), legislators were allocated lump-sum funds from which they could identify projects and beneficiaries. The system became associated with a large-scale scheme involving businesswoman Janet Lim-Napoles; investigations and subsequent court proceedings found that legislators' PDAF allocations were channelled through government implementing agencies to NGOs she controlled, with fictitious beneficiaries and documentation used to make projects appear to have been implemented, and kickbacks paid in exchange for directing the allocations. The Supreme Court declared the PDAF unconstitutional in 2013, and legislator-supported projects must now be incorporated into the ordinary budget process rather than identified by legislators after enactment (Department of Budget and Management 2016; see Section 3).

The cases of India and the Philippines suggest that parliamentarians may legitimately be given a role in identifying local priorities, but this does not require them to participate in contractor, implementing-agency or beneficiary selection. Keeping these functions institutionally separate reduces opportunities for conflicts of interest, collusion and kickbacks.

Ordinary procurement and financial management controls

A closely related safeguard is **ensuring that parliamentarian-directed expenditure remains subject to ordinary procurement, accounting and financial management requirements.** The fact that an expenditure originates in a parliamentary amendment or constituency fund should not create an alternative route around the controls applying to other public spending. This matters because corruption risks often materialise during execution rather than at the moment the allocation itself is made; procurement is especially vulnerable where political actors can influence both the destination of expenditure and the selection of the entity that ultimately receives a contract (Duri, Patiño Piñeros and Greco 2023).

A more specific case illustrating this risk is Kenya's Constituencies Development Fund (CDF), introduced in 2003. Unlike India's MPLADS, project selection and oversight developed around constituency-level committees in which MPs exercised considerable influence. An evaluation by Kenya's Ethics and Anti-Corruption Commission identified cases in which companies implementing CDF projects were beneficially owned by legislators or other public officials, sometimes through proxies, arrangements that created conflicts of interest, collusion, reduced competition and inflated costs (EACC 2018; Bak 2021).

The safeguard suggested by these cases is that expenditure influenced by parliamentarians should remain subject to national public finance and procurement rules. The Commonwealth Parliamentary Association recommends transparent and open competition, public tendering, evaluation against specified criteria and independent tendering arrangements intended to prevent discretionary authority from favouring particular contractors (Commonwealth Parliamentary Association 2016: 13, 35, 40–41). The United Kingdom's COVID-19 procurement "VIP lane" illustrates the risks of departing from these principles. The scheme allowed MPs, ministers and other politically connected figures to refer prospective suppliers for priority consideration. The independent UK COVID-19 Inquiry, chaired by former Court of Appeal judge Baroness Heather Hallett, subsequently found that this preferential route was inherently biased and exposed procurement to abuse. Suppliers referred through it also experienced higher rates of contractual performance problems than those proceeding through ordinary channels (Transparency International UK 2026). The Inquiry did not, however, conclude that corruption influenced the final contract-award decisions.

Restricting eligible expenditure

Another approach is to **constrain discretion by defining what parliamentarian-directed funds may finance.** India's MPLADS, for example, is principally intended to finance durable public assets responding to locally identified development needs; its rules establish categories of permissible and prohibited expenditure rather than giving MPs an unrestricted pot of money, and have also included provisions directing portions of expenditure towards historically disadvantaged communities (Bak 2021), although the 2023 guidelines turned these set-asides into recommendations (Rajora 2023).

Eligibility rules cannot prevent corruption within an otherwise permissible project, but they can narrow the purposes for which discretionary resources may be used and provide a basis for screening proposed projects before approval. The Commonwealth Parliamentary Association recommends that CDFs operate according to publicly available policies and procedures and that funding be confined to specified areas of constituency development (Commonwealth Parliamentary Association 2016: 10).

The United States has adopted related restrictions for congressional earmarks, which allow members of Congress to specify expenditure for particular projects, recipients or locations within appropriations legislation. A 2020 Congressional Research Service review of options for reforming the earmarking process had set out several more specific proposals ahead of their reintroduction in 2021: requiring members to publish an official justification for each earmark request; restricting earmarks benefiting for-profit corporations; barring earmarks for projects named after the sponsoring member; and requiring a relevant executive-branch agency to review a request before it proceeds (Lynch 2020).

The US experience suggests that where parliamentarians retain substantial allocation powers, conflict-of-interest rules should cover the allocation decision itself, not only later procurement steps. This follows from how codes of conduct are typically constructed. A review of parliamentary codes of conduct across several countries finds that these codes commonly address financial interests, gifts, outside income and post-employment restrictions (France 2022). None of these standard categories specifically addresses an MP's power to allocate public funds, suggesting a gap in scope, as codes built around personal conduct do not automatically extend to an MP acting as an allocator of public expenditure.

4.2 Safeguards against electoral incentives and incumbency advantage

The political rationale for parliamentarian-directed expenditure is often that legislators possess knowledge of constituency needs that central government may overlook. At the same time, the ability of individual politicians to associate themselves with visible public projects creates a risk that state resources become instruments for constituency building, clientelism or personal political credit. However, the distinction is not always straightforward. As Bak (2021) observes, the boundary between legitimate constituency expenditure and expenditure intended to secure political support can be difficult to identify. Clientelism may also operate through formally lawful budgetary decisions where resources are selectively allocated according to political relationships rather than public need, a pattern documented across a range of political systems (Hicken 2011).

Rules governing expenditure around elections

One safeguard is to **restrict the approval, release or public promotion of parliamentarian-directed expenditure during sensitive pre-election periods,** for the same reason that other uses of state resources are restricted during electoral campaigns; incumbents should not be able to time the distribution of public benefits to gain an artificial electoral advantage.

Research on India's MPLADS found patterns of increased expenditure before elections, consistent with a political budget cycle, a pattern documented more broadly in the political economy literature on election-timed public spending (Shi and Svensson 2006), although the evidence that such expenditure consistently translates into electoral success is less conclusive (Blair 2017; Bak 2021). While it would therefore not be accurate to assume that every pre-election expenditure amounts to vote buying, safeguards can reduce an incumbent's ability to accelerate or newly announce discretionary spending for electoral advantage. In practice, this can mean fixing the timetable for project approval and fund release in advance, applying the same timetable throughout the electoral cycle, and restricting new discretionary approvals, announcements or releases during a defined pre-election period.

Making the public origin of expenditure visible

A related safeguard is **ensuring that citizens can recognise the public origin of the resources provided by a politician,** which matters most for highly visible local projects where a parliamentarian may claim personal credit for obtaining funding.

The US earmark disclosure rules illustrate how transparency can serve two purposes at once. Requiring the sponsoring member's identity to be published creates accountability, since it shows who made the allocation decision. Requiring conflict-of-interest certification establishes, at the same time, that the funds are public money in which the member has declared no financial interest, rather than a personal contribution from the politician. Brazil's transparency framework moves in a similar direction, as the federal Transparency Portal allows amendment expenditure and transfers to be examined by parliamentarian, type and locality (CGU n.d.).

Making the origin of expenditure transparent does not eliminate political credit claiming. Indeed, research from the United States shows that legislators' communication about locally targeted expenditure can influence whether constituents attribute personal credit to them for securing public resources (Grimmer, Messing and Westwood 2012). Transparency about sponsorship may therefore make political responsibility more visible while also enabling legislators to associate themselves with publicly funded projects. The objective should not be to prevent legislators from communicating their role in the budget process, but to ensure that voters can know the source and can scrutinise allocation decisions according to the standards applying to other public spending. This is consistent with international electoral-integrity guidance requiring

safeguards against the use of administrative resources to give incumbents or political parties an unfair electoral advantage (Venice Commission and OSCE/ODIHR 2016).

Formula-based allocation

Where constituency funds are retained, setting how much money each legislator or constituency receives by formula can remove one layer of political discretion. Instead of allowing allocations to depend on bargaining power, party affiliation, committee membership or proximity to the executive, funds can be distributed equally between constituencies or according to transparent formulas based on indicators such as population, poverty or infrastructure needs. Tanzania's Constituencies Development Catalyst Fund illustrates one such formula, combining an equal share between constituencies (25%), a population-based share (45%), a poverty-based share (20%) and a geographic-size-based share (10%) (Tshangana 2010). Such formulas address only the first stage, however. They determine how much each constituency receives, but not whether the money reaches the intended beneficiaries once it passes through MPs' hands. If allocations are weighted towards disadvantaged constituencies but then misused, the formula does little for the people it was designed to benefit. The sources reviewed for this paper did not identify evidence that Tanzania's formula has made the distribution or use of funds fairer in practice, and one study found that the country's CDFs had yet to make an impact (Mallya and Kessy 2013). A formula should therefore be treated as a complement to the traceability, implementation and appraisal safeguards discussed in this section, not as a substitute for them.

This is particularly relevant because research on earmarking has repeatedly shown that institutional position influences access to resources. A study of US congressional earmarks found that members of the Appropriations Committee and other powerful committees received a disproportionate share of earmarked funds relative to other members (Clemens, Crespin and Finocchiaro 2015). Formula-based systems trade some legislative flexibility for greater predictability and horizontal equity.

4.3 Safeguards against distortion of public policy priorities

Even where no money is stolen and no electoral rule is breached, extensive parliamentarian-directed expenditure can create a different governance problem, as individually rational allocation decisions may collectively undermine coherent public policy — a dynamic documented in a World Bank study of Mongolia's public investment system, where legislators' incentive to fund small, geographically targeted projects came at the expense of larger, nationally beneficial infrastructure (Hasnain 2011). Hundreds of legislators responding independently to constituency demands can produce fragmented investment, duplication, unfinished projects or spending that does not correspond to national or sectoral priorities. Safeguards against this risk need to connect individual allocations to wider planning and budgeting systems.

Linking allocations to development plans

One option is to **require parliamentarian-supported projects to derive from existing national, sectoral or local development plans.** Jamaica's Constituency Development Fund provides a useful example; as described by the International Budget Partnership, constituency expenditure was linked to multi-year constituency development planning rather than treated solely as a series of individual project requests, with MPs expected to prepare constituency development plans connecting proposed interventions to broader development objectives (van Zyl 2010). Under Jamaica's CDF, MPs develop proposed constituency projects in consultation with communities and with support from project managers and officers of the CDF Programme Management Unit (CDFPMU), located within the Office of the Prime Minister. Project documents are submitted to the CDFPMU for vetting before being forwarded to the CDF Parliamentary Committee for approval. The Unit subsequently monitors implementation, while funds are channelled through implementing agencies rather than directly to MPs (Jamaica Information Service 2009).

The significance of such a requirement is that rather than asking only whether a particular road, school or facility is permissible, the system asks whether the project forms part of an identified development strategy. Colombia's Constitutional Court has set a comparable standard through case law: regional investment items requested by legislators should, as a rule, be linked to projects registered in the National Bank of Projects before the budget law is passed, and be distributed according to objective criteria such as population and relative poverty (Corte Constitucional 2001; see Section 3).

Brazil's requirement that Pix transfers be accompanied by a prior work plan moves in this direction, particularly because the executive can assess technical impediments before release. A project-level work plan, however, performs a somewhat different function from a multi-year territorial or sectoral plan. Combining the two forms of appraisal is consistent with the general principle that PFM controls tend to work better in combination than individually (Duri, Patiño Piñeros and Greco 2023). A single transfer would then need both a technically adequate implementation plan and a demonstrable relationship with established public-policy priorities.

Independent technical appraisal

Technical appraisal provides a second filter between political preference and expenditure. Under India's MPLADS, the MP recommends a project, but the district authority retains responsibility for administrative approval and implementation, because political demand alone does not establish that a project is technically feasible, represents value for money, or is consistent with other public investments (Bak 2021). Brazil's recent approach similarly gives the executive an important verification role; STF decisions on Pix transfers have required prior work plans and have recognised technical impediments as grounds for withholding execution, preserving a role for executive institutions in determining whether an allocation can actually be implemented

consistently with legal and technical requirements (STF Notícias 2024a; STF Notícias 2024b).

The effectiveness of technical appraisal depends on the independence and capacity of the reviewing institution. Under the MPLADS guidelines, district authorities are formally responsible for assessing recommendations and may reject projects that do not satisfy the scheme's legal, technical or financial requirements (Government of India 2016). Chhokar (2020), however, argues that district officials may in practice be reluctant to reject an MP's preferred projects because of the political authority exercised by parliamentarians. Technical appraisal therefore works best where eligibility and feasibility criteria are explicit, decisions are documented, and approvals and refusals are subject to independent review.

Reducing individual discretion through collective decision-making

Another option is to distribute decision-making across a committee rather than leaving project selection to a single parliamentarian. CDFs have experimented with different combinations of legislators, local officials and community representatives in project-selection committees, ranging from committees an MP chairs but does not solely control, as in Kenya and Uganda, to committees whose composition is prescribed by law and which the MP merely chairs, as in Tanzania (Tshangana 2010). This can broaden information and reduce the ability of an individual MP to determine expenditure unilaterally, and may provide opportunities for local participation. Committee structures should not, however, be treated automatically as independent safeguards. If appointment rules allow an MP to select allies or dominate proceedings, individual discretion may simply be reproduced through a formally collective body. In Kenya, for example, constituency committees intended to provide oversight of CDF projects have often been staffed by an MP's supporters (Bak 2021). Their capacity to constrain political discretion therefore depends on design features such as membership rules, conflict-of-interest requirements, publication of decisions, community participation and administrative representation (Commonwealth Parliamentary Association 2016).

4.4 Accountability

Rules on transparency, procurement, eligibility and technical review only work if breaches are detected, attributed to identifiable actors and followed by consequences. This section looks at how that chain has worked for legislators who direct public spending. It draws on the broader literature on parliamentary accountability as well as on the cases discussed in Section 3.

The international instruments reviewed for this paper do not establish a rule under which the threshold for an MP's liability changes with the scope of their spending discretion. Standards on corruption and abuse of functions focus on the elements of the misconduct, such as intent, misuse of office and undue advantage, while fiscal-

transparency and parliamentary-conduct standards set out the controls and duties attached to public authority (United Nations 2004; IMF 2019; Commonwealth Parliamentary Association 2024; Duri 2021a). Greater discretion may increase exposure to risk and justify stronger preventive duties, but it does not by itself establish liability.

Criminal liability depends on proving an exchange

In the cases reviewed, criminal liability has tracked proof of a corrupt exchange rather than the extent of an MP's spending power. The STF's 2026 conviction of federal deputies for demanding payment in return for directing health amendments, and Representative Cunningham's guilty plea in the US to taking bribes for steering earmarks, both rested on evidence linking an allocation decision to a personal benefit, even though none of the legislators disbursed the funds themselves (STF Notícias 2026b; US Department of Justice 2006; see Section 2.2).

Attribution becomes harder when money passes through intermediaries. In the Philippine PDAF prosecutions, the Sandiganbayan, the country's anti-graft court, acquitted a senator of plunder in 2018 while convicting his chief of staff and the businesswoman at the centre of the scheme, finding insufficient evidence that the senator himself had received the kickbacks. Outcomes in related cases have varied, with both acquittals and convictions (Inquirer.net 2018; Inquirer.net 2024; Sandiganbayan 2023).

Where audit findings are not taken up by investigators and prosecutors, individual consequences are rare. Kenya's Ethics and Anti-Corruption Commission documented beneficial-ownership links between public officials and CDF contractors, and India's Comptroller and Auditor General repeatedly identified breaches of MPLADS rules, yet the sources reviewed for this paper did not identify a comparable record of MPs being prosecuted or sanctioned (EACC 2018; CAG India 2010; see Section 3). Audit bodies can detect irregularities, but they depend on investigators, prosecutors and courts to turn findings into consequences (Duri 2021b).

What matters, therefore, is not discretion alone, but the elements of the offence, the traceability of the decision and the benefit, and the mandate, capacity and independence of the institutions responsible for investigation and adjudication.

Non-criminal accountability

The comparison exposes a potential accountability gap. Criminal bribery and passive-corruption cases require proof of the elements of the offence. Under Article 15 of the United Nations Convention against Corruption (UNCAC), passive bribery involves the intentional solicitation or acceptance of an undue advantage so that a public official acts or refrains from acting in the exercise of official duties (United Nations 2004). Conduct may breach administrative, financial or ethical duties without meeting that threshold. UNCAC recognises this by providing for disciplinary or other measures for violations of public-sector codes and by clarifying that criminal proceedings do not

preclude the exercise of disciplinary powers (Articles 8(6) and 30(8)). The OECD's public-integrity framework similarly treats disciplinary, administrative, civil and criminal proceedings as complementary parts of an enforcement system (OECD 2017; OECD 2020).

Subject to domestic law, a non-criminal regime could therefore attach consequences to failures of verification, disclosure or compliance without requiring proof that a bribe was solicited or received. This is an inference from the comparison rather than an established international standard. The sources reviewed for this paper did not identify a jurisdiction that applies such a regime to legislators because they exercise allocation discretion. The closest analogy is the UK's IPSA, which can recover wrongly paid expenses without a criminal finding, but it regulates MPs' own office spending rather than funds directed to third parties (see Section 4.1).

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