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Report on the Public Account Committee in South Sudan

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The purpose of this report is to provide some information about the Public Account Committee from the Parliament of South Sudan. The information presented here covers general characteristics (such as the size of the legislature, the size of the committee and the partisan affiliation of the committee Chairperson), the mandate of the PAC, the type and the number of activities performed by the committee, the resources that the PAC can employ in performing its tasks and a brief discussion of whether and how the PAC assesses and evaluates its own performance.

**General Information**

The Parliament of South Sudan is a bicameral legislature. The lower chamber, called National Legislative Assembly, has 332 members while the upper chamber, called Council of the States, has 50 members.

The National Legislative Assembly has a fairly structured committee system as there are 18 parliamentary committees. One of these committees is the Public Account Committee that operates under the dispositions of the transitional Constitution.

The South Sudanese PAC is currently chaired by a member affiliated with the government, and fifteen of the seventeen members sitting on the PAC are affiliated with the government, whereas only 2 MPs represent the opposition on this committee. Both PAC members and chairperson are appointed for the full term, though there are some differences in the way ordinary members and chairpersons are selected. Ordinary members are selected by the Council of Chief Whips, while the PAC Chairperson is selected by political parties. And ultimately by the assembly.
as a whole. Political parties have the right to nominate some candidates for the PAC Chairmanship, the Speaker of the Assembly tables these nominations and then the Assembly takes a vote.

The quorum for the PAC is 50% plus one, and committee decisions are taken by unanimous consensus.

Mandate of PAC

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

Specifically, the right of access concerns the number and the type of organizations or officials whose accounts, contracts, and financial management practices can be examined by the PAC. The survey data indicate that, in South Sudan, the PAC has the right to examine the accounts of a fairly large number of organizations. The PAC can in fact examine the accounts of government agencies within the finance portfolio, government agencies outside the finance portfolio, statutory authorities, and government service providers—as long as they are included in the Auditor General’s report. The respondents also indicated that the PAC does not have the mandate to examine the accounts of non-government organizations and government owned corporations. Respondents were not willing or able to provide an indication of whether the PAC from south Sudan can examine the accounts of local government authorities and parliamentarians.

With regard to accounts and operations, respondents indicated that the South Sudanese PAC has a fairly wide range of powers. It has the power to examine accounts and financial affairs, to examine the economy, efficiency and effectiveness of government policy, to conduct self-initiated inquiries and to consider budget estimates. In other words, the PAC from South Sudan performs its oversight function both ex post and ex ante. It is consulted in the preparation of the budget, it has the power to consider the budget estimates before the budget is approved and, after the budget has been approved, it also has the power to monitor expenditures. Respondents, however, pointed out
that the PAC does not consider the economy and the efficiency of policy implementation, the so-called value for money, and they were not sure whether the PAC had the authority to consider the effectiveness of policy implementation.

With regard to the relationship with the Auditor General, the PAC has the right to examine the Auditor General’s compliance reports and to refer matters to the AG for investigation, but it lacks the mandate to examine the Auditor General’s performance report.

More importantly, the PAC plays a far from marginal role in the operations of the AG. The PAC has the power to approve both the selection and the removal of the Auditor General; it can review the Audit Office fees; and it is involved in the determination of the Audit Office priorities, and it can confer or exempt the AG from certain legislated obligations. While the PAC does not have yet the power to assess the AG’s performance, respondents suggested that the PAC will soon be given the power to do so.

The PAC is neither consulted or asked to approve the budget and the resources allocated to the office of the Auditor General and plays no role whatsoever in the development of the Audit Office Annual Plan.

**Activity of the PAC**

The PAC from South Sudan is very active. It holds more than 50 times a year, it establishes subcommittees that meet less than 20 times a years, and holds about 50 hearings a year.

The PAC in South Sudan has fairly wide powers in terms of access to witnesses and information. Anybody can be summoned to testify before the PAC except for the president. Ministers, department officials, Auditor General, statutory authorities and government boards,
interest groups, academics, non-government organizations and government service providers are all regularly summoned as witnesses to committee hearings.

The PAC Clerk is responsible for drafting the committee report, which is then reviewed. As noted before, the PAC decides by unanimity or consensus.

PAC reports directly to Parliament, where the reports are tabled and discussed. Reports cannot be tabled when Parliament is not in session. Respondents recalled that 6 reports were produced and released in 2010 and 2011, while 7 reports were produced and released in 2012.

The executive does not respond to PAC reports and rarely implements the recommendations formulated by the PAC. Respondents indicated that while the executive is not required to respond formally to the PAC reports and recommendations, it should nonetheless respond. Portfolio ministers should respond to specific reports, whereas the Minister of Finance should respond to the annual report.

Given the irresponsiveness of the executive, the PAC has decided to take new steps to ensure responsiveness, responsibility and accountability. For instance, the PAC just sent the 2007-2008 report on Audit to the Anticorruption Agency.

Respondents lamented that in South Sudan, there is very little the PAC can do to monitor and follow up the implementation of government responses to committee recommendations. The PAC’s deficiencies, in this respect, are the result of the combination of two conditions: first, there is no law compelling ministers to report to parliament on whether they are implementing PAC recommendations. Second, the PAC does not have any mechanism, other than subcommittees, to follow up.
Resources, training and support

The PAC of South Sudan is relatively well staffed and it should be even better staffed, since according to the respondents, the PAC should have 8 members of staff. At the moment, however, the PAC is supported only by 6 staff members. Specifically, respondents indicated that the PAC enjoys the support of four dedicated staff members and two staff members who are shared with other committees. Respondents indicated that staff members perform fairly diverse functions (secretariat, research, communication). The Office of the Auditor General had promised to provide the PAC with an additional staff members, but it has so far failed to deliver on its promise. Respondents indicated that additional staff members could be placed, upon request, at the disposal of the committee.

While the PAC enjoys staff and research support, it does not have much financial or budgetary independence as the PAC is not involved in setting up its own budget and does not have the power to indicate what its financial or budgetary needs may be. Parliament decides the funding for parliamentary committees and all committees receive exactly the same amount of funding.

While members receive an allowance for serving on the committee, the respondents indicated that these member allowances are not paid out of the PAC budget. Administrative costs represent about 70 cent of the expenditures incurred by the committee in a given year, while the remaining 30 per cent reflects travel and other allowances.

Respondents reported that funding from independent sources represents an effective way to cope with the lack of financial independence. Respondents noted, for example that some international organization recently promised 130,000 US $ in funding, but that the menoy has not yet been received by the committee.
Newly appointed PAC members receive orientation training from the Office of the Auditor General but also from international partners like the World bank. Staff members receive most of their training from parliament and from some international organizations.

Performance Evaluation

The PAC does not have special mechanisms to assess or evaluate its own performance, because its performance is monitored and evaluated by the Assembly. Respondents indicated that the PAC received external assistance in reviewing its practices and procedures as consultants were provided by international organizations to assist the PAC and assess its performance.