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Public Accounts Committees in Eastern and Southern Africa: A Comparative Analysis

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This article provides the first and most comprehensive analysis of Public Accounts Committees (PACs) from Eastern and Southern Africa building on the work of McGee, Jacobs, Stapenhurst, and Staddon. By analyzing an original set of data, this article shows that PACs in these two regions are bigger, have more staff members, and are more likely to be chaired by opposition Members of Parliament than they have in other countries and regions. Furthermore, the data show that Eastern and Southern African PACs are more active than their counterparts elsewhere. However, lack of political will and limits to the range of powers that they enjoy as well as the dearth of quality technical support from parliamentary staff significantly undermines the effectiveness of these committees and their ability to play a greater role in curbing corruption.

Keywords: Public Accounts Committees, PACs, Effectiveness, Democracy and Democratization, Africa, Government Accountability, Legislative Oversight, Budget Implementation, Eastern Africa, Southern Africa, Corruption and Development, International Comparative Policy, Public Administration, Public Management.

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Este artículo ofrece, siguiendo la línea del trabajo de McGee, Jacobs, Stapenhurst y Staddon, el primer y más abarcante análisis de los Comités de Cuenta Pública (PACs por siglas en inglés) de África del Este y Sudáfrica. El artículo muestra, en base al análisis de un conjunto original de datos, que los PACs en ambas regiones son más extensos que en otras, también que tienen más personal de staff que en otras naciones y que es más probable que sean presididos por miembros del parlamento de la oposición. Los datos muestran que PACs de África del Este y Sudáfrica registran más actividad que sus contrapartes en otras naciones. No obstante, el artículo también destaca que la falta de voluntad política y límites del abanico de facultades a su haber, tanto como la escasez de personal técnico de staff legislativo calificado, subvierten significativamente la efectividad de estos comités para frenar la corrupción.

In 2001 the Inter-Parliamentary Union (IPU) conducted a survey on executive–legislative relations in more than 80 countries. The survey data collected by the IPU were initially used in a set of papers (Pelizzo and Stapenhurst 2004a, 2004b) and were subsequently used in a monograph (Yamamoto 2007).

In his study, Yamamoto (2007) discussed the tools that legislatures can employ to perform their oversight activities and paid specific attention to financial and budgetary oversight. In this respect, he noted that there are two basic tools that can be employed to oversee the implementation of the budget and the expenditure of public money. Specifically, he noted that some countries use budget committees to oversee the budget implementation, while other countries in the Westminster tradition use the Public Accounts Committees (PACs).

In Yamamoto's view, PACs are only found in countries belonging to the British Commonwealth or with a British institutional legacy and are also essentially re-active committees in the sense that they can only look at the budget after it has been approved and only to address issues raised by the auditor general (AG)'s report. Data gathered in the following years have shown that the picture depicted by Yamamoto (2007), while quite accurate in describing the traditional PAC, is not effective in capturing the rapidly evolving world of PACs. Indeed, PACs have been established outside the British Commonwealth (e.g., in Indonesia, Thailand, Nepal, Kosovo, South Sudan, and Ethiopia), in various cases are mandated to consider budget estimates (e.g., Barbados, Bhutan, Nepal, New Zealand, Samoa, and Vanuatu), and, in addition to responding to the reports of the AG, have also the power to refer matters AG.

The literature (see e.g., Stapenhurst, Pelizzo, and Jacobs 2013) has shown that the world of PACs is changing, partially because PACs are being set up outside the Commonwealth and are given broader mandates (Stapenhurst, Pelizzo, and Jacobs 2013). However, while this literature has discussed what makes PACs work well in specific regions (Pelizzo and Stapenhurst 2007), it has often neglected critical issues that are specific to certain regions and characteristics that define various PACs.

It is against this background that the purpose of this article is to address not only the organization, the structure, and the activity of PACs in Eastern and Southern Africa, but also their working practices and functioning. The survey data included in this article were collected from the survey questionnaire administered to PAC chairs and clerks of eleven Eastern and Southern African Parliaments.

The article is divided in four parts. In the first part, we discuss the organizational features of PACs in the region. In doing so, specific attention is paid to the size of the legislature, the size of the committee, the percentage of opposition members serving on the committee, the partisan affiliation of the chairperson, and the size of the staff at the disposal of the PAC. The evidence presented here shows that Eastern and Southern African PACs are larger, better staffed quantity wise, and more likely to be chaired by an opposition Member of Parliament (MP) than PACs in the rest of the world (Stapenhurst, Pelizzo, and Jacobs 2013). In the second part, we discuss the mandate of the PAC. Specific attention is paid to the right of access, accounts and operations, and the relationship with the AG. In the third part, we discuss the activity performed by PACs. In addition to examining the number of meetings, hearings, and inquiries completed/reports produced, we also discuss PACs' access to witnesses and their ability to follow up on the recommendations they formulate. In the fourth and final section, we situate some conclusions in comparative perspective.

Background and Literature

In the course of the last 15 years, the international community has operated within, and has devised strategies consistent with, a new paradigm. The key

tenets of this new paradigm are that corruption is detrimental to socioeconomic development (Pelizzo 2012), that government accountability is essential for curbing corruption, that legislative oversight is the process through which governments are kept accountable (Pelizzo and Stapenhurst 2013), and therefore strengthening of legislatures and their oversight capacity is a condition *sine qua non* for the reduction of corruption and the promotion of development.

The key tenets of this new developmental paradigm have been visible in a large number of publications (see e.g., Pelizzo 2010, 2011). Furthermore, international organizations, scholars, and practitioners have discussed the role of Parliament in curbing corruption (Stapenhurst, Johnston, and Pelizzo 2006), in pacifying postconflict societies (O'Brien, Stapenhurst, and Johnston 2008), in reducing poverty (Stapenhurst and Pelizzo 2002), in creating the conditions for sustainable economic growth, in ensuring the proper functioning of democracy, and in improving its quality (Pelizzo and Stapenhurst 2012).

While some studies addressed the big questions such as whether and how legislative oversight may prevent corruption from occurring (see e.g., O'Brien, Stapenhurst, and Johnston 2008) or lead to an improvement in the functioning of a democratic regime (Pelizzo and Stapenhurst 2006), others had a much narrower focus and addressed—for lack of a better term—more technical questions (see e.g., McGee 2002; Pelizzo *et al*. 2006; Stapenhurst, Pelizzo, and Jacobs 2013). One such question concerned the way in which PACs oversee the expenditure of public money and the implementation of the budget.

In the course of the past decade, the study of PACs has experienced a sort of renaissance. Consequently, three global surveys were conducted (by the Commonwealth Parliamentary Association [CPA] in 2001, and the World Bank Institute [WBI] in 2002 and 2009), global trends were detected (McGee 2002; Pelizzo 2011; Pelizzo *et al*. 2006; Stapenhurst *et al*. 2005; Stapenhurst, Pelizzo, and Jacobs 2013), regional trends were identified (Pelizzo and Stapenhurst 2007), and regional case studies were produced (Pelizzo 2010; Staddon 2010).

Some studies focused on the diffusion of PACs (Stapenhurst, Pelizzo, and Jacobs 2013), most focused on their organization and structure (see e.g., McGee 2002; Pelizzo *et al*. 2006), some discussed the range of the powers at their disposal (Pelizzo 2010), and nearly all attempted to identify what makes PACs work effectively—a point that has been hotly debated and contested in the literature. This is because some of the studies assert that the effectiveness of PAC performance can be judged by the extent to which governments are kept accountable for their spending (McGee 2002). For others the amount of activities performed provide a clear indication of performance. For others the successfulness of PACs is signaled by the frequency with which they are able to achieve policy relevant result (Pelizzo 2011). While yet others relate the successfulness of PAC performance to the ability to recover ill-spent money (Bianchi 2012).

The literature has consistently shown that the success of PACs, however measured, can be ascribed to a wide range of features. From McGee (2002) to Stapenhurst, Pelizzo, and Jacobs (2013), the size of PAC is viewed as an important condition for the proper functioning of PACs. Several studies from McGee (2002) to Pelizzo (2011) have underlined the importance of adequate staff support for the success of PACs. The importance of an opposition chair for the success of the PAC has been suggested (McGee 2002) and contested in a variety of studies (Pelizzo 2011). Institutionalists of various sorts have underlined that PAC success depends on how a PAC is institutionalized, on the range of its powers, and on its relationship with the AG.[1]

Building on these insights, issues, and themes, we assess in comparative perspective the performance of Eastern and Southern African PACs. We wish to do so for three different, albeit related, reasons. First of all, we present evidence on the PACs from a region that has never been the subject of a specific investigation before. Second, we endeavor to show how these PACs compare with PACs from the rest of the world in terms of organization, powers, and performance. Third, we use this regional evidence to test some of the claims, propositions, and lessons that apply to other regions or that apply globally to see whether what happens in the region is similar to what happens elsewhere or whether it is possible to speak of Eastern and Southern African exceptionalism.

In the course of this article, we use original survey data collected during the SADCOPAC meeting held in Kampala, Uganda, in May 2013. On that occasion, PAC chairpersons and/or clerks were asked to answer an 87-point questionnaire that WBI and CPA had employed in 2009 to map PAC capacity and performance worldwide. Evidence was gathered from Botswana, Lesotho, Malawi, Namibia, Seychelles, South Africa, South Sudan, Swaziland, Tanzania, Uganda, and Zambia.

The Organization of Public Accounts Committees

In the course of this analysis, we look at five characteristics that have customarily been discussed in studies published in nearly all the research produced in the past decade (McGee 2002; Stapenhurst, Pelizzo, and Jacobs 2013), namely the size of the legislature, the size of the committee, the partisan affiliation of the committee Chairperson, the size of the staff supporting the committee, and the percentage of opposition members serving on the PACs. The simple reason we decided to present evidence on each of these five characteristics is that a large (and growing) body of scholarly work has accepted and contested, revisited and extended, buried and revived the idea that each of

[1] To the best of our knowledge, Pelizzo and Stapenhurst (2012) is the only study that attempted to formulate a voluntaristic explanation for the successful performance of PACs.

these organizational characteristics had a major impact—not only on the amount of activities performed by a PAC (i.e., on its output), but also on the quality of its overall effectiveness and performance.

For instance, in light of the first characteristic, McGee (2002, 83) stated quite clearly that PACs operating in small legislatures were less likely to work well because in small legislatures, "there may be a lack of government members to serve on the committee (and on parliamentary committees in general) given the large proportion of members who will hold ministerial office."

Regarding the second characteristic (size of committee), small PACs are also believed to be less likely to work effectively because of their small size. Moreover, a small PAC may be confronted with a variety of problems: its members may have too many other committee duties and may thus not devote sufficient attention to their PAC work. Also, its members may have commitments that prevent them from attending the committee meetings and preventing the PAC from reaching the quorum, or the committee may be dominated by government-affiliated MPs who have little intention of effectively scrutinizing the expenditures of the government that they support.

A third factor that, according to the literature (McGee 2002; Stapenhurst *et al.* 2005), may affect the PAC performance is represented by the partisan affiliation of the PAC chairperson. These studies have indeed emphasized that the presence of an opposition chairperson has a beneficial impact on the functioning, the performance, and the legitimacy of the PAC. However, McGee (2002, 83) stated that while small PACs or PACs operating in small legislatures may be dysfunctional because of size, bigger PACs may have a suboptimal performance should they lack the capacity of the support "to carry out their work effectively." Hence the size of the staff is the fourth factor that we consider in our analysis.

Finally, because previous analyses (Pelizzo 2011) showed that the presence of opposition MPs on the PAC is a major determinant of the number of meetings held and of the number of reports produced by the committee, we decided to present information on this organizational feature as well. Table 1 provides an indication of the size of the legislature, size of the PAC, partisan affiliation of the Chairperson, percentage of opposition MPs, and size of the staff.

With regard to the size of the legislature, Table 1 shows that it varies from a minimum of 33 members in Seychelles to a maximum of 400 members in South Africa, with an average of 198.7 members. Yet, with regard to the size of the PAC, Table 1 shows that it varies from a minimum of seven members in Seychelles to a maximum of 28 members in Uganda, with an average of 17.2 members. Note that in *The Overseers*, which spearheaded the renaissance of PAC studies, McGee (2002) showed that the average size of a PAC is about eleven members, that Asia has on average the largest PACs in the world as Asian PACs have on average 17 members (McGee 2002, 61), that PACs from other regions are smaller on average, and that outside Asia the average size of a PAC is about nine members

Table 1. Organizational Characteristics

Country	Size of the Legislature—Number of MPs	Size of the PAC—Number of MPs	Opposition Chairperson	Percent of Opposition MPs Serving on the PAC	Size of the Staff—Number of Staff Members
Botswana	61	10	Yes	40	8
Lesotho	120	25	Yes	—	0
Malawi	193	23	No	—	4
Namibia	78	14	Yes	50	3
Seychelles	33	7	Yes	14.2	2
South Africa	400	26	Yes	—	10
South Sudan	332	17	No	11.7	6
Swaziland	66	12	*	*	1
Tanzania	370	18	Yes	20	2
Uganda	375	28	Yes	39.3	5
Zambia	158	9	Yes	77.7	3

Notes: "—" indicates that the respondent was not able to provide an answer, "*" means that as there are no parties the responded could not provide a proper answer to this question.
MPs, Members of Parliament; PAC, Public Accounts Committee.

(McGee 2002, 95). More recent investigations (see e.g., Stapenhurst, Pelizzo, and Jacobs 2013) have largely confirmed McGee's findings. In their analysis of 58 PACs worldwide, Stapenhurst, Pelizzo, and Jacobs (2013) found that PACs have on average 10.6 members worldwide, that Asia has on average the largest PACs because Asian PACs have on average 18.7 members, and that outside Asia PACs have on average 9.1 members. This information is quite telling because it shows that Eastern and Southern African PACs are significantly larger than the PACs from the rest of the world. In fact, while the average size of a PAC is 10.6 at the global level (Stapenhurst, Pelizzo, and Jacobs 2013), it stands at 17.2 in Eastern and Southern Africa. Therefore, if McGee (2002) is correct in positing that PAC performance is a direct consequence of size (bigger PACs work better), then Eastern and Southern African PACs should be outperforming smaller PACs operating in the rest of the world.

The data at our disposal show that there is some variation both in the process through which members are selected and in the duration of the appointment. For instance, in Botswana PAC members are selected by the Committee on Selection, in Uganda they are selected by the Assembly, in Zambia they are selected by the Standing Orders Committee, in Swaziland and Tanzania PAC members are selected and appointed by the Speaker, whereas in all the remaining cases (Lesotho, Malawi, Namibia, Seychelles, South Africa, and South Sudan) PAC members are selected by political parties. This, of course, has a bearing on the effectiveness and efficiency of PACs because those that are free from political party hegemony tend to generally perform better, as

McGee (2002) and Stapenhurst and others (2005) suggested in their respective studies. Indeed, the role of political parties in the selection of PAC members explains why PACs in countries such as Botswana, Swaziland, Tanzania, Lesotho, Malawi, Namibia, South Sudan, and Uganda are generally viewed as being ineffective (Malebo 2011; Njuguna 2012; Sebudubudu 2010; Shekighenda 2012; *The Sudan Tribune* 2013; Yemima 2008). To draw from just two examples: tax revenue spent on the ruling party Swapo Congress was not aggressively queried by the PAC in Namibia (Duddy 2011b), and disciplinary measures have successfully been adopted by the ruling Botswana democratic party to ensure that members of PACs strictly adhere to party lines in the event of scandals that embroil the government (Sebudubudu 2010). Under these conditions of tight partisan control and discipline, it is clear that MPs lack the political will (Pelizzo and Stapenhurst 2012) to effectively oversee the actions and the expenditures of the executive.

With regard to the duration of their appointment, there is considerable variation. Members are appointed for one year in Zambia, for two and a half years in Uganda and Tanzania (where they used to be nominated for the full term), and for the full term in Botswana, Lesotho, Malawi, Namibia, Seychelles, South Africa, South Sudan, and Swaziland. The length of the term of appointment coupled with political parties' ability to appoint and remove PAC members has a significant impact on the independence of committee members and ultimately on the PAC performance.

The data show that there is considerable variation in how well opposition parties are represented in the PACs from this region. In fact, the percentage of nongovernment MPs serving on the committee varies from a minimum of 11.7 percent in South Sudan to a maximum of 77.7 percent in Zambia, with an average of 36.1 percent. This value is perfectly in line with the values reported by Stapenhurst, Pelizzo, and Jacobs (2013) who found that the percentage of nongovernment MPs serving on a PAC in their global sample is on average 37 percent. As explained previously, the number of opposition MPs in PACs is crucial as it is associated with better performances of PACs (Malebo 2011; McGee 2002; Pelizzo 2011; Stapenhurst *et al*. 2005).

In addition, the information we collected also shows that 80 percent of the PACs in this region are chaired by an opposition member. This value is considerably larger than the world average measured in 2002 by McGee and, more recently, by Stapenhurst, Pelizzo, and Jacobs (2013). In fact, McGee (2002) indicated that only 67 percent of the PACs worldwide were chaired by an opposition member, and Stapenhurst, Pelizzo, and Jacobs (2013) also reported that only 70 percent of the PACs worldwide were chaired by an opposition MP.

In the majority of cases (Lesotho, Malawi, Seychelles, Swaziland, Tanzania, and Zambia), the committee Chairperson is chosen by the PAC itself. In the remaining cases, a variety of procedures, methods, and processes are adopted to appoint the PAC chairperson. For instance, the chairperson is appointed by the

Committee on Selection in Botswana, by the Speaker in South Africa, and by the assembly in Uganda, Namibia, and South Sudan.

Finally, the data presented in Table 1 reveal that while there is considerable variation in the size of the staff at the disposal of a PAC—which varies from a minimum of zero members in Lesotho to a maximum of ten members in South Africa—PACs in Eastern and Southern Africa have more staff members at their disposal than in the rest of the world. In fact, the staff in the region has on average four staff members while the world average is 3.45 members. While it is clear that PACs that lack adequate staff support may struggle to perform their roles, a larger size of staff does not always lead to a superior or exceptional performance of PACs. Indeed, while in some instances a large number of staff may signal a Parliament's or a political system's commitment to making a PAC function effectively, in other instances the recruitment of a large staff may have an entirely different meaning. For instance, it could signal the political system's commitment to create employment, distribute material and symbolic benefits, and to reward political support groups to increase the legitimacy of the institution and of the ruling elite. Hence what matters is the quality or professionalization rather than the quantity of the staff at the disposal of a PAC. In other words, few properly trained staff members are considerably more valuable to the committee than many unskilled ones. In fact, according to Njuguna (2012), most of the sampled PACs are ineffective and inefficient because they do not enjoy the support of good, qualified, and well-trained parliamentary staff.

This long discussion of the organizational or structural characteristics of the PACs from this region has a simple implication. If these organizational features are really responsible for the performance of PACs as the literature from McGee (2002) to Stapenhurst and others (2005) seems to suggest, Eastern and Southern African PACs are properly equipped to outperform the PACs operating in the rest of the world. This, however, is not entirely the case as the discussion that follows continues to show.

The Mandate of Public Accounts Committees

The mandate or the range of powers given to the PAC can be divided into three distinct areas. These include the right of access, the accounts and operations, and the relationship with the AG.

Right of Access

Specifically, the right of access concerns the number and the type of organizations or officials whose accounts, contracts, and financial management practices can be examined by the PAC. The data indicate that the power to examine the accounts, the contracts, and the financial management practices of the government agencies within the finance ministry portfolio and of Parliament is generally enjoyed by most of the PACs from Eastern and Southern Africa.

Indeed, nine of the eleven PACs in this region enjoy unconditionally the power to examine the accounts of the government agencies outside the finance portfolio. Only those PACs from Tanzania and Uganda do not have this power. Respondents indicated that in Uganda such agencies, along with statutory authorities and government-owned corporations, are not overseen by the PAC, but are supervised instead by the Committee on Statutory Enterprises and State Authorities. Meanwhile, Swaziland enjoys this power with restrictions.

Also, nine of the eleven PACs in the region have the power to examine the accounts of government-owned corporations, while the PAC from South Sudan and Uganda lack unconditional power to do so. While the PACs from Lesotho, Malawi, Namibia, Seychelles, South Africa, and Zambia have the power to examine the accounts of local government authorities, the PACs from Botswana, South Sudan, Tanzania, and Uganda lack the unconditional power to oversee these bodies.[2]

With regard to the power to examine the accounts of parliamentarians, the responses from the region indicated that the majority of PACs enjoy this power on an unconditional basis. Parliamentarians' expenditures are examined in Lesotho, Malawi, Seychelles, South Africa, Swaziland, and Uganda. In Botswana and Zambia, the examination of parliamentarians' expenditures is part of the broader effort to examine the accounts of Parliaments, whereas in the remaining three cases (Namibia, South Sudan, and Tanzania) this type of power is not relevant or not applicable. Besides, the accounts of government service providers are scrutinized in Lesotho, Seychelles, South Africa, South Sudan, Swaziland, and Zambia but not in the rest of the region.

Nearly all the PACs in the region reported not to have the mandate to examine the accounts of government funded nongovernmental organizations (NGOs). Indeed, while Malebo (2011) reports that the PAC in Lesotho lacks access to the government's financial information, government departments in countries such as South Africa, Namibia, Tanzania, Uganda, Botswana, and Swaziland have been recorded to have declined to submit complete financial information to their respective PACs (Duddy 2011a; Malebo 2011; Njuguna 2012; Sebudubudu 2010; Yemima 2008). This kind of government behavior has had a negative impact on the effectiveness and efficiency of the PACs included in our sample.

The data presented in Table 2 suggest some additional considerations. Not only are some powers more common than others (the power to examine the accounts of government agencies within the finance portfolio is remarkably more common than the power to examine the accounts of government funded NGOs), but some PACs have a much wider range of powers than others. The

[2] In Uganda, the accounts of local government authorities are overseen or scrutinized by the Local Government Accounts Committee.

Table 2. Right of Access: Right to Examine Accounts of the Following Bodies

Country	Agencies in Finance Portfolio	Agencies Outside Finance Portfolio	Statutory Authorities	Government-Owned Corporations	Local Government	Parliament	Parliamentarians	Government Service Providers	NGOs
Botswana	Y	Y	N	Y	N	Y	Y	N	N
Lesotho	Y	Y	Y	Y	Y	Y	Y	Y	N
Malawi	Y	Y	Y	Y	Y	Y	Y	N	N
Namibia	Y	Y	Y	Y	Y	Y	—	N	N
Seychelles	Y	Y	Y	Y	Y	Y	Y	Y	N
South Africa	Y	Y	Y	Y	Y	Y	Y	Y	Y
South Sudan	Y	Y	Y	N	—	Y	—	Y	N
Swaziland	Y	Y	Yr	Y	N	Y	Y	Y	Yr
Tanzania	Y	N	Y	Y	—	Y	—	N	N
Uganda	Y	N	N	N	0	Y	Y	N	N
Zambia	Y	Y	Y	Y	Y	Y	Y	Y	N
Total	11	9	8.5	9	6	11	8	6	1.5

Notes: Y means yes, Yr means yes with restrictions, while N means no. The totals in the final raw are computed by assigning a score of 1 to a power enjoyed unconditionally, a score of .5 to a power enjoyed with restrictions, and a score of 0 to a power not enjoyed.
NGOs, nongovernmental organizations.

number of right of access powers enjoyed by a PAC varies from a minimum of three in Uganda to a maximum of nine in South Africa, with an average of 6.3. For further details, see Table 2.

The average right to access score for the region is 6.36—a value that is slightly lower than the average recorded in the rest of the world (Stapenhurst, Pelizzo, and Jacobs 2013). This finding is fairly consistent with the general perception among political analysts in the region that their PACs lack powers to make them more effective (see e.g., Dentlinger 2006; Njuguna 2012; Sapa 2012; Sebudubudu 2010; *The Sudan Tribune* 2012; Yemima 2008).

Accounts and Operations

With regard to accounts and operations, respondents indicated that the PACs in the region have a fairly wide range of powers. For instance, all the PACs from Eastern and Southern Africa have the power to examine accounts and financial affairs. Nine of the eleven PACs in the region have the unconditional power to examine the economy, efficiency, and effectiveness of policy implementation, but only eight enjoy both powers. In fact, while Botswana, Malawi, Namibia, South Africa, Swaziland, Tanzania, Uganda, and Zambia enjoy both powers, Lesotho only has the power to consider the delivery of outcomes, Seychelles has only the power to consider efficiency and effectiveness in terms of value for money, but not the effectiveness (value for money) but not the effectiveness of policy implementation, while South Sudan lacks both powers. Nine PACs have the power to conduct self-initiated inquiries, but while the PACs from Botswana, Lesotho, Malawi, Namibia, Seychelles, South Africa, and South Sudan enjoy this power on an unconditional basis, it is subject to some constraints in Tanzania, and it does not exist in Uganda or Zambia.

Only seven of the eleven PACs for which information was collected enjoy the power to consider the economy, efficiency, and effectiveness of government policy, while the remaining four (Botswana, Malawi, Seychelles, and Swaziland) do not. Finally, only two of the eleven PACs from this region (South Africa and South Sudan) have the mandate to consider budget estimates and perform, in addition to the more traditional *ex post* oversight activities, some *ex ante* oversight.

As the evidence presented in Table 3 reveals, there is great variation in how common some powers are. The power to examine accounts is the most common, and the power to consider budget estimates is the least common. But the data presented in Table 3 also indicate that some PACs have a wider mandate than others. The PAC from South Africa has the widest mandate as it has all the powers previously discussed, while the PAC from the Seychelles has the narrowest mandate because it only has three of the six powers discussed here, while the majority of PACs has four of the six powers discussed in this section. Specifically, we found that South Africa enjoys all the six powers on an unconditional basis, Namibia enjoys five powers unconditionally, Tanzania

Table 3. Accounts and Operations

Country	Examination of Accounts and Financial Affairs	Consideration of Budget Estimates	Efficiency, Economy, and Effectiveness of Government Policy	Efficiency and Economy of Policy Implementation (Value for Money)	Effectiveness of Policy Implementation (Delivery of Outcomes)	Undertake Self-Initiated Inquiries
Botswana	Y	N	N	Y	Y	Y
Lesotho	Y	N	Y	N	Y	Y
Malawi	Y	N	N	Y	Y	Y
Namibia	Y	N	Y	Y	Y	Y
Seychelles	Y	N	N	Y	N	Y
South Africa	Y	Y	Y	Y	Y	Y
South Sudan	Y	Y	Y	N	—	Y
Swaziland	Y	N	N	Y	Y	Y
Tanzania	Y	N	Y	Y	Y	Yr
Uganda	Y	N	Y	Y	Y	N
Zambia	Y	N	Y	Y	Y	N
Total	11	2	7	9	9	8.5

Notes: Y means yes, Yr means yes with restrictions, while N means no. The totals in the final raw are computed by assigning a score of 1 to a power enjoyed unconditionally, a score of .5 to a power enjoyed with restrictions, and a score of 0 to a power not enjoyed.

enjoys four powers unconditionally, and the fifth one on a conditional basis, seven countries (Botswana, Lesotho, Malawi, South Sudan, Swaziland, Uganda, and Zambia) have four of the six powers, and Seychelles only has three. Overall, the region has an average score of 4.22, which is minimally lower than the world average (4.3).

This evidence sustains the claim that, while on average Eastern and Southern African PACs are larger in size than those around the world, they have fewer powers than their counterparts. The lack of various types of powers could explain why analysts believe that PACs in the region are rather ineffective.[3] But the situation is, of course, remarkably more complex for two basic reasons. The first is that the performance of PAC is affected by a wide range of conditions that go beyond the scope of their powers. The second reason is that greater powers of PACs should be subjected to greater scrutiny for they could be used for the wrong purposes as the Tanzanian case has shown[4] (Kamukara 2012; Katabazi and Bani 2012; Shekighenda 2012).

Relationship with the Auditor General

With regard to the relationship with the auditor general, all the PACs in the region have the right to examine the auditor general's compliance reports and to refer matters to the auditor general, whereas all but one (South Sudan) have the right to examine the AG's performance report. This means that Eastern and Southern African PACs have more powers, in this respect, than PACs operating in the rest of the world. In fact, if we assign value 1 to an unconditional power, .5 to a conditional one, and 0 to the absence of power, and we compute the power for each country and then for the whole region, we find that the Eastern and Southern African average is higher (2.9) than the average in the rest of the world (2.68)

The evidence collected reveals, however, that PACs in the region investigated play a fairly marginal role in the operations of the AG. It is not surprising, then, that one of the major points to have come out from a recent SADCOPAC and EAAPAC conference is the need for stronger ties among PACs, AG offices, and anticorruption bodies in the region (Njuguna 2012).

Only two PACs are involved in the selection of the AG; Uganda is simply consulted in the selection process whereas the PAC of South Sudan has to

[3] The range of powers is not the only reason why Eastern and Southern Africa PACs are considered to be somewhat ineffective. Political circumstances and the context within which PACs operate also play a significant role. For instance, assassination threats were made against the chairperson of Standing Committee on Public Accounts following an order he gave to the government official to pay back a significant amount he siphoned from government coffers (Selebi 2013).

[4] The PAC in Tanzania has been rocked recently by allegations of corruptions in which members of the committee have been accused to demand significant sums of money (bribes) to cover up corruption activities (Kamukara 2012; Katabazi and Bani 2012; Shekighenda 2012). To this effect, one MP from the ruling party has been formally charged in the court of law (Katabazi and Bani 2012).

approve the appointment. No PAC, except for the one operating in South Sudan, plays any role in the removal of the AG. The PAC from South Sudan has to approve the removal of the AG. Two PACs (Lesotho and Tanzania) approve the budget of the Auditor Office, one (Seychelles) is consulted in the process, while all the other PACs are not involved in any way in setting or approving the AG's budget. The data in Table 4 also highlight that, with the exception of South Sudan, where the PAC has the right to review the Audit Office fees, all the other PACs in the region do not have the power to approve or review such fees.

With regard to identifying or establishing the priorities for the AG, most PACs reported they played no such role. Zambia indicated to be only informally consulted, Seychelles reported to be formally consulted, South Sudan indicated to have the right to approve the AG's priorities, while the other PACs claimed to have no role in the determination of the AG priorities.

The data presented in Table 4 also show that only the PAC from Seychelles is consulted in the development of the AG annual plan, while the other PACs in the region are not involved in this type of planning. Malawi and Tanzania can appoint an independent auditor of the AG, South Sudan can confer or exempt the AG from legislated obligations, while Malawi and Botswana have the right to assess AG's performance.

The evidence presented here sustains the claim that PACs from Eastern and Southern Africa are generally uninvolved in the AG operations. For instance, Botswana has the power to assess the AG performance on a conditional basis, Lesotho and Tanzania approve the AG's budget, Uganda is consulted in the selection, and Zambia is informally consulted in the determination of priorities. The PAC from Seychelles is considerably more involved as it is consulted on the AG budget, priorities, and annual plan, but no PAC plays a larger role than the PAC from South Sudan. Specifically, the PAC from South Sudan approves the selection, the removal, the fees, and priorities of the AG; it is in the process of acquiring the ability to assess the AG performance and it can confer or exempt the AG from legislated obligations.

Activity Performed by Public Accounts Committees

The PACs from Eastern and Southern Africa are extremely active regardless of how one measures PAC activity. For instance, if we measure the level of PAC activity on the basis of the number of days in which the PAC held meetings, we find that, with the possible exception of Botswana and Malawi, the Eastern and Southern African PACs were more active than most PACs in the rest of the world.

When respondents were asked to indicate the average number of meetings held by their PAC, they all indicated that their PACs met regularly and frequently: eight days are devoted to meeting in Botswana, between 100 and 145 days are devoted to meetings in Lesotho, 20 in Malawi, 80 in Namibia, 46 in

Table 4. Relationship with the AG

Country	Selection of AG	Removal of AG	AG Budget and Resources	Audit Office Fees	Determination of Priorities	Development of AG Annual Plan	Assess AG Performance	Confer or Exempt AG from Legislated Obligations	Approve or Remove Independent Auditor of the Audit Office
Botswana	N	N	N	N	N	N	Yr	N	N
Lesotho	N	N	Approves	N	N	N	N	N	N
Malawi	N	N	N	N	N	N	Y	N	Y
Namibia	N	N	N	N	N	N	N	N	N
Seychelles	N	N	Consulted	N	Consulted	Consulted	N	N	N
South Africa	N	N	N	N	N	N	N	N	N
South Sudan	Approves	Approves	N	Y	Approves priorities	N	Not yet	Y	N
Swaziland	—	—	—	—	—	—	—	—	—
Tanzania	N	N	Approves	N	N	N	N	N	Y
Uganda	Consulted only	N	N	N	N	N	N	N	N
Zambia	N	N	N	N	Informally consulted	N	N	N	N

Notes: N means that the PAC plays no role; Y means that it plays a role. On selection and removal of the AG, respondents were asked to indicate whether the PAC was consulted, was involved in the selection and made recommendation, or whether it had to approve the selection/approval. With regard to AG budget and resources, respondents were asked to indicate whether the PAC was consulted, made recommendations on, or approved its own budget. With regard to office fees, assessment of AG performance, conferring/exempting the AG from obligations, and approval or removal of an independent AG, respondents were asked to indicate whether they enjoyed this power, whether enjoyed this power with some restrictions, or whether they lacked this power. On the determination of priorities, respondents were asked whether the PAC is consulted, has to approve them, or has the power to set them. With regard to the development of the AG plan, respondents had to indicate whether the PAC is consulted or has the power to approve.

AG, auditor general; PAC, Public Accounts Committee.

Seychelles, more than 100 in South Africa, more than 50 in South Sudan, 72 in Swaziland, 80 in Tanzania, between 120 and 200 in Uganda, and 55 in Zambia. The number of days devoted to meetings varied from a minimum of eight in Botswana to a maximum of 200 in Uganda. This means that, in the region, between 66 and 78 days a year are devoted to PAC meetings. This value greatly exceeds the average (46 meetings in a three-year span) recorded in the rest of the world (Stapenhurst, Pelizzo, and Jacobs 2013).

The PACs from this region are also very active in terms of the number of hearings held. Malawi holds four hearings a year, Lesotho holds more than 25 hearings a year, Namibia holds between 20 and 30 hearings a year, Seychelles holds 22 hearings a year, Swaziland holds 40, Zambia hold between 44 and 50, South Sudan holds 50, Uganda holds about 120 hearings, while Tanzania holds 160 hearings a year. This means that Eastern and Southern African PACs hold, on average, about 60 hearings a year, a value that greatly exceeds the world average. However, a word of caution should be thrown on the issues of PACs' meetings and hearings in the region as some of them seem to be motivated by the allowances that members stand to gain. For instance, members of PACs in Malawi have recently been accused of "being paid allowances for doing nothing" (Wezzi 2012). Similar sentiments have been reflected in Tanzania (Kamukara 2012). The number of meetings therefore may prove to be a poor indicator for effective and efficient performance of PACs in the region.

In the majority of cases, there are no restrictions, at least on paper, as to who can be summoned as witnesses. Seven of the eleven PACs for which data were collected reported not to have any restriction. South Sudan, Uganda, Zambia, and Swaziland reported that their respective heads of state (the president in the first three instances, the king/queen in Swaziland) cannot be summoned as witnesses. A respondent from Uganda indicated that when the PAC wants the president to provide the committee with some information, the PAC writes to the president to seek an appointment and then the president invites the PAC to visit him. Hence the president may provide information to the PAC, but he does not do so in Parliament. The catch, however, is that in most cases, high-level figures do not turn up when summoned by their respective PACs. For instance, recently there has been a case in Uganda where the prime minister refused to turn up for interrogations when the PAC found some significant financial impropriety in his office, with the prime minister a number one suspect (African Videos 2013). Additionally, Mongudhi (2010) reports that officials from the Pan-African Centre of Namibia, a company accused of embezzling funds allocated for a film on the life of the former President Sam Nujoma, never turned up when summoned by the Namibia's PAC. Furthermore, even when they occasionally turn up, such figures never provide sufficient responses to PACs as is the case in Namibia (Duddy 2011a). Similar responses have been recorded in South Africa (Selebi 2013) and Malawi (Wezzi 2012). Once again, this situation provides a strong evidence to suggest that the sampled PACs are generally toothless.

The survey questionnaire asked respondents to indicate whether ministers, department officials, AGs, statutory authorities, government boards, interest groups, academics, NGOs, and government service providers are summoned as witnesses to committee hearings. Responses are presented in Table 5.

There is great variation in how frequently certain entities or institutional figures are summoned as witnesses. For instance, all the respondents reported that department officials are normally summoned in their countries, while only five PACs reported that the AG is normally summoned as witness—a variation that is explained by the fact that in the remaining cases, the AG is present and assists the PAC in the course of the hearing.

There is also great variation in the access to witnesses. If we code as 1, .5, and 0 the fact that a witness is normally summoned, rarely summoned, or never summoned and we add up the score for each of the nine categories of individuals included in the survey (minister, departmental official, AG, members of statutory authorities, members of government boards, interest groups, academics, NGOs, and government service providers), we find the access to witness score. This access to witness score varies from a minimum of four in Uganda to a maximum of nine in South Africa and in South Sudan, with an average score of 6.6. This means that while some PACs in the region (Botswana, Malawi, South Africa, South Sudan, Swaziland, and Tanzania) outperform the regional average, the access to witnesses enjoyed by the other PACs is below average.

In all the countries for which evidence was collected, the PAC reports directly to Parliament. The clerk has nearly everywhere the responsibility of drafting the report, and nearly everywhere PACs retain some ways to ensure the veracity of the reports. With the exception of the Seychelles, where the PAC writes the reports with the help of the clerk, in five of the other ten cases (Botswana, Namibia, South Sudan, Tanzania, and Zambia), the PAC has to check the draft report and approve it, in Uganda the PAC has to read the report and verify the reliability of its content, in South Africa the PAC has the power to amend the draft report, while in Lesotho the PAC employs a variety of practices to ensure that the report is truthful and reliable. For instance, the PAC from Lesotho checks that the draft report is consistent with existing regulations and checks whether the report is consistent with the report of the AG; it also relies on written submissions of accounting officers and recorded answers.

When asked to indicate how PAC decisions are reached, that is if they have to be unanimous or whether they can be taken by a simple majority, respondents were confused as to whether "consensus" or "unanimity" were an essential requisite or simply a desirable feature of the decision-making process. This is why some respondents indicated that consensus is the rule, but also that, when it is not achieved, the PAC allows dissenting members to voice their views and concerns and to produce a minority report. In six cases (Botswana, Lesotho, Namibia, South Sudan, Swaziland, and Tanzania), decisions are taken in a unanimous or in a consensual way. In two cases (South Africa and Uganda), the

Table 5. Access to Witnesses

	Minister	Department Official	AG	Statutory Authorities	Government Boards	Interest Groups	Academics	NGOs	Government Service Providers	Total
Botswana	Y	Y	N	Y	Y	Y	Y	Y	Y	8
Lesotho	YR	Y	N	Y	Y	YR	N	YR	YR	5
Malawi	YR	Y	Y	Y	Y	N	Y	Y	YR	7
Namibia	YR	Y	N	Y	Y	N	Y	Y	Y	6.5
Seychelles	YR	Y	N	Y	Y	N	YR	N	YR	4.5
South Africa	Y	Y	Y	Y	Y	Y	Y	Y	Y	9
South Sudan	Y	Y	Y	Y	Y	Y	Y	Y	Y	9
Swaziland	N	Y	Y	N	Y	Y	Y	Y	Y	7
Tanzania	YR	Y	Y	Y	Y	Y	Y	Y	Y	8.5
Uganda	YR	Y	N	Y	Y	N	N	N	YR	4
Zambia	YR	Y	—	Y	Y	YR	YR	YR	YR	5.5

Note: Y means yes, normally summoned (1); YR means yes, rarely summoned (.5); N means no (0).
AG, auditor general; NGOs, nongovernmental organizations.

PAC prefers to take decisions in a consensual way, but when it fails to do so, it allows dissenting members to produce a minority report. In Malawi, decisions can be taken by a simple majority, but a minority report can be produced to express the views of the dissenting members, while in Seychelles and Zambia decisions are taken by majority, and the minority is not given the right to produce a minority report.

The evidence at our disposal indicated that there is considerable variation in the number of reports produced by PACs from this region. In fact, while most PACs only produce an annual report, Swaziland and Uganda produced three reports in 2012, Zambia produced five, South Sudan produced seven, Namibia produced 30, and South Africa reported to produce up to 200 reports a year. This means that, on average, an Eastern or Southern PAC produces 23 reports a year, a value that greatly exceeds the world average.

Follow-Up

One of the important policy suggestions formulated in the literature (McGee 2002) is that follow-up mechanisms are a very important determinant of oversight effectiveness. This conclusion is particularly true with regard to PACs whose ability to keep governments accountable for their expenditures depends largely on their ability to follow-up and check whether the government responds to the PAC recommendations and whether it acts on the basis of said recommendations. To shed some light on follow-up mechanisms, the survey questionnaire asked respondents to indicate whether the executive is formally expected to respond to the PAC recommendations, whether the PAC has the power to set a time frame within which the government has to respond, and what are the tools, mechanisms, and practices that the PAC can employ to verify whether the government acts on its promises.

With regard to whether a formal response is needed, eight of the eleven PACs included in our analysis indicated that such a response is indeed required, while Seychelles, South Sudan, and Swaziland represent an exception to this regional trend. MPs from Seychelles explained that the reason why the executive is not formally required to respond to PAC recommendations is that PAC recommendation are not binding. Hence, there is no reason why an executive should respond to recommendations that it could ignore.

In all the countries where the executive is formally required to respond to PAC recommendations, the PAC sets a time frame for the responses. Even in this respect, there is considerable variation in how quickly the government is expected to respond. The government has to respond within 30 days in Lesotho, within 60 days in Zambia, within 90 days in Malawi, and within 180 days in Tanzania and Uganda. However, the reality is rather different as reports throughout the sampled Parliaments indicate that recommendations from PACs are mostly ignored. For instance, the issue of government ministries overspending their budgets and spending unapproved funds are the two common occurrences in the region despite repeated warnings from successive

PACs in the region (Dentlinger 2005; Duddy 2012; Malebo 2011; Maletsky 2006; Mokone 2012; Molatlhwa 2012; Sebudubudu 2010; Simon 2009). The frustration is compounded by the fact that culprits identified by PACs in the region are, more often than not, never prosecuted (Duddy 2011b; *The Sudan Tribune* 2012; Yemima 2008). Yemima (2008), a political commentator in Uganda, sums this up perfectly by questioning, "[b]ut what does the PAC do? Apart from a minister being grilled for missing funds or detaining a permanent secretary for 30 minutes for failure to produce documents showing accountability of funds, what more do Ugandans have to thank the PAC for?" In the end, the bottom line is that PACs in the sampled Parliaments are perceived to be mostly ineffective and inefficient as they fail to hold the culprits accountable for their wrongdoings beyond merely questioning them.

Conclusions

Comparative analysis reveals that PACs from Eastern and Southern Africa are bigger, better staffed in terms of quantity, and more likely to be chaired by an opposition MP than PACs in the rest of the world. In terms of power, Eastern and Southern African PACs have slightly lower right of access and accounts and operations power, but have greater powers pertaining to the relationship with the AG. Furthermore, they greatly outperform the PACs from the rest of the world in terms of meetings held, hearings held, and reports produced. However, the evidence has shown that the quantity of parliamentary staff and activities such as meetings and hearings do not adequately reflect the effectiveness and efficiency of PACs.

Despite this, while the overall regional outlook is fairly promising, there are areas in which individual countries are lagging behind the rest of the region and the rest of the world. From an organizational point of view, the percentages of opposition MPs serving on the PAC in Seychelles and South Sudan are respectively less than half and less than a third of what they are in the region. Given the importance of opposition MPs on the PAC (Pelizzo 2011), it would be quite beneficial if the number of opposition MPs serving on these two PACs were larger. Furthermore, extending the term of appointment in Seychelles may help increase the independence and possibly the successfulness of the PAC.

Furthermore, the article shows that in spite of the fact that PACs from the British Isles enjoy the support of a fairly small staff, they have been remarkably successful in implying that quality staff support plays a crucial role in ensuring PAC's success. Hence it would be quite beneficial if the PACs operating in Lesotho and Swaziland and, to a lesser extent in Seychelles and Tanzania, were given some more quality staff support.

In addition, most of the PACs in the region have a fairly wide set of powers. The only two countries that could possibly benefit from having a broader mandate are Seychelles and Uganda. The PAC in Seychelles is significantly below the regional average in terms of accounts and operations powers, while

Uganda—because of the division of labor across the various committees—has a fairly narrow set of powers in terms of right of access. This weakness is coupled with the fact that the PAC from Uganda has access to very few witnesses. Ironically, the case of Tanzania has shown that broad powers vested in PACs should be continuously put under scrutiny to prevent them from fueling corruption.

In sum, some PACs need more quality staff, some need to have greater opposition representation, some need a broader mandate, others need to be more active, and yet some like the PAC in Tanzania need to be scrutinized more to prevent them from covering up corruption. On the other hand, there is an urgent need for follow-ups to reports produced by PACs in the region; otherwise, their activities are mostly likely going to end up in vain. All in all, what is clear from this research is that these needs are, for the most part, independent from one another and are country specific, and this is a lesson that reform-oriented politicians, institutional reformers, practitioners, and international organizations should keep in mind in their effort to make Eastern and Southern African PACs more effective and efficient.

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