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Public Accounts Committees in Eastern Africa: A comparative analysis

By

Riccardo Pelizzo and Abel Kinyondo¹

Abstract

Properly functioning Public Accounts Committees (PACs) are essential for promoting good governance, preventing misallocation of resources and curbing corruption. The purpose of the present paper is to analyze the **organization, powers and the performance** of East Africa's PACs so as to understand what they do, what makes them work well and what could make them work better.² The analysis reveals that the Tanzania's PAC is the most active in the region because while it has fewer resources at its disposal than its Eastern African counterparts, it makes a more efficient use of the available resources as indicated by the fact that the Tanzanian Pac was able to carry out more oversight activities than the other PACs operating in the region in spite of having fewer resources. This evidence sustains the claim that legislators' political will is the single most important determinant of effective oversight. On the basis of the evidence presented in the paper, we formulate two policy recommendations: that in order to secure a more effective PAC performance, international organizations should pay greater attention to ensuring that legislators have the will to be effective overseers and that the Tanzania's PAC needs to be more adequately staffed and resourced.

Introduction

The comparative literature has repeatedly shown that Public Accounts Committees (PACs) matter (Pelizzo, 2011; Stapenhurst, Pelizzo and Jacobs, 2013). They are important instrument of oversight, they are instrumental to keeping governments accountable, they can contribute to improving the quality of policies and their implementation, they can detect and deter the

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² The data on East Africa were collected from eight members of Eastern African Association of Public Accounts Committees.

misallocation of resources, they can promote the principles of good governance and ultimately contribute to curbing corruption. The evidence is clear: where PACs are more active and effective in detecting and denouncing problems, there is less corruption (Stapenhurst, Pelizzo, and Jacobs, 2013). And in so far as corruption represents a major obstacle for socioeconomic development, developing countries, such as the Eastern African ones, have a clear interest in making their PACs work well.

The purpose of the present paper is to analyze the organization, the powers and the performance of the Tanzania's Public Accounts Committee (PAC). Specifically we will consider the size of the legislature, the size of the PAC, the partisan affiliation of the PAC chair, the size of the support staff, the number and types of public bodies that can be overseen by the PAC, the type of oversight that PACs can perform and the nature of their interaction with the Auditor General (AG). In doing so we will compare and contrast the Tanzanian PAC with the other PACs operating in Eastern Africa.³ In the end, the comparative analysis generates two sets of findings that, we believe, are of some importance.

Firstly, we observe that Eastern African PACs are somewhat exceptional, in the sense that, in some respects, they do not conform to global trends. Specifically they adhere to global best practices in several respects, are larger than average, and are fairly active, but we also find that they depart in at least two respects from the global trends. Specifically, our analysis reveals that the size of PACs and that of legislatures, in contrast to what happens in other regions (e.g.

³ The survey data included in this study were collected by one of the authors who administered the survey questionnaire to PAC Chairs and Clerks of 8 Eastern African Parliaments. For the purposes of this study, Eastern African region includes Seychelles, Zambia, Ethiopia and Malawi. Furthermore Zanzibar is treated as a separate country from Tanzania. This was intentionally done so as to broaden the scope of analysis which in turn allows for a sound generalization of results.

Pacific), do not go hand in hand. More importantly, our analysis reveals that the Eastern African PACs differ from those operating in other regions in terms of functioning as evidenced by the fact that the amount of activities carried out by these committees is significantly and inversely related to the range of powers at their disposal. Indeed, while the literature has often suggested that a wider mandate and range of powers enhance PACs' ability to be more active and effective, the evidence generated by our analysis show that a wider mandate, that is having to perform a wider range of activities or having the mandate to monitor the accounts of a larger number of public bodies, is detrimental to the proper functioning of the PAC. In other words, PACs that are mandated to do too much are less effective in performing their oversight function. This finding is consistent with what Sartori (1987) had once theorized namely that when parliaments, parliamentary committees and overseers in general have a broad mandate, they lack the time, the focus and the resources to effectively carry out their oversight function. Hence the practical lesson that seems to emerge from the region is that to improve the performance of PACs one needs to ensure that PACs are capable of effectively using powers at their disposal rather than to expand the range of powers with which they are endowed.

Second, the analysis reveals that while PAC performance is to a large extent a result of –and is therefore explained by- the size of the PAC, a considerably larger portion of PAC performance is not explained by structural features such as the size of the committee but are instead explained by the efficiency with which committees use the resources at their disposal. The case of Tanzania is emblematic in this respect. In fact, in spite of the fact that the Tanzania's parliament is smaller than some of the other legislatures operating in the region (e.g. Uganda and Ethiopia), and its PAC is also smaller than other PACs operating in the region (e.g. Malawi and Uganda), as well

as the fact that the PAC in Tanzania enjoys the support of one of the smallest number of parliamentary staff in the region – Malawi, South Sudan, Uganda and Zambia all have a larger staff at their disposal, Tanzania’s PAC continues to be the second most active in terms of meetings held and is the single most active in terms of hearings held in the region.⁴ This evidence testifies to the fact that the willingness to make an efficient use of the available resources, such as staff support, is more important than any other factor in explaining performance.

In other words, effective PAC performance, and, more generally, the effective performance of oversight reflects parliament’s and parliamentarians’ commitment to take seriously the oversight function that they are constitutionally mandated to perform. In the absence of such commitment and in the absence of such a political will, formal powers and material resources at the disposal of legislators will fail to ensure the effective performance of the oversight function. This finding has two implications. For those countries that have resources (as shown in figure 1) our findings show that what is really essential is the promotion of the political will among legislators to be effective overseers. For Tanzania, the practical implication of our findings is that if the PAC, which is already outperforming the rest of the region, were given more support – if it were given an extra staff member to carry out research or support the committee in its activities-, it would be

⁴ The idea that the Tanzanian parliament is bloated has no empirical support. If we divide the number of people in a given country by the number of seats in parliament we find that I Seychelles there is 1 seat per 2545 citizens, in South Sudan there is one seat per 24698 citizens, in Malawi there is one seat per 84974 citizens, in Zambia there is a seat for 88600 citizens, in Uganda there is one seat per 95466 citizens, while in Tanzania there is only 1 seat for 121351 citizens. Except for Ethiopia where there is 1 seat for 171480 citizens, Tanzania has the highest number of citizens per seat. This finding has two implications: 1) if there were in Tanzania the same number of citizens per seat as there are in Malawi or Zambia, the size of the Tanzanian parliament should be considerably larger; 2) if in Tanzania there were more citizens per seat, the parliament’s ability to represent the diversity of interests in the country could be greatly impaired. In the light of this evidence, we do not believe that it is accurate to claim that the Tanzanian parliament is bloated and too large to be effective.

even more effective in carrying out its oversight tasks and would represent a success story or a model that the rest of the region could attempt to emulate.

The paper is divided in four parts. In the first part we discuss the organizational features of Eastern Africa PACs. In doing so specific attention will be paid to the size of the legislature, to the size of the committee, the percentage of opposition members serving on the committee, on the partisan affiliation of the Chairperson and on the size of the staff at the disposal of the PAC. In the second part we discuss the mandate of the PAC. In here specific attention is paid to the right of access, accounts and operations and the relationship with the Auditor General (AG). In the third part, we discuss the activity performed by PACs. In addition to discussing the number of meetings, hearings, inquiries completed and reports produced, we also discuss PACs' access to witnesses and their ability to follow up on the recommendations they formulate. Attention will be paid to how organizational features and powers and mandate may affect a PAC's ability to perform effectively. The effectiveness with which a PAC performs its oversight function will be assessed on the basis of the number of meetings and, more importantly, on the basis of the number of hearings. In the fourth and final section, we draw some conclusions in comparative perspective.

The organization of PACs

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; Pelizzo and Stapenhurst, 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 PACs.

In Yamamoto's view PACs are only found in countries belonging to the British Commonwealth or with a British Institutional legacy, are 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'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 terribly effective in capturing the rapidly evolving world of PACs: That is PACs have been established outside the British Commonwealth (e.g. in Indonesia, Thailand, Nepal, Kosovo, South Sudan, Ethiopia), in various cases are mandated to consider budget estimates (e.g. in Barbados, Bhutan, Nepal, New Zealand, Samoa, Vanuatu), have the power to conduct self-initiated inquiries and in addition to responding to AG's reports have also the power to refer matters to AGs.

Note however that while the literature has shown that the world of PACs is changing, partially because PACs are being set up outside the Commonwealth (Stapenhurst and Hamilton, 2010) and partially because PACs are given broader mandates (Stapenhurst, Pelizzo and Jacobs, 2013),

and while it has discussed what makes PACs work well in some regions (Pelizzo and Stapenhurst, 2007), it has often neglected specific regions and specific characteristics of PACs. This is why it is important to analyze the Eastern African region. By doing so we are able not only to assess how it compares with global trends, but to understand the specificities of the regions, to appreciate the differences that may characterize the PACs from East Africa and to develop a better understanding of how PACs work in East Africa. This exercise is crucial as several studies (e.g. Stapenhurst, Pelizzo and Jacobs, 2013) have repeatedly underlined the fact that the success factors of PACs are very much region and often country-specific.

In the course of this analysis, we look at five characteristics that have customarily been discussed in studies published in the wake of the Overseers (McGee, 2002). These include, the size of the legislature, the size of the committee, the partisan affiliation of the committee Chairperson and the size of the Staff supporting the committee and the percentage of opposition members serving on the PACs.

There is a simple reason why we decided to present some evidence on each of these five characteristics. The reason 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 these organizational characteristics has a major impact not only on the amount of activities performed by a PAC, that is on its output, but also on the quality of its overall performance. For instance, McGee (2002) 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” (McGee, 2002:83). But the literature has generally neglected to provide systematic evidence on the relationship between the size of a legislature and the performance of a PAC.

Small PACs, regardless of the size of the legislature within which they operate, are also believed to be less likely to work effectively because of their size. Indeed, a small PAC may be confronted with a variety of problems: its members may have too many other committee duties and may not devote sufficient attention to their PAC work, 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. Nonetheless, while the size of the committee has often been indicated as a prerequisite for effective PAC performance, the relationship between size of the PAC and its effectiveness has rarely been tested and never convincingly demonstrated—probably because while small PACs are confronted with the challenges described above, larger PACs are remarkably more likely to be exposed to collective action problems (Olson, 1971).⁵ Several analyses have in fact shown that the amount of activities performed by PACs is indifferent or inversely related to the size of the PACs (Pelizzo, 2013; Pelizzo and Umar, forthcoming). The findings presented in these

⁵ The basic idea here is that in larger groups or associations or organizations, the individual’s contribution is more marginal and harder to monitor and individuals have a greater incentive to defect. The solution for this kind of collective action problems is institutional and can take several forms. Institutions can be set to enforce discipline, monitor members’ behavior and sanction wrongdoers. In the case of parliamentary committees and of PACs such a solution could easily be adopted. In fact as we will show in greater detail later on performance, measured on the basis of the amount of activities performed, is to some extent beneficially affected by the size of PAC, but PAC performance is not entirely explained by committee size—which means that in some of the larger PAC, collective action problems or the inability to identify a solution for such problems prevent PACs from performing as well as they could be expected to do.

studies challenge what had been long held beliefs—bigger PACs are more active – and it'd be then quite interesting to test whether there is any relationship between PACs' size and the amount of activities that they perform in Eastern Africa.

A third factor that, according to the literature (e.g. McGee, 2002; Stapenhurst et al, 2005), may affect the PAC performance is represented by the partisan affiliation of the PAC Chairperson. Some of the early studies on this topic (McGee, 2002; Stapenhurst et al, 2005) have in fact emphasized that the presence of an opposition Chairperson has a beneficial impact on the functioning, the performance and the legitimacy of the PAC. But, even in this regard, the evidence is mixed as well. While in fact McGee (2002) reported that an overwhelming majority of the PAC Chairpersons who were surveyed in the course of his study reported to regard the presence of an opposition chairperson as very important condition for the successful functioning of the PAC, this claim has not been corroborated by more recent empirical analyses. For instance, Pelizzo (2011) in his analysis of PACs in the Commonwealth found no detectable relationship between the presence of an opposition Chairperson and the amount of activities performed by the PAC. In fact, Pelizzo (2013) in his analysis of PACs in the Pacific Islands nations, just like Pelizzo and Umar (2013) in their analysis of Nigerian PACs, showed that the presence of an opposition chairperson has a negative impact on the amount of activities performed by the PAC. In other words, at least in the case of Nigeria and the Pacific island states, PACs chaired by an opposition MP are less active and in all likelihood less effective. This represents a major departure from what earlier studies (McGee, 2002; Stapenhurst et al., 2005) had identified as a key success factor and suggests that when policy makers, institutional reformers, practitioners and international organizations formulate some proposals to enhance the

performance of a PAC, should be more aware of the fact that an opposition chair does not always represent the most efficient solution for enhancing performance. Since some studies underlined the value of having an opposition chair and other studies challenged this conclusion, it is also interesting to assess whether and to what extent Eastern African PACs benefit from having an opposition Chair or not.

Furthermore, McGee (2002) stated that while small PACs or PACs operating in small legislatures may be dysfunctional because of size, bigger PACs may have a suboptimal performance because they either lack the capacity of the support “to carry out their work effectively” (McGee, 2002: 83). Hence, the size of the support staff is the fourth factor that we consider in our analysis. Note however that the importance of having a large and well trained staff, has been documented for the Commonwealth as a whole (Pelizzo, 2011), Asia (Stapenhurst, Pelizzo, Jacobs, 2013) and the Pacific (Pelizzo, 2013) but not elsewhere or at least not significantly so.⁶ Hence, it is worth investigating whether the performance of East African PACs is enhanced by the size of the support staff or not.⁷

Finally, while some of previous analyses (e.g. by 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, other studies (e.g. by Pelizzo, 2013) did not detect such a relationship—which is why Stapenhurst, Pelizzo and Jacobs (2013) suggested that the

⁶ While no proper explanation has been provided as to why the size of the staff has a beneficial impact on PAC performance in some cases but not in other, it has been suggested that in some cases the reason why a large staff may fail to boost PAC performance is that the staff may not be given proper training and may not have the qualities to provide the PAC with the support it needs to be an effective overseers of public expenditures.

⁷ It is clear that it'd be considerably more useful to be able to assess the relationship between the quality of the support staff and the effectiveness of the PAC, because the presence of a small but highly qualified and motivated staff can be more beneficial than the presence of a larger but less qualified staff. Unfortunately, the available data do not allow us to evaluate the importance of the quality of the support staff.

determinants of PAC effectiveness are very much country and region-specific. This means that knowing that the presence of a large contingent of opposition MPs has a beneficial impact on the performance of the PAC in one region does not provide any indication as to whether PAC performance is also affected by how well opposition forces are represented in the committee in an another region. The representation of opposition forces does not always nor necessarily boosts PAC performance and it is then to empirically verify whether and to what extent the performance of Eastern African PACs is affected by how well opposition forces are represented on the committee.

The data presented in table 1 provide an indication of the size of the legislature, the size of the PAC, the partisan affiliation of the Chairperson, the percentage of opposition MPs and the size of the staff in the selected region following variables discussed extensively earlier on.

Table 1. Organizational characteristics

Country	Size of the legislature—number of MPs	Size of the PAC—number of MPs	Opposition Chairperson	% of Opposition MPs serving on the PAC	Size of the staff—number of staff members
Ethiopia	547	15	yes	6.66	2
Malawi	193	23	no	-	4
Seychelles	33	7	yes	14.2	2
South Sudan	332	17	no	11.7	6
Tanzania	370	18	Yes	20	2
Uganda	375	28	Yes	39.3	5
Zambia	158	9	Yes	77.7	3
Zanzibar	82	8	Yes	12.5	3

Legend: ‘-’ 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-

With regard to the size of the legislature, the data show that the Tanzanian legislature is considerably larger than the average size of a legislature in Eastern Africa. In fact in Eastern Africa, the size of a legislature varies from a minimum of 33 seats in Seychelles to a maximum

of 547 seats in Ethiopia, with an average of 261.2 seats and a standard deviation of 173.6 which indicates that the region is characterized by a high level of diversity.

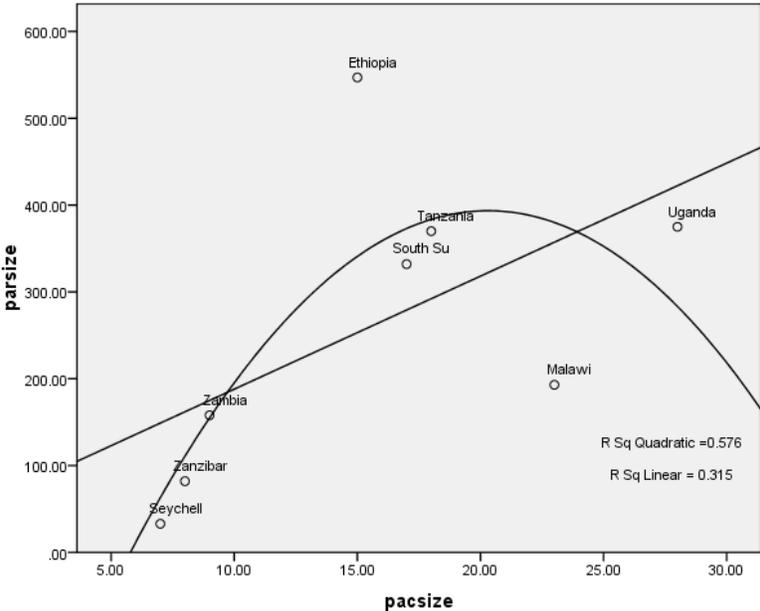
With regard to the size of the PAC, the data reveal that their size varies from a minimum of 7 in Seychelles to a maximum of 28 seats in Uganda, with an average of exactly 15.6 MPs and a standard deviation of 7.48. This, once again, sustains the claim that while the region is characterized by a considerable degree of diversity Eastern African PACs are larger on average than PACs operating in the rest of the world where the average size of a PAC is of just 10.6 members (Stapenhrst, Pelizzo and Jacobs, 2013).

What is, however, more interesting to note is the fact that the East African region displays considerable variation in a third respect, namely with regard to the ratio between the size of the PAC and the size of the whole legislature. In this regard one can observe that the size of a PAC relative to that of the whole legislature varies from a minimum of 2.74 per cent in Ethiopia to a maximum of 21.21 per cent in Seychelles.

These findings show that East Africa is somewhat exceptional. This is because previous analyses (e.g. Stapenhurst, Pelizzo and Jacobs, 2013) had revealed that size of the PAC and size of the legislature were related in a linear fashion which meant that bigger legislatures had bigger PACs and smaller legislatures had smaller PACs. In the case of east Africa, however, the evidence shows that the relationship between these two PAC characteristics is best understood as being curvilinear. Indeed, the data presented in Figure 1, show that while the size of the legislature in a

linear model explains just 31.5 per cent of the variance in the size of the PAC, its explanatory power jumps to 56.6 per cent when we use a quadratic model. For details see figure 1.

Figure 1. Size of the PAC and size of the legislature



The data also show that opposition parties are not always adequately represented in PACs in the region. The percentage of opposition MPs serving on a PACs in Eastern Africa varies from 6.66 per cent in Ethiopia to a maximum of 77.7 per cent in Zambia with an average of 26.0 which is below the world average reported by Stapenhurst, Pelizzo and Jacobs (2013).⁸

⁸ Stapenhurst, Pelizzo and Jacobs (2013) reported that the percentage of opposition MPs serving on the PAC is on average 37%.

Also, the data shows that there is some variation both in the process through which members are selected and in the duration of the appointment. With regard to the duration of their appointment, there is considerable variation. Members are appointed for 1 year in Zambia, for 2 and a half years in Uganda, Tanzania and Zanzibar, and for the full term in Ethiopia, Malawi, Seychelles, and South Sudan. The length of the term of appointment coupled with political parties' ability to appoint and remove PAC members may have a significant impact on the independence of committee members and ultimately on the PAC performance. It has been documented that PAC members need training to adequately perform their tasks (Stapenhurst, Pelizzo, and Jacobs, 2013), that learning by doing is one of the most effective ways in which PAC members learn how to perform their committee duties, and that longer terms allow members to develop the skills and the expertise required to significantly contribute to the functioning of the committee. Where members are appointed for a short term or where there is, because of political considerations, a high turnover rate in the PAC membership, members are prevented from developing the skills and the expertise to make the PAC work effectively.

In addition, the information collected from Eastern Africa also shows that three-quarters of the Eastern African PACs, including the Tanzanian one, are chaired by an opposition MP. This figure is very much in line with the world average—as Stapenhurst, Pelizzo and Jacobs (2013) documented that about 70 per cent of the PACs worldwide are chaired by an opposition MP

In the majority of cases (Malawi, Seychelles, Tanzania, Zambia and Zanzibar), the committee Chairperson is chosen by the member of the PAC itself while in the remaining ones the PAC

Chairperson is chosen by employing a variety of procedures. For instance, in Ethiopia is chosen by the leaders of the opposition, while in South Sudan and Uganda is chosen by the assembly.⁹

Finally, the data presented in table 1 reveal that there is considerable variation in the size of the staff at the disposal of a PAC. Specifically, the size of staff varies from a minimum of two staff members in Ethiopia and Tanzania to a maximum of six in Uganda, with an average of 3.375 staff members per PAC. This means that the Ethiopian and the Tanzanian PAC receive less support than the rest of the region, that they received less support than PACs operating in the rest of the world (Stapenhurst, Pelizzo, Jacobs, 2013) and that they could benefit from being assigned a third staff member.

The Mandate of PACs

The mandate of PAC refers to the powers or functions that are assigned to a PAC and it has typically been subdivided into three sets of powers namely, right of access, to examine accounts and operations of other bodies, and relationship with the AG. These powers pertain respectively to the bodies that can be subjected to the scrutiny by the PAC, to the type of accounts that the PAC has the power to analyze, and finally to whether the PAC has any input in the selection, removal and functioning of the AG.¹⁰

⁹ The variation in how members and chairpersons are selected reflects some variation in the dispositions regulating the selection process. In some cases, for instance, the selection is regulated by the standing orders of parliament, while in other cases the selection process is regulated by tradition and convention. The selection of the Chairperson is regulated by the Standing orders in Tanzania, Ethiopia, Malawi, Zambia and Zanzibar, by law in South Sudan, by convention in Seychelles, while no response was provided in this respect by the Ugandan respondents.

¹⁰ While for many years it has been indicated as best practice the absolute independence of the AG from the PAC, parliament and the government, it is clear that in all those cases in which the AG is rather lethargic and unwilling to perform in a meaningful way her task, it would be greatly beneficial for the PAC to have the power to instruct the

Table 2. Right of access. Right to examine the accounts of the following bodies

country	Agencies in the finance portfolio	Agencies outside the finance portfolio	Statutory authorities	Gov't owned corporation	Local gov't	parliament	Parliamentarians	Gov't service providers	NGOs	
Ethiopia	Y	Y	-	Y	-	Y	Y	Y	-	6
Malawi	Y	Y	Y	Y	Y	Y	Y	N	N	7
Seychelles	Y	Y	Y	Y	Y	Y	Y	Y	N	8
South Sudan	Y	Y	Y	N	-	Y	-	Y	N	5
Tanzania	Y	N	Y	Y	-	Y	-	N	N	4
Uganda	Y	N	N	N	N	Y	Y	N	N	3
Zambia	Y	Y	Y	Y	Y	Y	Y	Y	N	8
Zanzibar	Y	Y	Y	Y	Y	Y	Y	Y	Yr	8.5

Legend: Y means yes, Yr means yes with restrictions, while N means no. The totals in the final row are computed by assigning a score of 1 to a power enjoyed unconditionally, a score of 0.5 to a power enjoyed with restrictions and a score of 0 to a power not enjoyed. The symbol “-“ indicates that an answer was not provided by the respondents.

The analysis of powers of PACs in terms of right of access shows that some of such powers are more common than others. Indeed, while all the East African PACs have the right of access for the agencies within the finance portfolio, for parliament and for parliamentarians' expenditures, no PAC except for the one in Zanzibar, enjoys under some restrictions, the right of access to NGOS.

As a result of the distribution of such powers, some PACs have a wider right of access mandate than others. Zanzibar has access to all the entities listed in table 2-conditionally in one case and unconditionally in all the other eight. Zambia and Seychelles both enjoy unconditionally eight of the nine right of access powers, Malawi enjoys seven, Ethiopia and South Sudan enjoy five each, while Uganda has only three powers in this category.

AG to conduct an inquiry and to ensure that the Audit Office performs the activities and the functions for which it was instituted.

Accounts and Operations

Analysis of the data on accounts and operations reveals that there is quite some variation as to how common these powers are. For example, while all Eastern African PACs have the power to examine the accounts and financial affairs, only the PAC from South Sudan reportedly has the power to consider the budget estimates.

Given the variation in how common some of these powers are, there are some variations as far as how well-endowed Eastern African PACs are in terms of accounts and operations powers. In this respect powers vary from a minimum of 1 in Ethiopia to a maximum registered by Zanzibar where the PAC in addition to enjoying unconditionally 5 accounts and operations powers, also enjoys a fifth one on a conditional basis. See data in Table 3.

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	
Ethiopia	-	-	-	y	-	-	1
Malawi	Y	N	N	Y	Y	Y	4
Seychelles	Y	N	N	Y	N	Y	3
South sudan	y	Y	y	n	-	Y	4
Tanzania	y	N	y	y	y	yr	4.5
Uganda	Y	N	Y	Y	Y	N	4
Zambia	Y	N	Y	Y	Y	N	4
Zanzibar	y	y	y	y	y	yr	5.5
Tot							

Legend: Y means yes, Yr means yes with restrictions, while N means no. The totals in the final row are computed by assigning a score of 1 to a power enjoyed unconditionally, a score of 0.5 to a power enjoyed with

restrictions and a score of 0 to a power not enjoyed. The symbol “-” indicates that an answer was not provided by the respondents.

Relationship with the Auditor General

It should be noted that with the exception of South Sudan and possibly Seychelles, Eastern African PACs have little power to appoint, remove, determine priorities for, develop annual plan for and assess the performance of the AG office. The data show that the region is characterized by a high level of variation in this regard. In fact, while the PAC in Malawi does not enjoy any of these powers, the PAC from Ethiopia enjoys a wide range of such power as it has the right to approve the selection and the budget of the AG, to recommend the removal of the AG, to assess the performance of the AG, to confer or exempt the AG from performing mandated obligations and is also consulted both in the determination of priorities and the development of the annual plan. The breadth of powers that the Ethiopian PAC enjoys in this respect is quite surprising, because while it is the least endowed PAC in the region in terms of Accounts and Operations powers, it is the best endowed with regard to the relationship with the AG.

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
Ethiopia	approves	recommends	approves	-	consulted	consulted	y	y	-
Malawi	N	N	N	N	N	N	Y	N	Y
Seychelles	N	N	consulted	N	consulted	consulted	N	N	N

South Sudan	Approves	Approves	N	Y	Approves priorities	N	Not yet	Y	N
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
Zanzibar	n	n	recommends	n	n	n	yr	n	N

Legend: N means that the PAC lacks such power, while the symbol “-“ indicates that an answer was not provided by the respondents

Activity

If we measure levels of activity on the basis of number of meetings and hearings held, we can detect some variation. For instance, with regard to the number of meetings, the data reveal that the number varies from a minimum of 8 in Zanzibar to a maximum estimated between 120 to 200, a year in Uganda. Similarly, there is some considerable variation in the number of hearings held by Eastern African PACs. Malawi and Zanzibar held 4 hearings, Ethiopia 20, Seychelles 22, Zambia between 44 and 55, South Sudan about 50, Uganda 120 and Tanzania 160.

We performed some statistical analyses to test whether and to what extent the amount of activity performed by East African PAC was affected by the size of parliament, size of the PAC, the presence of an opposition Chair, the representation of opposition MPs on the committee, the number of staff members at the disposal of the committee, the right of access power and the to examine accounts of operations powers.

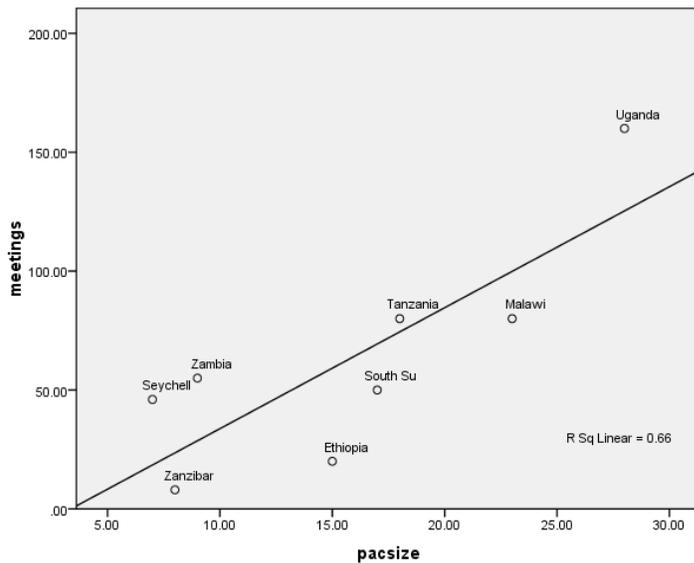
Nearly all correlations yielded weak and insignificant coefficients, with few exceptions as shown in table 5.

Table 5. Correlation analysis

	Size of the legislature	Size of the PAC	Opposition chairperson	% of Opposition Members	Number of staff members	Right of Access	Accounts and Operations	Relationship with the AG
Meetings	.230 (.584)	.812 (.014)	-.035 (.935)	.423 (.344)	.439 (.277)	-.721 (.043)	.165 (.697)	-.482 (.227)
hearings	.424 (.295)	.474 (.235)	.285 (.494)	.255 (.582)	.053 (.901)	-.809 (.015)	.212 (.615)	-.261 (.532)

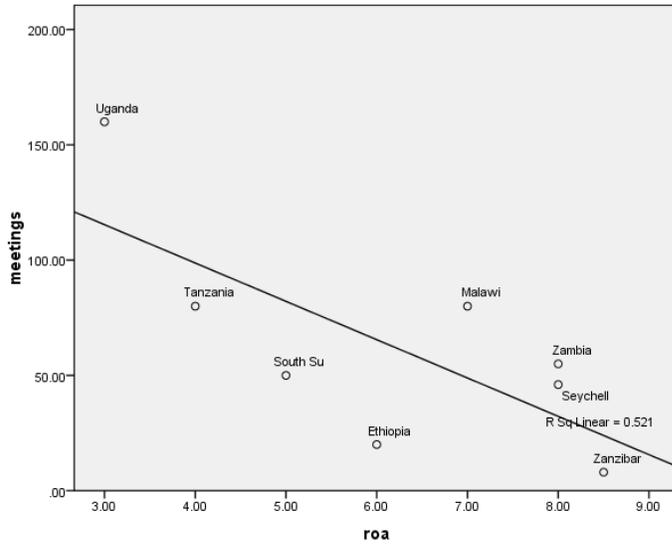
The size of the PAC, as the literature had long suggested but had failed to prove, is a major determinant of performance—at least in so far as PAC performance is measured on the basis of the number of meetings –bigger PACs hold more meetings. In fact the relationship between these two variables is so strong that size of the PAC alone explains about 66 per cent in the variance of number of meetings. See Figure 2.

Fig2. Size of the PAC and number of meetings held



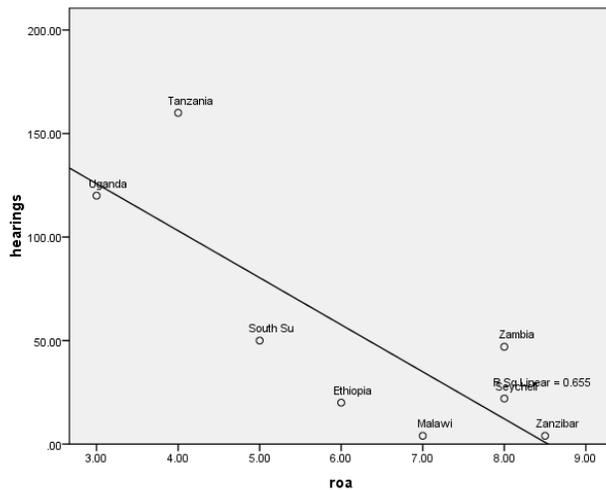
While the literature has long suggested that PACs with a wider mandate are more active and, possibly more effective, the evidence from Eastern African PACs points in the opposite direction. In fact, while the powers pertaining to the Accounts and Operations area have no impact whatsoever on the number of meeting and on the number of hearings held, the powers pertaining to the right of access have a strong, negative, significant impact on PAC activity however measured. In fact, the wider the right of access power of Eastern African PACs, the lower the number of meetings held and the lower the number of hearings held. This finding, however surprising, is in line with what Sartori (1987) had suggested. For Sartori (1987) it was clear that when parliaments and parliamentary committees are asked to do so much, they lack the time, the focus and the resources to do well what they are asked to do. Hence, he made clear that a narrower oversight mandate was a prerequisite for having effective oversight. The findings from the Eastern African region support Sartori's view. In fact the Right of powers alone explains 52 per cent of the variance in the number of meetings held. The strength of the relationship can be appreciated by inspecting Figure 3 below.

Fig. 3. Right of access and number of meetings held



Similarly the right of access power has a negative impact on the number of hearings held by the PACs. The right of access powers alone explains 65.5 per cent of the variance in the number of meetings held by Eastern African PACs. See fig. 4.

Fig. 4 Right of access power and number of hearings



There is also great variation in the access to witnesses. In fact while the PAC from South Sudan has unconditional access to 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), PACs like the one in Uganda only have access to a handful of witnesses (unconditionally to department officials, statutory authorities and government boards, conditionally to ministers and government service providers).

Table 6. Access to witnesses

	minister	Dep't official	AG	Statutory authorities	Gov't boards	Interest groups	academics	NGOs	Gov't service providers	Tot
Ethiopia	y		y		y				y	4
Malawi	Yr	y	y	y	y	N	Y	y	Yr	7
Seychelles	Yr	y	n	y	y	N	Yr	n	Yr	4.5
South sudan	Y	y	y	y	y	Y	Y	y	Y	9
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
Zanzibar	yr	y	yr	y	y	yr	yr	yr	y	6.5

Legend: yes= yes, normally summoned (1); yr = yes, rarely summoned (0.5); n = no (0)

Follow up

Follow up mechanisms are essential for ensuring that the oversight activities and function performed by PAC have a real bite. One of the problems that PAC often encounter in performing their oversight tasks is that they formulate recommendations and have no way of checking whether, how and to what extent the executive takes any step to implement the recommendations it was given.

In an overwhelming majority of Eastern African countries, the executive is formally required to respond, usually within a given time frame, to the recommendations formulated by the PAC. The

only two exceptions to this trend are represented by South Sudan and Seychelles. The case of Seychelles is somewhat peculiar because, as the respondent pointed out while completing the questionnaire, the recommendations of the PAC in Seychelles are not binding and therefore the government has really no incentive to respond to recommendations that it has the power to ignore.

Furthermore, the data collected from the East African PACs makes it clear that there are various ways in which governments can report about whether and how they have taken up and implemented the recommendations formulated by the PAC. In some cases the ministry of finance responds on behalf of all ministries, in other cases ministries report directly how they have acted upon the recommendation that they had received. It is important to note that while follow up mechanisms are generally regulated by proper dispositions, such as, standing orders, there is a discrepancy between what governments are formally required to do and what happens in reality. For example, in Zanzibar is mandated by the Standing Orders (SO) to report what has been implemented by other ministries, but in practice each ministry presents a report on what it has implemented.

A final point that needs to be considered is that in many cases parliaments (or standing orders) can set up a time frame for government responses. In this respect, the data reveal that there is considerable variation in the amount of time that the government is given to respond. In Ethiopia the government can take as much time as needed, in Zambia it has to respond within 60 days, it

has to respond in 80 days in Tanzania and Uganda, while in Malawi the government can take up to 90 days to respond.

Conclusions

The success of PACs has been attributed over time to a wealth of structural, organizational, institutional, legal, and behavioral factors. The evidence we have presented in this paper has shown that, on average, Eastern African PACs are fairly similar to what Stapenhurst, Pelizzo and Jacobs (2013) have identified as best practices.. For instance there is virtually no statistical difference between the percentage of East African PACs chaired by an opposition member and the percentage of PACs worldwide that have an opposition chairperson. Similarly, the size of the staff at the disposal of a PAC is perfectly in line with the world averages. There are however some respects in which Eastern African PACs depart from global best practices. For example Eastern African PACs are considerably larger than PACs worldwide and in so far as PAC size is a favorable condition for the effective performance of a PAC, East African PACs are in this respect well equipped to perform well. Only with regard to the percentage of Opposition MPs serving on the PAC, the PACs from the East African region are below the world average.

Our analysis has revealed however that while the region is in line with best practices, it is rather heterogeneous. Some PACs are very small (Seychelles, Zanzibar) while other are extremely

large (Uganda), some are very well staffed (South Sudan) while others (Ethiopia, Seychelles and Tanzania) are significantly less so.

Even more remarkable is the difference in terms of output. The PAC from Zanzibar holds from 4 to 6.6 per cent of the meetings held by the PAC from South Sudan. Differences are equally more staggering with regard to the number of hearings held. Tanzania holds forty times as many hearings as Malawi and Zanzibar. and while one may not be surprised by the fact that the PAC from Tanzania outperforms the PAC from Zanzibar by such a wide margin, it is indeed remarkable that the Tanzanian PAC outperforms by such a margin a large and well-staffed PAC such as the one operating in Zambia.

Our analyses have revealed, for instance, that bigger PACs hold in general more meetings. The truly exceptional finding, that to the best of our knowledge has no comparison in any other part of the world, is that PACs with wider right of access power are less active than PACs with a narrower such mandate. In fact the wider the mandate in terms of right of access, the lower the number of meetings and hearings held by the PAC. This finding seems to suggest what legislative oversight scholars (Pelizzo and Stapenhurst, 2012) have repeatedly emphasized namely that what makes oversight effective is the political will to use effectively the tools and the powers at the disposal of a legislature rather than the number and the variety of powers and tools at the disposal of the legislature. Consequently, international organizations, practitioners and institutional reformers should pay more attention to ensuring that legislatures use the powers and the tools at their disposal rather than expanding their range of powers. If left unused, wider powers are as ineffective as no powers in promoting good governance.

Our analysis are of particular interest for Tanzania, for it shows that in spite of the fact that the Tanzanian PAC does not receive as much staff support as other PACs in the region, it is one of the most active in terms of meetings held and the most active in terms of hearings. This means that despite receiving less support the Tanzanian PAC is more efficient in using the resources placed at its disposal and by doing so it is the most effective tool of legislative oversight in East Africa.

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