March 13, 2014

Report on the Public Accounts Committee in Uganda

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Country report: The PAC from Uganda

The purpose of this report is to provide some information about the Public Account Committee from the Parliament of Uganda. 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 Uganda is a unicameral parliament, with 375 members and 28 parliamentary committees. Of these committees, three deal with public accounts. One committee deals with local government accounts, one deals with statutory enterprises and state authorities and one is a proper PAC. The Ugandan PAC operates under the Standing Orders.

The Ugandan PAC is with its 28 members is the largest PAC in East Africa, chaired by a member of the opposition, and is characterized by a fairly balanced representation of political forces: 17 members belong to the government, 8 belong to the opposition, 2 are independent and 1 represents the army. Members and Chairperson are all elected for 2.5 years. Chiefs whips select names of viable candidates for membership in and chairmanship of the PAC and these candidates are then proposed to parliament for adoption.

A quorum is needed only when the PAC has to take vote, otherwise the committee can perform all its other activities even in the absence of a quorum.
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. Assessing the oversight mandate of the Ugandan parliament and of the PAC is a task complicated by the fact that while the PAC may lack some specific oversight powers, it is only because these powers are enjoyed by one of the other two oversight committees.

For example with regard to the right of access the PAC has a mandate to access only agencies in the finance portfolio, parliament and parliamentarians’ expenditures. The statutory authorities committees has right of access for agencies outside the finance portfolio, statutory authorities and government owned corporations; while the local government accounts committee has the right of access for local government. Hence, while the PAC enjoys only 3 of the 9 power listed in the right of access category, the three oversight committees combined enjoy 7 of the nine powers.

With regard to accounts and operations, respondents indicated that the Ugandan 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 examine also the economy, and efficiency of policy implementation as well as the effectiveness of policy implementation. The respondents indicated that the PAC lacks the power to examine the budget estimates while they provided no indication as to whether the PAC has the power to undertake self-initiated inquiries.

With regard to the relationship with the Auditor General, the PAC has the right to examine the Auditor General’s compliance and performance reports and to refer matters to the AG for investigation, but plays a fairly marginal role in the operations of the AG. The PAC is only consulted in the selection of the AG, but it does not approve the budget of the AG, it does not review the AG’s fees, it has no role in indicating what the AG’s priorities should be, it does not
contribute to the development of the AG’s annual plan, cannot appoint an independent auditor of
the audit office, it has no saying on whether an AG should be removed and cannot exempt (or
confer) the Ag from legislated obligations.

Activity of the PAC

The PAC from Uganda is the most active PAC in the region. It meets for about 120 to 200 days and
holds hearings for about 120 days a year.

The PAC in Uganda has fairly narrow powers in terms of access to witnesses and
information. It can summon regularly department officials, statutory authorities and government
boards, while it may also, albeit more rarely, summon ministers and government service providers.
Anybody can technically be summoned as witness. Normal witnesses are summoned and testify in
Parliament. When, however, the PAC wants to hear the President, it has to write to the President
and then the President invites the PAC to visit him. Interestingly information provided to the PAC
cannot be used in court and witnesses can come with or be represented by a lawyer.

PAC reports directly to Parliament, where the reports are tabled and discussed. Reports can
be tabled only when Parliament is in session. In the last three years there has been a modest
decrease in the number of reports produced by the PAC. Four reports were produced in 2010, while
three were produced in and in 2011 and 2012. The production of reports does not reflect the number
of inquiries completed in a year. Data reveal that two inquiries were completed in 2010 and 2011,
while five were completed in 2012—on three of which a report was produced and presented, while
for the other two inquiries the report had been prepared but not presented.

The executive is formally required to respond to PAC reports and recommendations within
six months. Responses are prepared by the Ministry of Finance and must be tabled in Parliament.
The AG is in charge of auditing government responses.
Issues and inquiries can be kept alive. According to the respondents there is a rule for saving work from previous legislatures. Customarily this is done by employing two devices: first of all, by producing an outstanding issue report and, second, by reintroducing issues in following reports.

Resources, training and support

Respondents indicated that the PAC enjoys the support of three dedicated staff members and two shared staff. The 5-people staff includes 1 clerk, 1 legal officer, 1 IT researcher and two consultants. Respondents indicated that additional staff members could be placed, upon request, at the disposal of the committee. Staff receive specific training to serve the PAC and so do members of the PAC.

Respondents indicated that MPs sitting on the PAC receive training from sources other than parliament, such as government partners and international organizations.

While the PAC enjoys staff and research support, it does not have much financial or budgetary independence. The PAC can make budget proposals to the heard of department of clerks, but the decision on the amount of funding to which the PAC is entitled is decided by a Parliamentary Commission. As Members receive an allowance for serving on the committee, the respondents indicated that member and travel allowances combined represent more than 70 cent of the expenditures incurred by the committee in a given year, while about 15 per cent reflects administrative costs (10%) and the expenditures for secretariat staffing (5%).

Respondents reported that funding from independent sources represents an effective way to cope with the committee’s financial needs. Specifically they noted that they received financial support from a EU program called FINMAP.

Performance Evaluation

While the PAC does not have special mechanisms to assess or evaluate its own performance, except for the SADCOPAC benchmarks, in its annual report it discusses the activities (meetings, hearings and so on) performed by the committee in the course of the year.