



CENTRE for AEROSPACE & SECURITY STUDIES

April 29, 2021

LITERATURE ON PBOS FOR THE INTEREST OF THE PAEC

Honorable members of the PAEC,

Pursuant to the evidence given at the inquiry into the PBO on 26 April, 2021, I am providing a more detailed list of literature which I feel would inform your long-term oversight work within this committee. I have structured it as a table on the following page, where the most useful column is that of the comments indicating why the literature is worthwhile. They are not ranked in any particular order, and each work offers something useful to understanding the PBO context raised in the inquiry. As a disclaimer: some of these works are my own.

I thank you again for the opportunity to have participated in and contributed to your enquiry. It would give me great pleasure to be of further assistance to the PAEC whenever the need arises.

Cordially,



Dr. Usman W. Chohan
Director, Economic Affairs
& National Development,
Centre for Aerospace
& Security Studies

Table: Useful Literature for the PAEC's Reference in the Victorian PBO Context

Author	Title	Type	Year	Comments
George Kopits (editor)	Restoring Public Debt Sustainability: The Role of Independent Fiscal Institutions	Book	2013	A useful early effort to situate IFIs around the world in a common fiscal language. Provides rich perspectives from around the world, including early PBO officers.
Usman Chohan	Public Value & Budgeting: International Perspectives	Book	2019	This book has similar merits to Kopits (above) in that it has many rich case studies of PBOs around the world, situated in the language of public value theory but with important lessons for practitioners.
Philip C. Joyce	The Congressional Budget Office: Honest Numbers, Power, and Policymaking	Book	2011	The definitive biography of the Congressional Budget Office, tracking historical evolution and providing very useful lessons for all IFIs.
Kevin Page	Unaccountable: Truth & Lies on Parliament Hill	Book	2015	Memoirs of the first Canadian PBO, showing the uphill battle with a hostile institutional environment. Good cautionary tale.
OECD	Designing effective independent fiscal institutions (IFIs)	Report	2017	Good but brief compilation of best practices as learnt from OECD member countries.
Usman Chohan & Kerry Jacobs	Public Value and Politics: A Legislative Budget Office Approach	Academic Paper	2017	This is the article that presented the solutions to my thesis. This is where the “advisory” vs. “costings” language and logic originates, as reflected in Victorian PBO legislation and praxis.
European Commission	Fiscal Institutions Database	Database	2017-present	Provides useful data on EU IFIs for comparative purposes
Usman Chohan & Kerry Jacobs	Public Value and Rhetoric: A Budgeting Approach	Academic Paper	2018	Provides an indication of the limitations of the advisory-costings dichotomy in terms of value for society. Uses an Australian context (Canberra PBO).
GN-PBO	GNPBO: A Network for PBOs	Website	2017	As I had mentioned it in the testimony, I have added this link. Unfortunately, ever since the World Bank lost interest in the matter, this website and the project itself seems out of date.
OECD	Independent fiscal institutions: promoting fiscal transparency the Coronavirus pandemic	Database	2020-present	I have added this source because it is an excellent aggregation of the work being done by IFIs in OECD countries in the specific context of the pandemic. It is a good comparison tool for the current circumstances.