

**CENTRALITY OF LEGISLATIVE OVERSIGHT IN ENSURING FISCAL
ACCOUNTABILITY**

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INTRODUCTION

1. **Budgetary accountability and oversight part of the broader constitutional obligation for Parliament to efficiency.**
2. **Legislative role critical part of multidimensional and multidisciplinary budgetary approach, and public financial accountability.**
3. **Twin pillars of oversight: Constitution and the Public Finance Management Act (PFMA) – Role in enabling oversight and financial performance management:**
 - **Effectiveness**
 - **Efficiency**
 - **Equity**
 - **Economy**

SOMETHING TO THINK ABOUT

- **“One of the crucial elements of our constitutional vision is to make a decisive break from the unchecked abuse of State power and resources that was virtually institutionalised during the apartheid era. To achieve this goal, we adopted accountability, the rule of law and the supremacy of the Constitution as values of our constitutional democracy. For this reason, public office-bearers ignore their constitutional obligations at their peril. This is so because constitutionalism, accountability and the rule of law constitute the sharp and mighty sword that stands ready to chop the ugly head of impunity off its stiffened neck.” (2016 ZACC 11).**

OVERSIGHT AND ACCOUNTABILITY EXPLAINED

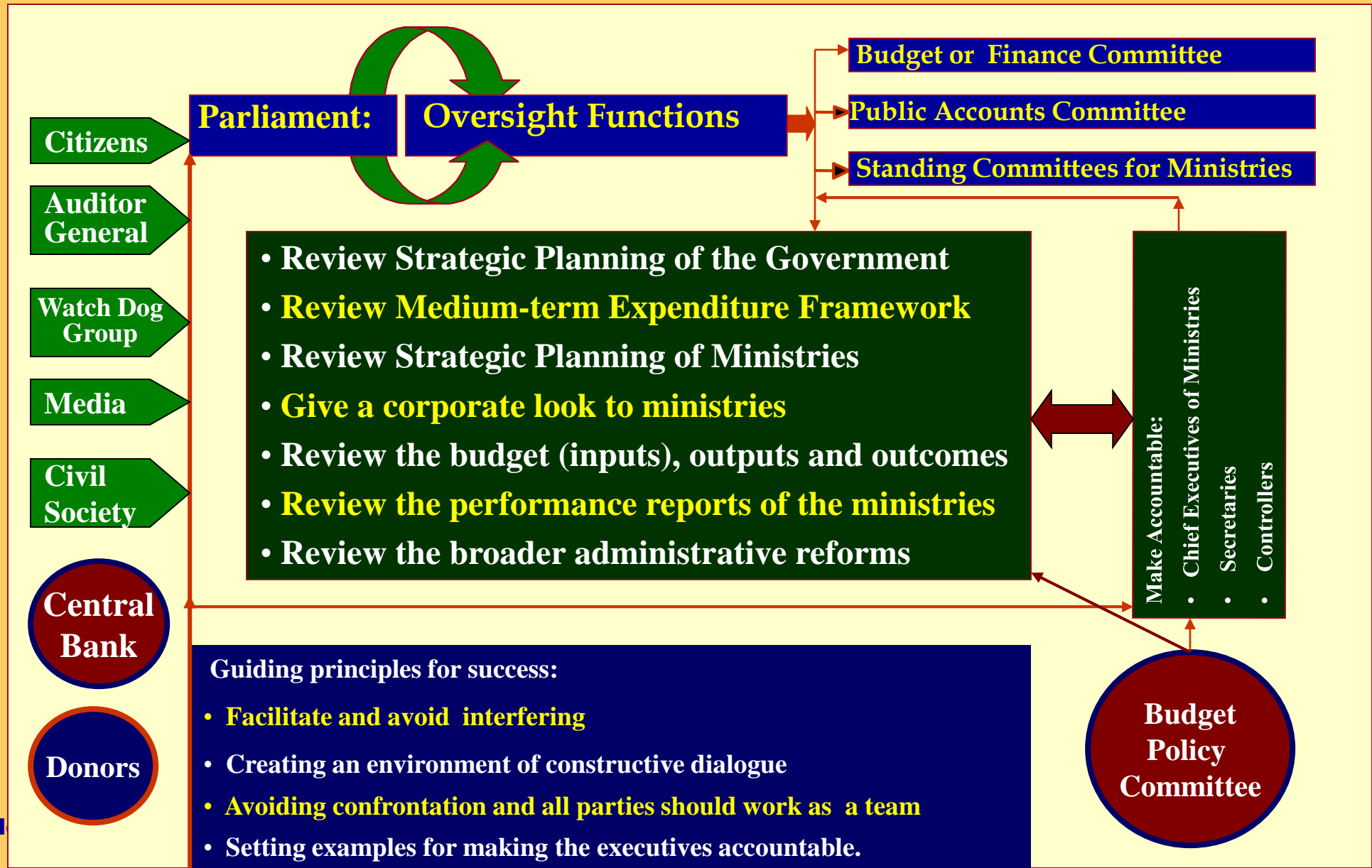
OVERSIGHT

- “The proactive interaction initiated by a legislature with the Executive and administrative organs ...that encourages compliance with the constitutional obligation on the Executive and administration to ensure delivery on agreed-to objectives for the achievement of government priorities.” – per Oversight Model of the South African Legislative Sector, September 2011.

ACCOUNTABILITY - obligation to answer for the performance of duties

- “A social relationship where an actor (an individual or an agency) feels an obligation to explain and justify his or her conduct to some significant other (the accountability forum, accountee, specific person or agency)” - per Gutto S et al. 2007. *Study commissioned by Parliament, A study on enhancing the status, role, image and positioning of the Parliament of the Republic of South Africa.*

Accountability for Results : Something to think about



THE CENTRALITY OF LEGISLATIVE OVERSIGHT

- 1. Parliament's constitutional obligation to ensure the fair and effective implementation of the constitution, the laws, policies and regulations through effective, timely oversight**
- 2. Ensure budgetary oversight and accountability through:**
 - ✓ Clear policies, procedures, and treasury regulations.**
 - ✓ NCOP intervention in provinces in terms of the Constitution**
 - ✓ Explicit Constitutional provision on the oversight function of the NCOP over the Executive?**

CONCLUSION: NOTABLE CHALLENGES AND OPPORTUNITIES

1. Financial accountability autonomy remains important.
2. More powers or greater budget oversight responsibilities for NCOP? Or Both approaches?
3. Leveraging PFMA provisions : For example - Sections 27(4), 32, 40, and 65.
4. Criticality of Parliamentary Fiscal Oversight and Accountability division(s).
5. Relationships and linkages to be strengthened:
 - a) Key provisions of the Constitution: For example - Sections 44.
 - b) Optimising the role and efficiency of committees relevant to fiscal security. For instance, Standing Committee on Public Accounts