

**AN ASSESSMENT OF ACCOUNTABILITY COMMITTEES OF
PARLIAMENT OF UGANDA IN CONDUCTING FINANCIAL
SCRUTINY**

**A THESIS REPORT SUBMITTED TO KAMPALA INTERNATIONAL
UNIVERSITY- IN PARTIAL FULFILLMENT OF THE REQUIREMENTS
FOR THE AWARD OF THE MASTERS DEGREE IN BUSINESS
ADMINISTRATION**

BY

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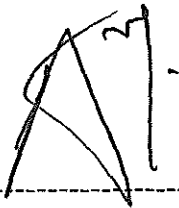
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Declaration

I, Kagoye Ahmed, hereby, declare that this dissertation is my original work and has never been submitted for an award of a degree or any other academic award or published at any higher institution of learning.

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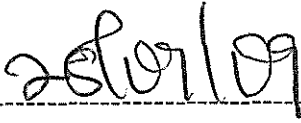
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Dedication

I dedicate this book to my immediate family for the support and care they accorded me during the struggle to accomplish my course.

Without you all, I would not have made it. I thank you, may the Almighty bless you.

Acknowledgements

I would wish to acknowledge the support given to me by the Parliament of Uganda which among others included financial resources, access to Library, Computers and the Internet. Thanks go to my data collectors and respondents for enabling me to collect the data used in this report. Many thanks go to my Lecturers at the Kampala International University- Uganda for training and guiding me in Business Administration Studies. I wish to offer special thanks to my two supervisors Mrs. Businge-Rusoke Victoria and Mr. Muganga Christopher for the invaluable comments, suggestions and technical guidance. I am also grateful to my family for the support they gave me throughout my studies. However any errors that may remain are purely my own responsibility.

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List of Abbreviations/Acronyms

AG	Auditor General
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COSACE	Committee on Statutory Authorities, Commissions and State Enterprises
LGPAC	Local Government Public Accounts Committee
OECD	Organisation for Economic Cooperation and Development
PAC	Public Accounts Committee
SFG	School Facilities Grant
SPSS	Statistical Package for Social Scientists
UNDP	United Nations Development Program

Abstract

The purpose of the study was to find out whether accountability committees in the Parliament of Uganda have been effective in enforcing financial management discipline. The study was guided by the mandate given to Parliament of Uganda by the Constitution of Uganda, 2006 and the Auditor General's reports to Parliament. The study adopted a descriptive survey design because of the qualitative and quantitative nature of data that were collected. The study was conducted in a sample of 42 Members of Parliament who sit on accountability committees. The study among other things established that recommendations made by the committees are rarely accepted and implemented by the Executive and committees rarely take disciplinary action on those who fail to account.

This leads to the conclusion that the work of accountability committees has no practical value because government neither addresses the issues in the reports nor implements committee recommendations.

It is recommended that Parliament should develop procedures to implement recommendations and committees should be availed enough resources for oversight and skilled support staff to conduct financial scrutiny.

CHAPTER ONE: INTRODUCTION

1.0 Background to the study

This chapter gives background information on Parliament of Uganda. It briefly looks at the history, the mandate and composition, the Committees in Parliament of Uganda, their mandate and composition. This is followed by the statement of the problem, objectives of the Study significance, the scope and the conceptual framework showing the factors.

In recent years, there has been a dramatic surge interest in public expenditure management amongst governments' departments' agencies and the wider public. Governments are increasingly realizing the importance of public expenditure as a tool for achieving their objectives, particularly in the area of poverty reduction. Countries with similar incomes and growths over the past three decades have seen significant different impacts on poverty.

These differences partly reflect divergences in the ability of governments to direct resources to activities that support the poor. This is compounded by variations in the efficiency of delivering public services especially basic social services to the poor. The answer does not lie only in spending allocations; the policy and institutional framework of expenditure management and service delivery is often equal or greater importance.

Politicians and public servants share the tasks of allocating and managing public money; politicians with advice from public servants must decide the amounts to be spent, the balance between revenue and expenditure, how funds are collected among public activities and entities and how these resources will be managed and accounted for.

This therefore calls for political engagement by assessing the political engagement by looking at the role played by politicians in expenditure decisions. While there are no objective measures, the extent to which political energies are constructively channelled through the budget can be assessed by;

The existence of, and adherence to, a budget at cabinet level, adhoc political decision with expenditure implications are signal of poor quality political engagements and Parliamentary committees play an effective watchdog role by reviewing public expenditure. To play this role the legislature needs to be supported by an Auditor reporting directly to them, transparent voting systems and well defined opportunities to input into the budget process.

Transparency is important to promote certainty, reduce corruption and empower civil society. On the other hand accountability requires that decision makers be held responsible for the exercise of authority vested in them. Not only must budget officials and line ministries answer for the use of funds, but they must also face consequences for any misuse of funds (Schick, 1998).

There are different forms of accountabilities in place; that is; financial, internal and managerial accountabilities (Schick, 1998). However, many developing countries, Uganda inclusive, focus mainly on financial accountabilities, that is, holding agencies for keeping spending in line with the budgets. While this is important, ideally, public sector managers should also be required to justify their budgets and be assessed in terms of the results to be achieved.

However, the rate at which developing countries are able to move towards managerial systems of accountabilities is likely to be slow. For instance, in Namibia, the 1991 State Finance Act establishes clear accountabilities for unauthorized expenditures and gives the Treasury the power to impose personal liability on public sector managers. However, sanctions are rarely imposed despite consistent unauthorized expenditures by ministries. As a consequence, ministries face little incentives to ensure budget estimates are accurate or maintain spending within the budget. This lack of accountability not only undermines fiscal discipline but also inhibits the direction of resources to the Governments priorities.

Without accountabilities, the stakeholders majorly parliamentary committees have no incentives to take Public Expenditure Management seriously and budgets become meaningless. Yet accountabilities ensure that actual spending matches plans and promotes government objectives. Greater involvement of the public in the budget process increases the pressure on public service providers to better meet the need of the countries and lift the quality of services, while making communities be aware of their rights (Cape, 2000).

The Parliament of Uganda has legislative and oversight functions over government policies, programmes and activities. According to the Constitution of Uganda, 2006, the functions of Parliament include the making laws on any matter for peace, order, development and good governance of Uganda. The Parliament of Uganda protects the Constitution and promotes the democratic governance of Uganda. It also authorizes borrowing or lending by the Government. Government cannot borrow, guarantee or raise a loan on behalf of itself or any other public institution, Authority or person except as authorized by Parliament or under an Act of Parliament.

In addition, the Parliament of Uganda is mandated by the Constitution to monitor all expenditure of public funds. This is done through scrutiny of the Auditor General's reports against the law and financial regulations, monitoring the implementation of Government programmes, approval or rejection of proposed loans by Government, queries put to Ministers on the floor on matters concerning transparency and accountability in the application of public funds.

Section 163 (3) of the Constitution provides that the Auditor General (AG) shall audit and report on the public accounts of all public offices in the Central and Local Governments, public corporations and any organizations established by an Act of Parliament including Local Governments. The AG is also mandated by the Constitution to conduct value for money audits in respect of any project involving public funds and to submit annually to Parliament reports of accounts audited. Parliament then considers and debates the AG's reports and takes appropriate action.

The House has three types of committees, namely: Standing, Sessional and Select committees. Membership of standing committees is for the two and half years of Parliament while Sessional Committees are constituted at the beginning of every session of Parliament, and their functions are similar to those of Standing Committees. The Vice- President or a Minister is not a member of a Standing or Sessional Committee; and if a member of any such Committee becomes the Vice - President or a Minister, he or she ceases to be a member of the Committee.

Rules of procedure for the Parliament of Uganda are made by Parliament to regulate its procedure and that of its Committees in accordance with Article 94 of the Constitution. The 8th

Parliament has 12 Standing Committees and 13 Sessional Committees. The general functions of parliamentary committees in addition to their specific functions include:

- To discuss and make recommendations on Bills laid before Parliament;
- To initiate any Bill within their respective areas of competence;
- To assess and evaluate activities of Government and other bodies;
- To carry out relevant research in their respective fields;
- To report to Parliament on their functions.

The Committees and their functions that are specifically charged with matters of accountability are:

- Public Accounts Committee (PAC), which examines the audited accounts of the Central government and Judiciary showing the appropriations granted by Parliament;
- Local Government Accounts Committee (LGAC), which examines the audited accounts of Local Governments showing the appropriations granted by Parliament to Local Governments.
- Committee on Commissions, Statutory Authorities and State Enterprises (COSACE), This Committee examines the audited accounts of Statutory Authorities, commissions, corporations and State enterprises and ascertains whether their operations are being managed efficiently and in accordance with their objectives, and
- Committee on Government Assurances, which scrutinizes assurances, promises and undertakings, given by Ministers and other government agents in Parliament and report on the extent to which the assurances have been implemented.

1.1 Statement of the Problem

The constitution mandates Parliament to scrutinize all public expenditure either from the centre or locally generated revenue. To fulfil this mandate, Parliament established Committees which assess and evaluate the expenditures of governments to ensure compliance with financial and accountability regulations. However, all the current accountability committees inherited a backlog of audit reports some dating as far as 1998/99 financial year. The Auditor General reports show a high level of continued loss of funds at ministries and local governments (financial indiscipline). In addition, when the LGPAC visited some local governments in the western and eastern regions in 2005, it discovered payments without supporting documents unvouched expenditure, non-remittance of statutory deductions, nugatory expenditure and non payment of statutory payments like salaries and wages, and unauthorized transfer of funds without audit warrants. Another bad feature was in Gulu where out of 238 millions shillings of the School Facilitation Grant (SFG) only 17 million shillings was used.

The key issues before the Parliamentary Committees are: How can accountabilities be measured in terms of clear lines of accountabilities, roles and responsibilities of key players; information on execution of the budget whether is timely, reliable and accurate; independency of audit and verification of performance and financial reporting; reporting of outputs and outcomes of expenditures and efforts to involve the public in decision making process or assessment of public satisfaction with the quality of public services.

In particular, the legislatures role and capacity is fundamental in holding the executives accountable for the allocation and use of funds in line with the policy. Hence strengthening the legislative oversight and enforcement capacity is likely to be a key element of any successful

public expenditure management. It is along this line of reasoning that this research study was carried out to investigate the functions and performance of the accountabilities committees of parliament of Uganda.

1.2 Purpose of the study

1.2.1 General Objective

The general objective of the study is to carry out an assessment on the performance of accountabilities committees in Parliament of Uganda in enforcing financial management discipline.

1.2.2 Specific Objective

The study will specifically seek to:

1.2.2.1 Find out how parliamentary conditions affect the performance of accountability committees of the Parliament of Uganda

1.2.2.3 Assess the performance of the accountabilities committees from 2000-2009 of the Parliament of Uganda.

1.2.2.4 Investigate the extent accountabilities committees have been able to enforce financial management discipline by the Public Agencies in Uganda

1.3 Research Questions

The study will answer the following research questions:

- 1.3.1 Do conditions in parliament of Uganda affect the performance of accountabilities committee?
- 1.3.2 Have the accountability committees been able to improve transparency in government financial operations?
- 1.3.3 How have accountability committees performed in enforcing financial management discipline?

1.4 Scope of the study

Parliamentary scrutiny of audit outcomes is being promoted by international organisations as an important mechanism to facilitate transparency in government financial operations. The PACs are the keystone of the arch of parliamentary control of public finances. PACs have an important and well-established role to play in ensuring sound public spending. The constitution of Uganda (2005 as amended) mandates Parliament to monitor expenditure of all public funds. The study will shed light on the importance of parliament in the accountability process and highlight how committees contribute to the process.

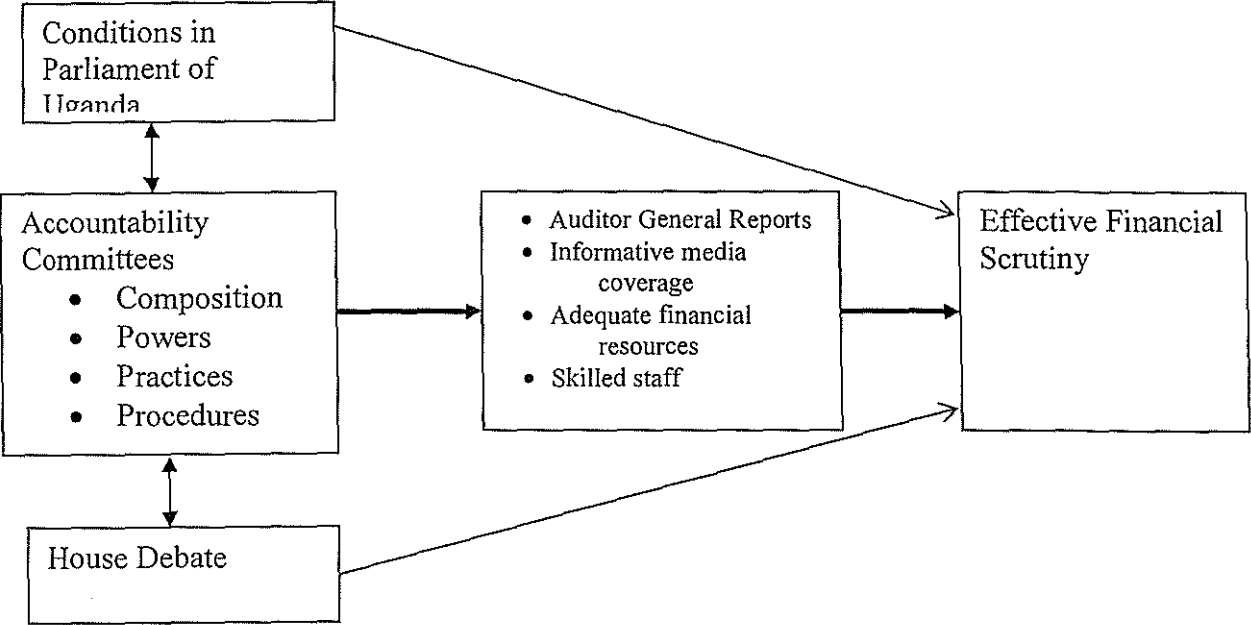
The findings will be fed into the budget process and guide, improve and give signals on the value for money in Uganda. Currently literature on the performance of Committees in the accountability process is limited. The findings will also be added to the existing stock of knowledge on Parliament, financial scrutiny and accountability committees. Lastly, the research findings will highlight areas that need further research.

The study will cover the period 2000-2006. The study will concentrate on capturing parliamentary practice in the accountability committees and in the august house. The key areas of the study will be the role of Parliament in accountability, performance of accountability committees, management issues arising from the parliaments' accountability process, the constraints and challenges to the accountability budget process.

1.5 Conceptual Framework

This conceptual framework shows the importance of the AG in originating the reports that are debated by accountability committees. At the same time the AG gives technical support to the Committees. The work of Parliaments, the Committees and AG follows the legal and regulatory framework. The AG's reports are debated in the Committees who invite Accounting Officers to appear before them. The Committees are assisted by technical staff to conduct the financial scrutiny. The conditions in Parliament also affect the performance of accountability committees. The Committees report to the house, which debates the report and makes recommendations.

Figure 1: Example of applying principles of financial scrutiny



Source: Wehmer.J, Principles of Financial scrutiny (2002)

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This section reviews literature on accountability committees in Parliaments. Reference is made to similar studies on the importance of accountability committees in the developed and developing countries. It looks at others Researchers work and identify gaps. The key areas reviewed are on the institution of parliament, financial scrutiny, PACs, and challenges encountered by PACs.

2.1 Parliament

The term 'Parliament' is usually associated with the British system of parliamentary government, a system that has influenced the development of representative assemblies in many parts of the world. The Parliaments are central institutions of many systems of government. Although conceived in ancient times, they seem to be infinitely adaptable and their numbers have proliferated and developed many forms in modern times (Laundy, 1989).

A parliamentary form of government acknowledges the fact that in this system, Parliament derives its power directly from the consent of the people expressed through periodic elections and that it exists to implement the will of the people. In the parliamentary system, the Executive not only emanates from Parliament but is also accountable to Parliament for all its acts of omission and commission. This accountability of the Executive to Parliament is based on the

principle that since Parliament represents the will of the people, it should be able to oversee and keep the Executive under control and constant surveillance (Sayeed, 1992).

The most important function of Parliament and State legislatures is to represent the people. In that respect, parliamentary polity requires the legislature to provide from within itself a representative, responsible and responsive government to the people. Parliament has a decisive role in refashioning the national economy, keeping in the forefront the ideals of a self-reliant economy that serves the real needs and aspirations of the vast masses (Hans, 1979).

The role of Parliaments around the globe have transformed tremendously over the years. They are no more confined to enacting legislation only. Parliaments have become multi-functional institutions. Some of the cardinal roles and functions of Parliament are: ensuring executive accountability, law making, control over the Budget, constituent functions, representational role, educational role, informational functions, training and recruitment of leadership, besides other miscellaneous functions (Sayeed, 1992).

A more recent focus of inquiry is whether funds were used economically, efficiently and effectively. Parliament needs to ensure regularity and propriety in public spending as well as 'value for money (White & Hollingsworth , 1999). For these purposes, the accounts of departments and other relevant bodies are subjected to an independent assessment by an audit institution. It is then up to parliament to examine and act upon the results of such an examination. The PAC is the ultimate institutional judge in this ex post assurance process. The contribution of the committee is to review the findings of the AG and to identify appropriate

steps to address any shortcomings. If the process is effective, the recommendations of the committee can then filter into future budgets, creating continuous and virtuous cycles of improvements in public spending.

The congressional system of the United States features a powerful ex ante process in which appropriation committees fulfill a budget writing function. Congress is a powerful actor in deciding the aggregate spending level as well as the allocation of available monies (Wildavsky & Caiden, 2000). Congress and many other legislatures in presidential systems of government do not have a specialized committee comparable to the PAC. On the other extreme, many parliaments of the Westminster type found in most Commonwealth countries have in essence abdicated all ex ante decision-making power. They rubber-stamp the draft budget tabled by the executive, and instead invest much energy in the ex post assessment of public spending in the PAC (Davey, 2000).

In the German Bundestag, for example, the Budget Committee that approves the annual budget also considers audit results. This 'mixed' model allows less space for the consideration of audit issues than the PAC model, but it is possibly more balanced in its emphasis on ex ante and ex post scrutiny (Wehmer, 2003). The presidential government tends to 'front-load' financial scrutiny, whereas in particular Westminster-type parliamentary government places a heavy emphasis on the evaluation of spending in a PAC once it has occurred. To a large degree, this variance in emphasis is a function of the separation of powers. The separation of powers in presidential systems can lead to greater antagonism between Congress and the President.

In the Westminster Model of accountability, the work of the Supreme Audit Institution is intrinsically linked to the systems of Parliamentary accountabilities. The basic elements of such a system are:

- Authorization of expenditure by Parliament;
- Production of annual accounts by all government departments and other public bodies
- The submission of audit reports for parliament for review by a dedicated committee normally called PAC
- Audits of accounts by the Supreme Audit Institution
- Issue of reports and or recommendation by PAC; and
- Government response to PAC.

Therefore in order to function properly this model requires the interested, knowledgeable, and active Parliament to follow up reports and opinions provided by the Auditor General. If the PAC and Parliament do not act on the Auditor General's work, the system will not function effectively. Parliament needs to ensure that the Government responds to its recommendations and either implements them or explains why it is not doing.

In summary, where parliament is weak in oversight, change is likely to be a challenging and time consuming process. Members of Parliament in most cases are more interested in the budget setting phase of parliament work where they influence the allocation of resources rather than in the more mundane work of holding the executive to account after budget implementation. This model in brief focuses primarily on providing an audit opinion on the annual accounts of individual public bodies where they give a true and fair view of financial events in the period of review.

2.2 Financial Scrutiny

Financial management is the cornerstone for ensuring that there is value for money. As long as there is cash in the drawer and rules are not being broken, then everything is fine. It is important never to allow funds to go unspent and lapse at year-end. Desautels (2001) asserts that legislative audit is key to maintaining government's current level of probity and efficiency, and to improving it in the future. More recently, parliamentary scrutiny of audit outcomes is being promoted by international organisations as a crucial mechanism to facilitate transparency in government financial operations (OECD, 2001).

The role of parliament as the 'real authoritative steward of public moneys' would not be complete without closing the metaphorical 'circle of financial control' by checking departmental spending against parliamentary appropriations. As Schick (2002) concluded that to fulfil the comprehensive role of financial scrutiny calls for effective parliamentary engagement at different stages during the budgetary process. In order to be effective, aggregate and allocational choices have to be made before budget implementation, the choices have to be enforced and defended during the approval stage of the budget process. In many countries, this involves a finance or budget committee.

In such circumstances, the issue of how to put limited public resources to optimal use becomes paramount, and the contribution of parliament to sound financial governance through effective scrutiny cannot be underestimated (Burnell, 2001). Effective financial scrutiny by parliament also minimises the potential for corruption, because the transparency it brings limits the space for

secrecy and forces disclosure. Many parliaments are faced with the question of how to establish or deepen effective financial scrutiny.

Recent writings on public expenditure management identify three overall objectives of affordability, prioritisation and value for money (Kristensen, Groszyk & Buhler, 2002). This suggests that comprehensive financial scrutiny is achieved when parliament safeguards and makes a purposeful contribution towards meeting each of these objectives.

Hans (1979) noted public audit is a powerful instrument of good governance. It ensures parliamentary control over expenditures voted by the legislature and renders public authorities accountable for the public moneys raised and spent by them to implement policies and programmes approved by the legislature. Accountability and transparency, the two cardinal principles of good governance in a democratic set-up, depend to a large extent, on how well the public audit function is discharged. It is PAC's responsibility to ensure that money is spent and revenue raised not only in accordance with the law, but also with due regard to economy, efficiency and effectiveness.

2.3 Accountability Committees

A budget is a product of a budget process or cycle, which has four main stages that is preparation, approval, execution and auditing. Parliamentary engagement with the budget involves parliament voting the money, monitoring budget execution and finally considering whether budget implementation complied with its wishes (Wehner, 2002). The common practice in the Commonwealth is to use a dedicated PAC for the scrutiny of audit findings (Inter-

Parliamentary Union, UNDP & World Bank Institute, 2004). In German, the same committee that is responsible for approving the budget is also tasked with considering audit reports.

The PAC is a particularly important and vulnerable institution of parliament. It is placed at the apex of the legislative oversight of public finances. Wehner (2002) notes that the PAC has traditionally occupied a heightened status over other committees in the legislatures. Traditionally there has been limited interaction between the PAC and other committees. It is a long standing tradition in many Parliaments that the chairperson of the PAC has to be a member of opposition (Wehner, 2002).

Hans (1979) found that both at the national and State levels the Public Accounts Committees are the keystone of the arch of parliamentary control of public finances. If the PACs do not function well, financial discipline and accountability suffer. In the case of India, only a miniscule fraction of the reports submitted to these committees are considered and reported on. This calls for the reduction in the number of reports and their content and quality to be considerably improved. The PACs have to concentrate on substantive issues of critical importance to the financial administration of the country.

The PACs are ubiquitous features of the legislative landscape in the Commonwealth. PACs have an important and well-established role to play in ensuring sound public spending. However, they need to find innovative responses to several key challenges in order to safeguard and maximise their contribution to financial scrutiny. Surprisingly comprehensive comparative work on the role of PACs is rather scarce (Wehmer, 2003).

A central point of departure for the work of PACs has been the principle of policy neutrality. The committee is usually prevented in the applicable rules or Standing Orders from questioning the wisdom of the underlying policy that informs public spending. It differs fundamentally from committees that scrutinise policy and partake in the law-making process (Wehmer, 2003).

In the words of May (1983):

The PAC does not seek to concern itself with policy; its interest is in whether policy is carried out efficiently, effectively and economically. Its main functions are to see that public moneys are applied for the purposes prescribed by Parliament, that extravagance and waste are minimised and that sound financial practices are encouraged in estimating and contracting, and in administration, generally.

Wehmer (2003) notes that it is often difficult to strictly separate financial management from policy issues. The standard formula is that a minister is the political head of a department, whereas a Permanent Secretary is the administrative head of a department. The former gives policy direction, while the latter is responsible for routine administrative and financial matters within these parameters. The administrative heads of departments sign the accounts of the entity in their function as accounting officers. The work of PACs traditionally focuses on interrogating the Accounting Officer, as the task is not to scrutinise the political direction of the department in question.

2.4 Procedural Features

The task is not to assess the policy basis of the budget but rather to consider whether spending did comply with the legislatures intentions and expected standards, and whether value for money was obtained. Wehner (2002) urges that PAC should not question the policy underlying spending decisions. Due to the technical nature of audit work, experts are especially crucial to ensure the proper and effective functioning of the PAC.

The policy-neutral mandate and stance of PACs tend to facilitate inter-party cooperation, which is another fundamental and conspicuous feature of these committees. Evidence of this is the strong tradition in many parliaments that favours unanimity for decision taking in the PAC. Cross-party support is likely to add to the strength and impact of a report. A sustained cooperative approach between members of different political parties seems necessary for the overall success of the PAC. When party-political divisions undermine this cooperative spirit, the effectiveness of the committee and even the entire audit process can be jeopardized (Wehmer, 2003).

Threats to the non-partisan modus operandi come from many sources, such as executive pressure on governing party members in sensitive investigations. Wehmer, (2003) notes that there is no off-the-shelf strategy for handling such threats to cross-party consensus. Deft committee leadership by the chairperson is essential, but even this may not be enough when executive interference is not restrained voluntarily.

Opposition members are often awarded a more prominent role than in other parliamentary committees (Wehmer, 2003). In two-thirds of PACs in the Commonwealth, the chairperson is from the opposition. This gives organisational expression to the non-partisan tradition that underpins the work of the PAC, and indicates an intention of parliament to promote transparency through independent scrutiny. In many cases the tradition to award the chair of the PAC to an opposition member simply reflects an unwritten convention, but it can also be a formal requirement.

The overwhelming majority of PAC work is dedicated to dealing with AG reports. In the Westminster tradition, the PAC is the principal audience of the AG, and it is vital that a cordial relationship is maintained between the two. While the PAC depends on high quality audit reporting to be effective, the AG in turn requires an effective PAC to ensure that departments take audit outcomes seriously. This mutual dependency is underlined in some Commonwealth countries where the AG has been made, by statute, an Officer of Parliament, for instance in Canada, Guyana and the United Kingdom.

All audit reports are addressed to parliament, and the AG or a representative will usually attend the sittings of the PAC (Wehmer, 2003). Apart from the regular reporting routine, many PACs can request the AG to conduct a particular examination, and occasionally do so. While it is important for the PAC to consider advice of the AG on planning and structuring hearings, the committee should not be constrained in its choice of which aspects of an audit report should be further investigated.

After the PAC receives a report from the AG, hearings are the principal mechanism by which officials from departments, agencies or other relevant bodies answer to the committee. A quality hearing requires preparation by committee members as well as witnesses. The summoned officials appear in front of the PAC during a hearing. Individual members of the committee should each have a chance to put questions to the witnesses (Wehmer, 2003).

Wehmer, (2003) urges that where applicable, witnesses should be given a chance to check the minutes of evidence for accuracy before their publication. Usually, it is the responsibility of the chairperson to draft a report, with assistance from the committee clerk. The draft report is debated in the PAC, where changes can be proposed. The minutes of evidence of a particular hearing as well as the committee report should be published as promptly as possible.

Several practices of PACs enhance financial transparency by broadening access to information. A commitment to transparency is also reflected in the fact that the majority of PACs open their hearings to the media and the general public. It is practice in many Commonwealth parliaments that committee reports have to be followed by a formal response from the government. This is usually supposed to occur within specified periods of between two and six months. When a department rejects a certain PAC recommendation, it will have to explain its reasons for doing so. Some countries go further in their follow-up procedures through the use of formal tracking reports by the audit institution (Wehmer, 2003).

2.5 Challenges encountered by Accountability Committees

Government recalcitrance and lack of responsiveness present a major challenge, in particular in political contexts that are heavily dominated by the executive and leave little room for constructive engagement by parliament. The power of the PAC flows from its ability to raise issues, to make officials answer for their actions and to place concerns in the public domain, rather than to directly impose and enforce sanctions on particular officials. The work of the committee ultimately only has practical value if the government addresses the issues raised in reports, and actually implements committee recommendations (Wehmer, 2003).

The (AG and PAC) reports paint much the same picture year after year. This record speaks volumes both about substantive shortcomings in the executive and the weakness of parliamentary oversight (Burnell, 2001). In practice, while experiences vary, formal response mechanisms such as a Treasury Minute do not always ensure that recommendations are acted upon. The responses by government may be evasive, and it can be difficult, given parliament's often-limited resources, to ensure independently that sufficient action was taken by the government to address particular concerns. The media helps to consistently report pertinent audit findings, and generate necessary publicity so that crucial issues raised are not quickly forgotten or swept under the carpet.

Wehmer, (2003) gives the example of an innovative independent initiative response by civil society, the Public Sector Accountability Monitor (PSAM) in South Africa, which works closely with the relevant legislature. One of the activities of the PSAM is to follow up reported cases of

corruption and misconduct with the departments concerned. After one month the head of department is contacted to establish what the disciplinary outcome of the case was.

The level of scrutiny that a PAC can deliver depends on the quality of audit reporting (Wehmer, 2003). Apart from a usually limited number of support staff attached to the PAC, such as a clerk or secretary, the office of the AG is its primary resource for expert advice and information. In most countries, in addition to supplying the prerequisite audit reports, the office accompanies the work of the PAC on an ongoing basis. Such support can involve answering questions from members, and the provision of requested information¹. Especially when dedicated legislative research capacity is absent or insufficient, this can ensure access of the PAC to independent expert analysis.

By contrast, the lack of appropriately skilled staff is a frequently encountered challenge in the developing world. Such scarcity of relevant skills in the public sector is bound to impact on the quality and quantity of audit outputs. Poorly resourced audit institutions are often unable to report in a timely manner, which can result in delays of several years (Wehmer, 2003).

Hans (1979) notes that parliamentary oversight, essential for enforcing accountability of the executive, is worse than useless if it degenerates into a meaningless routine. It would only add to the cost of parliament without any benefit to the people. Parliaments should sanction budgets to secure the services of specialist advisors to assist these committees in conducting their inquiries, holding public hearings, collecting data about legislation and administrative details. Hans (1979)

¹ www.aph.gov.au/house/committee/jpaa/observer.htm

urged there should be better and more institutionalized arrangements necessary to provide the much-needed professional orientation to newly elected members.

The delays make audit reports less relevant, and lessen the likelihood of being acted upon. This reduces not only the effectiveness of the PAC but also undermines a central purpose of the audit process, to improve public spending. Under-resourcing of audit structures might at times be a deliberate strategy by an executive that has reason to resist greater budgetary transparency (Wehmer, 2003).

While poor reporting in terms of quality and quantity is a major obstacle in some countries, quite different challenges arise from having to deal with new types and increasing volumes of audit information. Kristensen, Groszyk & Buhler, (2002) found out that instead of the traditional focus on compliance and tight input controls, the aim is to entrench a performance orientation in the public service. These developments have significantly affected the audit process, with new types of audits gaining prominence and often a general increase in audit activity (Power, 1995).

The evolving nature of audit content challenges PACs in several ways. In value for money investigations certain results might lend themselves to questioning policy choices, notably in relation to issues of effectiveness. This requires increased sensitivity by members of the committee to steer clear of party-political divisions. Wehmer, 2003 notes Committee members have to acquire the skills to deal with changed financial and audit information that is part of recent budgeting and accounting reforms.

The introduction of new types of audits often leads to a general increase in the volume of audit reporting. As a result, the committee might not have time to thoroughly consider all accounts, but is forced to prioritise. Power (2001) suggests another option to deal with increasing volume of audit output is to devolve consideration of relevant reports to departmentally related committees, such as those dealing with health, education or transport. This would, it is argued, inject subject-relevant expertise into the process, which the PAC is often lacking due to its generalist nature.

Challenges also arise from changes to the structure and reach of government. Over the past one and a half centuries, government operations have expanded on a massive scale, and public monies are nowadays channelled through a complex web of different entities (Schick, 2002). At the same time, government departments have remained the primary focus of legislative scrutiny. Parliaments have been slow to adapt to these changes in the institutional environment.

Wehmer, (2003) noted that the number of state-owned companies increased dramatically during the second half of the past century, although this trend is now reversing in many countries due to privatisation measures. As a solution, some legislatures have used committees other than the PAC to consider audit reports for such entities. This is the situation in Uganda which has four accountability committees.

Schick (2002) notes that some countries have created a host of agencies and other bodies funded with public monies. As a result, several Accounting Officers have to be called before the PAC to explain different activities under one department. The scrutiny of other publicly funded bodies

has too often been patchy, prompting criticism of 'a muddle that sets up a new variety of quasi-responsibility for which we have no agreed constitutional label (Marshall, 1991).

Wehmer, (2003) concludes that comprehensiveness of the parliamentary grip on public spending has been weakened and it is not yet evident that satisfactory answers have been found to restore the ability of the PAC to follow the flow of all public monies. Ensuring access of the AG to all publicly funded bodies is important, as is enhancement of parliamentary capacity to process increasing volumes of audit information that result.

2.6 Conclusion

PACs have an important and well-established role in ensuring sound public spending. However, in order to retain their status and usefulness as key vehicles for financial scrutiny, these committees need to find innovative responses to different challenges. They have to access a substantial pool of independent and credible expertise. The key issues for PACs operating in such contexts will be to manage growing volumes of information that is evolving in nature, and to adapt the scrutiny process to adequately cover an enlarged and more complex web of governance institutions.

In the developing world, many legislatures face much more basic challenges. The frequently encountered concerns are a lack of relevant skills in the audit institution and generally a scarcity of resources in all its forms. This is apart from restrictive political climates that might impede independent parliamentary scrutiny. Such differences in context and the undoubtedly varying

ability of PACs to respond to them will continue to produce variance in how effectively these committees can contribute to financial scrutiny.

Wehmer (2003) urges that future research might focus in greater detail on a smaller selection of PACs to be useful to further illuminate differences, for instance, in practices, outputs, available resources and constraints. A case study approach should also be useful in generating recommendations on what needs to be done to support PACs in more fragile developing country environments in order to maximize their contribution.

CHAPTER THREE: METHODOLOGY

3.0 Introduction

This chapter presents the methodologies used in data collection, analysis, and presentation. It stipulates the research and sampling designs, the data collection instruments and procedures, and study variables.

3.1 Research Design

A descriptive study design was used and relevant data was collected during the study. Descriptive survey design was used to describe a behaviour or type of subject but not to look for any specific relationships, nor to correlate two or more variables. The design was useful for identifying variables and hypothetical constructs which can be further investigated through other means (McCulloch, Winters. & Cirera, 2001). Descriptive research is important because descriptions can be used as an indirect test of a theory or model and some situations cannot be studied in any other way.

3.2 Study Population

The population comprised of members of committees, technical staff of Parliament and Auditor General, Civil Society and the media practitioners who directly deal with accountability committees.

3.3 Sample Size

Seventy respondents were selected from all the various categories of the population. They included 42 Members of Parliament, twelve technical staff from Parliament and four from AGs office who directly serve on accountability committees. Six key informants from the civil society and six journalists who cover the proceeding of the accountability committees were interviewed.

The 42 MPs were arrived at by considering 15% degree of precision at 95 percent confidence interval and taking 0.5% as the proportion of Members on Accountability Committees. The 0.5% proportion of Members on Accountability Committees was approximated because no study has been carried out on Accountability Committees. There are 332 MPs in the 8th Parliament and 80 MPs serve on the four accountability Committees.

This was determined using this formula:

$$(n) = \frac{Z_{\alpha/2}^2 (p)(q)}{e^2} \text{ Where: } n = \text{sample size; } q = 1-p; Z_{\alpha/2} = \text{standard normal deviation or}$$

Confidence level required; p = the proportion of the population belonging to the specified category and e^2 = Degree of precision or margin of error

The actual determination of the sample:- $e^2 = 0.0225$, $p = 0.5$, $Z_{\alpha/2} = 1.96$, $q = 1-p = 0.5$,
and $n = (1.96)(1.96)(0.5)(0.5)/0.0225 = 42$.

3.5 Sampling Method

A combination of stratified, purposive sampling, random sampling and simple random designs were used. The population was divided into strata of MPs, Technical staff, civil society and the

media. The study ensured that samples were drawn from members of committees, technical staff of Parliament and Auditor general, civil society and the media practitioners. The samples were purposively collected from accountability committee members, technical staff dealing with accountability, civil society dealing with accountability and media practitioners dealing with accountability.

3.6 Development of Research Instruments

The research instruments included questionnaires, documentary review and an interview guide. The research instruments were validated / pre-tested, and discussed with relevant research experts and the supervisors.

3.7 Data Collection

Qualitative and quantitative methods were used to collect the relevant data. Interviews and key informant discussions were carried out with members of committees, technical staff of Parliament and Auditor general, civil society and the media practitioners. Quantitative information was collected from relevant publications. Secondary data was collected from publications of the Parliament of Uganda and auditor generals' reports.

3.8 Data Analysis

Primary data collected was analyzed using Statistical Package for Social Scientists (SPSS). Secondary data was analyzed using Microsoft excel for averages, percentages and rates of

change. The information was tabulated and graphs created. Document review of house proceedings was carried out; the information was coded and put in themes.

CHAPTER FOUR

PRESENTATION AND DISCUSSION OF FINDINGS

4.0 Introduction

This chapter presents and discusses the findings of the study. The results are presented and discussed under the following sections: composition of accountability Committees, Powers of accountability, practices and procedures, level and range of activity, frequency of achieving results and suggestions.

4.1 Findings

Table 1: Committee Membership of Respondents

Committee Membership	Frequency	Percent
COSASE	8	11.4
LAC	10	14.2
PAC	15	21.4
Government Assurances	6	8.6
None-Committee Members	31	44.3
Total	70	100.0

Source: Survey Results 2008

The total number of respondents interviewed was 70. They include committee and non committee respondents and non committee respondents accounted for 44percent (see table 1).

The committee respondents were drawn from four accountability committees with PAC contributing 21.4 of the membership. The distribution of the respondent by sex was 45 male and 25 female. The male respondents accounted for 65 percent of those interviewed (see table 2).

The female respondents accounted for 35 percent which was slightly above the percentage of women representatives in Parliament.

Table 2: Sex of Respondents

	Frequency	Percent
Male	45	64.3
Female	25	35.7

Total	70	100.0
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Source: Survey Results 2008

The survey found that proportional representation of members on accountability committees as important with a large percentage of 90percent. Those who responded that proportional representation is very important accounted for 52percent (see figure 1). There were respondents who said proportional representation is not important. This reflected the importance attached to oversight functions in parliament. It supports Wehmer (2003) findings that cross-party support is likely to add to the strength and impact of accountabilities committees output.

The survey overwhelming found that cabinet members of parliament should be excluded from committees. Eighty two percent supported the current position of accountabilities in Parliament of Uganda where cabinet ministers are not members of accountability committees. Only 18 percent of respondents found the exclusion of cabinet ministers as not very important (see table 3). These finding are in line with accountability committee's tradition which focuses on interrogating the Accounting Officer.

Figure 2: Proportional Representation of Political Parties on Accountability Committees

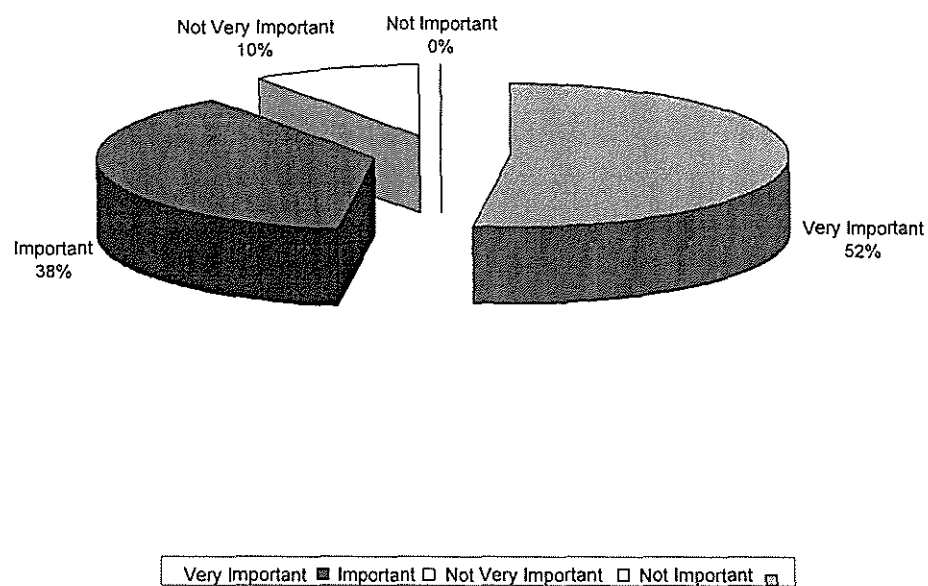


Table 3: Exclusion of Cabinet Members of Parliament

Response	Frequency	Percentage
Very Important	37	53
Important	22	31.4
Not Very Important	9	12.8
Not Important	2	2.8
Total	70	100.0

Source: Survey Results 2008

Similarly the respondents believe that Parliament should hold government to account for the budget. Fifty six percent of the respondents said it is very important for cabinet members to be excluded from accountability committees. Only one out of 70 respondents said it is not important for cabinet to be excluded from accountability committees (see table 3). These findings are in line with the commonwealth practice of excluding cabinet ministers from accountability committees.

Table 4: Hold Government to Account for the Budget

Response	Frequency	Percentage
Very Important	39	50
Important	28	40
Not Very Important	4	3
Not Important	1	1
Total	70	100.0

Source: Survey Results 2008

The respondents had a strong belief in holding Government to account for the budget. Ninety six percent believe that it is the role Parliament to hold Government to account for the budget. Only one respondent said it is not important to hold Government to account for the budget (see table 4). The findings reflect the value attached to the accountability.

Table 5: Formulate Recommendations and Publish Conclusions

Response	Frequency	Percentage
Very Important	35	50
Important	34	49
Not Very Important	1	1
Not Important	0	0
Total	70	100.0

Source: Survey Results 2008

Table five shows that 99 percent of respondents said that accountability committees should formulate recommendations and publish conclusions. No respondent said it was not important to formulate recommendations and publish conclusion (see table 5). Forty nine percent said the formulation of recommendations and publishing conclusions was very important.

Respondents said that committees should investigate both past and current expenditure. Ninety seven percent responded that it is important to investigate both past and present expenditure. No respondent said it was not important to investigate both past and present expenditure (see figure 2). These findings imply that committees should continue investigating the backlog of reports in accountability committees.

There were a few respondents who said that it is not important for committees to choose topics for investigation without Government interference (i.e. no support for Government interference). Seventy six percent supported the idea that committees should choose topics to investigate

without Government interference. Forty five percent of the respondents said it is very important for committees to choose the topics to investigate (see table 6).

Figure3: Accountability Committees Should Investigate Past and Present Expenditure

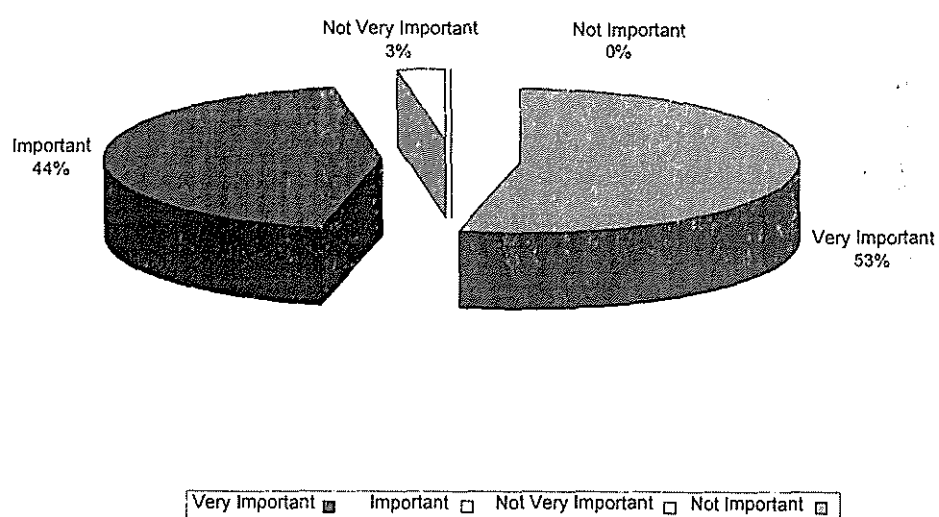


Table 6: Choose Topics for Investigations without Government Interference

Response	Frequency	Percentage
Very Important	32	45.7
Important	22	31.4
Not Very Important	10	14.3
Not Important	6	8.6
Total	70	100.0

Source: Survey Results 2008

Table 7: Focus on Financial Accountability Rather than on Policy

Response	Frequency	Percentage
Very Important	20	28.6
Important	21	30
Not Very Important	24	34.2
Not Important	5	7.2
Total	70	100.0

Source: Survey Results 2008

Table seven shows fifty nine percent of the respondent said that it is important to focus on financial accountability rather than on policy. There was a large percentage of respondents saying it was not important to focus on financial accountability rather than policy. These findings were a point of departure for the work of accountability committees which emphasize the principle of policy neutrality as reported by Wehmer (2003).

Table 8: Require Witness to Answer Questions

Response	Frequency	Percentage
Very Important	40	57.1
Important	21	30
Not Very Important	6	8.6
Not Important	3	4.3
Total	70	100.0

Source: Survey Results 2008

Eighty six percent of respondents said it was important for witnesses to answer questions. Fifty six percent said it was very important for witnesses to answer questions. Table eight shows that respondents agree with Wehmer (2003) that committees should require witnesses to answer questions.

Table 9: Examine the Budget of the Auditor General

Response	Frequency	Percentage
Very Important	25	36.8
Important	27	39.7
Not Very Important	10	14.7
Not Important	6	8.8
Total	68	100.0

Source: Survey Results 2008

The study found that it was important for accountability committees to examine the budget of the AG. Seventy six percent said it was important for the committees to examine the budget of the AG. Only six respondents out of 68 representing nine percent said it was not important to examine AG's budget (see table 9). Accountability Committees examining the budget of the AG would ensure that the resources necessary to conduct the audit function are adequately provided.

Table 10: Require Cabinet Ministers to Appear before Committees

Response	Frequency	Percentage
Very Important	38	54.3
Important	20	28.6
Not Very Important	9	12.9
Not Important	3	4.3
Total	70	100.0

Source: Survey Results 2008

The study found eighty three percent of the respondents said it was very important for Cabinet Ministers to appear before accountability committees. Thirteen percent said it was not very important for Cabinet Ministers to appear before accountability committees (see table 10). This finding is contrary to the practice in most common wealth countries where cabinet ministers are responsible for policy and government officials are required to answer for the actions. As Wehmer (2003) noted permanent secretaries are responsible for routine administrative and financial matters within these parameters.

Table 11: Keeping the Transcripts of the Meetings

Response	Frequency	Percentage
Very Important	49	70
Important	17	24.3
Not Very Important	4	5.7
Not Important	0	0

Total	70	100.0
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Source: Survey Results 2008

Eighty four percent of the respondents said that it was important to keep the transcripts of meetings. Seventy percent said it was very important to keep transcripts of committee meetings (see table 11). These findings are in line with the practice in Parliament of Uganda where committee proceedings are recorded verbatim.

Table 12: Preparation before Committee meetings

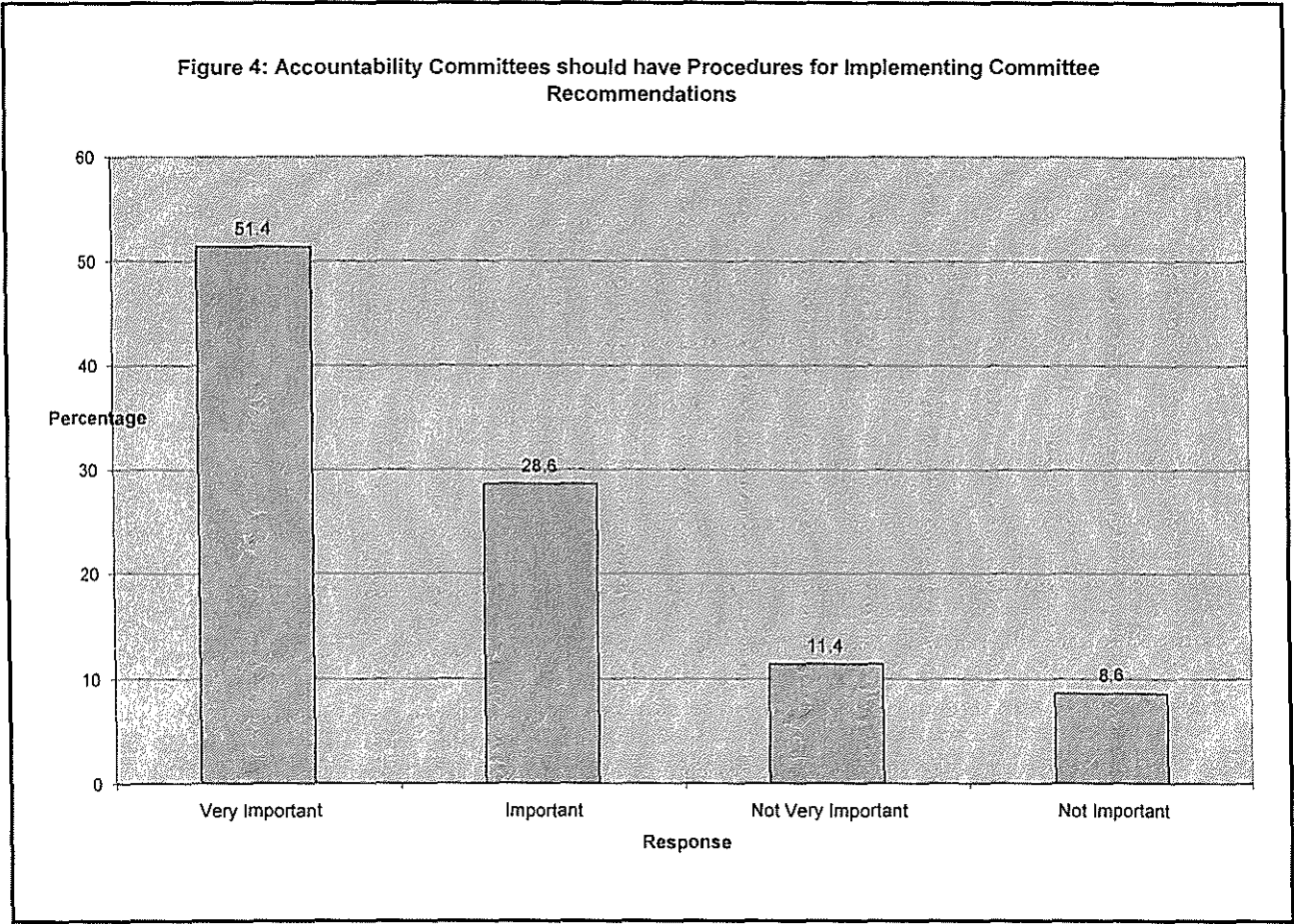
Response	Frequency	Percentage
Very Important	40	57.1
Important	23	32.9
Not Very Important	7	10
Not Important	0	0
Total	70	100.0

Source: Survey Results 2008

Committee preparations before meetings were found to be very important. Forty respondents representing 57 percent said committee preparations before meetings were very important. Respondents who said that committee preparations were not very important accounted for only 10 percent. There was no respondent who said committee preparations were not important (see table 12).

The respondents would wish the accountability committees to have procedures to implement committee recommendations. Accountability committees do not have procedures for the

implementation of committee recommendations. Eighty percent of the respondents said it was important for committees to have procedures for implementing committee recommendations. Only nine percent of the respondents said it was not important to have procedures for implementing committee recommendations (see figure 3).



Close working relationship between the members of the various political parties was found to be important for the success of accountability committees. Ninety one percent said that close working relationship between party members was important for the success of accountability committees. Only two respondents said that close working relations were not important for committee success (see table 13). This agrees with Wehmer (2003) who noted that sustained

cooperation between members of different political parties was necessary for the overall success of accountability committees. Committees in the Parliament of Uganda have members of different parties but the extent of cooperation between parties was not assessed by this study.

Table 13: Close Working Relationships between the Members of the Various Political Parties

Response	Frequency	Percentage
Very Important	38	54.3
Important	26	37.1
Not Very Important	4	5.7
Not Important	2	2.9
Total	70	100.0

Source: Survey Results 2008

Table 14: Accountability Committee Meetings Are Opening To the Public and the Media

Response	Frequency	Percentage
Very Important	48	68.6
Important	20	28.6
Not Very Important	1	1.4
Not Important	1	1.4
Total	70	100.0

Source: Survey Results 2008

Opening committee meetings to the public and the media was found to contribute to the success of accountability committees. Ninety seven percent said that Opening committee meetings to the public and the media contributes to the success of accountability committees. Only three percent said opening committee meetings to the public and the media was not very important to the success of accountability committees (see above table 14).

Table 15: Committees Carry Out Serious and Substantive Review of the Auditor Generals Reports

Response	Frequency	Percentage
Extremely	26	37.1
Moderately	25	35.7
Averagely	12	17.1
A little	3	4.3
Not at All	4	5.7
Total	70	100.0

Source: Survey Results 2008

Accountability committees in Parliament carryout serious and substantive review of the Auditor General's reports. Thirty seven percent of respondents reported that auditor general's reports are reviewed to the highest level possible. Those who said that reports are moderately reviewed were 17 percent (see table 15). The level of serious and substantive review of the auditor general's reports above average was 73 percent.

Table 16: Auditor General Reports to Parliament Are Timely, Informative and Independent

Response	Frequency	Percentage
Extremely	14	20
Moderately	16	22.9
Averagely	20	28.6
A little	11	15.7
Not at All	9	12.9
Total	70	100.0

Source: Survey Results 2008

Forty three percent of respondents rated the auditor general's reports above average as timely, informative and independent. Twenty nine percent rated auditor generals' reports moderately as timely, informative and independent (see table 16). Those who rated the auditor generals' reports at a little in being timely, informative and independent were 28 percent. These findings indicate that there is still room for improvement for the auditor general's reports in terms of being timely, informative and independent. As noted by Wehmer (2003) the level of scrutiny that accountability committees can deliver depends on the quality of audit reporting.

The respondents rated the media above average in providing full and informative coverage of committee debates. The respondents who rated the media as moderately in providing full and informative coverage represented 30 percent. Forty three percent said media coverage was above average (see table 17). Only six percent reported that the media was not at all providing full and informative coverage. Full and informative media coverage is important for the work of

accountability committees as it reveals a commitment to transparency and informs the general public and other stakeholders what is happening in committees.

Table 17: The Media Provides Full and Informative Coverage of Committees Debates

Response	Frequency	Percentage
Extremely	16	22.9
Moderately	21	30
Averagely	21	30
A little	8	11.4
Not at All	4	5.7
Total	70	100.0

Source: Survey Results 2008

Table 18: Adequate time to effectively conduct financial Scrutiny

Response	Frequency	Percentage
Extremely	18	25.7
Moderately	23	32.9
Averagely	17	24.3
A little	7	10.0
Not at All	5	7.1
Total	70	100.0

Source: Survey Results 2008

The findings also indicate that committees have adequate time to effectively conduct financial scrutiny. Twenty four percent of the respondents rated availability of adequate time to effectively conduct financial scrutiny as moderate. Fifty eight percent rated adequate time at above average (see table 18). As suggested by Power (2001) failure to have adequate time may lead to accountability committees prioritising and devolving consideration of relevant reports to departmentally-related committees which is not in line with the committees' requirement to consider all reports past and present.

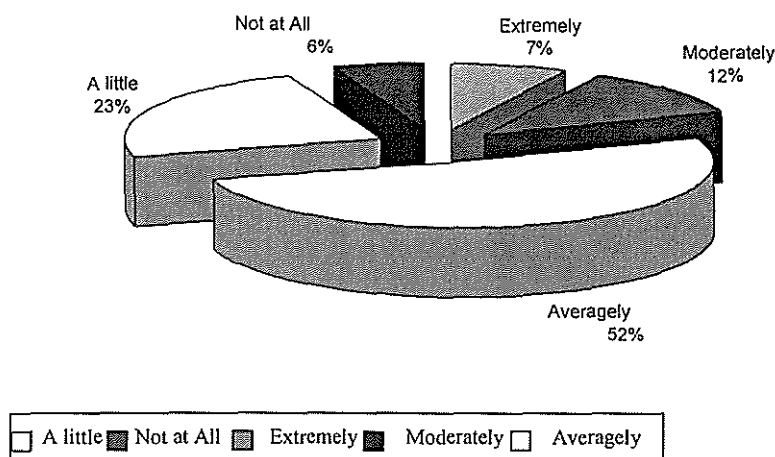
Table 19: Adequate Financial Resources for Accountability Committees

Response	Frequency	Percentage
Extremely	5	7.4
Moderately	13	19.1
Averagely	25	36.8
A little	16	23.5
Not at All	9	13.2
Total	68	100.0

Source: Survey Results 2008

Most respondents rated availability of resources as average. This implied that there is need of availing more resources to committees. Twenty seven percent rated availability of financial resources for accountability committees as little (see table 19). This rating is similar to problems faced by most parliaments in developing countries where there is a general scarcity of financial resources.

Figure 5: Parliament Has Adequate, Qualified and Skilled Staff to Undertake Financial Scrutiny



Parliamentary staff who can undertake financial scrutiny were rated moderate, implying that the calibre of staffing needs to be improved. Fifty two percent of the respondents rated staff in Parliament who undertakes financial scrutiny as average. Staffs who undertake financial scrutiny below average accounted 29 percent and those rated above average accounted for 19 percent (see figure 4). These findings are similar to those by Wehmer (2003) who found out that lack of appropriately skilled staff is a common challenge in the developing world. This implies that there is still need to improve the number, qualification and skills of staff who undertake financial scrutiny in Parliament.

Table 20: Frequency Accountability Committees Recommendations are accepted

Response	Frequency	Percentage
Frequently	27	39.7
Rarely	38	55.9
None of these	3	4.4
Total	68	100.0

Source: Survey Results 2008

A large number of respondents said that committee recommendations are rarely accepted. Fifty six percent of respondents said that accountability committee recommendations are rarely accepted (see table 20). Forty percent of the respondents said that accountability committees' recommendations are frequently accepted. As noted by Wehmer (2003), accountability committee work has practical value only when government addresses the issues raised in the reports and implements the recommendations presented.

Table 21: Frequency Accountability Committees Recommendation are Implemented

Response	Frequency	Percentage
Frequently	8	11.8
Rarely	50	73.5
None of these	10	14.7
Total	68	100.0

Source: Survey Results 2008

The accountability committee recommendations are rarely implemented. Seventy four percent of respondents said accountability committee recommendations are rarely implemented. Only twelve percent of the respondents said that accountability committee recommendations are

frequently implemented (see table 21). Burnell, (2001) noted that failure to implement accountability recommendations speaks volumes both about substantive shortcomings in the executive and the weakness of parliamentary oversight.

Table 22: Frequency Accountability Committees receive Better Information

Response	Frequency	Percentage
Frequently	52	76.5
Rarely	11	16.2
None of these	5	7.4
Total	68	100.0

Source: Survey Results 2008

The accountability committees reported that they frequently receive better information. Seventy seven percent of the respondents reported that they frequently receive better information, while 16 percent said that they rarely receive better information (see table 23). These findings indicate that the audit reports and support received from the Auditor General is highly respected by the accountability committees.

Accountability committees rarely take disciplinary action. Sixty eight of the respondents said that accountability committees rarely take disciplinary action, while 13 percent said accountabilities committees frequently take disciplinary action (see table 23 & figure 5). Failure to take disciplinary action implies that the officials who commit cases of corruption and misconduct with the departments continue with these acts with impunity (i.e. without fear of being punished).

Table 23: Frequency Accountability Committees take Disciplinary Action

Response	Frequency	Percentage
Frequently	9	13.2
Rarely	46	67.6
None of these	13	19.1
Total	68	100.0

Source: Survey Results 2008

Figure 6: Frequency Accountability Committees take Disciplinary Action

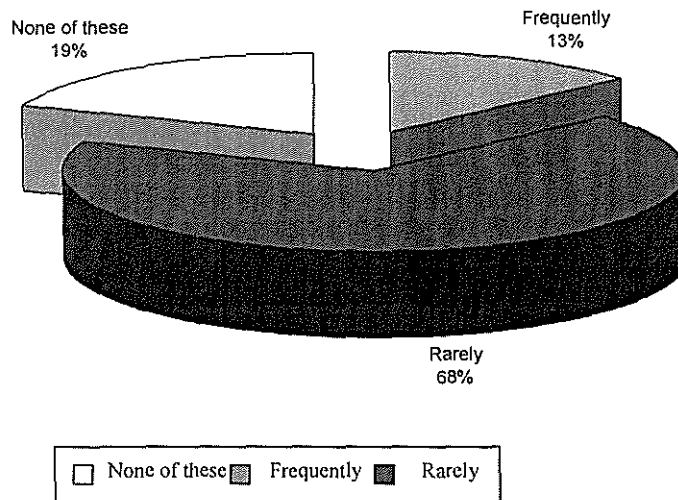


Table 24: Frequency Legislation is modified on Recommendations of Accountability**Committees**

Response	Frequency	Percentage
Frequently	15	22.4
Rarely	32	47.8
None of these	20	29.9
Total	67	100.0

Source: Survey Results 2008

The work of accountability committees rarely leads to changes in the legislations. Forty eight percent of respondents said that legislations are rarely modified on recommendations of accountability committees. While 22 percent said the work of accountability committees frequently leads to changes in legislation (see table 24).

Out of the eight committee members (interviewed) from the COSASE committee, six (75.0%) thought that their recommendations are rarely accepted in Parliament, compared two (25.0%) who thought their views are frequently accepted. However, none of them thought they were not listened to at all. Members of PAC had a high response of 64 percent that their recommendations are frequently accepted. A similarly 64 percent but with more 21 respondents among the none committee members interviewed said committee recommendations are rarely accepted (see table 25). The cross tabulations indicate that the acceptability of committee recommendations differs with accountability committees. This may also be a reflection in the difference in the levels of performance among accountability committees.

Table 25: Cross tabulations on the Frequency Accountability Committees

Recommendations are accepted

Committee	Frequently	Rarely	None of these	Total
COSASE	2 25.0%	6 75.0%	0 0%	8 100.0%
LAC	4 44.4%	3 33.3%	2 22.2%	9 100.0%
PAC	9 64.3%	5 35.7%	0 0%	14 100.0%
Government Assurances	1 25.0%	3 75.0%	0 0%	4 100.0%
None Committee Members	11 39.7%	21 63.6%	1 3.0%	33 100.0%

Source: Survey Results 2008

There was a general agreement across committees that recommendations are rarely implemented. This is an indication that the work of accountability committees has no practical value. Out of eight respondents, five representing 63 percent in COSASE indicated that committee recommendations are rarely implemented. Eleven respondents (79 percent) in PAC reported that committee recommendations are rarely implemented. The non committee members' rating was poorer with 82 percent saying committee recommendations are rarely implemented (see table 26).

Table 26: Cross tabulations on the Frequency Accountability Committees
Recommendation are implemented

Committee	Frequently	Rarely	None of these	Total
COSASE	1 12.5%	5 62.5%	2 25.0%	8 100.0%
LAC	2 22.2%	5 55.6%	2 22.2%	9 100.05
PAC	3 21.4%	11 78.6%	0 0%	14 100.0%
Government Assurances	0 0%	2 50.0%	2 50.0%	4 100.0%
None Committee Members	2 6.1%	27 81.8%	4 12.1%	33 100.0%

Source: Survey Results 2008

It was generally agreed that committees frequently receive better information. All respondents from PAC agreed that they receive better information. The rest of the committee members with more 75 percent and above said they frequently receive better information. Among non committee members, 67 percent said they frequently receive better information (see table 27). The response from none committee members although high indicates that the quality and quantity of information received by committee could still be improved.

Table 27: Cross tabulations on the Frequency Accountability Committees receive Better Information

Committee	Frequently	Rarely	None of these	Total
COSASE	6 75.0%	1 12.5%	1 12.5%	8 100%
LAC	7 77.8%	1 11.1%	1 11.1%	9 100%
PAC	14 100.0%	0 0%	0 0%	14 100%
Government Assurances	3 75.0%	1 25.0%	0 0%	4 100%
None Committee Members	22 66.7%	8 24.2%	3 9.1%	33 100%

Source: Survey Results 2008

All accountability committees rarely take disciplinary action on those who fail to account. The failure of the committees to make officials answer for their actions makes the committees powerless. Seventy percent of non committee respondents reported that committees rarely take disciplinary action. No LAC respondent indicated that they frequently take disciplinary action. Only four out of 14 respondents in PAC representing 29 percent reported that the PAC frequently takes disciplinary action (see table 28).

Table 28: Cross tabulations on the Frequency Accountability Committees take Disciplinary**Action**

Committee	Frequently	Rarely	None of these	Total
COSASE	0 0%	5 62.5%	3 37.5%	8 100.0%
LAC	0 0%	7 77.8%	2 22.2%	9 100.0%
PAC	4 28.6%	8 57.1%	2 14.3%	14 100.0%
Government Assurances	1 25.0%	3 75.0%	0 0%	4 100.0%
None Committee Members	4 12.1%	23 69.7%	6 18.2%	33 100.0%

Source: Survey Results 2008

The findings across committees also show that the work of accountability does not lead to frequent changes on legislation. Out of four respondents in the Government Assurance Committee only one said that legislation is frequently modified on the committees' recommendations. There was no respondent in LAC who reported that their work leads to changes in legislation (see table 33).

Table 30: Cross tabulations on the Frequency Legislation is modified on Recommendations of Accountability Committees

Committee	Frequently	Rarely	None of these	Total
COSASE	3 37.5%	5 62.5%	0 0%	8 100.0%
LAC	0 0%	4 44.4%	5 55.6%	9 100.0%
PAC	2 14.3%	6 42.9%	6 42.9%	14 100.0%
Government Assurances	1 25.0%	1 25.0%	2 50.0%	4 100.0%
None Committee Members	9 28.1%	16 50.0%	7 21.9%	32 100.0%

Source: Survey Results 2008

The respondents gave suggestions on how to improve financial scrutiny by committees in Parliament. The three suggestions that had a considerably higher percentage were increase for resources oversight, follow up committee recommendations and skilled support staff. Wehmer's (2003) example of an innovative independent initiative by civil society in South Africa is one approach that may be considered by the committees on the follow up of recommendations. The involvement of CSOs as a suggestion had a lower rating of only 7.4 percent (see Table 34). The suggestion of more time for preparations and training of MPs though considered important for the performance of accountability committees had a lower rating.

CHAPTER FIVE

CONCLUSIONS AND RECOMMENDATIONS

5.0 Conclusion

The purpose of the study was to find out whether accountability committees in the Parliament of Uganda have been effective in enforcing financial management discipline. The accountability committees are PAC, LGAC, COSACE and Government Assurances and they are specifically charged with matters of accountability that is to examine audited accounts and scrutinise assurances, promises and undertakings of the Government. A descriptive study design was used. During the study, 70 respondents were interviewed of which 47 were male and 25 female.

Accountability committees were found to carryout serious and substantive review of the Auditor General's reports. The respondents rated the auditor general's reports as timely, informative and independent. On the contrary, staff in Parliament who undertake financial scrutiny were found in need of developing more technical skills.

The study found out that committee recommendations are rarely accepted and implemented. All accountability committees rarely take disciplinary action on those who fail to account. At the

same time, there are no procedures for the implementation of committee recommendations. The failure of the committees to make officials answer for their actions makes the committees powerless. This implies that accountability committee work has no practical value because government does not address the issues raised in neither reports nor implement committee recommendations. In the end, the work of accountability committees rarely leads to changes in legislation.

5.1 Recommendations

5.1.1 Continuous improvement on the conditions that affect the performance of Accountability committees

- . Accountability committees should be availed adequate financial resources to carry out their work.
- . Parliamentary support staffs need to be equipped with the necessary technical skills e.g. in financial accounting and auditing skills.
- . Committees should access independent credible expertise to assist them in financial scrutiny
- . Committees should develop innovative responses to different scrutinising challenges

5.1.2 Make accountability committee performance of practical value

- . Committees should develop procedures to implement committee recommendations.
- . Committees should consider involving independent civil society organisations like in South Africa to make follow up on recommendations.
- . Accountability committee reports should be followed up by a formal response from the Executive arm of Government.

- . New laws for accountability activities/ issues should be enacted.
- . Accountability committees should ensure that public funds are used for the purpose prescribed by Parliament.

5.1.3 Recommendation for further study

The study has described and rated the performance of accountability committees on key important issues in financial scrutiny. Future research could focus in greater detail and quantifying the differences, for instance, in practices, outputs, available resources and constraints in Parliament of Uganda and other Parliaments accountability committees should be rated using a checklist of best practices of Public Accounts Committees and the contribution of involvement of other stakeholders like civil societies should be examined.

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Appendix 1

QUESTIONNAIRE ON THE EFFECTIVENESS OF ACCOUNTABILITY COMMITTEES IN PARLIAMENT OF UGANDA

Questionnaire Number

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You are requested to cooperate and give your honest opinions to the questions below. Your opinions shall be treated with maximum confidentiality and shall not be ascribed to you as an individual. The study is expected to shed light on the performance of accountability committees in conducting financial scrutiny. The information collected will be used in identifying ways to guide and improve the transparency in Governments financial operations.

SECTION A

PERSONAL DATA

Name of respondent (optional).....

Constituency /Department of respondent (optional).....

Committee(s)

Sex (i) Male (ii) Female

SECTION B

Please rank your response to a scale that represents what you feel/think about the question/issue. The scale ranks the answers in descending order of importance/impact to each issue/factors (i.e. the most important comes first).

1. How important has the composition of Accountability Committees been a factor in their success?

	Very Important	Important	Not Very Important	Not Important
Proportional Representation of the Various parliamentary Parties				
Exclusion of Members of Parliament with Cabinet Posts				

2. How important have the powers of Accountability Committees been a factor in their Success?

	Very Important	Important	Not Very Important	Not Important
Belief by MPs that it's their job to hold Government to account for its budget				
Formulate Recommendations and Publish the Conclusions				
Investigate all past and present expenditures				
Choose topics for investigations without government interference				
Focus on financial accountability rather than on policy				
Require witness to answer questions				
Examine the budget of the Auditor General				
Require cabinet ministers to appear before committees				

3. How important have Practices and Procedures of Accountability committees been a factor for their success?

	Very Important	Important	Not Very Important	Not Important
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Keeping the transcripts of the meetings				
Preparation before Committee meetings				
Procedures to determine whether the Government has taken any step to implement the recommendations of the Committee				
Close working relationships between the members of the various Political parties				
Accountability Committee meetings open to the public and the media				

4. Level and Range of Activity

NO	STATEMENT/ISSUE/QUESTION	RANKS				
		1	2	3	4	5
	Level and Range of Activity					
1	Do Accountability Committees carry out serious, and substantive review of the Auditor Generals Reports and report to Parliament					
2	Are Auditor General reports to parliament timely, informative and independent?					
3	Do the media provide full and informative coverage of the Accountability Committees debates?					
4	Do the media report fairly on criticisms of Government Officials on issues raised in the Auditor Generals report?					
5	Is there adequate time for Accountability Committees to effectively conduct financial Scrutiny?					
6	Are there adequate financial resources for Accountability Committees to effectively conduct financial Scrutiny?					
7	Does parliament have adequate, qualified and skilled staff (Research, Budget Office and Clerks) to undertake technical support in the process of financial scrutiny?					

5. How frequently have Accountability Committees achieved the following results?

Results Achieved	Frequently	Rarely	None of these
Recommendations Accepted			
Recommendation Implemented			
Better Information			
Disciplinary Action			
Modification of Legislation			

6. Please list any other issues/factors you think can help in improving the effectiveness of Accountability Committees
