

**THE ROLE OF COSASE ON THE PERFORMANCE OF PUBLIC SECTOR
ORGANIZATIONS**


**BY
MUHANGUZI VIAN
REG. NO: BPA/44285/143/DU**

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DECLARATION

I **MUHANGUZI VIAN**, declare that this research proposal titled “the Role of COSASE on the Performance of Public Sector Organizations is my original work and has never been submitted to any Academic Institution for any Award.

Signature:.....

Date:.....29th, October, 2017

APPROVAL

This Research report was done under my guidance and supervision as the university supervisor.

Signed.....

Date: ..21/11/2017

AHEBWA SANURA

Supervisor

DEDICATION

This research report is dedicated to my parent Ms. Mwijukye Plasidia, my guardian Mr. Mbebembire Manthias Kakoni,.

ACKNOWLEDGEMENT

Great thanks go to the almighty Allah for the provision of life and knowledge during the period of research study at Parliament of Uganda and in the headquarters of UNRA. I extend my gratitude to the family of Mr. Manthias Kakoni, my supervisor madam Ahebwa Sanura, Hon. Katuntu Abdu, Mr. Kagoro John Bosco, Mr. Bakyakula Sowedi, all the members of parliament on COSASE, staff and the staff of UNRA for the warm welcome, hospitality, friendship and co-operation given to me during my research report compilation. None the less, special thanks go to my mother and my guardians for all effort they have made so that I finish my report, may almighty Allah bless you abundantly.

LIST OF ACRONYMS

KIU	Kampala International University
MPED.....	Ministry of Finance, Planning and Economic Development
PPDA.....	Public Procurement and Disposal of Assets
NFA.....	National Forestry Authority
UBC.....	Uganda Broadcasting Corporation
REA.....	Rural Electrification Agency
UNRA.....	Uganda National Roads Authority
NHCCL.....	National Housing and Construction Company Limited
URC.....	Uganda Railway Corporation
PFM.....	Public Finance Management
COSASE	Committee on Commissions, Statutory Authorities and State Enterprises
PAC.....	Public Accounts Committee
LGAC.....	Local Government Accounts Committee
IAS.....	International Accounting Standards.
SOS.....	State Owned Enterprises

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ABSTRACT

This research report gives an account of the role of COSASE on the performance of public sector organizations. Chapter one gives a brief description of financial accountability study, location of organizations, statement of the problem, and general objective of the study, scope, and significance of the problem, conceptual frame work and operational definitions. Chapter two provides the literature of the study with its details. Chapter three gives out the details of methodology as research design, sample size, data collection instrument and data analysis. Chapter four provides the details of findings and interpretations such as general characteristics of respondents, challenges faced with COSASE and solutions to such challenges to the performance of public sector organizations. Chapter five gives details of findings on observation guide, conclusions, and recommendations. But lastly, the report also gives the references and appendices.

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CHAPTER ONE

1.1 Background to the Study

According to Wikipedia, in ethics and governance, accountability is answerability, blameworthiness, liability and expectation of account giving. As an aspect of governance, it has been central to discussion and related in the public sector, nonprofit and private and individual contexts. In leadership roles, accountability is the acknowledgement and assumption of responsibility for actions, products, decisions and policies including administration, governance and implementation within the scope of the role or employment position and encompassing the obligation to report, explain and be answerable for resulting consequences. In governance, accountability has extended beyond the basic definition of being called to account for one's actions. It is frequently described as an account giving relationship between individuals for example "A is accountable to B and A is obliged to inform B about A's past and future actions and decisions to justify them and to suffer punishment in case of eventual misconduct. It means that absence of accounting means an absence of accountability.

Sedman, Guy (2004/2005) winter examines the Anglo-American governance to accountability in Saint Louis how journal. American critics of sovereign immunity argue that the doctrine is an outdated relic of English monarchism of the dark ages like King Henry 111 and wholly inappropriate to American democracy. This is an accurate description. As early as the 13th century English law developed a law of legal doctrines that contained royal excesses and held the government legally accountable. Further developments occurred during the 17th century struggle between the King and parliament. These substantive limits on government authority were familiar to the founding fathers in the crucial years when they were constructing the American republic through their knowledge of Blackstone's commentaries. It is true that there were limits on the ability to sue the king, this was not because the people thought the king was above the law or had divine rights. Moreover, several legal mechanisms held the King and government ministers accountable. In the 13th century the Barons forced King John and his successors to sign Magna Carta. Furthermore, parliament controlled royal spending and targeted royal agents through impeachment and the doctrine of ministerial responsibility.

These doctrines were later used by parliament in its succession struggle against the stuansts and helped to establish a governmental, regime accountable to people.

Accounting to university of California Aantacruz financial atsains, financial accountability resulted from a financial activity, such as a key control procedure within a financial process. A well-defined financial accountability structure serves as the foundation for establishing effective financial process. Accountability is critically delegated from a governance group such as regents on from an individual having a delegated authority to a specific individual. An individual accountable for the successful completion of a key control may as policy allows assign but not the accountability for completing the procedure to another qualified individual. According to financial accountability Hand book queen sland treasury, it has been designed to assist accountable officers and statutory bodies discharge their obligations under the financial accountability act 2009, the financial accountability Regulation 2009.

Section 15(21) of the standard states that accountable officers and statutory bodies must have regard to the financial accountability hand book. Agencies are encouraged to treasury or any improvements to the contents of the hand book for processes that may benefit other agencies in meeting their obligations under current financial frame work. The Parliament of Uganda is mandated in the constitution to oversee and account all public organizations. It has many committees where some are standing and others sect oral. Such as public accounts committee (PAC), Local government accounts committee (LGAC), committee on commissions, statutory authorities and state enterprises (COSASE) ,Committee on Budget committee on National economy , committee on Finance planning and economic Development , Health committee, Government assurance and others. All these have their mandate as prescribed in the rules of procedure of Parliament but my case study will be limited to COSASE.

Article 164 sub section 1-3 of the constitution of Uganda 1995 mandates parliament to account all ministers , departments, state enterprises , corporations and commissions with their accounting officers on permanent secretaries as personally answerable to their expenditure of public funds. Even it mandates Parliament to monitor and evaluate the performance work done through over sight process.

Even in the constitution referring on the National objectives and the principles of state policy as objective 26th spell it clean that all public offices shall be held in trust for the people. All persons placed in positions of leadership and responsibility shall in their work, be answerable to the people. All lawful measures shall be taken to expose, combat and eradicate corruption and abuse on misuse of power by those holding political and other public offices. The committee on commissions, statutory authorities and state enterprises is mandated under with functions to have account and oversight of all state enterprises, corporations and commissions with their practices as given responsibility in the rule 169 of the rules of procedure of parliament of Uganda. It is also mandated to examine the income and expenditure of any public corporation and state enterprise on other body on organization established by an act of parliament together with the balance sheet and statement of profit and loss accounts which auditor general may have requested to prepare under the constitution on under the provisions of statutory orders regulating the financing of a particular public enterprise on body and the report of the auditor general on them. To examine the statement of accounts showing the income and expenditure of a statutory body on organization, the audit of which may be conducted by the Auditor general either under the direction of the president in accordance with clause (7) of article 163 of the constitution on by any act of Parliament .

Subject to the constitution and to these rules to monitor the operations of any commission, enterprise and statutory authority established under the constitution or any act of Parliament. The committee shall act in accordance with Article 164 and report to parliament twice in a year. The client shall receive the auditor general's report submitted under clause (4) of Article 163 of the constitution, relating to commissions, statutory authorities and state enterprises and shall deliver the report to the committee .The chairperson of the committee shall upon receipt the Auditor general's report under sub rule (3) lay the report on the table of the house for the purpose of debate by the House under clause (5) of Article 163 of the constitution

As this committee of parliament, it is given with mandate of accounting and overseeing all commissions' statutory authorities and state enterprises for their better performance in public sector such as UNRA, NFA, REA, URA, and NHCCCL so as to boost the economy of

Uganda. This situation has registered many questions as shown by the reports submitted by the Auditor General for consideration hence promoting COSASE to account them.

Mischarge of expenditures by public sector organizations for instance by financial year 2016, 168 billion was charged on items which do not result the nature of the expenditure that is mischarged. It impacts on the credibility of the financial statements since figures reported there in do not reflect true amounts expended on the respective items it further impacts budgets since the reported actual figures are misleading. The high interest payments on public debt made the public organizations to have their activities interrupted. Whereas the government of Uganda public Debt management framework, 2015 puts a cap on the ratio of total nominal interest payments to total government revenue at 15%, this ratio has for the first time gone beyond the cap and in the year under review as 2016, it reached 16% in relative terms and UGX 1.75 trillion in absolute terms. The increment was attributed to the high cost on domestic borrowing and an increased share of bilateral loans which are not concessional. Such situation may not be sustainable in the long run.

The work of PACS exercise oversight role but was seeing the financial performance SOR'S. According to the Auditor General of Kenya relative 2012/ 2013 of Kenya there was unexpected expenditure. The public accounts committee learnt that a number of minister departments failed to avail documents in support on various expenditure totaling UGX 33 Billion appearing in their respective appropriation accounts. And through some of the documents were late submitted for audit verification after production as the audit report most of the audit queries remained unsupported the committee finally recommended that accounting officer should institute strict measures to ensure that their department have in place proper record keeping system. They must ensure strict adherence to section 68 of the PFM act they must be held personally responsible and be held accountable for all the unsupported expenditure.

According to research and evaluation section, Limpop 25th March, 2016 the public accounts committee of the national assembly of South Africa does oversight on pole-unstated owned enterprise which contributes significantly to the economic growth and development of the state. Then they contribute much to employment GDP the national assembly and legislature,

through intergenerating them repaints and conducting site visit in order to verify on whether projects indicated in the reports exists or not and whether they are beneficial. They even do planning and budgeting implementation, corrective action but even face some challenges according to Adelve 920 -120 the political intention in the operations running of the is apparent. they face lack of implementation of resolution by government managing audit reports lately effective monitoring and transparency capacity constraints budget constraints but proposed to strengthen the implementation of resolution by government audit reports lately effective monitoring and transparency capacity constraints budget constraints but proposed to strengthened the implementation of resolution since executive are shareholder auditing of SOE'S capacity building and reducing budget constraint where PACS need to be allocated with enough funds in order to enable the committee execute its function.

1.2 Purpose of the study

This research report shows explanatory, description and exploration of the role of COSASE on the performance of public sector organizations. It is to widen the understanding of financial accountability in public institutions so that loopholes are removed in the running of activities.

1.3 Statement of the problem

Accountability is a very component in smoothing running of public and private institution in public sector nothing can be done without accountability because it is public funds being used to provide services much attention should be addresses on how financial accountability is made in public institution for instance UNRA one being responsible and accountable to used funds in his or her institution.

Due to poor accountability in most public institution with issues which are not solved such as poor procurement process, uncounted funds, compensation and evaluation, mischarge expenditure, poor planning and staffing and others. Since parliament is mandated with the sight role. It established COSASE to examine the income expenditure of UNRA for its better performance.

1.4 General objective of the Study

The study is to examine the relationship between COSASE and performance of public sector organizations'

Specific objectives

- a. To examine the role of COSASE on the performance of public sector organizations in Kampala district.
- b. To examine the challenge faced with COSASE in promoting effective performance in the public **sector** organizations in Kampala district
- c. To establish solutions to the challenges of COSASE in promoting effective performance in the public sector organizations in Kampala district.

1.5 Research Questions

- a. What is the role of COSASE on the performance of public sector organizations in Kampala district?
- b. What are the challenges of COSASE in promoting effective performance in the public sector organizations in Kampala district?
- c. What are the solutions to the challenges of COSASE in promoting effective performance in the public sector organizations in Kampala district?

1.6 Scope of the study

This includes content scope, geographical scope and time scope.

Content Scope

The content discusses the role of committee on commission statutory authorities and state enterprise on the performance of public sector organization, to examine the challenge faced with COSASE in promoting effective performance of public sector organizations, to establish the solutions to challenges faced with COSASE in promoting effective performance of public sector organizations.

Geographical Scope

The study will be conducted in Kampala district where the organizations are situated. The UNRA headquarters are located in Nakawa division plot 3-5 Nakawa Industrial area new port bell road; it even has its branches countrywide. The Parliament of Uganda is located in Kampala central division plot 28-29 Nakasero, Parliamentary Avenue.

Time Scope

The study will cover the year 13th century- November 2017. The parliament with its accountability committee on commissions, statutory authorities to cover up with the back

log of return to improve the performance of UNRA and this has been done to be in stable status of doing services. This has been done through better coordination between UNRA and committee hence both achieving their objectives hence their goals of service delivery to people.

1.7 Significance of the study

The study will be significant in the following ways.

1. The researcher would suggest ways of increasing performance of public sector organizations in Uganda and the whole world.
2. The researcher would form a basis to various groups at all levels of authority in both the private and public sector in formulation policies especially those aimed at improving the performance of public sector organizations.
3. The research findings could add value at the existing knowledge and literature for future researchers with interest in similar or related of study.
4. The researcher's recommendations would provide a guiding framework to the government for improving the performance of public sector organizations when the recommendations are implemented the researcher believes that performance of public sector organizations could improve.

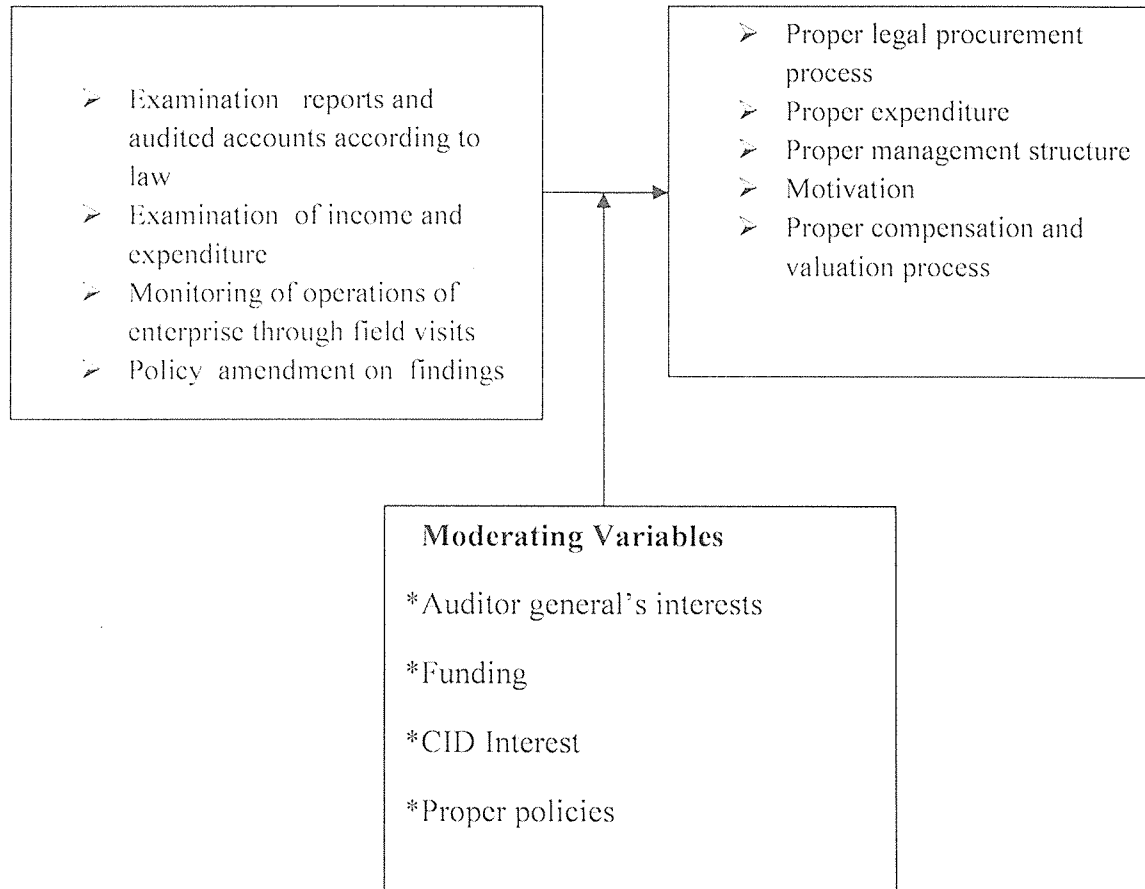
1.8 Conceptual frame works

Independent Variable

Performance in public sector organizations

COSASE

Dependent Variable



The conceptual framework shows the relationship between the COSASE in the implementation of accountability as its role and the performance of public sector organization a case in point being UNRA.

The framework comprises of the independent, moderating and dependent variables in this case, the role of COSASE (independent variables include examination of reports and

audit accounts according to the law in examination income and expenditure monitoring of operations of state enterprise , promotion of justice to petitioners

Such responsibilities have a direct bearing on the dependent variable for stance policy amendment can establish a proper legal procurement process monitoring of operations can uphold the proper management structure.

In moderating variables are often variables that can influence both the independent and dependent variables for example auditors general interest can affect the performance of UNRA and role of COSASE on it.

1.9 .Operations Definitions of Terminologies

Public sector Organization. This study refers to such organizations as ones which are owned by the government for their smooth running , in this case they are commissions , statutory authorities , and stet enterprises.

Performance: This study refers performance to mean a function which ensures that the goals of the organization, department or project are consistently being met in an effective and efficient manner (white, 2008).

Public .This study refers to public as a concern of the people as a whole, provided by the state rather than an individual.

Sector. This study refers to a sector as an area or portion of a nation's economy or society of a sphere of activity such as transport.

Organization. This study refers to organization as an organized body of people with a particular purpose especially an associations.

COSASE . This study refers to COSASE as a standing committee of parliament of Uganda which is mandated to account all reports of every financial year of all commissions, statutory authorities and state enterprises.

CHAPTER TWO

LITERATURE RIVIEW

2.0 Introduction

This chapter contains related literature on how COSASE carries out accountability for the effective performance of public sector organizations, the challenges it faces and the solutions to such challenges. It derives all of this data from the queries raised by the auditor general in financial year's reports.

2.1 The role of COSASE on the performance of public sector organizations Enforcing Proper Procurement Legal Frame Work

According to the procurement public system of Uganda it's the role of parliament with its procurement and disposal public asset act no- 1 of 2003 into force on the 21st day of Feb 2003 as an Act of parliament and other amendment in 2011. It was made clear to all procurement activities to be open and competitive bidding as the legal system of procurement and void to the law is termed as offence but in many entities of government ,it has been revealed such a UNRA where the contract given to contractor on the Entebbe express high was against the law which was leant by the committee of commission statutory authorities and state enterprises in the auditor general's report.

Any contract that does not follow the proper established procurement laws and processes will end up having challenges when parliamentary committee met UNRA, the engineering audit of years 2013, 2014 and 2015 reports shown the audits of Kampala – Entebbe Express High way project. However, sufficient to meet those officers of UNRA informed the committee that this was an unsolicited bid. It should also be noted that the cost for the 51.4 km road project, the cost is US\$ 479172,020. 74 million which translates into US \$ 9.3 million per kilometer, however this does not include Uganda government counter funding.

The contractor solicited the bid as the way how committee found it out, the design was also done by the same consultant eventually who became the contractor. There was no competitive bidding at all; this resulted into inflated costs making the whole project unbeliever ably expensive.

The consultant Engineer was also offered by the Chinese Embassy , the information even show that UNRA had to hire another consultant in addition to the one procured by the Chinese to carry out some supervision. This led to double expenditure.

Emphasizing Proper compensation and valuation policy

According to the land law of Ugandan constitution 1995 has left the public in outcry where their land is valued and compensation takes longer which makes them gaining nothing since its minimum standard costs , the government in its process of infrastructure development especially in roads UNRA never paid the affected people after variation on many roads which has affected peoples' lives . until this issue was raised in the auditor general's report of 2013 , 2014 , 2015 and 2016 which pressurized COSASE of parliament in accountability process to task UNRA where 47.7 billion was taken since it was to pay the affected persons.

The committee revealed that this money was advanced to five chine's firms as compensation to PAPS. the firms were to open up special accounts as per the contracts which were supposed to be monitored and transactions be authorized by UNRA which they did not do for payment to the PAPs . The firms immediately put the entire amount to their private bank fixed accounts to earn monthly interest. One of the Chinese firms transferred the money to China. The committee noted fraud un incompetence on part of the management of UNRA during the period under review.

During the period under review by the Auditor general, UNRA had made contracts which were awarded before appointing the consultants. The effect of which is that the contractors mobilized machinery / took over the sites and could not start the works within the stipulated time frame as per the contract. In accordance with their respective contracts, billions of shillings were paid to them for the idle time and equipment. All the explanations given to the committee were not tenable for example is Ms. Enengo project NigtheGrandja which was paid US \$ 3 213, 876 as idle time and equipment on the project on Kawempe - Kafu road. Delayed provisions of the workers designs by UNRA to the contractor caused a lot of delays. Cases in point are Soroti -Tororo road the designs were given to the contractor after 15 months

Ensuring Proper management structure

According to the government systems of institution in the country Uganda , laws and policies are very clear but some time they are not obeyed by such leads and their subordinates . in the review of the auditor general reports 2014 - 2015 to 2016 COSASE revealed that there was poor planning which was Identified with cases of delays procurement of consultants and preparations of road designs. These greatly affect the completion time and head to increased costs an example of Mable - Tirinyi road where the contractor was awarded 100km of works, however up-to-date, not much has been done just only have been given to the contract making road now unusable.

2.2 The challenge faced with COSASE in promoting effective performance in public sector organizations

Limited financial budget facilities are a great challenge to COSASE. Most business is not conducted to the best due to limited funds availed to the committee to carry out its work. Some committee programs are differed to sustain the main ones which are also not done to the best such as workshops for training members and staff for instance AFROPAC which is conducted in South Africa for all African states where members acquire skills in handling accountability in considering Auditor general's reports. Even there is limited funds budgeted for conducting meetings which are held to review and examine Auditor general's reports. The Ministry of Finance, Planning and Economic development delays to release monies which also make the work of committee to be on stand still.

Delays by public sector organizations to submit responses to queries in the Auditor general's report to COSASE . The delays by institutions like UNRA to submit responses and supporting documents to queries raised is a big challenge to the committee. This has made the work of the committee to be on stand still hence wasting tax payers money . A case in point, in 2016 UNRA staff who were fraudulent in conducting their work when they were still in office who refused to give information which was raised in the auditing process and this delayed the committee to make decision on such issues. Even public servants show incompetence by giving false information in way of defending themselves which remains a challenge to the committee to decide on certain matters until they are put under forceful means.

Executive interference is also a big challenge to COSASE when conducting its work. It's noted that in financial year 2012-2013 of the Auditor General's report, the committee revealed that fraud was made in UNRA where a fake contract was given a contract which

brought delays for the execution of project of road construction on Mukono- Katosi. But on this project, the then minister was also involved in the saga which made the committee to fail in acquiring related documents on such instance as the minister denied to give the committee details of the process.

2.3 The solutions to the challenges faced with COSASE in promoting effective Performance in public sector organizations

The public sector organizations should always ensure proper legal procurement frame work as directed by COSASE. If the PPDA act is followed in executing public contracts for instance in UNRA when the road is being to be constructed, the contractors should pass through competitive bidding before getting a contract. UNRA must adhere to law to avoid accountability challenges as laid in the PPDA act. If this is properly done, it fastens accountability process on the side of COSASE hence finishing business in time.

The financial facilities of COSASE should be increased to carry out business in time.

If the funds are increased and availed to the committee as budgeted, It's very convenient for the committee to finish work plan. the committee considers Auditor general's reports per financial year of over 90 public institutions. All these reports are sent for consideration but most facilities are not enough which need a lot of money to be conducted for instance workshops in and outside, repairing machines, field trips. But if these issues are handled properly, the committee is able to conduct its work in time.

The public sector organizations should submit responses in time. The responses to the queries raised by Auditor general should be submitted in time to enable COSASE execute its auditing process. If it's done, it will enable committee members to review related documents to queries for convenient conduction of business hence completion of works in time.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter presents the methodology that the researcher will use in carrying out his study. It describes the ways in which data will be collected, the research design to be adopted, study population, sampling strategies, data collection methods and instruments and data analysis.

3.1 Research Design

In this study the researcher will adopt a descriptive research design which will involve the use of qualitative approach .Descriptive research is used to describe generalists of a population on phenomenon being studied. It does not answer questions about how, when and why the characteristics occurred. Its value is based on the practices improved through observation analysis and description. Information can be gathered using surveys, and questionnaires (KOL. Et al, 2000)

Quantitative Research approach emphasize objective measurements and the statistical mathematical on numerical analysis of data collected through questionnaires and surveys by manipulating pre –existing statistical data using computational techniques . This method focuses on gathering numerical data and generalizing it across groups of people on to explain a particular phenomenon. This study adopts quantitative approach for numerical analysis (Babbie et al 2010)

3.2 Population of the study

When carrying out survey the population of the study is the study of group of individuals from the general population who share a common characteristics such as age , sex, marital status. This group may be studied for different reasons such as their response to the situation of financial accountability in the organization. In this case , the target population of study involves the respondents including staff of parliament on the committee, Honorable members of the committee and the UNRA staff, this has been illustrated in table 1.

3.3 Sample size

Sample size is the act of choosing the number of observation or replicates to include in statistical sample it is very important feature of any empirical study in which the goals is to make references about a population from sample . Sample is hoped to be adequate and to participate in the study with an aim to get a target sample size of 80 as per Krejcie and Morgan 1970.

3.4 Sampling Procedure

The researcher used purposive sampling procedure to select all respondents in both organizations of Parliament of Uganda as COSASE and UNRA. The fact is that the researcher already knew the respondents he had wanted to respond his questions.

Table 1:0 Table showing study population, sample size and sampling techniques

Category of respondent	No of respondents	Sample size	Sex female	Male	Sampling techniques
Chairperson	1	1		1	Purposive sampling
Vice chairperson	1	1	1		Purposive sampling
Hon. members	34	30	14	20	purposive sampling
Executive director UNRA	1	1	1		Purposive sampling
Clerk to COSASE	1	1		1	Purposive sampling
Research officer	10	7	3	7	Purposive sampling
Legal counsel	5	4	5		Purposive sampling
Economists	7	5	5	2	Purposive sampling
UNRA auditors	5	3	3	2	Purposive sampling
Secretariat COSASE	5	5	2	3	Purposive sampling
Auditor General Officers	8	7	5	3	Purposive sampling
CIID	8	7	4	4	Purposive sampling
Legal counsel of UNRA	5	5	3	2	Purposive sampling
Human resource of UNRA	3	3	1	2	Purposive sampling
<i>total</i>	90	80			

Based on Lerejcie and Morgan (9/70) table

3.5 Methods of data collection

Questionnaire comprises of face to face, paper and pencil computerized questionnaires' administration. It helps researcher to get large number of respondents in possible period, representative sample is possible in response can be highly structured and easily coded statistical tests possible

The questionnaire will be structure to all exploration of pattern and trends which help to describe exactly what is happening on the ground and to provide a measure respondents opinions attitudes feeling and perceptions problems and way formulate issues on the performance of UNRA what COSASE has done to overcome problems in UNRA. Primary data sources are also used to gather data required.

3.6 Quality control

Quality control is a procedure or set of procedures intended to ensure that the data collection instrument adheres to a defined set of quality criteria or meets the requirements data collection. Under quality control we have validity and reliability.

Validity of the research instruments

Validity is the extent to which an instrument measures what it was constructed to measure and perform as it is designed to perform (Wangusa, 2007). Both the questionnaire and literature scale were passed as valid instruments in this study since they were presented to the supervision to validate the items contained therein items that were used invalid were removed and the valid ones were retained

According to Amin (2005) the validity of an instrument is measured by expert judgment using the following formula:

Construct validity index formula – $\frac{\text{no of items rated relevant}}{\text{total no of items}}$

A percentage result of greater than 0.6 qualifies the data collection instrument as valid. The formula was applied and data collection instrument was proved valid.

Reliability of the research instruments

Reliability is a measure of the degree to which a research instrument yields consistent results on data after repeated trials (Mugenda, 2003). In order to ensure reliability, the researcher will use a pre- test (pilot study) of the questionnaire, which will be in the instruments to check on consistency and comprehensiveness. According to Amin 2005, all measurements in

the instrument that show adequate levels of internal consistency of Cronbach's alpha of 0.7 and above is accepted as reliable.

3.7 Data analysis

Since it is descriptive research study, raw data obtained from the field will be sorted, coded and entered in the computer using SPSS version 20. The output will be analyzed using basic descriptive statistics of frequencies and percentages. The researcher will also use means and standard deviations to analyze data (Mugenda and Mugenda, 2003)

3.8 Ethical Considerations

It is an accumulation of values and principles that address questions of what is good or bad in human affairs. Ethics searches for reasons for acting or refraining from acting for a proving or not approving conduct for believing or denying something about virtuous or vicious conduct on good or evil rules.

One should have the permission of the people who you will be studying to conduct research involving them.

The researcher should be in position not to cause physical or emotional harm to the respondents. This could be something as simple as being careful how you word sensitive or difficult questions during your interviews.

Objectivity or Subjectivity in your research is another important consideration is save your own personal biases and opinion do not get in the way of your research and that you give both sides joint consideration.

Many types of research such as surveys or observation should be conducted under the assumption that the researcher will keep his findings. Many interviews however are not done under the condition of anonymity, he should let his respondents weigh whether his research result will be anonymous or not.

When you are doing research, be sure you are not taking advantage of easy to access groups of people simply because they are easy to access, you should choose your subjects based on what most benefit your research.

The research will seek permission from the college of Humanities and Social Services to be able to carry out his research report without any interference.

When the researcher is reporting his result, he should be sure that he accurately represents what he observed on what he was told. He should not take interviews responses out of context and do not discuss small parts of observation with not putting them into the appropriate context.

3.9.2 Limitations of the study

Lack of available data limited the researcher to enlarge the scope of his analysis; the size of the sample was even a significant obstacle in finding a trend and a meaningful relationship .It was unreliable because some respondents refused to answer my questionnaires hence limitedness.

The researcher lacked enough findings on the performance of UNRA because it was a new study to be made and even this was caused due to fraud in 2012 when its executive officer was changed and even some documents were unable to be compiled.

The researcher got a challenge when he a tried to measure the collected data. This came after gathering data and he was unable to conduct the rough analysis of the some results which were not well matching hence remaining unconsidered.

The researcher was also denied excess to the organizations due to security reasons to do face to face questionnaire and even some documents were not given to the researcher for access which limited his result.

Sample size of the study was limited to the researcher since the units of analysis were limited with a total of 100. This made considering representatives of groups of people to whom results were transferred to be a challenge.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS

4:0 Introduction

This chapter presents findings of the study by using frequency distribution tables, percentages and analysis of the findings using statistical calculations.

4:1 Demographic characteristics of respondents

The data in this section is presented using frequency distribution tables that show the demographic characteristics of the respondents including age group, sex, and relationship with respondents, education level and marital status. Therefore for the researcher to carry out the research better there was need to know the characteristics of the respondents. This can however also enable the public institutions in the near future to deal with poor accountability challenges.

able 1: Sex by age group of respondents.

Age group	Sex				Total Age	Total %age
	Male	%age	Female	%age		
30-35	7	15.2	5	11.4	12	13.3
35-40	6	13	15	34	21	23.3
40-45	15	32.2	10	22.7	25	27.8
45-50	10	21.7	9	20.5	19	21.1
50-55	5	10.8	4	9	9	10
55-60	3	6.5	1	2.3	4	4.4
TOTAL	46	100	44	100	90	100

Source: Primary data

Out of the 90 respondents, 46 were male while 44 were female. Majority of the respondents were from age group (30-35) which constituted 13.3% and this included 7males who constituted 15.2% and 5 females who constituted 11.4%. This was followed by those in age group (35-40) with 23.3% including 6 males constituting 13% and 15 females constituting 34%. Those in the age group (40-45) were 15 males constituting 32.6% and 10 females constituting 22.7% which makes up a total percentage of 27.8%.

In age group (45-50), there were 10 male respondents constituting 21.7% and 9 females constituting 20.5% which makes up a total percentage of 21.1%. The last but not least age group (50-55) with 5 males constituting 10.8% and 4 females constituting 9% with a total percentage of 10%. The least age group (55-60) of respondents with 3 males constituting 6.5% and 1 female constituting to 2.3% with a total percentage of 4.4%.

From the above analysis therefore, it is the females who contribute limited information than males. This may be attributed to the fact that males are many in working section than females like parliament on COSASE and UNRA.

Table 2: Education level of respondents

Education level	Frequency	%age
A' level	5	5.6
Diploma	15	16.7
Degree	32	35.5
Masters	30	33.3
PHD	8	8.9
Total	90	100

Source: Primary data

From the above data, it can be concluded that at least 77.7% of the respondents attained, degree, master's degree and philosophy degree that are from public servants of UNRA and Parliament with limited number from members of Parliament and police/ CIID. Though from the data above, it can also be seen that only 8.9% managed to attain philosophy degree, 33.3% attained master's degree and 35.5% attained first degree.

However some percentage of 33.3% have low education level where 16.7% attained diploma and 5.6% attained A' Level. This shows that the education of Uganda is improving and servants are competent but what they are not doing. This implies that they should follow public standing orders with enriching there accountability.

Table 3: Marital status for respondents

Category	Frequency	%age
Married	30	33.3
Separated	19	21.1
Single	21	23.3
widowed	13	14.4
Widow-red	7	7.8
Total	90	100

Source: Primary data

From the above table, it can be seen that the percentage of the married respondents is high with 33.3%, 21.1% separated from their spouses. Even the 23.3% are single not yet married. The respondents who lost their spouses are 14.4% as widowed and widow- red and this is evident that such people are characterized with loneliness and these people should be given counseling services from their respective public institutions in order to overcome the loneliness which might result into stress.

4.2 Findings on how COSASE plays its role in promoting effective performance of public sector Organizations

To achieve this objective, the respondents were asked how COSASE plays its role for the effective performance of public sector Organizations.

Table 4: Enforcing proper procurement legal framework

Response	Frequency	%age
Strongly disagree	25	27.8
Agree	10	11.1
Not sure	15	16.7
Strongly agree	35	38.9
Disagree	5	5.6
Total	90	100

Source: Primary data (2017)

The table above indicates that 27.8% of the respondents strongly disagreed, 5.6% of the respondents disagreed, 16.7% of the respondents were not sure, 11.1% agreed, and the remaining 38.9% of the respondents strongly agreed that COSASE plays the role of enforcing proper procurement legal framework in handling all public sector organizations' contracts.

Table 5: Emphasizing proper compensation and valuation process

Response	Frequency	%age
Strongly disagree	20	22.2
Disagree	12	13.3
Not sure	05	5.6
Agree	10	11.1
Strongly agree	43	47.8
Total	90	100

Source: Primary data 2017

The table above indicates that 22.2% of respondents strongly disagreed, 13.3% disagreed, 5.6% of the respondents were not sure, 11.1% of the respondents agree and 47.8% of the

respondents strongly agree that COSASE emphasizes public sector Organizations to follow proper compensations and valuation process in executing projects after design.

Table 6: Ensuring proper management structure

Response	Frequency	%age
Strongly disagree	5	5.6
Disagree	15	16.7
Not sure	15	16.7
Agree	20	22.2
Strongly agree	35	38.9
Total	90	100

Source: primary data (2017)

The table above shows that 5.6% of the respondents strongly disagreed, 16.7% disagreed, 16.7% were not sure, 22.2% agree and 38.9% strongly agree that COSASE ensures review of proper management structure of public sector Organizations.

4.3 Findings on the challenges faced by COSASE in promoting effective performance of public sector Organizations

To achieve this objective, the respondents were asked on the challenges faced with COSASE in promoting effective performance of Public sector Organizations.

Table 7: Limited financial budget of COSASE

Response	Frequency	%age
Strongly disagree	10	11.1
Disagree	15	16.7
Not sure	5	5.6
Agree	20	22.2
Strongly agree	40	44.4
Total	90	100

Source: primary data

The table above shows that 11.1% strongly disagree, 16.7% disagreed, 5.6% were not sure, 22.2% agreed of the respondents and 44.4% of respondents accepted limited financial budget of COSASE used in promoting effective performance of public sector Organizations.

Table 8: Delays by Public Sector Organizations to submit responses to queries in Auditor General's Report.

Response	Frequency	%age
Strongly disagree	5	5.6
Disagree	25	27.8
Not sure	10	11.1
Agree	15	16.7
Strongly agree	35	38.9
Total	90	100

Source: primary data

The table above shows that 5.6% of the respondents strongly disagree, 27.8% disagreed, 11.1% were not sure, 16.7% agreed and 38.9% of respondents strongly agreed that there are delays by public sector Organizations like UNRA to produce responses and other supporting documents.

Table 9: Executive interference

Responses	Frequency	%age
Strongly disagree	9	10
Disagree	20	22.2
Not sure	6	6.7
Agree	10	11.1
Strongly agree	45	50
Total	90	100

Source: Primary data

The table above shows that 10% are strongly disagreed, 22.7% of the respondents disagreed, 6.7% were not sure, 11.1% of the respondents agreed, 50% of the responses strongly agreed

That COSASE faces executive interference hence limiting decision making in some issues when conducting audits.

4:4 Findings on the solutions to the challenges faced with COSASE on the performance of public sector organizations

To achieve this objective, the respondents were asked on how the solutions to the challenges in promoting public sector Organizations.

Table 10: Increasing financial facilities of COSASE

Response	Frequency	%age
Strongly disagree	10	11.1
Disagree	20	22.2
Not sure	5	5.6
Agree	4	4.4
Strongly disagree	51	56.7
Total	90	100

Source: primary data 2017

The table above indicates that 11.1% of the respondents strongly disagreed, 22.2% of the respondents disagreed. 5.6% were not sure, 4.4% agreed and 56.7% strongly agreed for increasing financial facilities of COSASE for promoting effective performance of public sector Organizations.

Table 11: Public sector Organizations should submit responses in time

Response	Frequency	%age
Strongly disagree	10	11.1
Disagree	13	14.4
Not sure	7	7.8
Agree	11	12.2
Strongly agree	49	54.4
Total	90	100

Source: primary data

The table above indicates that 11.1% of respondents strongly disagreed, 14.4% disagreed, 7.8% were not sure, 12.2% agreed and 54.4% strongly agreed that public sector

Organizations should always submit responses to COSASE to queries raised by Auditor General in financial year reports for the smooth performance of such institutions.

Table 12: Adherence to proper procurement legal framework by public sector Organizations such as UNRA

Responses	Frequency	%age
Strongly disagree	25	27.8
Disagree	16	17.8
Not sure	6	6.7
Agree	23	25.6
Strongly agree	20	22.2
Total	90	100

Source: primary data

The table above shows that 27.8% strongly disagreed, 17.8% disagreed, 6.7% of the respondents were not sure, 25.6% agreed and 22.2% strongly agree that public sector Organizations should adhere to proper procurement legal framework in giving out contracts to avoid accountability challenges.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter comprises of summary of findings, conclusions and recommendations from the research findings based on the researcher's variables, hypothesis, study objectives and research questions.

5.1 Summary of findings

The findings of the research show that the majority of public servants in these two institutions are in a group 35-40, 40-45 and 45-50 meaning that they are still strong to work since even most of them are males totaling to 46 and females 44 in number. Most of these respondents are married as 25 in number and 19 of them still single out of 90 respondents and even most of them qualify with a degree as 32 in number out of 90 respondents. It can be concluded that 77.7 % managed to attain degree and above but 33.3% attained below diploma level.

COSASE has played its role with 50 % agreed with it in enforcing proper procurement legal frame work but 33.4% don't agree and 16.7% were not sure. 58.9% agree with the committee in ensuring proper compensation and valuation process and 35.5% don't agree and 5.6% were not sure. 61.1% agreed with COSASE in ensuring proper management structure as in planning section in public sector organizations.

The delay in submission of responses and other related documents on Auditor General's reports by public sector organizations to COSASE shown that 55.6% agreed with the committee but 33.4% never agreed with it and 11.1% were not sure. 66.6% agreed with COSASE for its limited financial budget while 27.8% never agreed with it and 5.6% were not sure. 61.1% agreed with the committee with the challenge of executive interference while 32.2% disagreed with it and 6.7% were not sure.

61.1% agreed with COSASE for the increase of its financial budget while 33.3% never agreed with it and 6.7% were not sure. 66.6% agreed with the committee for public sector organizations to always submit responses in time for consideration while 25.5% never agreed with it and 7.8% were not sure. 47.8% agreed with the committee for all public sector

organizations to adhere to practice of proper procurement legal frame work while 45.6% disagreed with it and 6.7% were not sure.

5.2 Conclusions

The findings of the research show that the role of COSASE on the performance of public sector organizations is of much value for such institutions to properly conduct their work. The accountability process is still poor in such institutions where the improper adherence of public procurement legal framework in such institutions like UNRA is still a challenge where the contractor gets a contract without bidding as prescribed in PPDA Act. it should pointed out that the institutions still do improper compensation and valuation policy where the government valuer attends to the process of valuation but UNRA compensating the PAPs becomes a problem. This brings outcry among the public hence lose trust in the government. The management structure is also still weak where the poor planning made on the Mbale-Tirinyi road where the contractor never adhered to the demands of the client as UNRA with completion time and increased costs. The committee also has limited financial facilities and even delays by public sector organizations to submit responses on issues raised by the Auditor General. This leaves work of COSASE on stand still.

5.3 Recommendations

The researcher came up with the following recommendations basedon the findings.

The researcher recommended that the government should emphasize its public sector organizations that all procurements should strictly be in accordance with the law. The principle of competitive bidding should not be compromised except under circumstances provided for by the PPDA. Any officer who compromises the above should be relieved of his duties and any loss incurred as a result should be done by him or her. There is a need to review the cost of this project in order to lessen the burden on the tax payer as Kampala-Entebbe Express highway.

The researcher recommended that the un-utilized funds plus interest totaling 32.5 billion Uganda shillings be recovered. But the government will be unable to recover the monies that were transferred to China because UNRA has no evidence of interest earned. The researcher even noted that fraud, incompetence on part of UNRA during period under review. The

researcher even emphasized that UNRA should have a well human resource department to handle compensation of PAPs effectively after due diligence.

The researcher recommended that organizations established by Acts of parliament are required to have governing bodies and other structures to enable good stewardship of public resources under their care. It was noted that the boards are incompetent, weak and lack experience. Government should review the policy on the constitution of boards and look for experience, skill, ethics and integrity for the boards.

UNRA should always handover projects when they are ready with all requirements for the contraction distant on the project unhindered auditor general should subject all agreement and contracts to audit even there is need for capacity to handle many projects at the same time.

The parliament should increase the budget of COSASE to conduct its business in its time given so as to complete Auditor General's report. If it is done, capacity building and empowerment workshops and field trips will be given priority hence acquiring skills and knowledge to perform their work.

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APPENDICES

APPENDIX I

Questionnaire of role of COSASE on the performance of public sector organizations

Dear respondent

As part of the requirement for the award of a Bachelor's degree in Public Administration at Kampala International University, students are required to conduct a field based research and present their findings. This is therefore, to request you for a few minutes of your valuable time to complete this questionnaire as one of the selected potential voluntary respondents.

The questionnaire is about the performance of public sector organizations. The questions are designed to obtain information on role of parliament in the carrying out of their operations and their performance.

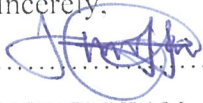
Your individual answers will be kept completely confidential and will be used strictly for academic purposes. Please answer each question as honestly and frankly possible

Further for the details if any, please contact me on mobile number 0701341499 on Email:

muhanguziukashah@gmail.com

Thank you,

Yours sincerely,



MUHANGUZI VIAN

BPA student.

APPENDIX 11

Bio data

Please read each of the statements below and tick the category of the response that best represents your level of agreement with the statement.

1. Level of Education

- PHD ☐
- Masters ☐
- Bachelor's Degree ☐
- Diploma ☐
- Certificate ☐

2. Sex

- Male ☐
- Female ☐

3. Designation

- Committee chairperson ☐
- Vice chair person ☐
- Honorable members ☐
- Clerk to committee ☐
- Economist ☐
- Researcher ☐
- Legal counsel ☐
- Secretariat ☐
- Technician ☐
- CIID ☐

APPENDIX III

Question 1. Please write your rating on the space beyond each option which corresponds to your first choice in terms of level of motivation. Kindly use the scoring system below.

Score	Response	Description	Interpretation
5	Strongly agree	You agree with no doubt at all	Very satisfactory
4	Agree	You agree with some doubt	Satisfactory
3	Neutral	You are not sure about any	None
2	Disagree	You disagree with some doubt	Fair
1	Strongly disagree	You disagree with no doubt at all	Poor

Part 2. COSASE and public sector Organizations

No.	Role of COSASE on the performance of public sector Organizations	5	4	3	2	1
1	Enforcing proper procurement legal framework					
2	Emphasizing proper compensation and valuation process					
3	Ensuring proper management structure					

No.	Challenges faced by COSASE in promoting effective performance of public sector organizations	5	4	3	2	1
1	Limited financial budget of COSASE					
2	Delays by public sector organizations to submit responses to COSASE					
3	Executive interference					

No.	Solutions to the challenges faced by COSASE in promoting effective performance of public sector Organizations	5	4	3	2	1
1	Increasing financial facilities of COSASE					
2	Public sector Organizations should submit responses in time to COSASE					
3	Adherence to proper procurement legal framework by public Organizations					

APPENDIX IV

Observation guide on marital status

Table 3: Marital status of respondents

Category	Frequency	%age
Married	30	33.3
Separated	19	21.1
Single	21	23.3
widowed	13	14.4
Widow -red	7	7.8
Total	90	100

Source: Primary data

From the above table, it can be seen that the percentage of the married respondents is high with 33.3%, 21.1% separated from their spouses. Even the 23.3% are single not yet married. The respondents who lost their spouses are 14.4% as widowed and widow- red and this is evident that such people are characterized with loneliness and these people should be given counseling services from their respective public institutions in order to overcome the loneliness which might result into stress.

APPENDIX V

ACTIVITY	TIME FRAME
Writing and consulting the supervision on the research topic	20 th Feb- 24 th Feb 2017
Getting introduction letter to carry out research and kick starting data collection	27 th Feb 2017
Conducting interviews , distributing questionnaires to respondents	3 rd March 2017
Data interpretation analysis aid writing the research report	4 th March 2017
Correcting errors in the report and making the final copy	September 2017
Completion of the research proposal and approval	1 st -4 th October 2017
Making the final copy of proposal	5 th -9 th October 2017
Submission of the research report to the university (Public Administration department)	23 rd October 2017

APPENDIX VI

This gives details of the amount that will be used by the research while conducting /undertaking the research study as shown below.

NO	ITEM/SERVICE	COST (UGX)
1.	Stationary	50,000
2.	Transport	30,000
3.	Use of internet to get information	10,000
4.	Research fee	100,000
5.	Meals (lunch and breakfast)	30,000
6.	miscellaneous	50,000
	Total	250,000

APPENDIX VII

Table for determining sample size of a given population

10	80	162	260	338
14	86	165	265	341
19	92	169	269	346
24	97	175	274	354
28	103	181	278	357
32	108	186	285	357
36	113	191	291	361
40	118	196	297	304
44	123	201	302	364
48	127	210	302	367
52	132	210	310	370
56	136	214	313	375
59	140	217	317	377
63	144	226	320	379
66	148	234	322	380

N- Population size

S- Sample size

Source: Ierejeie and Morgan (1970)