ABSTRACT
This study explored the effectiveness of the Statutory Bodies and Public Enterprises (SBPE) Committee on budget oversight in Botswana. The accountability theory grounded this research. The study predominantly embraced a qualitative approach and an exploratory research design to interrogate the effectiveness of the Committee’s oversight function. It used both primary and secondary data collection methods. In terms of primary data collection, interviews were conducted with key stakeholders involved in the budget oversight function. Additionally, the study conducted a documentary review of relevant government reports, budgets, and financial statements to supplement the information gathered from interviews. Thematic analysis was conducted based on the data obtained. The study observed that the SBPE Committee was perceived as ineffective in undertaking its oversight responsibility. Poor accountability manifested in various ways, including untimely and inaccurate financial reporting. Also, inadequate technical expertise, funding,
logistics, low autonomy, lack of enforcement capacity, and poor separation of power impeded the Committee’s ability to perform its oversight responsibility effectively. The research recommended constitutional reforms in Botswana that would empower parliament to follow through on its recommendations and emancipate the legislative arm of government from executive control and manipulation.

**Keywords:** Accountability, oversight, parliament, statutory bodies, transparency

**INTRODUCTION**

Globally, parliaments are enjoined to institute measures to promote sound utilisation of national revenues. Parliaments enact spending measures to ensure that the revenues they authorise are fiscally sound and match the population’s needs (Krafchik & Wehner, 2004). Programmes and policies implemented using national revenues are expected to be properly and efficiently monitored by national parliaments. Thus, parliaments have the responsibility of overseeing accountability, transparency, and sound financial management practices with respect to the use of public funds. Parliamentarians who represent citizens can help to control corruption, avoid unnecessary expenses, and engender greater efficiency in public spending (Krafchik & Wehner, 2004). Parliaments rely on statutory bodies and committees to offer vital directions, advice, and policies in line with good governance tenets (Ali et al., 2015).

Statutory bodies are a critical part of any functioning democratic state. Nations continue to recognise statutory bodies' compelling relevance in facilitating democratic governance (Ali et al., 2015; Home Affairs Bureau, 2003). To show commitment towards greater budgetary activism, parliaments, especially in developing nations, establish statutory bodies and committees (Krafchik & Wehner, 2004). As a concept, statutory bodies are government entities or organisations that are not mentioned in national constitutions but derive their powers, functions, and rules of engagement from an Act of Parliament. They are mainly established to undertake specific tasks that governments consider should be effectively performed outside traditional departmental structures or agencies (Ministry of Community Development & Social Services [MCDSS], 2021). Parliaments perform a watchdog role over the executive arm of government on behalf of the people in many ways, including budget oversight, which involves a thorough scrutiny of the use of public funds by agencies, institutions and bodies established by the state. Effective parliamentary oversight of public budgets is, therefore, essential for better financial management practices and democratic governance in general (Parliament of Botswana, 2023).

Botswana is home to numerous state-owned enterprises (SOEs), such as mining, telecommunications, energy, and transportation. There are nearly 53 state enterprises in Botswana, and the sector accounts for approximately 5% of the country’s gross domestic product in Botswana (Auditor General's Report, 2020; Seitshiro, 2022). These organisations impact the country’s economy. To ensure effective management and responsibility in their operations, they are normally administered by boards of directors who the government nominates. Nonetheless,
public enterprises in Botswana have faced significant challenges in recent years due to mismanagement and corruption, which has led to a constant need for financial assistance from the government. This situation has resulted in a cycle of never-ending bailouts, with most SOEs operating at a loss, adversely impacting these enterprises’ overall performance (Auditor General’s Report, 2020).

In essence, although Botswana’s public enterprises remain instrumental in its economic development drive, they continue to run at a loss. For example, since its inception in 1972, Air Botswana has persistently survived under the mercy of the Central Government’s support to remain operational (Dikuelo, 2020). For decades, many SOEs in Botswana, including Air Botswana, continually experience mismanagement and corruption, which hinders their efficiency (Dikuelo, 2020). The government constantly bails them out. It seems to be a never-ending cycle in which SOEs continually appear before parliament to ask for loans for their operations. The growth in the number of SOEs has affected the government’s expenditure as well as the efficacy and efficiency of the public sector (Seitshiro, 2022).

According to Mguni (2023b), the Botswana Meat Commission (BMC), Air Botswana, and Botswana Post owe the government a collective debt of P618 million. The BMC owes P248 million, Air Botswana P230 million, and Botswana Post P140 million. Mguni states that the funds were lent to the three enterprises from the government’s Public Service Debt Fund and date back several years. The government approved a P300 million loan for BMC from the First National Bank of Botswana. In addition, Air Botswana was allocated P166 million in government support (Mguni, 2023b). Due to financial difficulties, the government continues to offer the national airline millions of dollars in bailout. Again, Botswana Post made losses of P44.8 million for the financial year ending March 2021 (Mguni, 2023b). In 2020, Botswana Post recorded a loss of P44.80 million compared with a loss of P948 354 in 2019 (Auditor General’s Report, 2020). Further, Banyana Limited made losses of P818,507 and P526,554 for the financial years ending March 2020 and 2019, respectively. Similarly, the Botswana Examination Council made a P28.25 million loss for the financial year ending March 2020. Compared with a loss of P31.56 million the previous year, Botswana Oil had a loss of P8.87 million in March 2020. Again, the Botswana Innovation Hub and the Botswana International University of Science and Technology continue to depend on the government for financial bailouts because they face financial problems (Auditor General’s Report, 2020; Mguni, 2023b). There is no denying the persistence and severity of government bailouts in SOEs, compounded by the swelling number of SOEs (Seitshiro, 2022).

Moreover, entities like Air Botswana and the Botswana Agricultural Marketing Board frequently fail to provide their financials as mandated by the Public Accounts Committee (PAC) and the Auditor General. This failure to adhere to their operational rules comes at a significant cost to the government, resulting in millions of pula in losses. The infamous Botswana Development Corporation (BDC) scandal over the Palapye glass project is a stark example, costing the government over P500 million (Botswana Guardian, 2018). The final cost escalated well beyond the initial budget, underscoring the financial implications of such failures. Consequently, the
government has initiated various measures to address the situation, including privatisation, public-private partnerships, and merging SOEs with overlapping mandates (Mguni, 2023a).

Following the challenges experienced by SOEs coupled with government’s privatisation failure of Air Botswana (Mguni, 2023a), the Cabinet approved plans to merge the Local Enterprises Authority and Citizen Entrepreneurial Development Agency. The Botswana Investment and Trade Centre, the Special Economic Zones Authority, and the Botswana Tourism Organisation were to be combined into a single parastatal. In addition, the Human Resource Development Council and the Botswana Qualification Authority were to be merged within two years. These changes aimed to cut public spending, eliminate overlaps and duplications, and ensure efficiency in public service delivery (Seitshiro, 2022). Parliament also introduced the Statutory Bodies and Public Enterprises (SBPE) Committee in 2011 to perform oversight responsibility on SOEs. The SBPE Committee is a standing committee. Thus, it is created for the life of parliament and shall be dissolved upon the dissolution of the Assembly. Like the PAC, the SBPE Committee scrutinises the accounts prepared and signed by the Accountant General per the Finance and Audit Act provision. It examines the accounts of every statutory body required by law to be laid before the National Assembly (Parliamentary Committees Division, 2014).

Since the inception of the SBPE Committee, there has been a notable absence of comprehensive investigations into its effectiveness. This research gap is not just a mere oversight, but a crucial void that has far-reaching implications for policy decisions. Therefore, this study is a significant step towards filling this gap, aiming to thoroughly examine the effectiveness of the SBPE Committee on budget oversight in Botswana. The research delves into the Committee's role in ensuring accountability and transparency in budgetary matters, its responsibilities in budget oversight, the impact of its work on public financial management, accountability, and transparency, and the challenges it faces in fulfilling its oversight role on SOEs. Beyond the introductory issues, this paper presents a literature review, methodology, results and discussion, and conclusions and practical implications based on the key findings.

LITERATURE REVIEW

Theoretical Review
The accountability theory informed this study. Among several influential theorists who championed accountability is Max Weber. He argued for bureaucratic management, which seeks to use hierarchical structures and clear lines of authority, communication, and rules to promote organisational accountability (Weber, 1947). Weber (1947) called for administrative measures based on rational and systematic structures to promote accountability and transparency. Accountability theory “explains how the perceived need to justify one’s behaviours to another party causes one to consider and feel accountable for the process by which decisions and judgments have been reached” (Vance, Lowry & Eggett, 2015, p. 6). The core argument of the theory is that people and organisations should be held accountable for their choices and actions (Erdogan et al., 2004). The theory holds that behaviour

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is influenced by expectations for performance and/or self-efficacy rather than by a sense of personal accountability to norms. It emphasises that people and organisations must be open and honest about their activities, be prepared to take responsibility for the results of their actions, and fulfil society’s expectations (Bruton et al., 2015; Frink & Klimoski, 2004). The key components of accountability theory are transparency, answerability, and enforceability. Transparency refers to the need for organisations to be open and honest about their actions, decisions, and processes. Answerability refers to the responsibility of individuals and organisations to explain their actions and decisions to stakeholders. Enforceability refers to the need for consequences when individuals or organisations fail to meet their obligations (Vance et al., 2015).

The theory has been applied in various areas, including the legislative arm of the government. The legislative arm of the government has oversight responsibility over the executive. It ensures that the executive branch performs its duties competently and effectively (Kinyondo, Pelizzo & Umar, 2015). This oversight is necessary to ensure the executive branch meets its obligations and is held accountable for its actions. Nonetheless, the theory has been criticised because accountability is loosely defined, complicating understanding (Borrero & Martens, 1979). Accountability theory is vital to this study because it explains how the need to justify the behaviour of public officials and state actors to the citizens creates a sense of accountability for the decision-making process (Vance et al., 2015). Since budget oversight is a crucial tool for ensuring that public officials are held accountable for using public funds, accountability theory and budget oversight are closely related concepts. Consequently, the SBPE Committee’s work fulfils the Botswana Parliament’s legislative oversight in terms of holding the executive branch accountable for its actions in the country’s larger interest.

**Empirical Review**

Various studies have been conducted on statutory bodies and public enterprises. In a study on public enterprises, Grossi, Papenfuß, and Tremblay (2015) found that several initiatives exist to advance better corporate governance. Still, there are no thorough evaluations to determine how effective these initiatives are. Grossi et al. (2015) concluded that effective and efficient public service delivery and budget consolidation require strong management and control by state-owned firms. However, the inadequacies in the study appear to be due to its failure to explore the underlying political and cultural factors that contribute to this challenge. This gap is significant because political and cultural factors contribute to the success of public enterprises.

A desk study on public enterprises in Botswana by Motshegwa, Mooketsane, and Bodilenyane (2017) assessed how corporate governance is conducted in the public sector. The study revealed scandals that have rocked state enterprises in the country. Motshegwa et al. (2017) found that proper corporate governance is the key to achieving accountability and transparency and eradicating corruption in SOEs. One weakness of the study is the lack of concentration on primary data. Conducting in-
depth interviews with the relevant parties could have added more relevant context information to the issues.

Marata (2013) undertook a policy brief analysis of Botswana's public budget oversight mechanism. Marata's policy brief provides a comprehensive evaluation of Botswana's public budget oversight system and highlights the crucial role of the Office of the Auditor General in ensuring good governance. The study underscored the importance of holding the government accountable for public fund usage and enhancing transparency in government operations. The policy brief provides valuable insights into improving Botswana’s public financial management system by suggesting ways to make budget monitoring more effective. Although the analysis helped to understand some of the critical issues around public budget mechanisms in the country, the results could have been solidified by including empirical research using qualitative interviews with important players.

The above studies focused on corporate governance as the key to successful state enterprises (Grossi et al., 2015; Motshegwa et al., 2017), with no focus on legislative oversight. Marata (2013) opined that legislative oversight is another way for SOEs to be held accountable and enhance their performance. Consequently, this study sought to investigate the SBPE Committee in Botswana and its effectiveness in budget oversight since there are no adequate studies on the work of the Committee.

**Conceptual Review**

Three key concepts were used in the study: statutory bodies, state enterprises, and budget oversight. Statutory bodies are non-constitutional bodies created by an Act of Parliament to undertake specific tasks on behalf of the government. These bodies are non-constitutional because they are specifically mentioned in the constitution of the state. They are legal entities mandated to achieve defined goals. Rules and operations of statutory bodies are always placed within legal frameworks. Where persons hold certain positions in statutory bodies, their competencies, rights, and responsibilities should be clearly defined in ways necessary to facilitate goal attainment (Ali et al., 2015; Bajerska, 2023).

Regarding parliament, budget oversight is conceived as parliaments performing a watchdog function over the executive arm of government, holding the executive accountable. It entails clear measures instituted by parliaments to oversee the use of public funds through scrutiny by various committees. It involves keeping an eye on the activities of the executive arm of government and holding them accountable for their decisions and actions. Parliamentary budget oversight concerns checking that spending decisions are in the broader national interest. It is a vital way parliaments ensure that the relationship between the state and its citizens is characterised by trust and accountability (Parliament of Botswana, 2023).

The Organisation for Economic Co-operation and Development [OECD] (2005) defined SOEs as enterprises in which the state has major control through full, majority, or significant minority ownership. This means that SOEs are organisations

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owned and controlled fully or partially by the state through central, federal, and local government setups. The definition of the OECD was adopted in this study.

**METHODS AND MATERIALS**

The study adopted an exploratory design that enabled the researchers to bring new insights and perspectives surrounding the subject matter. The study population included current and former members of the SBPE Committee, government employees, and civil society members of Botswana. This study used purposive sampling to gather information from the population. Subjects were purposively selected depending on qualities pertinent to the study aim (Mishra & Alok, 2011). Purposive sampling offers a thorough insight into the population being investigated, although it does not allow for the generalisation of findings. Interviewees were individuals who had been members of statutory bodies and committees or were still members of such bodies and committees. Again, individuals whose official responsibilities included working with members of statutory bodies were considered. In addition, the ability to spare time, being ready to engage in open, transparent communication, and the desire to improve the work of statutory bodies and state enterprises were considered. These criteria are vital for involving participants in qualitative studies (Aksoy & Ceylan, 2021). Thus, researchers did not include individuals who desired to improve the work of statutory bodies and state enterprises but did not have time to be interviewed or felt uncomfortable engaging in open, transparent communication. Government employees and civil society are key stakeholders who help to establish the credibility of the budget oversight responsibility of the Parliament of Botswana (Parliament of Botswana, 2023).

In-depth interviews were used to collect data for this study. This method allowed participants to share their experiences, perceptions, and perspectives on the issues. Additionally, the method allowed for the clarification and probing of participant responses, which enabled researchers to obtain more precise and comprehensive data. After interviewing eight key officers, no new data emerged from subsequent interviews. The researchers observed that interviewees provided very similar repetitive data, suggesting that the study’s saturation point had reached. Thus, eight key officers, comprising four current and former committee members, two government officials, and two representatives of civil societies (a journalist and an academic), were involved in the study.

Again, a documentary review was conducted on the basis of the Parliamentary Committees Manual (2014), Report of the Auditor General on the Accounts of the Botswana Government for the Financial Year Ended March 2020, and Standing Orders of the National Assembly of Botswana (2013). This study used qualitative thematic analysis to analyse the data obtained. This method gave a comprehensive understanding of meaningful patterns that emerged from the collected data. The goal of thematic analysis is to identify meanings and patterns within the data related to the research question and objectives (Sundler et al., 2019). Ethical issues such as confidentiality, privacy, and informed consent were observed in the study. Participants were also informed that their participation was voluntary and that they had the right to terminate participation at any time without offering any reasons for
termination. In presenting the results, the researchers used pseudonyms in place of the actual identity of the participants to ensure anonymity.

RESULTS AND DISCUSSION

Effectiveness of the Statutory Bodies and Public Enterprises Committee

The first theme focused on the first research objective that sought to examine the effectiveness of the committee. Here, all participants were asked to indicate whether the Committee was effective in holding public enterprises accountable for their budgets. All participants affirmed that the Committee was not effective in this regard for various reasons. FM1 stated, “some accounting officers did not respect the committee when I was part of the committee. This made the work of the committee members very difficult. “I don’t know if this practice is still the case.” Other interviewees reiterated that accounting officers showed up unprepared for meetings when they were summoned before the committees. This situation “rendered the work of the committee futile”. Interviewees (former and current committee members) stated that some parastatals submitted their reports very late, while others did not submit reports at all. Despite the powers vested upon the Committee to summon and interrogate witnesses and documents as stipulated by the Powers and Privileges Act, participants agreed that there were instances where some accounting officers did not show up despite several attempts to get them to appear before the Committee.

Participants revealed further that there was gross disrespect towards the work of the Committee. FM1, FM2, CM1 and CM2 said, “accounting officers disrespected the committee members because accounting officers were appointed by the Botswana Democratic Party (BDP). Accounting officers believed that they could only answer the officials who were members of the party, and not members of parliament”. Other participants commented that accounting officers failed to perform the auditing exercise whilst blatantly failing to submit their auditors’ reports, as indicated in the 2020 Auditor General’s report. For example, mention was made of the BMC and Air Botswana as some of the parastatals that did not make their submissions for the year ending March 2020. The interviewees from civil societies admitted that the prevailing situation had created a challenge for the Committee to effectively hold public enterprises accountable. For example, a journalist (CS1) said, “The committee itself is ineffective because most of the people in it are waiting for their chance to join the cabinet should there be a reshuffle or opening. As a result, they would not do anything that would be seen to paint a bad picture of the party.” The views of the journalist were supported by an academic (CS2) who held the view that the situation has resulted in parastatal accounting officers being reluctant to cooperate with the Committee. These revelations affirm that the Committee was ineffective in holding public enterprises accountable for their budgets. However, a former Committee member from the 10th Parliament admitted that the Committee never had any meaningful meetings during his time. Another former Committee member from the 11th Parliament stated that the Committee, like other committees at the time, was overshadowed by challenges such as the committee memberships, which opposition members challenged. The credibility of the Committee was
brought into question because of its membership. Nonetheless, the Committee had several meetings in the 12th Parliament, which was better than the previous ones. In effect, the study showed that the Committee was not effective in making state enterprises and statutory bodies accountable for their financial expenditures.

The above results on the ineffectiveness of the Committee resonate well with concerns raised by Motalaleng (2019), who lamented the lack of clear separation of powers in Botswana. The idea of personnel separation, which states that a person should not serve in more than one of the government’s three institutions, is critical for the separation of powers (Mojapelo, 2013). The case in Botswana is a departure from the requirements of the doctrine of the separation of powers. Parliamentary committees are, by nature, an extension of parliament, and the same applies to the SBPE Committee. The findings of this study challenge the practical relevance of accountability theory. The theory dictates that the SBPE Committee exists to hold state enterprises accountable. The Committee became could not effectively promote transparency, sound governance, and efficient use of public resources within these bodies by conducting routine evaluations and assessments (Frink & Klimoski, 2004; Vance et al., 2015).

Key Roles and Responsibilities of Statutory Bodies and Public Enterprises Committees in Budget Oversight

The second theme is the key roles and responsibilities of the SBPE Committee in budget oversight. According to the Standing Orders of Botswana Parliament, committees play an important role in oversight. The documentary review showed that the Committee performed a watchdog function over the executive to ensure accountability. The Committee exists to oversee public enterprises. Again, the Committee undertook the budgetary role of considering the revenue and expenditures of public enterprises. Other functions entail overseeing the use of allocated funds through scrutiny with the aim of guiding against poor administration, abuse, waste, and fraud as well as reducing corruption. This was done through the examination of the Auditor General’s reports. Interviews with participants showed that the Committee exists to oversee parastatal. Participants (GE1 and GE2), who were government officials, noted that “the committee’s oversight responsibility included acting as some kind of big brother to parastatal. It was an act of supervision.” To effectively fulfil its mandates, the Committee was expected to establish credibility not only with all its stakeholders but also with civil society.

However, a current member of the Committee stated that the SBPE Committee lacks the respect and credibility it needs from the public and accounting officers alike. CM1 and CM2 opined, “when permanent secretaries are called to PAC, they spend sleepless nights preparing. They show up and take the exercise seriously. However, with this committee, the CEOs don’t even bring the teams members expect to see helping them with questions.” The current member further explained that unlike the PAC, which is highly regarded, SBPE Committee’s activities are often perceived as routine and unremarkable. The study showed that to address the existing situation and enhance its credibility, the Committee has taken steps to make its sessions more transparent and accessible to the public. For instance, some of its sessions are now
open to the public, and the Committee has utilised social media platforms such as Facebook to broadcast its proceedings. By doing so, the Committee helps increase public awareness and engagement in its work. It also helps to demonstrate its commitment to transparency and accountability. The current members of the Committee argued that by allowing the public to observe its sessions and utilising social media platforms, the Committee’s role in building trust, confidence, and credibility among civil society organisations, citizens, and accounting officers was being pursued. The Committee continues to show its dedication to ensuring effective oversight of public enterprises and to establish itself as a reliable watchdog over the executive branch. Nevertheless, both CM1 and CM2 conceded that there are concerns about the Committee’s efforts to effectively perform its oversight responsibility role. Indeed, concerns regarding the Committee’s oversight responsibility deviate from Marata’s (2013) argument that legislative oversight is a vital way in which state public enterprises are held accountable for their performance.

Impact of Statutory Bodies and State Enterprises Committees on Public Finance Management, Accountability, and Transparency

The third theme relates to the impact of the SBPE Committee on public finance management, accountability, and transparency. To ensure responsible public finance management, accountability, and openness, the SBPE Committee must effectively examine the financial operations and budgetary procedures of SOEs. All interviewees believed that the Committee could have a big impact on how public funds are used. They added that the Committee could encourage serious attachment to the performance of responsibility among government agencies and improve transparency in the state’s financial affairs by conducting extensive oversight.

Civil society members asserted that the SBPE Committee has had little impact on the public financial management of state enterprises. FM2 and CM1 believed, “nothing has changed. In fact, things have become worse. Just look at the BMC and you wonder if this is sabotage just to privatise the institution. I mean how come nobody cares. Public enterprises continue to run at a loss.” Another interviewee stated, “twelve years after the formation of the Statutory Bodies and Public Enterprises Committee for the sole purpose of overseeing parastatal, Botswana is still experiencing a crisis with its state enterprises”. Another interviewee commented, “state enterprises are still running at a loss and some are embroiled in cases of corruption and mismanagement”. A former member of the Committee cited the BMC as a prime example of gross financial mismanagement. The revelation about BMC is not very surprising because, according to Keleboge (2021), the acting CEO of BMC was enjoying “dual benefits” contrary to the BMC Act. The Act states that a CEO is entitled to P12,000.00 per month as housing allowance plus utilities at 6% of basic salary. This occurred although the acting CEO was staying in the institutional house. A participant said, “the situation at BMC was very appalling. How could the CEO do this? I mean how! The CEO is enjoying double benefits. Moreover, an interviewee accused the CEO of getting a car allowance even though she was using the official car. This, according to one Committee member, was just the tip of the iceberg in terms of mismanagement in state enterprises. CM2 noted, “they do all this, get dismissed and
given millions to enjoy. There are no repercussions. Maybe if the Committee had powers to act, there would be actual change, but as it stands, nothing serious is being done to improve the situation.” Other interviewees admitted that there was evidence of gross mismanagement in state enterprises due to the limited powers of the Committee. That is, the Committee was powerless to act to rectify the situation. The results of the present study seem to mirror the literature (Grossi et al., 2015), which suggested that although various initiatives exist to promote corporate governance practises, it is difficult to appreciate the impact of these initiatives on public finance.

As already noted, the SBPE Committee existed to oversee parastatal, and this was meant to foster accountability. Both current and former Committee members believed that the Committee was well on its way to ensure that statutory bodies were held accountable for their financial decisions. The Committee’s efforts to eliminate financial irregularities and guarantee effective governance inside parastatal demonstrate its dedication to transparency and accountability. It should be stated that the Committee’s commitment to carrying out its oversight duties is essential for fostering public confidence in SOE management. The public will feel more confident that public monies are being utilised properly and for the good of the larger society when they perceive that these SOEs are being held responsible for their financial decisions.

Furthermore, the Committee’s mission goes beyond just highlighting problems; it also emphasises doing something about them. CM1 stated, “we exist to work together to address challenges. It is a pity that accounting officers see us as the enemy. “We are a team.”” Participants believed that accounting officers tend to see appearing before the Committee as a nonsensical exercise that could distract them from their important schedules and duties. Accounting officers feel if the Committee wanted to influence policy changes through corrective actions, they should do so. That they (accounting officers) should not be held accountable for the work of public officers. Other interviewees (GE1, GE 2 and CS2) expressed the same fear about the attitudes of public officials towards the Committee. The seeming lack of cooperation from accounting and other public officers has a major impact on the impact of the Committee on public financial management, accountability, and transparency. It is extremely problematic for accounting officers to feel that because the Committee could give statutory bodies direction on how to enhance their financial management, transparency, and conformity to legal requirements, they (accounting officers) should not be held accountable. This is because statutory committees need the cooperation of all stakeholders in the discharge of their oversight responsibility in ways that engender public confidence and accountability.

Despite the SBPE Committee’s critical role in promoting financial management, accountability and transparency, participants believed that difficulties still exist in ensuring financial management, accountability and transparency among SOEs. To rebuild public trust, boost financial performance, and maintain responsible governance within statutory organisations, sustained efforts are required, including in-depth investigations, policy reforms, and improved enforcement measures. The
Committee can only carry out its purpose and contribute to a more open, responsible, and effective public sector through proactive actions and cooperation from relevant state institutions.

**Challenges to the Operations of the Statutory Bodies and Public Enterprises Committee**

The fourth theme that emerged from the analysis relates to challenges that hinder the operations of the SBPE Committee. Although the SBPE Committee was perceived as essential in maintaining accountability and sound management of government-owned businesses, it encountered many challenges that impeded its effective operations. Participants captured the challenges based on their experiences and observations, which are presented below.

CM1 said, “some committee members don’t show up for meetings. We sometimes struggle to form a quorum so that the meeting can continue. Maybe if we all took what we are supposed to do seriously, even the accounting officers would follow suit.”

CM2 mentioned, “where do I even begin. There are more members of the ruling BDP than of the opposition parties. Where have you ever seen a criminal prosecuting himself? You cannot expect the government to hold itself accountable”.

FM2 stated, “the main challenge with us at the time was the allocation of memberships. The opposition fought hard to increase the number of opposition members of parliament, but that did not turn out well. This was reflected in how committees were run. It was worse when you had an oversight committee chaired by a member of the ruling party”.

GE1 affirmed, “one of the main challenges committees like this one (Statutory Bodies and Public Enterprises Committee) face is the lack of legal or constitutional framework that gives them the power to follow through on their recommendations. They need more power if they will make a difference and be effective in oversight”.

GE2 added, “the secretariat is overstretched. You get one officer working for different committees. I mean it’s the case with committee members but it’s more strenuous for staff. Also, it’s important to train staff on the portfolios they are assigned to the same way parliament does with MPs. Moreover, the budget allocated to committees is small considering the work it is expected to do. It needs to be increased.”

The Botswana Parliament is overpowered by the executive arm of the government. Members of the executive served simultaneously as legislative members. The president draws his cabinet from the parliament, which has created a challenge for parliamentary oversight and overall democratic governance. The civil society members (CS1 and CS2) interviewed strongly believed that members of the Committee belonging to the ruling party tended to generally represent the interests of the party and not necessarily the citizens. This made it difficult to fully hold accounting officers of SOEs accountable as they represented the executive. They added that some Committee members who hoped to be called the executive tended to be indifferent to the work. This impeded their ability to function independently and impartially, ultimately rendering their oversight responsibility useless.
Another challenge identified is inadequate technical expertise. This was seen as a significant challenge faced by the SBPE Committee, as highlighted by both former and current members of the Committee. Other interviewees believed that not all committee members had the required expertise to perform their oversight duties, which posed a significant challenge to their ability to effectively perform their work. All interviewees underscored the importance of having knowledgeable and skilled individuals to assist the work of the Committee. Insufficient technical expertise can hinder the Committee’s ability to conduct thorough and timely investigations and audits, ultimately affecting its effectiveness in holding state enterprises accountable for corruption and mismanagement. One key aspect of the Committee’s work is responding to reports of corruption and mismanagement within parastatal, often brought to light by journalists or whistle-blowers. However, the Committee’s limited technical expertise made it very difficult to perform independent investigations into various forms of allegations. Where members of the Committee lack knowledge and skills involved in the oversight work, it would be difficult for the Committee to fulfil its mandate. Other interviewees argued that Committee members must have knowledge about budgeting and budget oversight to comprehend the nuances associated with their work. The participants agreed that it is very difficult for Committee members to properly analyse financial reports, spot irregularities and make well-informed decisions about the operations of state companies without a firm knowledge of the fundamental concepts, theories and principles underpinning financial management, accountability and transparency. Without the necessary technical expertise, the Committee may be unable to gather crucial evidence, interview relevant individuals, conduct comprehensive reviews of financial records, or take appropriate actions.

In addition, the Committee was denied adequate funding for its work. Government employees and civil society members feared that the Committee’s budget was not always sufficient to fully undertake its oversight responsibilities. Added to insufficient funds is inadequate logistics. Both former and current Committee members supported these views. Thus, inadequate funding and poor logistics affect the Committee’s capacity to fully carry out its oversight responsibilities. In general, inadequate resources (human resources, funding and logistics) can hamper the Committee in effectively holding SOEs accountable for corruption and mismanagement. Having adequate resources is critical for achieving accountability among people and organisations that make decisions that are in the best interest of society. Achieving transparency, answerability, and enforceability measures, critical to accountability (Frink & Klimoski, 2004), will suffer in the absence of adequate resources.

Furthermore, there were concerns about the autonomy of the Committee. Participants bemoaned that the Committee has become a toothless bulldog that does a lot of talking but very little action due to its limited powers. The perception of the SBPE Committee as a "toothless bulldog" due to its limited powers presents a critical challenge to its autonomy in enforcing accountability within SOEs. The situation culminates in the Committee’s failure to effectively respond to incidents of
misconduct or noncompliance within SOEs. Closely following the issue of autonomy is the lack of enforcement capacity. The study found that the Committee lacked the capacity to enforce its own recommendations. In other words, the Committee may offer suggestions according to the Standing Orders of the Botswana Parliament on the basis of its findings. However, it lacked the authority to make these recommendations. Thus, there is no guarantee that compliance will be achieved and penalties for infractions will be executed. The Committee’s ability to enforce responsible governance within these institutions and bring about actual change is severely hampered. The lack of effective enforcement tools limited the Committee’s ability to implement recommendations or take disciplinary actions, even when it uncovered misbehaviours or noncompliance through its investigations. Clearly, lack of autonomy and enforcement restrictions weaken the Committee’s capacity to hold SOEs responsible for their deeds.

Finally, Parliament’s imbalance of power served as a challenge to the effective functioning of the Committee. Participants explained that with members of the executive serving simultaneously as legislative members, a true separation of power was impeded. They further acknowledged that there is no clear separation of power because of the prevailing situation. The lack of true separation of power undermines the ability of the Committee to perform its oversight responsibility adequately and impartially. Interviewees bemoaned that the existing situation compromised the Committee’s ability to hold officers of public enterprises accountable. This situation creates difficulties not only for the Committee but also the overall governance and independence of parliamentary committees. According to Fombad (2005), one arm of the government should not encroach upon the powers and duties of the other. Proper cheques and balances are essential for good governance and democratic development (Fombad, 2005).

In short, although the SBPE Committee of Botswana plays a vital role in ensuring accountability and sound management of public enterprises and agencies, it is faced with several challenges that hinder its effectiveness. Appointments of parliamentarians by the executive arm of the government, inadequate technical expertise, inadequate funding, poor logistics, low autonomy; lack of enforcement capacity, and poor separation of power hindered the Committee’s effectiveness. Inadequate funding hampers efforts to promote accountability among state agencies (Grossi et al., 2015). In addition, the findings on the challenges generally depart from the tenets of the accountability theory, which calls for adequate measures to hold individuals and organisations accountable for their actions and choices (Bruton et al., 2015).

**Strategies to Improve the Existing Situation**

The final theme is the strategies that participants identified to improve the existing situation. The Committee members stated that during Committee meetings, various stakeholders are invited to aid their work. The Committee works with officers from the Office of the Attorney General, the Botswana Accountancy Oversight Authority, and the Parliamentary Council. Interviewees agreed that support from these entities provided the Committee with access to specialised expertise, legal guidance, and
technical support to strengthen the Committee’s work. To improve the capacity of Committee members and the secretariat, government employees and civil society members suggested the need for regular training and development programmes. They argued that regular workshops, seminars, and sometimes specialised training sessions on budget oversight, financial analysis, forensic auditing, and other relevant areas targeted at Committee members could help them conduct more thorough investigations and present well-informed recommendations.

Furthermore, the Committee should advocate for sufficient financial, human, and technological resources, to enable thorough and timely investigations and audits. Other suggested strategies include reviewing the executive's powers to make appointments from the parliamentary arm of government, digitising information on financial and other services, and adequately resourcing the Committee through funding, human resources, and logistics. Enhancing the enforcement capacity of the Committee and its commitment to clear separation of power will enable the Committee to effectively undertake its oversight responsibility.

CONCLUSIONS AND POLICY IMPLICATIONS
This study examined the effectiveness of the SBPE Committee on budget oversight. Among others, it sought to assess the impact of the Committee on budget oversight and the financial performance of public enterprises, and the role of the Committee in promoting financial mismanagement, accountability, and transparency. The study showed that SOEs lack accountability to the legislative arm of government. State-owned enterprises did not show enough accountability to the entirety of the state because the legislative arm of the government, which represents the people, was made ineffective due to poor cooperation from key stakeholders, including accounting officers. Consequently, SOEs failed to provide timely and accurate financial reports, whereas others did not undergo thorough audits. The Committee could not effectively monitor and evaluate the financial performance and management of SOEs.

The SBPE Committee is a key oversight body through which the legislature holds the executive accountable. However, the Committee was perceived as weak in terms of its oversight role. Ineffective budget oversight can have serious ramifications for public enterprises and the overall governance of the country. This can lead to financial mismanagement, corruption, and a lack of accountability within these enterprises. Therefore, this could lead to monetary losses, weakened public confidence, and slowed socioeconomic progress.

Again, members of the executive were also members of the legislature. This membership mix was found to be a major impediment to achieving proper cheques and balances. It was observed that the executive dominated parliament and tended to influence members of parliament on the decisions to be taken by the Committee. This made the Committee inefficient in executing its oversight duties. If the legislature and parliamentary committees are to perform their functions of holding the government accountable, there should be a clear separation of powers. This will ensure that Committee members are free from party loyalty and hold the executive.
accountable. This can empower the Committee, which is critical for its autonomy to work effectively.

There is a need to strengthen the governance structure of the Committee by appointing competent and knowledgeable individuals with diverse expertise. Parliament should establish clear guidelines for the selection process to ensure transparency and accountability. Attention should also be paid to the selection of the committee secretariat. To help Committee members and staff better grasp the duties and obligations of statutory bodies and public enterprises, the government should offer regular training and capacity-building programmes on budgeting, auditing, corporate governance, financial management, and good governance practises.

The Committee can promote the necessary legislative changes to strengthen its authority and enforce its recommendations. To ensure that the committee has the power to implement its recommendations and impose penalties or sanctions on businesses that are not in compliance, parliament should set up a committee to critically evaluate existing laws and regulations driven by strong collaboration with lawmakers and legal professionals. The Committee should team up with parliament, civil society, and media outlets to engage in public advocacy campaigns to raise awareness about the importance of its oversight responsibility to promote accountability and transparency.

Finally, strengthening the authority and autonomy of the Committee and other parliamentary committees through constitutional amendments, competent appointments, training programmes, and legislative reforms will contribute to a more robust system of cheques and balances, thereby promoting the best financial management practices and good governance.

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