



Public Accounts Committees in Eastern Africa: A Comparative Analysis with a Focus on Tanzania

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The Public Accounts Committee (PAC)—one of the standing committees of the Parliament of Tanzania—is an important institution for overseeing the implementation of the national budget and the expenditure of public monies. Properly functioning, the PAC has the capacity to promote good governance, curb corruption and increase the trust of citizens in the political system.

To assess its performance and effectiveness, this brief compares the organizational characteristics and the level of activity of the PAC in Tanzania with the committees of five other countries in Eastern Africa: Uganda, Zambia, Malawi, South Sudan and Seychelles.¹

The evidence presented indicates that the PAC in Tanzania is above regional averages with respect to several organizational features. More importantly, it is the most active PAC in the number of hearings held. Given that the number of parliamentary staff that support the committee is an important predictor of PAC performance, it follows that if Tanzania's PAC—which presently has fewer staff than other PACs in Eastern Africa—was given a larger and better trained staff it would have the potential to outperform PACs in the region by a wider margin and could make an even more significant contribution to enhancing good governance.

Introduction

The Public Accounts Committee is one of the standing committees of the Parliament of Tanzania. Among its major functions, the Committee is responsible for scrutinizing government expenditures, government financial year accounts and any other accounts presented to the National Assembly as the Committee deems fit to examine. It is also mandated to scrutinize the report of the Controller and Auditor General (CAG). In exercising these functions, it is the duty of the committee

to see that moneys reflected in the estimates of expenditure are expended as authorized, and that expenditures are duly authorized by the appropriate authorities under existing accounting procedures. Committee members are drawn from sitting Members of Parliament (MPs) and are appointed by the Speaker.² The PAC is an important body for overseeing the implementation of the budget and the use of public monies.

¹ The geographical scope of this brief includes South Sudan, Seychelles, Zambia and Malawi. This was intentionally done so as to expand the scope of analysis, which, in turn, enables results to be generalized to a larger area of Eastern Africa.

² See Functions of Standing Committees <http://www.parliament.go.tz/index.php/home/pages/38>

Through its oversight capacity, PACs can perform a vital role in promoting government accountability and transparency, and, in turn, curbing corruption and promoting development.

This brief compares the organizational characteristics and level of activity of the Public Accounts Committees (PACs) in Tanzania with the PACs from five other countries in Eastern Africa. The data presented in this brief are drawn from the results of a survey administered to PAC chairpersons and/or clerks at the meeting of the Southern Africa Development Community Organisation of Public Accounts Committees (SADCOPAC) held in Kampala, Uganda, in May 2013.³ The survey questionnaire was designed by the World Bank Institute (WBI) and Commonwealth Parliamentary Association (CPA) to map PAC capacity and performance worldwide.

Important organizational characteristics of Public Accounts Committees

This brief examines five organizational characteristics of Public Accounts Committees: the size of the legislature (from which committee members are drawn), the size of the committee, the number of staff supporting the committee, the party affiliation of the committee chairperson, and the percentage of opposition members serving on the committee. These characteristics were selected for analysis as a large and growing body of research has shown that each of these characteristics has a major impact not only on the extent of activities performed by a PAC, i.e., the committee's output, but also on the quality of its overall performance and effectiveness.

For instance, McGee (2002) found that PACs operating in small legislatures in either parliamentary or semi-presidential systems were less likely to work well because in these 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" (p. 83). Small PACs are also believed to be less

likely to work effectively because of their size. 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 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.

That said, McGee (2002) added 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 or the support "to carry out their work effectively" (p. 83). Hence, the size of the staff that support the committee is the third factor considered in the analysis. Most importantly, PACs need to be supported by well-trained staff. Comparative analyses have shown that having a large but inadequately trained staff at their disposal does not enhance PAC performance (Stapenhurst, Pelizzo, & Jacobs, 2013). Ideally, a PAC needs the support of a committee clerk, a member of staff who is technically well-grounded on committee activities, and a researcher.

The fourth factor that may affect PAC performance is the party affiliation of the chairperson. Earlier studies have found that the presence of an opposition chairperson has a beneficial impact on the functioning, the performance and the legitimacy of the PAC (McGee, 2002; Stapenhurst et al., 2005).

The fifth and final organizational characteristic of PACs examined is the presence of opposition MPs on the PAC. Pelizzo (2011) found that the presence of opposition MPs was a major determinant of the number of meetings held and of the number of reports produced by the committee.

³For a more comprehensive presentation of survey results, see Pelizzo, R., & Kinyondo, A. (2014). [Public Accounts Committees in Eastern and Southern Africa: A comparative analysis](#). *Politics & Policy*, 42(1), 77-102.

Findings

Organizational characteristics of PACs in Eastern Africa

The size of the legislatures in the six countries ranged from 33 seats in Seychelles to 375 seats in Uganda, with an average of 218 seats. The Tanzanian legislature with 370 seats is the second largest legislature in the region.

The size of the PACs varied from 7 members in Seychelles to 28 members in Uganda, with an average size of 17 members. The size of Tanzania's PAC with 18 members is marginally above the average. The survey data also revealed considerable differences both in the process through which PAC members are selected and in the duration of their appointment. For example, members are appointed for one year in Zambia, for two and a half years in Uganda and Tanzania (previously they were nominated for the full five-year parliamentary term), and for the full parliamentary term of five years in Malawi, Seychelles and South Sudan. Note that 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 PAC performance.

Data further show that the percentage of opposition MPs serving on the PACs in the six countries ranged from 11.7% in South Sudan to 77.7% in Zambia, with a regional average of 35.7%. In comparison, the percentage of opposition MPs in the PAC in Tanzania is 20% which was well below the regional average.⁴ However, when the outlying data point for Zambia is omitted from the analysis, the regional average for the remaining five countries drops to 21.3%, which is only marginally higher than the percentage of opposition MPs in Tanzania's PAC.

The analysis also found that two-thirds of the PACs (4 out of the 6) analysed are chaired by an

opposition MP—a value which is in line with the world average. Tanzania is no exception here. It is one of the four countries examined where the PAC is chaired by an opposition member.

With respect to the number of PAC support staff, Tanzania is well below the rest of the region. PACs in the other five countries have on average 4 staff members, while the Tanzanian PAC has only 2 staff members. Moreover, training for committee members and staff is limited. Until now,

training in the Parliament of Tanzania has mainly been provided by the United Nations Development Programme (UNDP). Specifically, the UNDP has provided training to enhance MP's capacity to: i) oversee government functions and the overall the activities of the Executive; ii) promote dialogue between parliament and citizens; and iii) exercise legislative responsibilities.

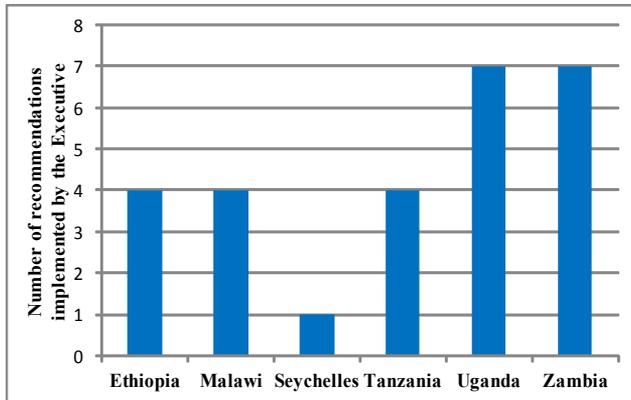
Activity of the PACs

Data were collected on two main PAC activities: the average number of days per year devoted to PAC meetings and, more importantly, the number of hearings held. The data indicate that the Tanzanian PAC is the second most active in terms of meetings held and is the most active in terms of hearings held. Viewed in conjunction with the capacity of Tanzania's PAC to summon a broad range of witnesses to testify (thereby holding the executive to account), this implies that the Tanzanian PAC is the most effective committee among the six countries of Eastern Africa examined.

Bigger PACs tend to meet more often and hold more hearings, though the relationship between PAC size and the level of each activity is not statistically significant. To a larger extent, the number of hearings held by PACs reflects their effectiveness. On this account, the evidence suggests that the Tanzanian PAC is more effective than its regional counterparts.

⁴This regional average is slightly better than the world average of non-government MPs serving on PACs (37%) calculated by Stapenhurst, Pelizzo and Jacobs (2013).

Figure 1. Number of recommendations issued by the legislature that were implemented by the executive



Data from the Public Expenditure and Financial Accountability (PEFA) Program⁵ suggest that all legislatures in Eastern Africa could play a greater role in the budget process and could also be more effective in issuing recommendations and ensuring their adoption and implementation. The data collected and presented in Figure 1 supports the claim that the Tanzanian PAC works well by regional standards but with room for improvement.

The PEFA data show that the Tanzanian PAC is as effective as the PAC from Ethiopia and Malawi and more effective than the PAC from Seychelles.

Conclusion

The literature has consistently argued that a larger and better trained staff improves the performance of PACs (McGee, 2002; Pelizzo, 2011; Stapenhurst, Pelizzo & Jacobs, 2013). It follows that if the Tanzanian PAC were given more staff support and if both staff and committee members were provided with more and better training—presently members and staff receive training only from the Auditor General and from international meetings—the performance and effectiveness of the Tanzanian PAC could be further improved.

Bibliography

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⁵The [Public Expenditure and Financial Accountability \(PEFA\) Program](#) was founded in 2001 as a multi-donor partnership between seven donor agencies and international financial institutions to assess the condition of country public expenditure, procurement and financial accountability systems and develop a practical sequence for reform and capacity-building actions.



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