

# EFFECTIVENESS AND EFFICIENCY OF PAC IN SAFEQUARDING PUBLIC FUNDS FOR ENHANCEMENT OF PUBLIC SERVICE DELIVERY IN LESOTHO

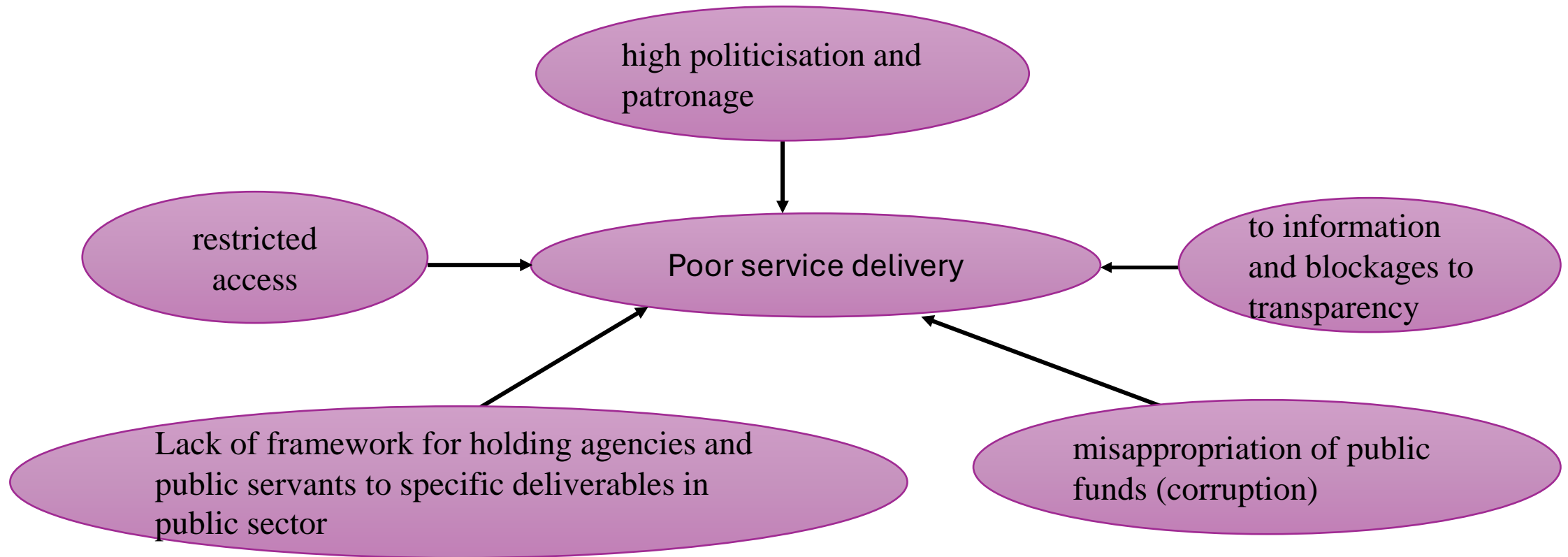
- *Presented by Moliehi Lebusa*
- *Ministry of Public Service*
- *Department : Lesotho Institute of Public administration and Management (LIPAM)*
- *Division: Governance, and Socio-Economic Development (GSED)*

# INTRODUCTION



Decline in Public service delivery: nations cry.

# CAUSES OF POOR PUBLIC SERVICE DELIVERY



**Cont...**

This study focuses on embezzlement of public funds as one of many causes of poor service delivery and a need for a mechanisms to safeguard public funds.

- Alex Brazier and Vidya Ram (2006:3) asserts that effective PAC and its counterparts in its role to scrutinise Government expenditure can “result in significant savings for government”.

Public Accounts Committee (PAC) roles:

- to ensure that utility of public funds is done effectively, efficiently and economically but at the same time meeting quality assurance standards and holding all actors in public financial management accountable for any irregularities in financial statements
- Promote Accountability and transparency



iStock  
Credit: John Kevin

Adobe Stock | #418409615



# Why corruption:

---

Supported by renowned writers this study highlight corruption as a bean weevil which paralysis public service delivery.

---

Bazie et al (2024:1) states that poor management of public resources factors in poor public service delivery.

---

Hope (2000:17) refers to corruption in Africa as a 'pandemic'...that has "reached cancerous proportions".

---

"Corruption and development are antithetical to each other, the two cannot cohabit, and so, where one is present, the other suffers" stated Lawal T (2011: 239).

# PURPOSE

This paper on effectiveness and efficiency of PAC in safeguarding public funds for enhancement of public service delivery has the following objectives:

- to assess the role of PAC on improving public service
- to determine the degree to which government consider and implement PAC recommendations

# methodology



PAPER REPRESENT A PRAGMATIC APPROACH TO DATA COLLECTION



. DATA WERE COLLECTED VIA ARCHIVAL SEARCH, LEGAL DOCUMENTS, DOCUMENTS FROM SEVERAL WEBSITES FOR OVERALL PAC EXPERIENCES IN OTHER COUNTRIES , PAC WEBSITE AND PARLIAMENT WEBSITE.



THE DISCUSSION CONCERNING EFFICACY OF PAC IS DESCRIPTIVE.



THE FOCAL POINT OF THIS RESEARCH DATA WAS BASED ON PAC. **THE PAC REPORTS OF FINANCIAL YEAR (FY) 2013/2014, 2014/15, AND 2015/16** WERE PURPOSELY CHOSEN ON FOUR GROUNDS; (IT ADOPTED PURPOSEIVE SAMPLING)



THIS PAPER ADOPTED SCRUTINY FRAMEWORK FOR AN EFFECTIVE PAC SUGGESTED BY BRAZIER A (2006:63).



INTERVIEW PAC CLERK TO CLOSE INFORMATION GAPS IN THE LITERATURE.



. DATA ANALYSIS ADOPTED SEMANTIC ANALYSIS.





# RESULTS

---



Scrutiny of public expenditure on behalf of parliament: has good practices as in any robust framework



Monitor effective and efficient use of public funds



Promote accountability

# results:

- Through analysis of 2013/14, 2014/15, and 2015/16 financial years, the study identified 97 cases in total from different ministries.

# Table 1: internal management deficiencies as highlighted in the PAC's Report 2013-2016

<b>Laxity of public officer</b>	<b>4</b>
<b>Political interference</b>	<b>3</b>
<b>Fragmented financial procedures</b>	<b>6</b>
<b>Non-compliances to SOPs</b>	<b>4</b>
<b>Abuse of Power</b>	<b>3</b>
<b>Poor record management</b>	<b>2</b>
<b>Weak Internal audit</b>	<b>4</b>
<b>Costly contracts</b>	<b>4</b>
<b>Lack of ministerial interrelationship</b>	<b>1</b>

# Summary of results

---

IT WAS REVEALED IN PAC REPORT THAT THE GOVERNMENT OF LESOTHO IN THE PERIOD OF 2013/2016 LOST ASTONISHING M1, 479, 049,462.60 TO LAXITY AND CORRUPTION IN THE PUBLIC SECTOR.

---

THESE REVELATIONS CALL FOR TIGHTENED INTERNAL CONTROLS AND PENALTIES ACROSS BOARD BECAUSE IT IS APPARENT THAT PUBLIC OFFICERS CALCULATEDLY DEFY THE CONTROLS AND EXPOSE THE PUBLIC FUNDS TO MISAPPROPRIATION, THEFT AND ABUSE. AND TO INFORM POLICY FORMULATION



# conclusion

Lesotho' PAC has oversight potential because it is legislature that has a set of formal powers and instruments to oversee government's activities regardless of whether these powers and instruments are used, Hoque (2015:6).

The efficacy of PAC is not praiseworthy and its impact on curbing corruptions and embezzlement of public funds is a distant dream because it does not have to power to monitor and evaluate its recommendation

PAC is a toothless dog



## RECOMMENDATIONS:



- **Establishment of Specialised courts:** courts tasks are voluminous so adding to it more cases flagged by PAC leads to delay in serving justice. Therefore, there is a need for specialised courts that will deal primarily with cases exposed by PAC.
- **Minimise Work backlog:** to be effective PAC, Account General and Auditor General should adhere to timeline minimise backlog. Backlogs limit timely legal actions against administrative wrongdoing and policy adjustments.
- **Monitoring Team:** there is a need for monitoring team that will monitor and follow ups on compliance to recommendations made by PAC.