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## Public Accounts Committees

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### Citation

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# **Public Accounts Committees**

**Riccardo Pelizzo, Rick Stapenhurst**

January 2006

Paper No. 01-2006

## **Public Accounts Committees**

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### Introduction

The collapse of many authoritarian regime in the course of what Samuel Huntington called “the third wave of democratization” (Huntington, 1991) and the democratic transitions in Eastern and Central Europe, in Latin America and in Asia, have generated, among political scientists, an increasing interest for what Giovanni Sartori calls “constitutional engineering” (Sartori, 1994a)<sup>1</sup>. Political scientists have started paying new and increasing attention to which institutions are more likely to lead to the consolidation of the democracies that had emerged in the course of the third wave (Stepan and Skach, 1994:119). Specifically, political scientists have investigated whether, and to what extent, democratic consolidation or democratic collapse are affected by a specific type of institutional arrangement, that is the form of government.

In the course of this debate several positions have emerged. Juan Linz (1994) has underlined that the presidential form of government (because of its rigidity and of the dual legitimacy of the executive and the legislative) is less likely to sustain democracy and, henceforth, that the parliamentary form of government is the form of

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<sup>1</sup> A transition is the period between the crisis or the collapse of a political regime and the establishment of a new one. A transition is a democratic transition when it ends with the establishment of a democratic regime. A democratic transition is also called democratization. There is a wave of democratization when the number of countries in transition from a non-democratic system to a democratic one outnumbers the countries moving in the opposite direction. See Huntington (1991:15).

government that best suits democracy and contributes to a democracy's consolidation.

Przeworski and others (1997:301) have provided extensive empirical evidence that supports Linz's argument and have in fact shown, on the basis of their statistical analyses, that the probability of a democratic breakdown in countries with a presidential form of government is three times as high as it is in countries with a parliamentary form of government. Scott Mainwaring has, instead, pointed out that the survival of democratic regimes is in danger only when the presidential form of government is coupled with a hyper-fragmented party system (Mainwaring, 1993: 198-228)<sup>2</sup>.

While political scientists have investigated which forms of government are more likely to ensure the survival of democratic regimes, several international organizations have also started investigating, with a different focus, the relationship between democracy and institutions. Specifically, international organization such as the World Bank Institute (WBI) or the United Nations Development Program (UNDP) have started paying increasing attention to parliaments and legislatures and to the role that these institutions can play in consolidating democracy, improving governance, curbing corruption, and, ultimately reducing poverty (National Democratic Institute, 200; Stapenhurst and Pelizzo, 2002; Pelizzo and Stapenhurst, 2004a; Pelizzo and Stapenhurst, 2004b; Pelizzo, Stapenhurst and Olson, 2004).

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<sup>2</sup> This evidence has led many political scientists to believe that the presidential form of government is less likely to sustain the survival of a democratic regime and that, therefore, parliamentarism is the best for of democratic government. Giovanni Sartori (1994a; 1994b:107) has noted that the fact that presidentialism is not good for democracy does not make parliamentarism the 'good alternative'. Parliamentary governments may be very unstable, very inefficient and their instability and ineffectiveness may lead in the end to a regime breakdown. Historically this has been the case, for example, of the Weimar Republic of the French Fourth Republic, of the Spanish Republic—on this see Sartori (1976) or Pelizzo-Babones (2005). A critical assessment of the criticisms of presidentialism can be found in Shugart and Carey (1992:28-54).

The approach to the study of legislatures adopted by international organizations is fairly interesting. These organizations acknowledge that modern political systems are characterized by a sort of “executive dominance” or “executive preeminence”. This means that governments have the political and the legislative initiative –they have the competence, the information, the know-how to analyze pressing problems and formulate policies and solutions. Meanwhile, parliaments and legislatures perform more of an oversight function. They need to evaluate the virtues (or the lack thereof) of government policies, to keep governments in check, to prevent governments from abusing of their power, to assess the merits of governments’ legislative proposals, to examine these proposals, and to vote, amend, approve and at times reject these proposals. In addition to this ex ante oversight function, oversight which is exercised before a certain policy is enacted, parliaments and legislatures also perform an ex post oversight function. Parliaments and legislatures are in charge of overseeing policy implementation. Parliaments need to make sure that policies are implemented as they were approved by the legislature.

This point has an obvious implication as it suggests that the international organizations believe that legislatures and parliaments are less capable to initiate policies than they were in the past, but that they counterbalance this loss of political initiative by performing an increasing oversight role. International organizations have started paying increasing attention to which institutional instruments may actually help legislators and legislatures to oversee governments’ actions and activities (National Democratic Institute, 2000; Stapenhurst and Pelizzo, 2002; Pelizzo and Stapenhurst,

2004a; Pelizzo and Stapenhurst, 2004b; Pelizzo, Stapenhurst and Olson, 2004). The international organizations' interest for Public Accounts Committees (PACs) originated in this context. In the course of the paper, after discussing what are the PACs, how they are instituted and institutionalized, and what functions they perform, we will analyze some survey data collected by the WBI in collaboration with SARFM to assess the good functioning of the PACs and what factors make it possible.

### Public Accounts Committees

PACs are one of the instruments that parliaments can use to check the governments' activities<sup>3</sup>. These commissions, first instituted in the United Kingdom by a resolution of the House of Commons in 1861, are now fairly common in the countries of the Commonwealth. The PACs are parliamentary standing committees of the Lower House. But there are of course some exceptions to this general trend. In Australia and in India, the PAC is a bicameral commission.

The existence of the PACs can be institutionalized in different ways. First of all, the existence of a PAC can be established by a country's constitution. This is, for example, the case of Antigua and Barbuda (art. 98 of the 1981 Constitution), of Bangladesh (art. 76 of the 1972 Constitution), of the Cook Islands (art. 71(3) of the

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<sup>3</sup> Although they are generally called Public Accounts Committees, the PAC may sometimes take different names. For example in the Seychelles, they are called Committees of finances and public accounts (art. 104(1a) of the Constitution). In the Cook Islands the PACs are called Public Expenditures Committees (art.71 (3) of the Constitution). However, it is important to note that in spite of the fact that they may assume different names, the PACs all perform the same set of functions as it will be shortly be demonstrated.

Constitution), of Kiribati (art. 115 of the Constitutions), of the Seychelles (art. 104(1a) of the Constitution), of Saint Vincent (art. 76 of the 1979 Constitution), of Trinidad and Tobago (art. 119 of the 1976 Constitution) and of Zambia (art. 103(5) of the Constitution)<sup>4</sup>. There is a second group of countries in which the existence of the PAC is institutionalized by the standing order of the assembly. The PAC was instituted respectively by the art. 70(2) of the Standing Order of the Parliament in Guyana, by the art. 89 of the Standing Orders in Tanzania, by the art. 122 (1) of the Standing Orders in Uganda, by the art. 108(3) of the Standing Orders in Canada and by the art. 120E of the Standing Orders in Malta, by the art. 69 of the Standing Orders in Jamaica and by the articles 308 and 309 of the Rules of Procedures in India. There is also a third group of countries, among which Australia and the United Kingdom, in which the PAC is instituted by an Act of the Parliament—respectively the Public Accounts and Audit Committee Act 1951 in Australia consolidated on November 6, 1997 and the National Audit Act in the United Kingdom.

The size of the membership of the PAC varies from country to country. There are seven members in Malta, seventeen in Canada and twenty-two in India<sup>5</sup>. Interestingly, and in spite of the size of the membership, the distribution of seats within the PAC corresponds, as much as possible, to the distribution of seats in the whole assembly. This means that the government party (or the government coalition) controls a majority of the seats in the PAC.

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<sup>4</sup> It is worth noting that the PAC in Trinidad and Tobago is established by the art. 119 of the Constitution and by the art. 72 of the Standing Orders.

<sup>5</sup> Of these 22 members, 15 are members of the Lok Sabha and 7 are members of the Rajya Sabha.

To counterbalance the power of the majority in the PAC, the opposition party is generally given the Chairmanship of the PAC itself. In this respect David McGee noted that “in two-thirds of the cases PACs are chaired by an opposition members” (McGee, 2002:66). McGee underlines that this practice is, in some countries such as the United Kingdom or India, the results of “a very strong convention” (McGee, 2002:66). In other countries this practice is codified by the same norms and rules that establish the PAC itself. For example, the art. 120E(4) of the Standing Orders of Malta’s Parliament establishes “one of the members nominated by the Leader of the Opposition and so designated by him in consultation with the Leader of the House shall be appointed as Chairman of the Public Accounts Committee”. In a similar vein art. 87(5) of the Standing Orders of the Tanzanian Parliament establishes that “the Chairperson for the Public Account Committee shall be elected from amongst the Members of the Committee from the Opposition”.

The fact that that the Chairmanship of the PAC is given to the opposition performs two basic functions. First of all it re-equilibrates the balance of power between the government and the opposition. Second, it performs a symbolic function. The fact that the Chairperson of the PACs is a member of the opposition indicates the willingness of both the majority and the minority to operate, within the PAC, in a perfectly bipartisan manner.

Australia represents an interesting exception to this general trend. In Australia, the Chairperson of the PAC is generally an MP from the parliamentary majority. This choice is motivated by the fact that “in Australia it is considered advantageous to have a



government Member as Chair, as this can assist with the implementation of the PAC's recommendations. It is regarded as the duty of the Chair to advocate that the PAC's recommendations be taken up and implemented by the government. This can involve behind the scenes work persuading reluctant ministers to act. A government Member can do this more effectively than an opposition Member who as political opponent will not have the confidence of the ministers" (McGee, 2002:66).

### Role and Functions of the PACs

It was previously noted that the PACs are standing committees which help the Parliament oversee the activities performed by the Government.

A PAC has, like any other standing committee, the power to investigate and examine all the issues that are referred to it by the parliament<sup>6</sup>. The PAC can also investigate some specific issues such as the government's accountability to the Parliament with regard to the expenses approved by the government; the effectiveness and the efficiency of the policies enacted by the government; and the quality of the administration.

To do this, the PAC is given additional, and more specific powers, such as the power to examine the public accounts, the comments on the public accounts and all the reports drafted by the Auditor General and by the National Audit Office. The PAC has also to power to conduct, directly or indirectly, some investigations; to receive all the documentation that it considers necessary to adequately perform its functions; to invite

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<sup>6</sup> Or by the president of the Chamber as in Tanzania.

government members to attend the meetings of the PAC and to respond the questions of the PAC's members; to give publicity to their own conclusions; to report to the Parliament and to suggest to government, when this is considered necessary, how to modify its course of action.

### The Success of the PACs

Until not very long ago, very little was known about the effectiveness of the PACs. No comparative study had systematically investigated whether, and to what extent, the Public Account Committees actually contributed to an effective oversight of the government activities and expenses. A recent research conducted by the WBI, in collaboration with the SARFM, has generated fairly interesting survey data. These survey data can be used to perform two tasks. First, these data can be used to assess which results are actually achieved by the PACs, but also the conditions. Second these data can be used to assess which conditions and factors help PACs work and work well.

The WBI and SARFM surveyed 33 Chairs of various Public Accounts Committees from national and sub-national parliaments from various countries of the Commonwealth. The data generated in the course of this survey are presented and discussed in the following pages.

Beginning with the analysis of the data concerning the success of the PACs, it is important to note that the success rate varies quite significantly depending on the nature of the results that a PAC wants to achieve. For example, while almost 79 percent of the

Chairperson surveyed in the study reported that the recommendation formulated by the PAC are frequently accepted by the government, less than 64 percent of the respondents stated that the recommendations formulated by the PAC are frequently implemented. Conversely, while only 15 percent of the respondents reports that the PAC's recommendations are rarely accepted, more than 27 percent of the respondents indicates that the recommendation formulated by the PAC are rarely implemented by the government. Data are presented in Table 1.

Table 1. Results achieved by the PAC: how frequently has the PAC achieved the following result? Result achieved

Result achieved	Frequently	Rarely	of N
Recommendations accepted	78.8	15.2	33
Recommendations implemented	63.6	27.3	33
Better information	60.8	18.2	33
Disciplinary action	27.3	15.2	33
Modification of legislation	15.2	54.5	33

The analysis of the data suggests some additional considerations. For more than 60 percent of the respondents, the government frequently provides better information to the parliament in the light of the PAC's recommendations. It is however quite rare that the actions, suggestions and recommendations of the PAC lead to a disciplinary action against public officials who have violated the existing rules and norms. Less than one-third of the respondents reported that a disciplinary action occurs frequently in the wake of the PAC's recommendation. It is also worth noting that the government rarely modifies its legislation and legislative proposals in the light of the PAC's recommendations and suggestions.

## The Determinants of PAC's Success

The survey conducted by the WBI in collaboration with SARFM does not simply ask whether, to what extent and in what respect PACs are effective or successful, but it also attempted to assess which conditions facilitate the functioning and the success of the PACs themselves.

To gather the appropriate information from the respondents, the survey administrators gave the respondents a list. The list included 37 factors which could be considered as possible determinants of the PAC's success and respondents were asked to indicate how much importance they attached to each of these factors, that is whether they considered the factors to be very important, somewhat important or not important. These factors fell into one of the following three categories: the composition of the commission, the powers of the commission and the practices of the commission. Respondents were also asked to name which conditions could prevent the successful functioning of a PAC.

### *Composition of the Commission*

Only two of the 37 factors mentioned in the list given to the respondents belong to this category. The first factor is the 'balanced representation of all major political parties in the commission', while the second factor is "exclusion of government members from the commission".

The importance of this second factor is fairly clear. The mission of a PAC is to investigate the activities of the government especially with regard to the use of public

funds and resources. In order to perform its oversight activity, the PAC has to be free to conduct its business without any government interference. This condition (freedom from government interference) would be quite difficult to achieve, if government members were also serving as member of the PAC. If some MPs, already serving in the cabinet, were allowed to serve on the PAC, they might try to slow down or mislead the investigative action of the commission in order to protect the cabinet in which they also serve. But this is not the only problem. Even assuming that MPs, serving in the cabinet, do not mislead or slow down the PAC in the performance of its duties, their membership in the PAC would pose nonetheless a problem for the proper functioning of the committee.

The study by McGee (2002) revealed that PACs are not the most appealing commissions on which MPs can serve. Some MPs actually fear that serving in a PAC requires a lot of work without providing much visibility, that membership in a PAC is not adequately rewarded at the ballot box, and that there is therefore no electoral incentive to serve on a PAC. The absence of electoral incentives are also coupled with the absence of partisan incentives (or the presence of partisan disincentives). MPs fear that serving in a PAC can put them in trouble with their own respective parties. MPs, belonging to the majority party (or coalition) often worry that serving in a PAC might force them to choose between loyally serving the party (by not performing the committee duties) and loyally serving the PAC (and alienating their own party). If MPs with appointments in the cabinet were allowed to serve in the PAC, their presence in the committee would provide an incentive to the younger MPs to favor the partisan interests

over the interests of the committee itself. The committee would end up functioning in a very partisan manner. Alternatively the PAC would become totally unable to function as it should. This is so because the composition of the committee is fairly proportional, it reflects the distribution of seats in the assembly as a whole, and in parliamentary systems the government party (or coalition) controls the majority of the parliamentary seats. Hence, as soon as the PAC starts operating in a partisan fashion, the government would constantly be able to control the PAC and would, in this way, be quite able to avoid the parliamentary oversight.

There is also a third reason why cabinet ministers (and under-secretaries) should not be allowed to serve in a PAC. Even assuming that the presence of government officials in the PAC does not, negatively, affect the functioning of the PAC, it certainly affect the credibility of the PAC itself and that of its deliberations—which are the PAC’s true assets. For these reasons, government members should not be allowed to serve in the PAC.

Table 2. Success and Composition of the PAC. How important is this factor? Percentages

Factor	Very Important	Important	Not important	N
Proportional representation of the various parliamentary parties	86.2	10.3	3.4	29
Exclusion of MPs with cabinet posts	85.2	14.8	0	27

The data presented in the second table provide a fairly interesting picture. Although some of the respondents have not assessed whether the composition of the PAC is an important condition for the PAC’s success, an overwhelming majority of them indicated that the composition of the PAC is a crucial factor in making PACs work and work well.

Excluding MPs serving in the cabinet from the PAC is considered important or very important by respectively 14.8 and 85.2 percent. Similarly, the proportional representation of parliamentary parties in the PAC is considered to be important or very important by 10.3 and 86.2 percent of the respondents. Interestingly, while more than 3 percent of the respondents said that proportional representation of parties in the PAC is not important, none of the respondents considered the exclusion of government members as non important. Further details are presented in Table 2.

### *Powers of the Committee*

The questionnaire, used in the survey, asked the 33 PAC-Chairs to say how important were certain powers and/or characteristics for the success of the PAC. Respondents were given a list of 17 powers or characteristics, and respondents were asked to say whether these powers were very important, important or not important.

The analysis of the survey data reveals that the importance of some powers or characteristics are almost unanimously acknowledged by the respondents. For example, the power to formulate suggestions and to publish them, the power to choose which topics should be investigated without having to accept orders or suggestions from the government, the power to investigate all the current and the past expenses deliberated by the executive are powers that are nearly unanimously considered as important or very important. All respondents also considered as important or very important that the

PAC should have a clear focus on keeping the government accountable for the use of public money.

It is however to note that while a large percentage of respondents does not consider of any importance whether the PAC has the power to summon the cabinet ministers or not, they almost unanimously consider important or very important that the PAC has the power to force the witnesses to respond to the PAC's questions. In fact, more than 93 percent of the respondents indicates that the power to force witnesses to respond is important or very important. Further details are presented in Table 3.

Table 3. Success and Powers of PACs. How Important is this factors? Percentages.

Power of the Committee	Very important	Important	Not important	N
Formulate recommendation and publish the conclusions	97	3	0	33
Investigate all past and present expenses	93.5	6.5	0	31
Choose topics for investigation without following the suggestions of the government	90.9	9.1	0	33
Focus on keeping government accountable for spending	90.9	9.1	0	33
Force witnesses to answer questions e	87.1	6.45	6.45	33
Examine the budget of the Legislative Auditor	58.8	35.3	23.5	17
Force cabinet ministers to appear before the committee	55	15	45	33
View the proposed legislation or the amendments to the Legislative Auditor's Act	47.8	30.4	21.8	23



### *Success and Practices of the PAC*

There is a third set of factors that may facilitate the success or the effectiveness of the PACs in performing their tasks. This third set of factors is made up of by the practices of adopted by the PACs themselves and by their members.

In order to identify which practices and dynamics could improve the performance of the PACs and make them more successful, the survey conducted by the WBI and the SARFM asked respondents to assess the importance of the 18 practices listed in the questionnaire.

Two practices were considered to be particularly important for the success of the PACs. Respondents reported that keeping the records, the proceedings of the meetings was one the most important ways to improve the PAC's performance. Respondents also noted that the PAC's performance was greatly enhanced when the members of the PAC did their homework before attending the PAC's meetings. Both practices were considered as important or very important by 97 percent of the respondents. We can also note that keeping the transcripts of the sessions is considered to be slightly more important than doing the homework (before the meetings). In fact, while preparation for/before the meeting is considered as very important by 78.8 percent of the respondents, keeping the transcripts is considered to be very important by 87.9 percent of the respondents.

The existence of procedures and mechanisms to assess whether the government actually implements the recommendations formulated by the PAC is also considered as

an important condition for the success of the PAC. The existence of such procedures is considered to be important or very important by more than 93 percent of the respondents. Further details can be found in Table 4.

Bipartisanship and the bipartisan functioning of the PAC is considered to be the fourth most important practice (or dynamics) for the success of a PAC. More than 90 percent of the respondents consider as important or very important that there is a close working relationship between the committee members regardless of their partisan affiliation.

This result is fairly interesting especially if it considered in the light of what was noted above. The data presented above revealed that the importance of certain powers at the disposal of the PACs was unanimously acknowledged. The data also revealed that the importance of some characteristics is not unanimously recognized. This is, for example, the case of a fair (proportional) representation of the parliamentary parties in the PAC itself. Not all PACs' Chairs consider parliamentary parties' representation in the PAC as a condition for the PAC's success. Why? Because the PAC is, by its very nature, a committee in which partisan divisions should be sidelined (Rockman, 1984). The PAC is a committee that, in order to work and possibly work well, needs to function in a bi-partisan or rather non-partisan manner<sup>7</sup>. This point is fairly important. If the MPs serving in the PAC must behave in a non-partisan fashion, the importance of

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<sup>7</sup> In order to create this close working relationship between PACs' members from the various parties, some parliaments request that all the PAC's decisions be taken by unanimity. According to McGee 33 percent of the national and sub-national parliaments in Commonwealth request that the PAC's decision be taken by unanimity McGee (2002:98).

their partisan affiliation decreases and, with it, the importance of a proportional representation of the various parliamentary parties also decreases.

It is however worth noting that not all practices are regarded as important for the good functioning or the success of the PACs. As shown by the data presented in Table 5, almost one-third of the respondents does not think that the success of the PACs depends on the economic incentives provided to the PACs' members to serve in the PAC.

Table 4. Are Practices and Procedures important for the Success of a PAC? The most important practices. (Percentages)

Pratice of the Committee	very important	Important	Not important	N
Keeping the transcripts of the meetings	87.9	9.1	3.0	33
Preparation before Committee Meetings	78.8	18.2	3.0	33
Procedures to determine whether the government has taken any step to implement the recommendations of the Committee	75.0	18.7	6.3	32
Close working relationship between the members of the various political parties	75.0	15.6	9.4	32

It is probably more interesting to note that the establishment of sub-committees (to help the PACs perform their tasks) is considered as non-important by more than one-third of the respondents. Similarly, the respondents tend to agree on the fact that the political and the professional experiences of the PAC's members have no impact on the functioning and the success of the PAC. Experience in business or administration is considered as non-important by more than one-third of the respondents. Previous experiences in other parliamentary committees is considered as non important by almost

42 percent of the respondents. Broadcasting the PAC’s meeting is the least important practice. A majority of the respondents agreed that broadcasting the PAC’s meetings is not important.

Table 5. The Least Important Practices and Dynamics for the Successo of the PAC. (Percentages).

Practice of the Committee	Not important	N
TV Broadcasting of the meetings	52.0	19
PAC members with at least 2 years of experience in any parliamentary committee	41.7	24
PAC members with administrative or business experience	35.7	28
Creation of sub-committees	35.3	17
Extra money or additional incentives for members to participate in the meetings scheduled outside the normal legislative session	31.8	22

*Obstacles to the good functioning of the PAC*

The data and the results presented in this paper provide useful information with regard to which institutional factors facilitate the good functioning and the success of the PACs. However, it is important to keep in mind that the oversight potential does not always nor necessarily translate in effective oversight. The purpose of this section is to identify which conditions may prevent the PACs from functioning effectively.

The first obstacle to the good functioning of the PAC is represented by partisanship, that is by the fact that some members of the PAC instead of performing their committee duties in a cooperative and non-partisan fashion, operate instead with a very partisan spirit and use the investigative powers of the PAC to promote their own

political fortunes (along with those of their respective parties). The problem is not due to institutional factors, it is a behavioral problem. However, in so far as institutions provides incentives for (political) behavior, it is possible to find some institutional solutions for these problems. For example, in order to minimize the risk of partisan conflicts within the PACs, in many parliaments the PAC's Chairmanship is assigned to a member of the opposition. In the Australian case, where instead the PAC's Chairperson belongs to the majority party, the importance of reaching unanimous decisions on the formulation of suggestions and recommendations is greatly emphasized. In many cases, in order to minimize partisan tensions within the PAC, it is stressed that the mandate of the PAC is not that of assessing the political value or the content of the policies enacted by the government, but it is instead that of assessing whether policies are implemented in an efficient, and effective manner. None of these solutions is by itself sufficient to ensure to promote a bipartisan cooperation and this is why it is necessary to take additional steps to ensure the proper functioning of the PAC. What can be done?

Members of the PAC, when they join the PAC, could be asked to underwrite a (formal or informal) code of conduct in which they pledge their loyalty to the good, non-partisan functioning of the committee. Their word would be, in this regard, binding and the PAC's Chairpersons could use this pledge to induce member to perform their functions and respect their institutional duties.

A second, and more serious, problem for the effectiveness of the PAC's activity is represented by the fact that governments have sometimes little interest (if not open

aversion) for the parliamentary oversight of their activities. Sometimes governments consider parliamentary oversight as an improper intrusion in their own sphere of influence. In other cases governments (and their members) think that PACs (and their members) are not sufficiently informed or competent to formulate suggestions, criticisms and observations worthy of their attention. It is a very serious problem as it indicates a very poor understanding of the functions that executives and legislatures perform in parliamentary systems.

In parliamentary systems, the government has to govern and the parliament has to check whether the government is governing well. When governments try to avoid parliamentary controls or when governments consider parliamentary controls as mere obstacles for the effectiveness of the government action, governments have a rather imperfect understanding of the principle.

This said, it is very important to keep in mind that this imperfect understanding represents a problem not only in newly established democracies, or in democratizing regimes, which have, by definition, a fairly limited experience in the functioning of democratic institutions, but it is also a problem in established and consolidated democracies. The Australian case is, in this respect, rather emblematic. Between 1932 and 1951, the PAC of the Australian Parliament never met because the government – which could not see which benefits could come from the meetings of this committee – decided that the meetings of this committee were not necessary. This is an important problem which can be solved only by inducing the governments to be respectful of the PACs and the PAC's activities.

A final observation is, at this point, in order. The good functioning of the PACs is seriously threatened (and possibly compromised) in those countries in which corruption and other forms of improper behavior (such as the conflict of interests) are tolerated. In fact, if there is no demand of good governance – of efficient, effective, transparent and honest governance -- by the civil society, the political class does not have any incentive to use the oversight mechanisms to check and possibly improve the quality of governance.

### Conclusions

The purpose of this paper was to discuss one of the oversight tools adopted in the countries of the Commonwealth—the Public Account Committees. The paper discussed what are these committees, how and by whom they are instituted, how they function, which results they are able to achieve (and therefore how they influence the political system) and, last but not least, which conditions promote the good functioning and the success of these committees.

This analysis was performed on the assumption that parliamentary control of the government activities can prevent governments from abusing of their powers. And by doing so, parliamentary oversight of government activities, is believed to contribute to the promotion of good governance. In other words, in this work, it was assumed that parliaments and parliamentarians are the agents of good governance. In many cases, in

many countries, this is indeed the case. Parliaments and parliamentarians play an important role in the promotion of good governance.

However, it is important not to forget that while parliaments control the governments (and their activities), they must be controlled in their turn. Because, in the absence of such control, how would one know whether parliamentary controls of the executive are exercised for the good of the country and not for the good of few individuals? This is a very important point and should receive more attention. In order to ensure the success of the PAC (as well as that of the other instruments of parliamentary oversight), the morality (the ethical standards) of the PAC and its members must be above any (type of) suspicion. This represents the first step to establish a viable system of good governance.



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