



## CASES OF MAPPING OUTCOMES

# Strengthening Parliamentary Oversight of National Budgets in Africa

Since 2009, African Public Accounts Committees (PACs)<sup>1</sup> and the Southern African Development Community Organization of Public Accounts Committees (SADCOPAC)<sup>2</sup> and Eastern African Association of Public Accounts Committees (EAAPAC)<sup>3</sup> regional networks have made strides in improving the benefits of national budgets for citizens. By participating in these networks, which focus on sharing practitioner experience and developing regional good practice, the PACs identified country-level reforms needed to strengthen the parliaments' capacity to engage in open and collaborative budget processes. WBI supported the peer and action learning processes within the networks as part of its Parliament Open Budgeting Program. As a result, members of Parliament and staff were able to bolster

### Development Objective

Improve the benefits of public spending for citizens in Africa.

### Problem

Parliaments must ensure public money serves citizens, while limiting the corruption, fraud, misconduct and inefficiencies that reduce confidence in public services.

### Specific Objectives

Strengthen effectiveness of parliaments in forming, implementing and overseeing budgets; improve legitimacy and efficiency of audit process; and increase transparency and accountability of budget processes.

their roles in forming, implementing and overseeing their respective country budgets.

In January–March 2013, WBI mapped the outcomes<sup>4</sup> of this initiative using a customized outcome mapping tool<sup>5</sup>. This visual map (Figure 1) presents the sequence of outcomes achieved by change agents—the PACs and regional networks. The map illustrates how the outcomes connected and built on each other over time to form multi-actor, institutional processes for change to address the initiative’s objectives and goal.

WBI team members identified and formulated the outcomes, presenting an explanation of their significance and how WBI had contributed—directly or indirectly, in a small or big way, intentionally or not—by catalyzing or empowering the change agents to take new actions. Then, roughly 20% of the outcomes were independently substantiated for credibility in the mapping exercise.

This case highlights a few examples of the outcomes achieved by the SADCOPAC and EAAPAC regional network members.

## BACKGROUND

There is a global trend toward greater openness in government finances. Transparent budgetary practices can ensure funds raised by the state for public purposes will be spent as promised, while maximizing the benefits. One crucial component of a transparent system of resource allocation is independent assurance of the integrity of public budgeting through an audit process, and the scrutiny of its results by representatives of the people, in the form of parliament. PACs play an increasingly important role in this good governance, transparency and financial stability.

Public financial management systems are framed by the budget processes: budget formulation and the approval of the budget by parliament (ex ante phase), implementation of budget provisions by ministries and the audit and oversight of budget implementation by parliament (ex post phase).

WBI seeks to enhance the flow of information around the formulation and oversight of the budget to strengthen participation, transparency and accountability of national public financial management systems. This is accomplished by strengthening regional networks of PACs to serve as platforms for sharing experiences and building their technical capacity to scrutinize implementation of national budgets.

In four years, parliaments in African countries engaged in the WBI program have made progress in enhancing how their countries’ national budgets

respond to reform needs and how public officials are held accountable for implementing government programs. The process of change for this initiative can be seen in four streams of outcomes (Figure 2) that are detailed in the following sections. These outcomes were analyzed and classified according to the types of change they achieved, then grouped based on how they connected to each other to affect change.

## OUTCOME AREAS

### Outcome Area 1: Improved Relations Among Parliaments in Africa on Reforms

Consensus, collaboration and learning from experiences among PACs in the **SADCOPAC and EAAPAC regional networks** are an essential part of the change process of this initiative.

In 2009, members of SADCOPAC reached a consensus on a set of good practices for PACs to implement in the region to enhance their performance and secretariat operations and guide national-level reforms. [1]<sup>8</sup> “The Good Practice Guide for Public Accounts Committees” identifies key issues parliaments face during the audit stage of the budgetary process to ensure proper oversight of spending of public money. It documents practices that have proven useful elsewhere in dealing with this challenge.

**WBI co-hosted** regional capacity development activities within SADCOPAC. The activities provided guidance on global PAC good practices and facilitate South-South knowledge exchange. WBI also assisted SADCOPAC in developing its Good Practice Guide.

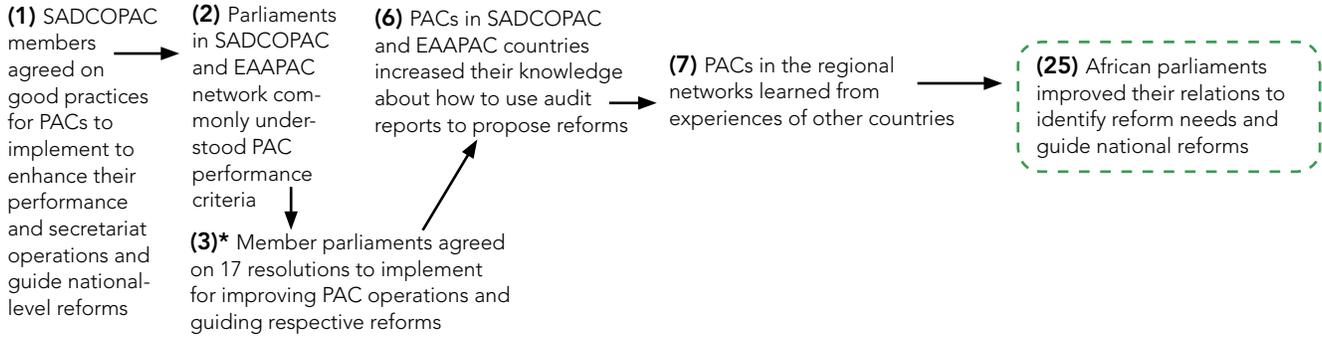
In May 2011, PAC members of the regional networks collaborated to use the good practices to reach a common understanding on PAC performance criteria. This initiated a South-South learning process to support national-level change. [2] The members agreed on 17 resolutions to improve the operations of PACs and guide national-level reforms in public accounts management to implement in their respective parliaments within Africa. [3] The reforms aim to hold the executive accountable for better resource allocations for citizens.

Later in 2011, PACs in the regional networks gained insights into how PACs in other countries use performance audit reports to scrutinize the extent government departments are implementing the budget economically, efficiently and effectively. [7]

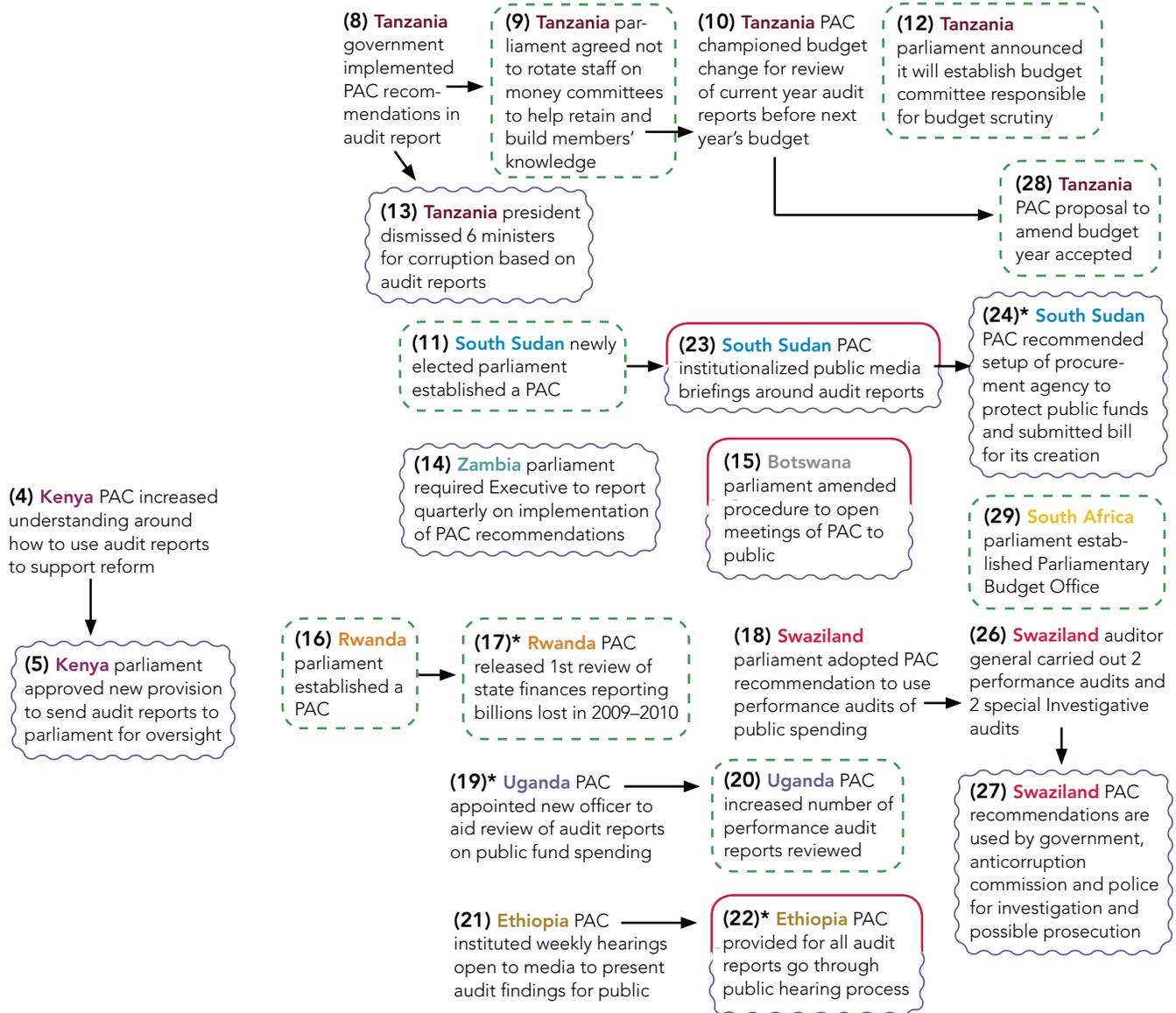
**WBI co-hosted** the May 2011 Accountability Conference of EAAPAC and SADCOPAC and provided

**Figure 1. Map of outcomes showing changes connected and built over a five-year timeframe**

**REGIONAL OUTCOMES**

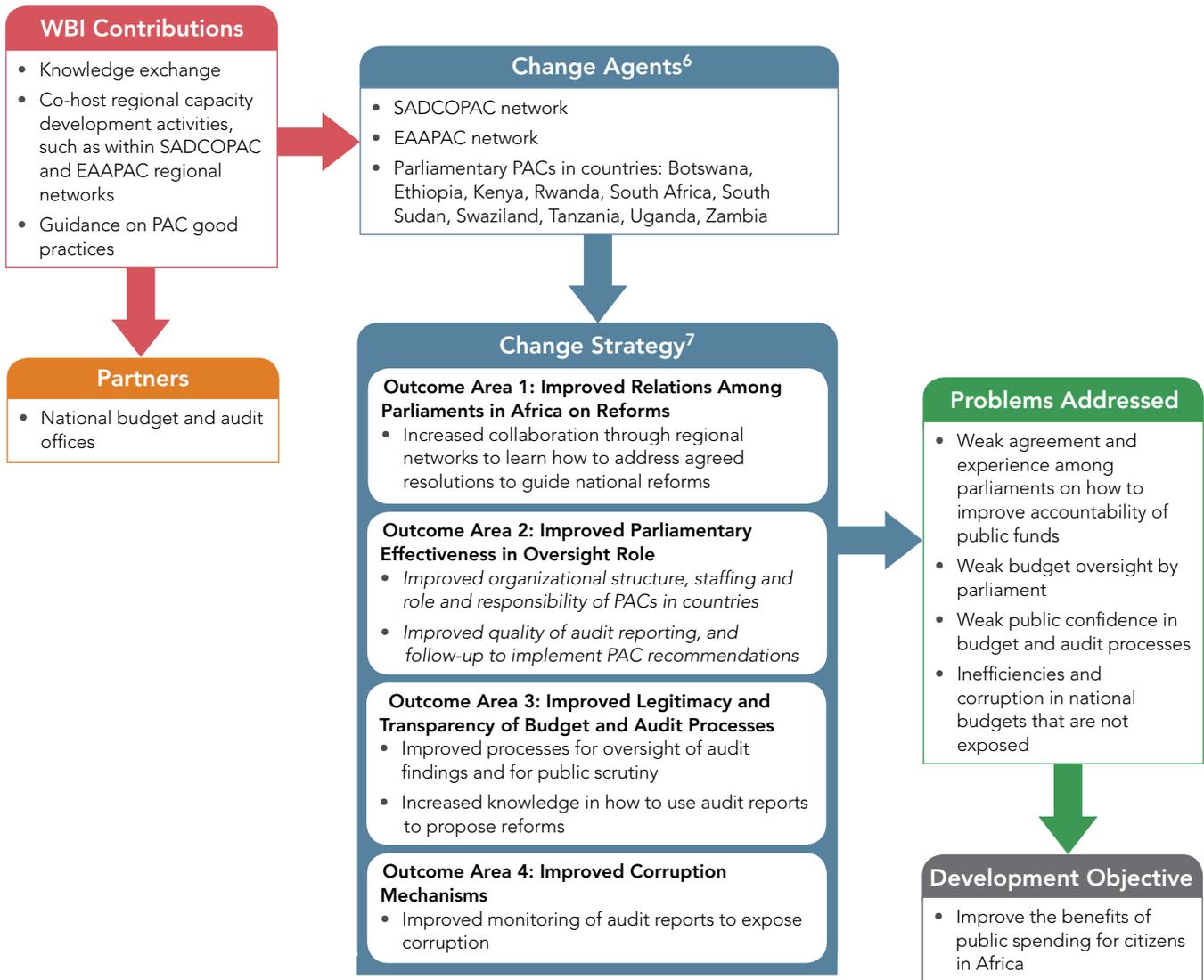


**COUNTRY CHANGES AS A RESULT OF REGIONAL OUTCOMES**



2009	2010	2011	2012	2013
<b>Institutional changes</b>			<b>Learning/capacity changes</b>	
Outcomes related to societal, policy and organizational changes.			Other outcomes related to awareness, knowledge or skills, collaborative action, or the use of knowledge or innovative solutions.	
— Transparency of budget and audit processes				
~ Legitimacy of budget process and corruption mechanisms				
- - - Parliamentary effectiveness in oversight role				
* Outcomes selected for substantiation; see page 6 sidebar.				

Figure 2. Change strategy showing how change happened to advance progress toward goal



guidance on PAC good practices and formulation of resolutions. WBI co-hosted regional capacity development activities within the networks on using performance audits to assess the effectiveness and efficiency of government spending.

In sum, these regional changes increased and expanded relations among African parliaments and South-South learning through regional networks to address 17 resolutions to guide national reforms [25].

### Outcome Area 2: Improved Parliamentary Effectiveness in Oversight Role

Effective organizational arrangements are key to provide for continuity and successful implementation of good practices to help improve budget oversight.

In April 2011, the **Rwanda** parliament established a new PAC to examine financial misconduct within public institutions and report misuse of public funds to the plenary to decide punitive measures. [16] No parliamentary body previously had this responsibility in spite of evidence that public funds were stolen each year.

In 2012, the **Tanzania** parliamentary staff supporting the money committees no longer rotate. [9] Rotating staff meant a constant need for staff training, which negatively influenced the work of members of parliament. Also in 2012, the Tanzania PAC began championing a change of the budget year so that they could receive the budget in April and complete its review by the end of June. [10] The PAC proposal was accepted and since 2013 the budget year has been amended. [28] The PAC set the ground for the reform and started

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the change process based on the proposal from the National Audit Office.

Amending the budget year schedule enhances parliament's role in the budget process/cycle—by reviewing the current year's audit reports before the budget for the following year is formulated, parliament links ex post scrutiny with ex ante engagement.

**WBI co-hosted** regional capacity development activities on effective parliamentary participation in the budget process within the SADCOPAC network to empower its members to take action on the agreed good practices. WBI also provided guidance and enabled knowledge exchange on good practices on the role of parliament in the effective and timely review of the national budget.

In 2012, the **Uganda** appointed a permanent liaison officer in the parliament. [19] The liaison officer will make it easier for PAC members to understand and review audit findings and hold the government accountable for spending of public funds. Then in 2013, the Uganda PAC started to review performance audit reports. Two subcommittees have been established within the PAC to increase the number of the reviews. [20] Performance audits examine not just executive spending but also development program effectiveness.

**WBI co-hosted** the November 2011 Annual General Meeting of SADCOPAC and in May 2012 the Effective Public Financial Accountability course in the Southern and Eastern African Region Conference. These events provided guidance on how to improve relations among PACs and Auditor General Offices to hold government accountable.

In 2012, the **Swaziland** parliament adopted a recommendation proposed by its PAC chair to strengthen the office of the auditor general to carry out performance as well as financial audits.<sup>9</sup> [18] The auditor general has since carried out two performance audits and two special investigative audits [26].

**WBI co-hosted** the May 2011 Accountability Conference that provided guidance on good practices in performance auditing.

In 2013, the Speaker of the House in the **Tanzania** parliament announced the new Parliamentary Budget Committee, after a yearlong proposal from the PAC to establish a distinct committee for scrutiny of the draft budget. The plan was then postponed to establish a separate secretariat for the budget committee. [12] This reform will enhance the parliament's role in the budget process and ensures the PAC can review audit

findings before the budget is formulated. Enhancing parliamentary oversight function by establishing budget committees is critical in enforcing financial accountability, combating fraud and corruption and promoting good governance in the public sector. This increases voter confidence that their tax monies are used responsibly, which, in turn, increases public confidence in the credibility of government institutions.

**WBI co-hosted** the EAAPAC Annual General Meeting in October 2012, at which the Ugandan and Kenyan delegations presented on parliamentary budget offices and budget committees. The Tanzanian delegation engaged in this peer-to-peer learning and has started to apply new knowledge. WBI provided guidance and supported the exchange of knowledge on good practices among members of parliament from the region.

In 2012, members of the newly elected **South Sudan** parliament established a PAC. [11] The PAC is charged with examining and investigating financial misconduct within public institutions, and reporting cases of misuse of public funds to the plenary to decide on punitive measures.

In 2013, the parliament in **South Africa** established a Parliamentary Budget Office. [29] The budget office is to provide more independent analysis to parliament on the state of the nation's finances, the government's estimates and trends in the economy. Upon request from a committee or parliamentarian, the office could estimate the financial cost of any proposal for matters over which parliament has jurisdiction.

**WBI co-hosted** regional capacity development activities within the regional networks. WBI provided guidance and secured South-South knowledge exchange on the importance of efficient parliamentary oversight of the public funds.

In sum, this stream of outcomes exemplifies how parliaments in the participating countries are improving their organizational effectiveness, including the timely and independent review of national budgets. They are establishing PACs, increasing performance auditing of budget effectiveness, improving efficiencies in committee structure and clarifying roles and responsibilities of staff.

### **Outcome Area 3: Improved Legitimacy and Transparency of Budget and Audit Processes**

Public confidence on budget and audit reports is often weak due to a lack of transparency and legitimate processes.

## SUBSTANTIATION OF OUTCOMES

To verify the accuracy of the outcomes mapped and enrich WBI's understanding of them, the external consultant selected five outcomes [3, 17, 19, 22 and 24] and asked 10 people independent of WBI but knowledgeable about the change to review each and record whether they agree with the outcome as described. Six people responded to four outcomes [except 19]. Four of these substantiators fully agreed on the description of the outcomes and their significance and two provided additional information to clarify these. Excerpts of the substantiators' comments on the outcomes achieved:

"There is a significant need to centralize and streamline procurement into one institution strictly regulated. Such an institution shall minimize the huge public funds lost in the procurement process. This is due to the fact that all institutions procure and dispose independently without checks and supervision."

—Ayaga Garang, PAC Clerk, South Sudan

"All reports go through a hearing but do not reach the level where we account both to the public and parliament. This is a serious gap in our country because of the lack of a vibrant multi-party system."

—Hon. Seif Girma, PAC Chair, Ethiopia

Throughout 2011, PACs in the regional networks increased their knowledge about how to use audit reports to propose reforms. For example, in Zambia the PAC reviewed three of the 12 performance audit reports published by the National Audit Office and added to the reports' recommendations to guide how ministries respond to the office's recommendations. [6] This increased the PAC's experience and know-how to use national audit reports to publicly propose government reforms. The PAC had previously thought that it required a lot of experts, time and money to develop and review performance audit reports, but then discovered they were able to manage with their current resources.

WBI sponsored regional network events that provided learning on the role of performance audits and their impact on good governance.

The **Kenya** PAC increased its understanding of how to better use audit reports to support reform. [4] In 2010, the Kenya parliament approved the provision in its new constitution for the auditor general to send all of its audit reports, including performance audit reports, directly to parliament for oversight. [5]

In 2012, the **Zambia** parliament amended its rules of procedure so that the executive must provide quarterly progress reports of the implementation of PAC recommendations and resolutions. [14] Previously, the reports were submitted on an annual basis, making it more difficult to monitor implementation and enforcement of PAC recommendations. The same year, the **Botswana** parliament amended its rules of procedure to open PAC meetings to the public. [15] The first meeting open to the public took place in May 2012.

Examinations in public is expected to improve transparency in the handling of public funds and enhance PAC's oversight role.

In 2012, the **Tanzania** government started implementing the PAC's recommendations included in the audit performance reports made by the National Audit Office. [8] For example, the recommendations included establishing a dedicated division in the corresponding ministry to address fire outbreaks.

WBI co-hosted capacity development activities within the regional networks that included guidance on the role of the PAC in tracking its recommendations, open public hearings and parliament's role to exert pressure on the executive to secure openness about its activities and press for improvement and efficiency in public services. WBI also provided guidance on the importance of performance audit reports and their role in scrutinizing public expenditures.

In 2012, the **Ethiopia** PAC instituted in parliament routine hearings every Wednesday and Friday that are open to the media. The PAC calls witnesses to provide testimony on issues raised in the audit report. [21] Including the media is an important mechanism for public accountability, verifying audit reports and increasing their objectivity and legitimacy. The same year, the Ethiopia PAC increased the use of performance audits, and all performance audit reports go through a public hearing process to increase accountability of the executive to the public and parliament. [22] As a result, the PAC is able to determine value for money of public funds. This is also an opportunity for the government to approach the PAC to find solutions to implementation problems.

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In 2013, the **South Sudan** PAC institutionalized a pre-media briefing for public hearings. [23]

**WBI co-hosted** the SADCOPAC Annual Conference in September 2012. It provided guidance on opening hearings to the media and using performance audit reviews to track spending. WBI presented a training workshop for new PACs on audit reports and public inquiries, including a mock hearing in which parliament presented a pre-media briefing to media practitioners and discussed how to strengthen their communication.

This set of outcomes exemplifies how parliaments in the PAC networks are upgrading the legitimacy and transparency of budget processes by improving the use of audit findings to propose government reforms to benefit the public. They also increasingly require all audits to go through public hearings to make the process more accountable to citizen demands.

#### **Outcome Area 4: Improved Corruption Mechanisms**

African governments are increasingly using PAC recommendations as a mechanism to expose the corruption that had hindered the benefits of public spending for citizens.

In May 2012, the **Tanzania** president dismissed the ministers of finance, energy, tourism, trade, transport and health amid allegations of government corruption under pressure following reports tabled in the National Assembly by the PAC, Parastatal Organizations Accounts and Local Authorities' Accounts. [13] In Tanzania there are two main forms of abuse of power: petty corruption, which is mainly associated with small bribes, and big corruption, which mostly involves large sums of money with political figures involved. Actions taken by PAC members, based on the controller and auditor general's annual report, tackled big corruption that has hampered economic growth.

In 2012, the **Rwanda** PAC released its first review of state finances, which reported Rwf 9.7 billion (US\$16.3 million) lost in 2009–2010 as a result of weaknesses in government operations. The PAC formed recommendations for government reforms. [17] The review established the imperative for parliament to act on these discrepancies in public spending.

By 2013 in **Swaziland**, government agencies, the Anticorruption Commission and police have used

PAC recommendations to investigate the actions of individuals for possible prosecution. [27]

**WBI co-hosted** regional capacity development activities within SADCOPAC that emphasized the oversight role of parliament and the Auditor General Office. The countries followed the good practice guidance provided on the role of parliament in curbing corruption.

In 2013, the **South Sudan** PAC recommended to their government to establish a National Procurement Institution to prevent fraud, waste and corruption in public funds spending, and they submitted a bill to create the institution in parliament. [24] If approved, the National Procurement Institution would be a major mechanism to tackle corruption in South Sudan.

**WBI sponsored** the May 2012 Namibia Conference that examined procurement process and accountability, at which members of the South Sudan PAC attended.

In sum, this stream of outcomes shows how participating countries are increasingly using PAC recommendations to expose, investigate and take actions on corruption.

#### **CONCLUSION**

Due to this initiative, progress was made in four areas: (1) Improved relations among parliaments in Africa through PAC networks for peer learning around reform good practices; (2) Improved effectiveness in using audit reports and parliamentary procedures to scrutinize implementation of national budgets; (3) Improved legitimacy and transparency of budget and audit processes; and (4) Improved corruption mechanisms and policy guidance.

However, weaknesses still exist: more enhancements for the networks' operations so the secretariats are strengthened in knowledge management, communication, monitoring and evaluation; and further capacity development of PACs to carry out reforms for budget and audit processes, particularly to improve transparency and accountability to citizens.

Progress to date and the potential to advance is strong because responsibility for implementation of reforms at the country-level rests with individual PACs. Based on good practice, the change agents have been empowered to start and nurture change processes in their respective parliaments and to share their experiences and lessons learned within the networks.

Future support should be based on the self-identified needs of the networks' membership and information sharing, coordination and monitoring of the joint projects' activities should be strengthened. Also, more

should be done for the Portuguese-speaking members of the network.

## NEXT STEPS

WBI aims to provide ongoing support to the regional networks through:

- Strengthening operations of network secretariats.
- Providing guidance on good practices and facilitating further exchange of knowledge and lessons.
- Encouraging network members to continue engaging in a change process.
- Expanding the networks to include new members and foster sub-communities that respond to informational needs of different change agents (for example, a community of PAC clerks and a community of Portuguese-language parliaments).

By strengthening secretariat operations and M&E systems, WBI anticipates the networks will have enhanced capacity to secure funds from additional development partners once this project is complete. There is ongoing demand and commitment from network members to provide in-kind contributions and participate in learning network activities.

The rate and range of outcomes are anticipated to increase over time. It is expected the *rate* of outcomes will increase to reflect an increase in the number of network activities and improved knowledge management strategy. It is expected the *range* will increase since the engagement model is predicated on change agents identifying and sharing development challenges with networks to benefit from others' experi-

ences in designing their responses. The range in the outcomes will represent the diversity of the countries in the network and reforms they try to implement. ■

## NOTES

<sup>1</sup> PACs are the committees in parliament tasked with scrutinizing the government's implementation of the national budget. Their primary source of information is audits reports prepared by the Supreme Audit Institutions.

<sup>2</sup> SADCOPAC members are Angola, Botswana, DRC, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Seychelles, South Africa, Swaziland, Tanzania, Zambia and Zimbabwe.

<sup>3</sup> EAAPAC members are Burundi, Ethiopia, Kenya, South Sudan, Rwanda and Uganda.

<sup>4</sup> Mapping outcomes—and related outputs and milestones—can help us learn from change processes that occur during program delivery that often seem complex and opaque because they involve multiple actors and address large development problems. An outcome is what each social actor (or change agent) did, or is doing, that reflects a significant change in their behavior, relationships, activities, actions, policies or practice. The program may influence these changes, directly or indirectly, partially or wholly, intended or not. Outcomes are identified at two levels in relation to the goal: institutional changes relate to societal, policy and organizational changes; and learning/capacity changes relate to awareness, knowledge or skills, collaborative action, or the use of knowledge or innovative solutions. These levels are based on the Capacity Development and Results Framework. The framework provides a systematic yet flexible approach to designing capacity development strategies and programs, monitoring and adaptively managing interventions, and evaluating and learning from their results.

<sup>5</sup> Outcome harvesting is a practical assessment tool from the outcome mapping community of practice. It can be used for real-time monitoring and evidence gathering from complex development

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WBI's Capacity Development and Results team led the outcome mapping; Jenny Gold coordinated the exercise with support from Ricardo Wilson-Grau. Sharon Fisher provided editorial and design services. Samuel Otoo provided overall guidance.

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processes that involve multiple stakeholders. It is based on a similar concept of locally driven change from the Capacity Development and Results Framework. The tool was customized to gather information on outcomes—and related outputs and milestones—to learn from what changed, for whom, when and where, the significance of the change and how the program contributed to each change.

<sup>6</sup> Change agents are leaders, groups or organizations from government or non-state that drive change.

<sup>7</sup> Change strategy refers to how change happened to advance progress toward the development objectives—the development problems addressed, types of outcomes achieved, WBI contributions, and partners involved. A change strategy may include different types of change processes or outcome areas depending on the complexity of the multi-actor institutional changes involved in a program.

<sup>8</sup> The numbers in brackets correspond to the outcomes in Figure 1. The text that usually follows each outcome refers to its significance. The process of change the outcomes represent can be seen in Figure 2.

<sup>9</sup> In financial audits, auditors use standard procedures and rely on accounting principles to determine the financial health of an organization. Performance audits determine whether an agency program is efficiently and effectively delivering the intended results.