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# **FINANCIAL OVERSIGHT:**

## **A HANDBOOK FOR PARLIAMENTARIANS**

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**WORLD BANK INSTITUTE**

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# IN THE BEGINNING

This handbook is intended to be a guide to how parliamentarians can increase the effectiveness of their oversight role. It is not exhaustive but points to techniques and procedures that have been successfully employed in parliaments worldwide. The terms ‘parliament’ and ‘legislature’ are used interchangeably, as are ‘parliamentarian’ and ‘legislator’.

Historically, parliaments have been established to represent the interests of, and to give voice to, citizens and thus can provide opportunities for more open and participatory governance. Against this background, it is important that parliaments be in a position to play their constitutionally assigned roles. The challenge is for parliaments to use their financial oversight responsibilities to ensure that the needs of citizens, including the poor, are not only heard, but also met through the delivery of well-designed government programs and services.

Parliaments perform three functions - representative, legislative, and oversight. They perform a representation function in that they represent the will of the people, which is the legitimate source of authority in democratic countries. They perform a legislative function because, in addition to introducing legislation on their own, they have the power to amend, approve or reject government bills. And they perform an oversight function, ensuring that governments implement policies and programs in accordance with the wishes and intent of the legislature. They undertake this oversight function in two ways: they oversee the preparation of a given policy (*ex ante* oversight) or can oversee the execution and the implementation of a given policy (*ex post* oversight).

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Though most legislatures have the power to keep the government accountable for its actions and its policies, there is considerable variation in the legislative tools that legislatures can employ to perform their oversight function. This variation reflects to a large extent differences in the form of government and other constitutional arrangements. These means include parliamentary committees, questions in the legislature, interrogations, urgent debates, the estimates process, scrutiny of delegated legislation, private members' motions and adjournment debates that allow legislators to raise issues relating to the use or proposed use of governmental power, to call upon the government to explain actions it has taken and to require it to defend and justify its policies or administrative decisions.<sup>1</sup>

**An Oversight Analogy**

An example from everyday life may simplify the concept of oversight. Suppose that you hire a contractor to build you a home. You and your contractor agree on the plan for the home, the materials to be used, etc.

As the homeowner, you are "conducting oversight" every time you stop by and check on the progress of your new home, see that your contractor is using the quality of stone, glass, and other materials he promised to use, and try to ensure that your contractor is on schedule and within budget.

If unforeseen problems arise (workers were ill, bad weather kept them from working, the price of materials changed) the contractor will keep you apprised of the changes. A wise homeowner keeps an eye on the contractor's progress.



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GOPAC and the World Bank Institute have identified that parliamentarians can contribute significantly to good governance by:<sup>3</sup>

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<sup>1</sup> Pelizzo, R & Stapenhurst, F, Tools of Legislative Oversight Policy Research Working Paper 3388, World Bank, 2004

<sup>2</sup> Johnson J J & Nakamura R T, Orientation Handbook for Members of Parliament, World Bank, 2006

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***Expanding their oversight role*** throughout the budget cycle. Parliaments approve the annual budget and oversee government spending. Through these ex-ante and ex-post budget reviews, they hold the Executive accountable for the use of public funds. This role can be accomplished through the work of parliamentary committees or through individual MPs. Involving parliament more in the budget cycle can create a greater sense of public ownership in economic strategies, realign government priorities and help fight corruption.

***Ensuring greater transparency in decision-making.*** Whether it is committees questioning senior policy makers or parliamentarians putting issues before government in Question Period, parliament has the power and responsibility to question how and when government decisions are made, thereby ensuring greater deliberation, debate and ultimately greater transparency of the policy making process.

***Reviewing, proposing and enacting*** legislation that is necessary to support reform and development. Legislative scrutiny of bills and deliberation by committees – especially where committees engage in public consultation – provide a counterbalance to the Executive. This not only reinforces greater accountability and transparency, but also enables legislation to be more reflective of society’s interests as a whole, rather than the interests of the governing party.

***Establishing wider linkages with other parliaments*** to share information and learn from the experiences of more developed legislatures. Such links can be particularly helpful on a regional basis, where similarities in basic conditions make the exchange of different approaches especially insightful for mutual learning.

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<sup>3</sup> World Bank Institute Parliamentary Strengthening Program

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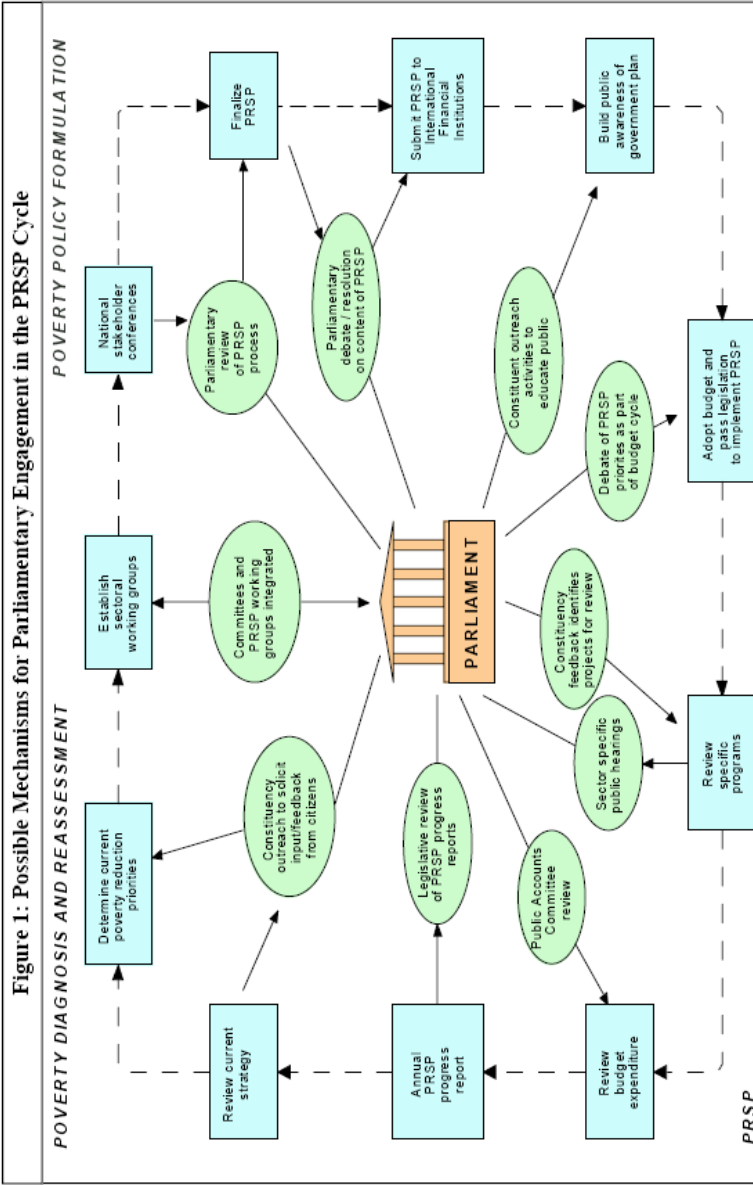
All democracies, but especially those in transition, require a governance process in which state actors are not only vertically accountable to the citizens – through, for example, periodic elections – but are also subject to restraint and oversight by other agencies, both elected and non-elected. Members of Parliament are potential agents of horizontal accountability.<sup>4</sup>

As an example of how parliamentarians might exercise oversight, the diagram on the next page (which has been highly simplified) highlights a few of the many points at which a national legislature might scrutinise the design and implementation of a national poverty reduction strategy paper process (PRSP).<sup>5</sup>

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<sup>4</sup> The State of Governance in Bangladesh 2006, BRAC University, 2006

<sup>5</sup> Hubli, K.S & Mandaville, A, Parliaments and the PRSP Process, World Bank, 2004





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# THE PUBLIC PURSE

## ANNUAL BUDGET APPROVAL PROCEDURES

The annual budget is not just a mechanism for obtaining parliamentary approval for the Executive's proposed expenditure, it is a critically important instrument in ensuring transparency, accountability and good governance. The budget is a fundamental statement of policy which outlines the Executive's view on the socio-economic state of the nation. A budget is a political expression of the policies of the Executive, saying what it has done and what it intends to do.<sup>6</sup>

It is the Executive's responsibility to draw up the budget and it is parliament's responsibility to deliberate on the budget, to approve it and to monitor its implementation. The actual role of parliament in the budget process varies widely around the world from being a rubber-stamp through to actually amending the budget. Parliament may influence the Executive's decisions in the preparation of the budget and may even withhold approval of planned expenditure.

It is important to emphasise that the budget is a process and not an event and, in terms of political strategy, that process is continuous from one election to another. The sequence of the budget process should be:

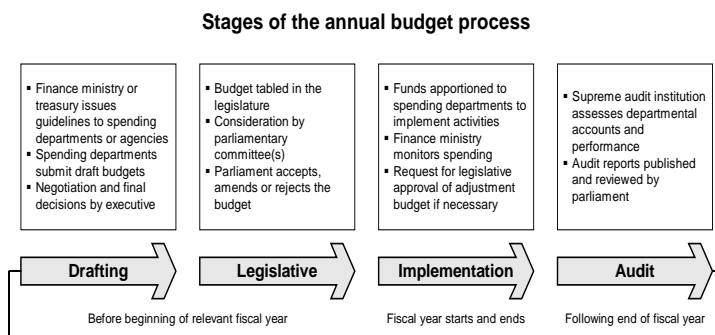
- The Executive prepares the budget;
- The budget is presented to parliament;
- Parliament adopts the budget; and
- The budget takes effect.

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<sup>6</sup> The Parliament of Timor Leste and the Budgetary Process, IPU, 2003

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Perhaps this diagram better demonstrates the role that parliament should play in this process:



During the formulation phase of the budget, parliament can play an indirect role in influencing the decisions of the executive through debates, questions and committee investigations. In particular, committees may wish to take evidence from government ministries about the Medium Term Fiscal Framework (MTFF) and the Medium Term Expenditure Framework (MTEF).

In many developing countries, budget formulation is monopolized by the Executive and the budget process does not involve parliamentary participation or consultation. In fact, in some places, officials treat budget documents and other financial information as confidential documents. Often, very little budget information is made available during the budget drafting phase. In many cases, the information is not so much withheld as simply not released – MPs are not asking for the information and, when they do, there are no clear procedures or precedents for what information should be provided.<sup>7</sup>

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<sup>7</sup> A Guide to Applied Budget Analysis, Asia Foundation, 2006

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In carrying out their oversight of the budget, MPs will want to have as much information as possible. Although the number of legislatures with their own Parliamentary Budget Office is on the increase, they are still the exception rather than the rule. Nonetheless, there are certain key documents that should be of assistance where they are available:<sup>8</sup>

- *The Minister's budget speech* – an overview of the financial results for the previous year together with the main headings of proposed expenditure and the anticipated revenue from taxation and other sources
- *The Budget Review* – an overview of economic development and medium term budget predictions
- *Estimates of the National Expenditure Survey* – sets the spending plans for each ministry
- *Adjusted Estimates of National Expenditure* – update the above during the budget process
- *Estimate of National Revenue* – estimates funds received from taxes, duties and other revenues
- *The Appropriations Bill* – sets out proposed expenditure in a legislative format
- *Taxation Measures* – details each of the revenues from taxes for the year in a legislative format

After the budget is presented there should be an opportunity before the appropriations bill is passed to subject the budget to intensive scrutiny and debate and after the appropriations bill has been passed, parliament has an obligation and a right to scrutinise the performance of the Executive in implementing the programmes approved in the budget. It is very important that this scrutiny is not deferred until after the end of the fiscal year and the Auditor-General has reported. In many cases,

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<sup>8</sup> The Parliament of Timor Leste and the Budgetary Process, IPU, 2003

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audit reports are delayed for significant periods of time, often rendering them of little use, and there is little or no real-time scrutiny of public expenditure.

Budgets, where effective, are the device through which the executive sorts out what to actually provide to citizens and how to pay for it – in response to its legislative obligations, policies, political promises and its financial situation. Parliaments must provide authority for the funds and their allocation/application and, typically, do so annually. Parliamentary engagement in the budget process, accordingly, can be used to ensure:

- It is informed on all sources of funds and their anticipated magnitude, what each program or activity will produce and what it will cost.
- It receives timely information on what resources have been collected, what actually has been spent and what has been achieved.
- Discipline by providing only annual authority for most programs, by establishing expert oversight agencies – such as auditors- to review the information the executive has provided is accurate; and,
- Internal oversight practices and committees to ensure parliamentarians and the public understand the information, can verify that the results achieved are real and can undertake analyses to check if funds have been wasted in inefficiency or corruption.<sup>9</sup>

This ongoing scrutiny has two aspects. At the macro level, the scrutiny will focus on:

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<sup>9</sup> Controlling Corruption: A Parliamentarian's Handbook, GOPAC, 2005

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- The extent to which the Finance Ministry estimates of income and expenditure are being achieved;
  - How the budget is affecting economic growth, inflation and employment targets; and
  - Whether the Finance Ministry is discharging its financial responsibilities effectively.

At the micro level, the focus will be on:

- How government ministries are handling the funds allocated to them by the budget;
- How efficient each ministry is in the management of programmes; and
- Whether targets are being met in the delivery of services.

Once the decision is made whether to centralize committee power over the budget process in the finance committee or a budget committee, the next question is whether to institutionalize the involvement of policy committees, which may have extensive substantive knowledge of the ministries and programs within their jurisdiction. Parliaments have adopted many approaches to this question.

Denmark, Germany, Greece, Japan, Spain, and Turkey have each created a single budget committee with responsibility for all budget matters with essentially no budgetary role for other committees. On the other hand, the Czech Republic, Hungary, New Zealand, Poland, and Sweden give the budget committee the overall task of allocating total spending to the various sectors, but rely on other committees to determine the details within their areas of jurisdiction. The Australian parliament does not use a central budget committee, but refers the relevant section of the budget directly to the portfolio committees.

## GERMANY

The second chamber, the Bundesrat, which represents the 16 regions of Germany, plays an advisory role in the budget process. After the budget is tabled, the Bundesrat has six weeks to present its recommendations to the government.

That chamber's finance committee refers the budget to the 16 provincial ministers for evaluation. The ministers prepare brief statements and the committee votes on amendments that may be proposed. Approved amendments are compiled into a report and sent to the government, which may comment on it and forward it to the Bundestag. Through this process, budgetary concerns of the provinces are addressed.

While the second chamber is preparing its recommendations, the Bundestag refers the document to its budget committee, which reviews the estimates and may propose amendments to the full chamber. The committee assigns certain of its members, known as rapporteurs, to take special responsibility for an agency or ministry's budget request. These rapporteurs usually remain assigned to the same ministry for several years and develop knowledge about its operations and strategic goals. Their recommendations play a large role in the committee's deliberations. After the Bundesrat's recommendations have been referred to the Bundestag, the rapporteurs present their recommendations.

The Bundestag amends the departmental budgets, passes the budget on third reading, and sends it back to the Bundesrat for its concurrence. If the Bundesrat does not agree, a process is instituted to develop consensus, but the Bundestag may ultimately override these objections and pass the budget.

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<sup>10</sup> Legislatures and the Budget Process, NDI, 2003

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Other nations have developed hybrid systems. Mexico's budget committee, for example, has primary responsibility for budgetary issues, but members of the portfolio committees attend budget committee meetings when spending in their area of jurisdiction is being discussed. In Nigeria, portfolio committees from both chambers become subcommittees of the appropriations committees for consideration of the portions of the budget under their jurisdiction.

A major factor in a committee's effectiveness is its ability to amend the budget or suggest amendments for consideration by the full chamber. In the United Kingdom and other nations strongly affected by the Westminster system, committees are relatively weak and their ability to amend bills is limited or non-existent. Other systems may give committees authority to prepare a report recommending amendments. In India, sectoral committees may not recommend amendments at all; sole responsibility for proposing amendments rests with individual members, who propose them in the plenary.

While the existence of a committee dedicated to evaluating the budget may be one indicator of a legislature's ability to play an influential role in the budget process, a number of other factors must also be present for the committee to be dynamic. For example, Mexican law requires that the president's budget be sent directly to the budget committee as soon as it is received in Congress. The budget committee then has 30 days to evaluate the budget and report its recommendations to the full chamber. But the president submits the budget just 30 days before the new fiscal year (15 days in an election year), so if the budget committee were to take all the time allotted to it, there would be no time to debate the budget in the plenary. In practical terms, this time constraint means that the budget

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committee has little time to develop independent, meaningful analyses for use by the Congress.

The Hungarian Parliament revised the rules for its committee system in 1990 and mandated that the budget committee chair be a member of the opposition party. In practice, the government has simply bypassed the chair and worked closely with key committee members who are part of the ruling coalition.

In Bangladesh, once the Finance Minister has presented the proposed budget to Parliament, MPs discuss it, although as Article 70 prevents MPs from disagreeing with their own party, the quality of discussion tends to be low. Ruling party MPs praise the budget, the opposition criticize it, and then – unless there are substantial criticisms – it passes into law. The parliamentary committee has no role in the budget formulation process and the parliamentary standing committees have been least effective in discharging their oversight function.<sup>11</sup>

## **PARLIAMENTARY BUDGET OFFICES**

A common shortcoming for parliaments wishing to be more effective in the budget process is a lack of budget expertise. A nation's budget is large, complex and difficult to understand (sometimes by design), and parliamentarians need assistance in interpreting it. Legislatures may address this by hiring short term experts to assist them in analyzing the budget, or rely on partnerships with academia or civil society groups. A more expensive approach is to build budget expertise within the parliament. Some legislatures, such as in Poland, build a budget assistance capacity within the professional research

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<sup>11</sup> The State of Governance in Bangladesh 2006, BRAC University, 2006



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offices while others have established standalone non-partisan budget offices to assist parliaments with the budget process.<sup>12</sup> Examples of parliamentary budget offices include the US Congressional Budget Office, Mexico's Center for Public Finance Studies, Uganda's Parliamentary Budget Office and Korea's National Assembly Budget Office. The first such office was established in the state of California in 1941, three decades before the United States Congressional Budget Office in 1974. Kenya and Nigeria are close to establishing budget units and many others considering doing the same. Others such as Canada have taken a slightly different route, recently establishing the position of Parliamentary Budget Officer within the non-partisan Library of Parliament to provide objective analysis to Members of Parliament and parliamentary committees concerning the state of the nation's finances, trends in the national economy, and the financial cost of proposals under consideration by either House.<sup>13</sup>

## **PUBLIC ACCOUNTS COMMITTEES**

The Public Accounts Committee (PAC), whether called by that name or otherwise, is the oldest committee in the Westminster-based parliamentary system. Broadly speaking, the role of the PAC is to assist the legislature in holding the Executive to account for its use of public funds and resources through the examination of public accounts. As such, the PAC has a critical role in ensuring public sector accountability and effective

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<sup>12</sup> Johnson J J & Nakamura R T, Orientation Handbook for Members of Parliament, World Bank, 2006

<sup>13</sup> Guy A. Beaumier , "The Accountability Act and the Parliamentary Budget Officer", Economics Division, Parliamentary Information and Research Service, Library of Parliament, Parliament of Canada, 2006

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governance. In simplistic terms, the PAC has some similarity to and audit committee in a corporate or public sector entity.<sup>14</sup>

### **NIGERIA**

There have been vast improvements in the responses from Ministers and parastatals to queries from the House and Senate Public Accounts Committees since the President made accountability and probity a major plank in his government's platform. The Auditor General and the Accountant General have both been criticized for inadequate reports and they were threatened with arrest if they did not improve their reporting.

The Senate PAC had cleared up its five-year backlog and is now dealing with recent audit reports. The Senate and House PACs still conduct inquiries separately, as required by the Nigerian Constitution; but they do meet together to harmonize their reports and the reports from each PAC now go to both Houses. A new Auditor General's Act was passed some time ago by the Senate and recently by the House. The new act provides heavy sanctions for non-compliance.

Since 2004 has had direct independent funding annually from the Treasury in addition to funding from the House. It is therefore able to hold hearings, inspect budget programmes and hire consultants.

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Not all PACs are restricted to dealing with audit matters as some also have responsibility for examining the budget estimates. Such committees combine the role of PAC and Finance Committee and, indeed, some may go further and

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<sup>14</sup> The Parliamentary Public Accounts Committee: an Australian and New Zealand Perspective, KPMG, 2006

<sup>15</sup> [http://www.cpahq.org/uploadedFiles/Programmes\\_and\\_Activities/Professional\\_Development/Tighter%20financial%20scrutiny%20in%20Nigeria.pdf](http://www.cpahq.org/uploadedFiles/Programmes_and_Activities/Professional_Development/Tighter%20financial%20scrutiny%20in%20Nigeria.pdf)

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subsume the financial remit of other committees. A significant restriction on PACs operating under the Westminster convention is that they do not deal with matters of policy but rather on the efficiency and effectiveness of the ways in which policy is implemented.

### **AUSTRALIA**

Since the early 1950s, the Joint Committee of Public Accounts has been assisted in its work by observers from the Australian National Audit Office and the Department of Finance. Observers perform an important role in the work of the Committee: they help ensure that the Committee has before it all necessary information and opinion on the matters under review.

At the outset of an inquiry, observers are nominated for the duration of the Committee's work. Those nominated are expected to be senior officials who have relevant experience of the issues being considered. Observers attend all public hearings and may be required to attend private meetings and briefings.

The role of an observer is to assist the Committee in its work by providing background information and comment relevant to the subject being considered. During the course of public hearings, observers are expected to offer information and comment to the Committee Secretary and provide information and comment in response to questions from Committee members. An observer may, for example, suggest a line of possible questioning or offer background information about any of the issues being discussed.

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The size and composition of a committee are essential to its operational effectiveness and autonomy. A PAC needs to be of a size which is large enough to operate even when there may be vacancies or temporary absences, while it should not be so

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<sup>16</sup> <http://www.aph.gov.au/house/committee/jpaa/observer.htm>

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large as to be unwieldy. Traditionally, it has been regarded as important that the composition should reflect the party balance in the legislature and the PAC's size needs to be sufficient to accommodate this. The PAC should be of sufficient size to accommodate proper representation of both genders and of all ethnic and other minorities represented in the parliament.<sup>17</sup>

The Chair of the PAC is an especially sensitive post and there are various ways in which parliaments allocate it. In the Westminster tradition, it is usual (although not universal) for it to be held by a member of an opposition party. In some countries, the chair is occupied by the longest serving member of the PAC. The real test of the influence of a PAC is not simply whether its recommendations are accepted by the Executive but whether they are implemented, effectively and in full, and, most importantly, whether they make a positive difference to financial efficiency and quality of service.<sup>18</sup> This may often involve the Auditor-General in reporting back to the PAC on the process of implementation. In some jurisdictions, the Auditor-General publishes an appendix to the annual report which details the progress or otherwise of PAC recommendations.

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<sup>17</sup> The Constitution Unit, Parliamentary Audit Scrutiny, University College London, 2003

<sup>18</sup> The Fiscal Maze, Hansard Society, 2006

## **BRITISH COLUMBIA**

About twelve months after an audited organization's appearance before the committee, representatives of the Auditor General's office will request representatives of the audited organization that a progress update be provided to the Office of the Auditor General within a period of time (usually one month). Audited organizations must prepare a written response and direct it to the Office of the Auditor General.

All written responses submitted by audited organizations are reviewed by the Office of the Auditor General to confirm the fairness of information about the progress made in implementing the recommendations contained in the Auditor General's report. After completion of the review, the Auditor General issues a report to the Legislative Assembly, which includes the Auditor General's opinion on the status provided by the organization. The report is referred to the Select Standing Committee of Public Accounts.

Following review of the Auditor General's report, the committee may request that representatives of the audited organization appear before the committee to provide further information, or that further information be provided to the committee in written form.

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<sup>19</sup>[http://www.leg.bc.ca/cmt/38thparl/session-3/pac/PAC\\_FollowUpProcess.pdf](http://www.leg.bc.ca/cmt/38thparl/session-3/pac/PAC_FollowUpProcess.pdf)

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# THERE ARE OTHER WAYS

## PARLIAMENTARY QUESTIONS

Questions to the Executive usually focus on specific issues and are probably the element of oversight that the public has most awareness of. Questions can be put orally or in writing and can be for oral or written response.

Depending on the system adopted in a legislature, the executive may or may not know the content of oral questions in advance of them being asked. The questions may be addressed to a particular minister at a specified time, to any minister, in a plenary sitting or at a committee. It may also be possible for oral questions, if tabled in advance, to be answered in writing if time does not permit an oral answer on a particular day.

In the case of written questions, the executive may be able to choose which questions it wishes to answer. Usually, if the question very specific, or if a technically detailed response is required, then a question will be asked for written answer. The great advantage of written answers is that they provide detailed material which can be consolidated and analysed for more effective scrutiny.

Budgets are very complex and even in cases where different committees of parliament, focus on different sections, the Executive – if it chooses – will be able to hide information and use authorities in ways other than as understood by parliamentarians. The aim of parliamentary oversight might better be interpreted as reducing the likelihood of such behaviour. Questioning that helps to do so includes:<sup>20</sup>

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<sup>20</sup> Controlling Corruption: A Parliamentarian's Handbook, GOPAC, 2005

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- pursuing specific matters in greater depth, rather than a balanced understanding of all matters;
  - tracking patterns of expenditures and results over time to better understand changes;
  - asking for benchmarks for similar programs in other countries that seem similar, questioning differences and encouraging the use of global or regional reporting standards to assist in comparisons;
  - clarifying results and expenditures by sub-region or district so that interested citizens can help in oversight;
  - using public hearings to encourage citizens to examine budgetary information and assume a greater ‘ownership’ of the Executive’s commitments.

Some parliamentarians complain that the inability of parliaments to sanction non-responsive ministers weakens the effectiveness of questions. To deal with this, some parliaments reform their rules of procedure so that they have the authority to sanction ministers who are not responsive. This might be done, as in the case of Uganda, by keeping an accurate record of promises made by ministers and, if ministers fail to follow through on their promises, the legislature expresses its displeasure through a resolution.<sup>21</sup>

## **COMMITTEE INQUIRIES**

The issue of weak legislation and executive dominance is at the heart of the increasing prevalence of parliamentary committees worldwide. Parliamentary committees form an integral part of a democratic system as these are the major tools used for oversight of the Executive as well as participatory decision-

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<sup>21</sup> Johnson J J & Nakamura R T, Orientation Handbook for Members of Parliament, World Bank, 2006

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making. Committees usually provide better vehicles for oversight and the vetting of bills for inconsistencies and biases than the whole parliament, and their focused activities can serve to transcend narrow personal or party loyalties.<sup>22</sup> Indeed, parliamentary oversight committees are supposed to provide backbenchers with a collective platform to ensure accountability of the Executive.

The strength and buoyancy of a democratic structure can be best gauged by the effective structures in place for a vital committee system. Parliamentarians should work for the development of systems that disclose the objectives and results of programs and ensure proper budgeting, management and accountability in the financial system. This will include strong and active committees, including Finance or similar oversight committees, able to scrutinize agreements with International Financial Institutions (IFIs), monitor the implementation of anti-corruption legislation by the Executive, and ensure that the implementation of policies such as privatization is done in a transparent, timely and effective manner.

Committees can either be established on a standing basis for the life of a parliament or on an ad hoc basis for a specific purpose and/or specific duration. Standing committees may be permitted to exercise oversight of individual ministries or may have an overarching remit looking at such issues as the budget, public expenditure generally, poverty reduction or anti-corruption efforts. Legislation may be dealt with by special committees established for that purpose or a bill may be referred to the relevant scrutiny committee dealing with that ministry.

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<sup>22</sup> The State of Governance in Bangladesh 2006, BRAC University, 2006



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A number of African parliaments have “Committees on Assurances” to hold ministers accountable for statements and promises they have made to parliament. Such committees can be useful in exposing incidents of corruption. Parliamentary committees that review and follow up on reports should also back the Supreme Audit Institutions. As an example, Finance Committees should ensure that governments present, in a timely fashion, annual comprehensive budgets. These should include disclosure of the amounts to be spent on each department and program, in addition to reporting on the monies collected and spent.<sup>23</sup> Standing committees are ideally placed to monitor the progress of PAC recommendations within their subject areas.

Committees should have investigatory powers permitting them access to government accounts, records and other documentation to ensure accountability in government expenditures and the administration of programs and services. Parliaments should work to ensure that governments respond to and act upon the recommendations of their committees. The success or failure of committees is, therefore, linked to the powers that they are given and the extent to which political party interests dominate the operation of the committee system. If committees cannot summon key witnesses (including public servants) to answer questions or demand specific documents from the Executive, or if the majority party dominates all decisions, then the committee system will be ineffective.

Almost all developed democracies, including the US, UK and Australia, allow public hearings and televising of the committee meetings. Televising of the meetings is generally left to the prerogative of the media to decide on the basis of newsworthiness of the issues discussed, however, most

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<sup>23</sup> Controlling Corruption: A Parliamentarian’s Handbook, GOPAC, 2005

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committee meetings hold public hearings which are advertised in advance on the Parliamentary websites, and general public access is thereby facilitated. As a general principle, therefore, committee meetings should be open to the public and media so as to achieve the fullest possible exposure. Committees should only decide to hold in-camera sessions when the discussion is of a particularly sensitive nature.<sup>24</sup>

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<sup>24</sup> The Parliamentary Committee System in Pakistan, PILDAT, 2004

## UGANDA AND KENYA

Between 1997 and 1999, Uganda's parliament worked through its select committees to conduct nine high profile investigations of government officials accused of corruption, two of which led to the censure of the Minister of State for Education and the forced resignation of the Minister of State for Privatisation. Following a parliamentary investigation of the Vice President in her second role as Minister for Agriculture, the President was forced to remove her from her ministerial position and reshuffle the Cabinet. Presidential inquiries led to the departure of the President's own brother from an important post and other resignations in anticipation of censure or other actions.

In 2001, parliament established the Select Committee on Allegations of Mismanagement, Abuse of Office and Corruption in the Ministry of Defence to investigate payroll inefficiencies and procurement procedures. Among other issues, the committee investigated alleged embezzlement of 1.2 billion Uganda shillings meant for troops in the DRC, the purchase of military helicopters that could not fly, the purchase of rotten canned food for the military, and the purchase of ill-fitting uniforms.

Investigative committees typically do not possess enforcement powers, but their shedding light on the misuse of funds can have a deterrent effect on corruption, especially when the media covers corruption cases. Kenya's Parliamentary Select Committee on Anti-Corruption and Economic Crimes release of its so called, "List of Shame" (naming 40 politicians involved in corruption, including some of the most powerful in the country) was one of the tools used effectively by the media in the overall fight against corruption in that nation.

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<sup>25</sup> Johnson J J & Nakamura, R T Orientation Handbook for Members of Parliament, World Bank, 2006

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## **DEVELOPMENT AID AND POVERTY REDUCTION STRATEGIES**

Parliaments are at the centre of the domestic accountability cycle. Where aid provides financial support based on domestic policy frameworks, donors have an impact on the policy formulation and implementation process. This is especially the case for ‘development policy lending’, programmatic aid modalities, and all aid that has as its explicit aim any kind of ‘governance’ outcome. Without the oversight of parliaments and elected bodies at sub-national levels on the nature of policy engagement, aid is in danger of subverting domestic accountability.

The lack of transparency with regard to operations funded by multilateral and bilateral institutions, as well as the lack of transparency in the domestic budget process, have effectively undermined the role that the legislature should play in accountability and anti-corruption efforts. Current initiatives to ensure both transparency and the active involvement of parliamentarians in country assistance strategies, as well as in poverty reduction support programmes, are seen as essential to create transparency on policy, budget allocation and implementation decisions. For budgetary aid transfers that increasingly rely on domestic processes, the oversight and accountability function of the parliament cannot be overemphasised. Transparency International suggest that parliamentarians in both recipient and donor countries insist on being given details of all aid flows and accessible information that meets internal and fiduciary requirements.<sup>26</sup>

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<sup>26</sup> Discussion Paper: Poverty, Aid and Corruption, Transparency International, 2007

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Accountability in development aid has been low vis-à-vis taxpayers in donor countries, due to the ‘overseas’ nature of aid. Aid is also delivered not only through bilateral aid agencies and development NGOs, but also through the multilateral development banks, including the World Bank and the multilateral United Nations (UN) organisations – where the latter groups are only very indirectly accountable to taxpayers.

At the same time, beneficiaries in recipient countries – especially where they are poor and marginalised populations – are almost by definition not well positioned to hold their own governments to account, and even less so the donor governments. Even at present, highly aid-dependent countries face a ‘mixed accountability’ situation. It is not unusual for some governments to report and account to their foreign donors in forums such as World Bank-led Consultative Group or Paris Club meetings (on debt) in greater detail than they do to their own citizens through public accounts. This follows on efforts in “conditionality”, particularly economic conditionality, where donors have sought to hold recipients to account. Economic conditionality, particularly as practiced in the 1980s and early to mid-1990s as a one sided accountability, is now recognised as both ineffective and undesirable.

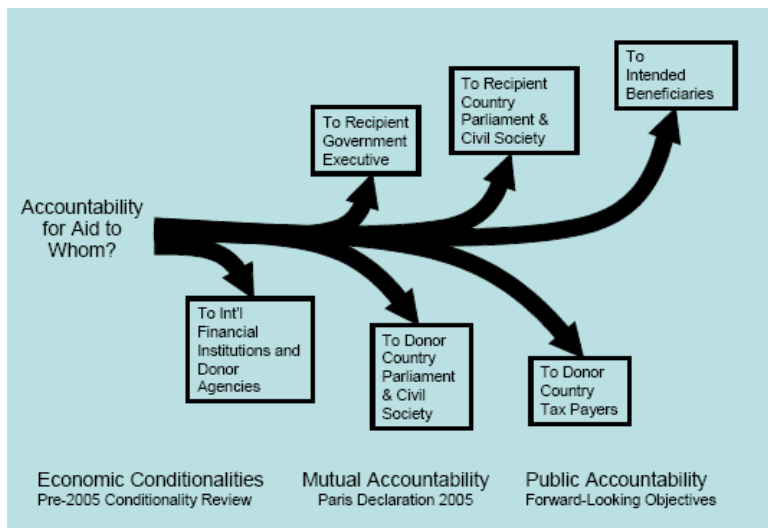
The Paris Declaration on Aid Effectiveness (Ownership, Harmonisation, Alignment, Results and Mutual Accountability)<sup>27</sup> is a milestone in anchoring the commitments and obligations of partnership within a mutual accountability framework that recognises that effective aid must align itself to country-led development strategies. Mutual accountability aims to place the aid relationship on a two-way contractual basis, where donors commit to providing effective aid and recipients

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<sup>27</sup>[http://www.oecd.org/document/18/0,3343,en\\_2649\\_3236398\\_35401554\\_1\\_1\\_1\\_1,00.html](http://www.oecd.org/document/18/0,3343,en_2649_3236398_35401554_1_1_1_1,00.html)

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commit to using aid well. This governance result can only be achieved through mechanisms rooted in public accountability and is demonstrated on the next page.



Poverty Reduction Strategy Papers (PRSPs) are plans prepared in low-income countries describing macroeconomic, structural and social policies and programs countries will pursue to promote growth and reduce poverty. PRSPs are meant to be developed through a participatory process involving both domestic stakeholders and external development partners who help provide financing for the plan. Unlike plans focusing only on macroeconomic policy, PRSPs are meant to be:

- Country driven (“owned” by the host nation, and developed with the assistance of civil society);
- Results- oriented and focused on outcomes that will help the poor;
- Comprehensive, attacking poverty on several dimensions;

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- Partnership-oriented, with participation from government, domestic stakeholders, and donors; and
  - Based on a long-term perspective for poverty reduction.

Legislatures and legislators can make major contributions to the PRSP process. First, because legislators in many systems maintain close contacts with citizens, groups and leaders in their constituencies, and are often local leaders themselves, they can help ensure local participation in the development of national PRSPs. Legislators could be involved in or even host public hearings in which citizen and group input is sought for developing the PRSP. Second, legislators should familiarize themselves with their PRSP and, as one of their oversight functions; make sure their nation is implementing it faithfully. And third, once a PRSP has been in place for some time, legislators might conduct public hearings to determine how well the plan is working, and, if appropriate, to suggest amendments to the plan.<sup>28</sup>

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<sup>28</sup> Johnson J J & Nakamura R T, Orientation Handbook for Members of Parliament, World Bank, 2006

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## SUPPORTING PLAYERS

Complementing and reinforcing the work of parliamentary committees are the independent watchdog institutions, such as Supreme Audit Institutions and ombudsmen that report to parliament. Parliaments should develop co-operative relations with these institutions. Without an independent audit or anti-corruption authority, parliamentarians may be unable to effectively investigate the government's finances. Conversely, the findings of anti-corruption authorities may provoke less government response without parliamentary scrutiny and media coverage.

To ensure the effectiveness of auditing institutions, parliamentarians must effectively follow-up by examining reports on government expenditures and programs. Parliamentarians should also request watchdog institutions investigate situations where corruption or maladministration is suspected.<sup>29</sup>

### THE AUDITOR-GENERAL

While often seen as a rival to MPs, the Auditor-General ought actually to be viewed as someone who is able to support and inform parliamentary oversight by providing the PAC with the information that it requires. The role of the Auditor-General is dependent on the degree of independence from government as one of the great offices of state. It is almost universally accepted that the role of the Auditor-General must be based in the legislative branch of government and should, therefore, be accountable to Parliament. The relationship between the Auditor-General and the PAC varies widely from country to

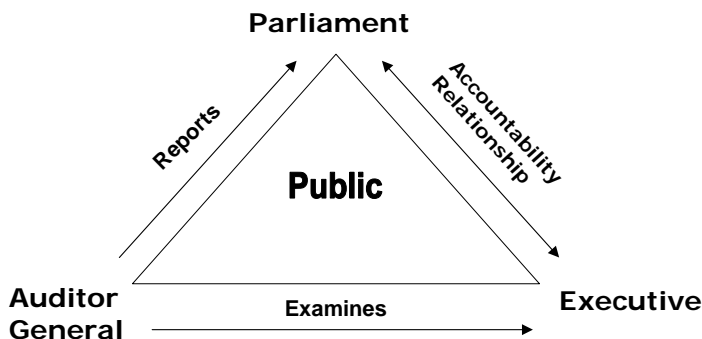
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<sup>29</sup> Controlling Corruption: A Parliamentarian's Handbook, GOPAC, 2005



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country and has evolved differently in various contexts and jurisdictions. This independence is expressed in a number of ways – appointment, tenure, methods of censure and removal, funding and immunities.



In Nigeria, the Auditor-General is appointed by the President on the recommendation of the Federal Civil Service Commission, subject to confirmation by the Senate. The PAC screens the nominee and makes a recommendation to the Senate. The Auditor-General’s tenure is until reaching retirement age or 35 years in service, whichever comes first. Impeachment requires a two-thirds majority in the Senate for specified reasons. In Sri Lanka, the Auditor-General is appointed by the President on the recommendation of the Constitutional Council. The Auditor-General’s tenure is until reaching retirement age. Impeachment requires an Address of Parliament to the President. Proposed changes would amend the tenure to achieving the age of 65 or a minimum of 10 years in office.

The extent to which committees other than the PAC may make use of the expertise and resources of the Auditor-General is a sensitive one but there is little doubt that briefings on key

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financial issues specific to individual ministries can be of value to scrutiny committees providing that the fundamental relationship between the PAC and the Auditor-General is not undermined.<sup>30</sup>

## **ANTI-CORRUPTION AGENCIES**

Specific agencies established to prevent corruption are an important resource to parliament in monitoring public expenditure in many countries. Independent anti-corruption commissions with investigatory and enforcement powers, which report to parliament, reinforce the work of the Auditor-General and the PAC.

Anti-corruption agencies vary in their structure, functions and powers. While most countries establish stand-alone agencies (with the most common model being the independent anti-corruption commissions) with a sole function of countering corruption, there are others that choose to combine anti-corruption commissions with other oversight bodies - often the ombudsman, such as, for example, Uganda and Papua New Guinea.

Although there are a number of different models of anti-corruption commissions, the parliamentary model is based on commissions that report to parliamentary committees and are independent from the executive and judicial branches of state. The parliamentary model is epitomized by the New South Wales Independent Commission Against Corruption that takes a preventative approach to fighting corruption.

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<sup>30</sup> The Constitution Unit, Parliamentary Audit Scrutiny, University College London, 2003

## NEW SOUTH WALES

The Independent Commission Against Corruption (ICAC) was created by the Independent Commission Against Corruption Act 1988. Its aims are to protect the public interest, prevent breaches of public trust and guide the conduct of public officials. The principal objectives of the Act are to promote the integrity and accountability of public administration through the establishment of the ICAC to:

- investigate, expose and prevent corruption involving or affecting public authorities or public officials, and
- educate public authorities, public officials and members of the public about corruption and its detrimental effects on public administration and on the community.

The ICAC is a public authority, but is independent of the government of the day, and is accountable to the people of New South Wales through the New South Wales Parliament. The Commission is accountable to a Parliamentary Joint Committee whose functions include:

- \_ to monitor and to review the exercise by the Commission of its functions;
- \_ to report on any matter appertaining to the Commission to which, in the opinion of the Joint Committee, the attention of Parliament should be directed;
- \_ to examine each annual and other report of the Commission and report on any matter appearing in, or arising out of, any such report; and
- \_ to inquire into any question in connection with its functions which is referred to it by both Houses of Parliament, and report to both Houses on that question.

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<sup>31</sup> <http://www.icac.nsw.gov.au>

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The parliamentary model presupposes the operation of a functioning parliament with budgetary capacity to fund committees that provide critical checks on executive power. In countries with the parliamentary model of anti-corruption commissions, accountability is to the legislature that receives reports and provides oversight. However, in the absence of independence, a parliamentary commission encounters serious difficulties. For example, Thailand's Parliament established the National Counter Corruption Commission (NCCC) in the late 1970s to report incidents of corruption. However, the proliferation of crony operated establishments (COEs) distributed profits to business interests who had access to the executive. Indeed, the reliance on cronyism undermined the NCCC and created an economic vulnerability unsurpassed in other Southeast Asian governments. In the years that preceded the February 1997 financial crisis, COEs drove up of the price of real estate in Bangkok by borrowing heavily from lenders who operated in the belief that the Bank of Thailand would bail out any serious defaults. However, when foreign banks reversed a \$1.9 billion inflow into Thailand during the first quarter of 1997 to a reported outflow of \$6.2 billion in the second, the Central Bank was unable to weather the crisis.

After the financial crisis, Thailand adopted a new constitution that has established a bicameral legislature with a House of Representatives and a Senate. This legislature has also been relatively weak due to the continued influence of cronies linked so closely to the regime that that corruption in Thailand necessarily involves rent-seeking by privileged groups. Perhaps the single greatest impediment to resolving crony capitalism in Thailand is that the Senate is subservient to the executive who has a decisive influence in determining the commission's composition. This reporting structure prevents any independence of the NCCC from the executive and calls into

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question any effectiveness of Thailand's anti-corruption efforts. While parliamentary oversight is a potential control on the NCCC, the constitutional weakness of the Thai parliament makes it doubtful that it will ever exert much influence.<sup>32</sup>

Another variant on the parliamentary model focuses on committees that disseminate reports of venality as a strategy to promote prevention and education. An emphasis on public disclosures of venality is exemplified by the Warioba Commission Report in Tanzania. Public outrage with police corruption exploded in the early 1990s when even street vendors had to pay militia in Dar es Salaam bribes, an action that violated "societal norms of economic justice in which the poor ought to pay the least for whatever good or services being sought." In response, the 1995 Law on Ethics for Public leaders empanelled a Presidential Commission of Inquiry Against Corruption, also known as the Warioba Commission. With funding and support from the World Bank, the Tanzanian government released the Warioba Commission Report, which implicated numerous officials including the former president Ali Hassa Mwinyi, ministers, and high-level civil servants. Since that time, however, the Tanzanian Government has had little success in its efforts to reduce corruption as evidenced by its ranking in the Corruption Perceptions Index (CPI) of Transparency International (TI).

A third variation on the parliamentary model involves governments that have established commissions to oversee executive investigative commissions. In Bulgaria, for instance, the Parliament has established an anti-corruption commission to oversee a second commission that reports to the Council of Ministers. These efforts responded to self-imposed pressures to provide "proof" that the government was taking serious

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<sup>32</sup> Parliament and Democracy in the 21<sup>st</sup> Century, IPU, 2006

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measures to fight corruption as part of its ambitions of joining the European Union. This commitment is evidenced by Bulgaria's consistent improvement in the CPI from 65 in 1998, to 53 in 2000, to 47 in 2001, and 46 in 2002.

Bulgaria's apparent success in reducing corruption may not be enjoyed by every country. A duplication of function poses a significant problem in countries where budgetary constraints limit parliamentary operations and the executive has unchecked power. What may therein evolve is a parliamentary anti-corruption commission that operates as a poorly funded second in parallel to the executive commission. Such a duplication of responsibilities has occurred increasingly in Eastern Europe as national assemblies have undertaken oversight functions usually performed by accounting courts, audit agencies, and financial inspectorates that organizationally fall under the executive.<sup>33</sup>

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<sup>33</sup> Anti-Corruption Commissions Panacea or Real Medicine to Fight Corruption?, World Bank, 2004

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# FRIEND OR FOE?

## THE PUBLIC SERVICE

In exercising the process of government, it is crucial that there is a professional non-partisan cadre of public servants. This is just as true for the parliament as it is for the executive. Globally, the status of public servants varies; in some countries, the whole or the majority of staff are recruited without executive involvement with only the very senior officers appointments endorsed by ministers or parliament.

Best practice recommends that there should be an independent parliamentary service recruited on the merit principle.<sup>34</sup> The benefit of such an approach is a cadre of well-qualified, competent and loyal staff experienced in government procedures.

Given the sometimes limited opportunity structure within a public service and the increasingly competitive labour market, staff retention will always be a challenge. Recruitment of public servants should be based on the merit principle, however there is also a need to have in place equal opportunities strategies and detailed monitoring arrangements to ensure that the public service is representative of the diversity of the wider community.

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<sup>34</sup>[http://www.cpahq.org/uploadedFiles/Information\\_Services/Publications/CPA\\_Electronic\\_Publications/AdministrationandFinancingofParliamentStudyGroupReport.pdf](http://www.cpahq.org/uploadedFiles/Information_Services/Publications/CPA_Electronic_Publications/AdministrationandFinancingofParliamentStudyGroupReport.pdf)

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## **ACCESS TO INFORMATION**

Transparent governance is now recognized as a cornerstone of democracy and as an essential obligation for Parliaments, the executive, public bodies and others carrying out official functions and roles. In the absence of transparency, fulsome participation, good governance and accountability will be hindered, while corruption and inefficiency will thrive. But access to information is also important for parliamentarians. The importance of this to opposition parliamentarians is obvious. Given the changing role of Parliament in many countries, and trends whereby the locus of power is shifting more towards the executive, access to information is becoming more and more relevant to Parliamentarians from governing parties as well. Parliamentarians can be expected to be significant users of an access to information law, something that may bolster support for passage of a law. In British Columbia, for example, a major user group is the opposition party, paralleling trends in other jurisdictions. But majority party Parliamentarians have also become a significant user group in many jurisdictions. As noted above, given balance of power changes in recent years and, in particular a decline in the importance of Parliament, this trend is likely to increase.<sup>35</sup>

## **CIVIL SOCIETY**

While informal mechanisms of civil society advocacy are beneficial, one of the major political challenges facing many countries is the unproductive nature of many parliamentary-civil society interactions. MPs and civil society representatives are characteristically at loggerheads. It creates a false premise

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<sup>35</sup> Parliament and Access to Information: Working for Transparent Governance, World Bank, 2005



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to expect MPs and civil society to agree on all issues but more effort should be made to tap into the expertise of local actors and to draw on it in their role as overseers of the Executive. As privileged decision-makers, parliamentarians require a mastery of the options available for reducing poverty and improving political governance. Given that they are often linked into international networks of advocacy and support, civil society organisations can provide useful information networks for MPs, keeping them abreast of international developments, comparative national information and regional/local experiences of service delivery.<sup>36</sup>

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<sup>36</sup> UNDP, Building Political Governance Frameworks, 2005

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# A WORLDWIDE COMMUNITY

## GLOBAL ORGANISATION OF PARLIAMENTARIANS AGAINST CORRUPTION

The Global Organisation of Parliamentarians Against Corruption <sup>37</sup> (GOPAC) was created in 2002 at a conference in Ottawa, Canada. The conference was supported by the Parliament of Canada, the World Bank Institute, and the Canadian International Development Agency. Over 170 parliamentarians from over 60 countries participated. Incorporated under Canadian law as a not-for-profit organization, GOPAC is guided by a global Board of Directors selected by regional chapters.

GOPAC's regional chapters work within a local context, to strengthen the capacity of parliamentarians to address issues of corruption and promote good governance. Regional Chapters identify opportunities to implement international and regional accords and treaties in their area of the world and strengthen the capacity of parliamentarians to fulfil their oversight role in parliament. The GOPAC Secretariat serves as the global point of contact for GOPAC and its regional and national chapters.

In addition to developing regional chapters, member information services, and building alliances, the GOPAC membership has identified a number of specific activities for the organization to pursue. They include:

- Access to Information
- Anti Money Laundering
- International Conventions Against Corruption

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<sup>37</sup> [www.gopacnetwork.org](http://www.gopacnetwork.org)

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- Parliamentary Codes of Conduct
  - Parliamentary Immunity
  - Parliamentary Oversight
  - Resource Revenue Transparency

## **PARLIAMENTARY NETWORK ON THE WORLD BANK**

The Parliamentary Network on the World Bank <sup>38</sup> (PNowB) was founded in May 2000 as an informal network of individual parliamentarians, to strengthen accountability and transparency in international financial institutions in general and in the Bank, in particular, as the largest donor of development programs throughout the world. PNoWB is an independent non-governmental organization regulated by the French Law of 1901 and is gathering more than 1000 parliamentarian from 110 countries.

PNoWB mobilizes parliamentarians to address global governance and poverty challenges, to promote transparency and accountability of international development and offers a unique platform of dialogue between parliamentarians and the World Bank. PNoWB closely works with the World Bank and many of its activities are undertaken in partnership with the World Bank.

PNoWB also has local and regional Chapters in India, Japan, East Africa, West Africa and the Middle East and North Africa and the Balkans, and anticipates launching Latin America and Caribbean Chapter as well as a Southern Africa and South East Asia Chapters. PNoWB is open to parliamentarians from World Bank member states. PNoWB members represent

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<sup>38</sup> [www.pnowb.org](http://www.pnowb.org)

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themselves and their constituents, and not their countries, parliaments or governments.

## **PARLIAMENTARIANS FOR GLOBAL ACTION**

Parliamentarians for Global Action <sup>39</sup> (PGA) is a dynamic network of over 1300 legislators from 117 parliaments engaged in a range of action-oriented initiatives that promote democracy, peace, justice and development throughout the world.

PGA is a membership-driven organization, whose members propose issues that PGA works on. This mechanism ensures that the issues are of direct interest to the constituents and have primacy in the international community.

PGA's activities are focused on three principal programs:

- Peace and Democracy
- International Law & Human Rights
- Sustainable Development & Population

## **INTER-PARLIAMENTARY UNION**

The Inter-Parliamentary Union <sup>40</sup> (IPU) is the international organization of Parliaments of sovereign States. It was established in 1889 and is the focal point for world-wide parliamentary dialogue and works for peace and co-operation among peoples and for the firm establishment of representative democracy. Over a hundred-forty national parliaments are currently members of the IPU. Seven regional parliamentary assemblies are Associate Members.

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<sup>39</sup> [www.pgaction.org](http://www.pgaction.org)

<sup>40</sup> [www.ipu.org](http://www.ipu.org)

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Key aims of the IPU are to:

- Foster contacts, co-ordination, and the exchange of experience among parliaments and parliamentarians of all countries;
- Consider questions of international interest and concern and express its views on such issues in order to bring about action by parliaments and parliamentarians;
- Contribute to the defence and promotion of human rights;
- Contribute to better knowledge of the working of representative institutions and to the strengthening and development of their means of action.

The IPU supports the efforts of the United Nations, whose objectives it shares, and works in close co-operation with it. It also co-operates with regional inter-parliamentary organizations, as well as with international intergovernmental and non-governmental organizations which are motivated by the same ideals.

## **COMMONWEALTH PARLIAMENTARY ASSOCIATION**

The Commonwealth Parliamentary Association <sup>41</sup> (CPA) consists of the national, provincial, state and territorial Parliaments and Legislatures of the countries of the Commonwealth. Members of the CPA, irrespective of gender, race, religion or culture, share the Association's mission to promote knowledge and understanding about parliamentary democracy and respect for the rule of law and individual rights and freedoms.

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<sup>41</sup> [www.cpahq.org](http://www.cpahq.org)

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CPA seeks to build an informed parliamentary community and to further co-operation among its Parliaments and Legislatures. Active CPA Branches exist in 169 national, state, provincial and territorial Parliaments, with a total membership of approximately 16,000 Parliamentarians.

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